

Youth Policy Institute Charter Schools (YPICS)

Regular Board Meeting

Date and Time

Monday December 9, 2019 at 6:00 PM PST

Location

YPICS Learning and Support Center - 10660 White Oak Avenue, Suite B101, Granada Hills, CA 91344

Meeting Call In Number: (605) 313-5086, Access# 1004153.

Agenda

| | Purpose | Presenter | Time |
|---|-----------------|------------------|----------------|
| I. Opening Items | | | 6:00 PM |
| Opening Items | | | |
| A. Record Attendance and Guests | | Yesenia Zubia | 1 m |
| B. Call the Meeting to Order | | Mary Keipp | |
| C. Flag Salute | | | 1 m |
| D. Additions/Corrections to Agenda | | Mary Keipp | 1 m |
| E. Approval of November 18, 2019 Board Meeting Minutes | Approve Minutes | Mary Keipp | 1 m |
| II. Communications | | | 6:04 PM |
| Academic Excellence | | | |
| A. Presentations from the Public | FYI | Mary Keipp | 5 m |

Any persons present desiring to address the Board of Directors on any proper matter.

Purpose Presenter Time

The YPI Charter Public Schools ("Charter Schools") welcome your participation at the Charter Schools' Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the Charter Schools in public. Your participation assures us of continuing community interest in our Charter Schools. To assist you in the case of speaking/participating in our meetings, the following guidelines are provided:

Agenda Items: No individual presentation shall be more than five (5) minutes and total time for this purpose shall not exceed thirty (30) minutes per agenda item.

Non-Agenda Items: No individual presentation shall be for more than three (3) minutes and total time shall not exceed fifteen (15) minutes.

When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.

Ordinarily, Board Members will not respond to presentations and no action can be taken. However, the board may give direction to staff following a presentation.

Any public records relating to an agenda item for an open session of the Board which are distributed to all of the Board members shall be available for public inspection at 2670 W 11th Street, Los Angeles, California 90006, 12513 Gain Street, Pacoima, CA 91331, 9400 Remick Avenue, Pacoima, California 91331 and 10660 White Oak Avenue, Granada Hills, CA 91344.

Americans with Disabilities

YPI Charter Schools, Inc. adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact us at least 48 hours in advance at (818) 834-5805, (213) 413-9600 or (818) 480-6810 or at info@coronacharter.org, info@romerocharter.org. All efforts will be made for reasonable accommodations.

III. Items Scheduled For Information 6:09 PM

| | | |
|--------------------------------------|-----|-----|
| A. Committee/ Council Reports | FYI | 5 m |
|--------------------------------------|-----|-----|

Each month council and committee meeting minutes are provided for the board to review. Board members will direct senior staff regarding any minutes or committee concerns that may arise.

| | | |
|-----------------------------------|-----|-----|
| B. Board Committee Reports | FYI | 5 m |
|-----------------------------------|-----|-----|

| | | |
|----------------------------|--------------|-----|
| C. Facilites Update | FYI | 5 m |
| | Ruben Duenas | |

This update is for all of the YPICS' schools.

| | | |
|--|--------------|-----|
| D. Bert Corona Executive Administrator Report | FYI | 5 m |
| | Ruben Duenas | |

| | Purpose | Presenter | Time |
|--|---------|------------------|------|
| E. Monsenor Oscar Romero Executive Administrator Report | FYI | Rene Quon | 5 m |
| F. Bert Corona Charter High School Executive Administrator Report | FYI | Larry Simonsen | 5 m |
| G. Executive Director's Report | FYI | Yvette King-Berg | 5 m |
| H. US Department of Education Visit Update | FYI | Yvette King-Berg | 2 m |

IV. Consent Agenda Items 6:46 PM

Audit

A. Background FYI

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/ enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board Member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's vote on them. The Executive Director recommends approval of all consent agenda items.

B. Consent Items Vote Yvette King-Berg 5 m

1. Recommendation to review and approve revised and updated YPICS forms, documents, and materials related to state and federal compliance.
2. Recommendation to approve LAUSD Certification of Board Compliance Review.
3. Recommendation to ratify and accept Think Together MOU & Grant Agreement (CDE approved ASES and 21st Century grants).
4. Recommendation to approve revised YPICS Suicide Prevention Policy

V. Items Scheduled For Action 6:51 PM

| | | | |
|--|------|------------------|------|
| A. October 2019 YPICS Financials | Vote | Irina Castillo | 10 m |
| B. FY 18-19 YPICS Audit | Vote | Irina Castillo | 5 m |
| C. 1st Interim Report | Vote | Irina Castillo | 5 m |
| D. CA Laws Effective January 1, 2020 Board Resolution | Vote | Yvette King-Berg | 2 m |

| | Purpose | Presenter | Time |
|--|---------|-----------|------|
| Recommendation to approve Board Resolution 2019-8. | | | |

VI. Announcements

7:13 PM

| | | | |
|--------------------------|-----|---------------------|-----|
| A. Closing Announcements | FYI | Yvette King-Berg | 2 m |
|--------------------------|-----|---------------------|-----|

VII. Closing Items

7:15 PM

| | | | |
|--------------------|------|--|--|
| A. Adjourn Meeting | Vote | | |
|--------------------|------|--|--|

Coversheet

Approval of November 18, 2019 Board Meeting Minutes

Section: I. Opening Items
Item: E. Approval of November 18, 2019 Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on November 18, 2019

APPROVED

Youth Policy Institute Charter Schools (YPICS)

Minutes

Regular Board Meeting

Date and Time

Monday November 18, 2019 at 6:00 PM

Location

9400 Remick Avenue, Pacoima CA 91331

Meeting Call In Number: (605) 313-5086, Access# 1004153.

Trustees Present

C. Lopez, D. Cho, M. Green, M. Keipp, W. Njboke

Trustees Absent

S. Mendoza

Trustees who arrived after the meeting opened

M. Keipp

Guests Present

D. Rios, I. Castillo, J. Castillo, R. Bradford, R. Duenas, V. Nutt, Y. King-Berg, Y. Zubia

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

C. Lopez called a meeting of the board of trustees of Youth Policy Institute Charter Schools (YPICS) to order on Monday Nov 18, 2019 at 6:23 PM.

C. Flag Salute

D. Additions/Corrections to Agenda

A closed session was added to the end of the agenda to discuss informational items. No vote will be taken.

E. Approval of November 6, 2019 Board Meeting Minutes

M. Green made a motion to approve minutes from the Regular Board Meeting on 11-06-19 Regular Board Meeting on 11-06-19.

W. Njboke seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Communications

A. Presentations from the Public

There were no presentations from the Public.

III. Items Scheduled For Information

A. Committee/ Council Reports

B. Board Committee Reports

Academic Excellence Committee: Board Member Cesar Lopez reported out to the Board.

C. E-Rate Executive Summary

Director of Technology and Integration, Ryan Bradford gave the Board a report on the general concept of what E-rate is and informed the Board YPICS can only apply for Category C1 discounts this year.

M. Keipp arrived.

D. SPED Update

Director of Special Education, Vashon Nutt gave the Board an update on the schools' SPED programs.

E. Facilities Update

MORCS continues to identify areas of need for the new campus such as speaker systems in classrooms and a washer with dryer for various reasons including washing sports uniforms and student uniforms lent out to students in non-dress.

BCCS is in need of storage space, sprinkler system repairs, and a new plant manager.

F. Bert Corona Executive Administrator Report

Mr. Duenas reported out to the Board of Trustees.

G. Monsenor Oscar Romero Executive Administrator Report

MORCS continues to prepare for the LAUSD oversight visit on Wednesday, November 20, 2019.

H. Bert Corona Charter High School Executive Administrator Report

BCCHS's report included the WASC report given to the Board.

I. Executive Director's Report

Ms. King-Berg's report included 56 new charter laws which take effect as early as January 1, 2020.

J.

LAUSD Charter School Division Oversight Process

The Board was informed of the process for the oversight visits this year.

IV. Consent Agenda Items

A. Background

B. Consent Items

There were no consent agenda items.

V. Items Scheduled For Action

A. September 2019 YPICS Financials

C. Lopez made a motion to approve the September 2019 financials and check registers as submitted.

D. Cho seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. GEAR UP Interim Budget and Procurement Process for YPICS

C. Lopez made a motion to approve moving forward with the Department of Education approval of the GEAR UP interim budget and procurement process for YPICS.

M. Green seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. LAUSD Performance Review for Bert Corona Charter High School

C. Lopez made a motion to receive and file the LAUSD Performance Report for BCCHS.

W. Njboke seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Independent Study Policies and Procedures

M. Green made a motion to approve the Independent Study Policies and Procedures.

D. Cho seconded the motion.

The board **VOTED** unanimously to approve the motion.

VI. Announcements

A. Closing Announcements

Closed Session started at 7:35pm and Open Session commenced at 7:54pm.

VII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:55 PM.

Respectfully Submitted,
Y. Zubia

Coversheet

Bert Corona Executive Administrator Report

Section: III. Items Scheduled For Information
Item: D. Bert Corona Executive Administrator Report
Purpose: FYI
Submitted by:
Related Material: BCCS EA Report 12-9-19.pdf



Executive Administrator's Report December 9, 2019

The mission of the YPI Charter Schools (YPICS) is to prepare students for academic success in high school, as well as post-secondary education; prepare students to be responsible and active participants in their community; and enable students to become lifelong learners. Students at YPI Charter Schools will become active citizens who characterize the ideals of a diverse and democratic society. Students will provide service to their community, take responsibility for their own learning, and develop the habits of mind and body that will empower them to be successful in high school and beyond.

Academics

i-Ready Math B1 Assessment

BCCS is currently in the middle of the Benchmark I Assessment. Most of the students have completed the math assessment and will be taking the reading assessment this week. From the Baseline to the Benchmark I Assessment in math, all grade levels have improved with 6th grade having the most growth.

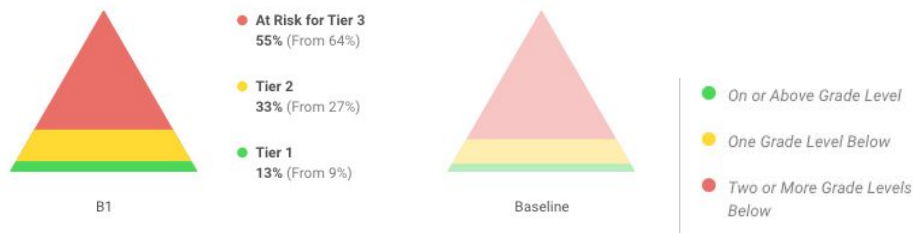
Subject: Math | School: Bert Corona Charter Middle School

Academic Year: Current Year | Diagnostic: B1 | Prior Diagnostic: Baseline

11/25/19 - 02/21/20 | 08/12/19 - 11/22/19

Students Assessed/Total: 332/381

Overall Placement (i)



Showing 4 of 4

| Grade | Assessment | On or Above Grade Level | One Grade Level Below | Two or More Grade Levels Below | Students Assessed/Total |
|---------|------------|-------------------------|-----------------------|--------------------------------|-------------------------|
| Grade 5 | B1 | 14% | 45% | 41% | 22/22 |
| | Baseline | 14% | 41% | 45% | |
| Grade 6 | B1 | 12% | 46% | 42% | 115/121 |
| | Baseline | 6% | 36% | 58% | |
| Grade 7 | B1 | 13% | 29% | 58% | 91/117 |
| | Baseline | 11% | 22% | 67% | |
| Grade 8 | B1 | 13% | 19% | 68% | 104/121 |
| | Baseline | 9% | 19% | 72% | |

From the Baseline to the Benchmark I Assessment in math, all grade levels have improved. Students in Tier I increased from 9% to 13% and students in Tier III have reduced from 64% to 55% or 9%

| MATH | | Tier 1 | Tier II | Tier III | |
|-------------|----------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Group | Test | On or Above Grade Level | One Grade Level Below | Two or More Grade Levels Below | Summary |
| School Wide | Baseline | 9% | 27% | 64% | |
| | B1 | 13% | 33% | 55% | |
| | Change | 4% | 6% | -9% | Positive growth at each level |

While all grade levels had positive growth, 6th grade had the most growth. Our 6th grade students in Tier I increased from 6% to 12% and students in Tier III have reduced from 58% to 42%.

| MATH | | Tier 1 | Tier II | Tier III | |
|-----------|----------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Group | Test | On or Above Grade Level | One Grade Level Below | Two or More Grade Levels Below | Summary |
| 5th Grade | Baseline | 14% | 41% | 45% | |
| | B1 | 14% | 45% | 41% | |
| | Change | 0% | 4% | -4% | Positive growth at Tier III |
| 6th Grade | Baseline | 6% | 36% | 58% | |
| | B1 | 12% | 46% | 42% | |
| | Change | 6% | 10% | -16% | Positive growth at each level |
| 7th Grade | Baseline | 11% | 22% | 67% | |
| | B1 | 13% | 29% | 58% | |
| | Change | 2% | 7% | -9% | Positive growth at each level |
| 8th Grade | Baseline | 9% | 19% | 72% | |
| | B1 | 13% | 19% | 68% | |
| | Change | 4% | 0% | -4% | Positive growth at each level |

Culture and Climate

Suspensions

Annual Suspension Rates

The CDE will be posting the the 18-19 Suspension Rates soon. BCCS ws able to reduce it’s suspension rate by 0.6% from the previous year or a 6.10% suspension rate. BCCS’s annual suspension rates are higher than local schools. The Administrative Team will have a conversation with LAUSD staff to identify how the district is recording suspension data to ensure that we are in alignment with reporting practices.

| School | 15-16 | 16-17 | 17-18 | 18-19 |
|--------|-------|-------|-------|-------|
| BCCS | 7.60% | 8.30% | 6.70% | 6.10% |

In the 2019-20 school year, Bert Corona Charter School has issued 15 more suspensions by November than in the past school year and 11 more than two years ago. October was a challenging month with 8th grade students fighting and using vaping products. 18 total suspensions is normally in February. Students are being counseled and provided other support at this time.

| School Month/ Year | 1 Aug | 2 Sept | 3 Oct | 4 Nov | 5 Dec | 6 Jan | 7 Feb | 8 Mar | 9 Apr | 10 May | 11 Jun | Total |
|---------------------------------|-------|--------|-------|-------|-------|-------|-------|-------|-------|--------|--------|-------|
| 17-18 Month Suspensions | 0 | 0 | 3 | 4 | 0 | 1 | 7 | 13 | 0 | 13 | 4 | 45 |
| 17-18 Current Suspensions Total | 0 | 0 | 3 | 7 | 7 | 8 | 15 | 28 | 28 | 41 | 45 | |
| 18-19 Month Suspensions | 0 | 0 | 0 | 3 | 0 | 4 | 12 | 11 | 2 | 9 | 0 | 40 |
| 18-19 Current Suspensions Total | 0 | 0 | 0 | 3 | 3 | 7 | 18 | 29 | 31 | 40 | 40 | |
| 19-20 Month Suspensions | 3 | 4 | 8 | 3 | | | | | | | | 18 |
| 19-20 Current Suspensions Total | 3 | 7 | 15 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | 18 | |

Bert Corona Charter School had 0 expulsion for the last two school years and has not expelled any students this year as on today’s date.

Operations

Enrollment

BCCS has increased enrollment by 3 students since 9/10/19. We are still under last years enrollment by 6 students. We are working on adding the last three students on our waitlist. The students on this years wait list tend to be students who have had disciplinary issues at their previous schools and had previously attended Montague Charter Elementary School. Montague Charter Elementary School is our primary feeder school.

| 2019-20 Enrollment Tracking | | | | | | | | | | |
|-----------------------------|--------------------|-----------------------|----------|-------------|-------------------|-----------|------------|------------|-------------|----------------|
| | 2018-19 | | 2019-20 | | | | | | | |
| | Current Enrollment | Student from Waitlist | Waitlist | New Student | Returning Student | Retained | Total | Class Size | Retention # | Retention Rate |
| 5th grade | 25 | | | 22 | | | 22 | 22 | | |
| 6th grade | 118 | | 1 | 97 | 21 | | 118 | 29.5 | -4 | 84.00% |
| 7th grade | 118 | | 2 | 8 | 106 | | 114 | 28.5 | -12 | 89.83% |
| 8th grade | 116 | | 0 | 8 | 109 | | 117 | 23.4 | -9 | 92.37% |
| Total | 377 | 0 | | 135 | 236 | 0 | 371 | | -25 | |
| Date Updated | 5/2/2019 | | | | | Growth | -6 | | | |
| | | | | | Date Updated | 12/4/2019 | | | | |

Facilities

Storage- The new storage units at the back of the campus will be complete over winter break. The new storage will help to open up space to store emergency supplies, old student and staff records, and school and sports uniforms.

Drainage- The drainage work across the campus that was completed over the past 12 months was very successful. Two areas on campus continue to “flood” on rainy days but can be fixed with regular landscaping work.

Buildings- New exterior siding and a window are being installed on Rooms 2 and 3. The previous sidings were wrapping and cracking allowing water to seep into the building. The window was also leaking.

Coversheet

Monsenor Oscar Romero Executive Administrator Report

Section: III. Items Scheduled For Information
Item: E. Monsenor Oscar Romero Executive Administrator Report
Purpose: FYI
Submitted by:
Related Material: MORCS Executive Update 12_9_19.pdf

MORCS Executive Administrator Board Report

12.9.19



Summary:

We successfully completed our Annual LAUSD Performance-Based Oversight Visit on November 20th! The visiting team from Charter Schools Division recognized the positive direction and momentum that the school had in terms of our instructional program but also identified the need for our school to resolve retention and credentialing concerns.

We also have invaluable feedback from our annual YouthTruth surveys (taken by staff, students, and families). One major highlight is the extremely high satisfaction rate from families compared with all CA schools and the strength of culture and relationships at MORCS as reported by staff, students, and parents.

I. Annual LAUSD Performance-Based Oversight Visit

The Los Angeles Unified School District - Charter Schools Division (CSD), led by Dr. Blanca Alves-Monaster, conducted its annual **Performance Based Charter Oversight Visit** at Monsenor Oscar Romero Charter School on **November 20, 2019**.

The MORCS administrative team prepared a comprehensive set of reports for the visiting team of four. The team met with the administrative team, met with a group of teachers, reviewed the prepared reports, and conducted a walkthrough of all classrooms. They ended by debriefing with the school leadership team. CSD will send a full report within a few weeks.

| Schoolwide Areas of Strength (According to Visiting Committee) | Schoolwide Areas of Growth (According to Visiting Committee) |
|---|---|
| <ul style="list-style-type: none"> ● High expectations set for school ● Clear goals established including: <ul style="list-style-type: none"> ○ Support of rigorous and rich classes ○ Decreased Chronic Absenteeism ● Evidence of Success for All / Literacy supports in all classrooms including 9 / 9 classrooms with word walls ● Evidence of collaborative learning in 5 of 9 classrooms ● Evidence of technology integration in multiple classrooms, 3 / 9 showed evidence of blended learning ● evidence of strong routines & transitions demonstrated ● special education collaboration, compliance, and systems are all doing very well ● teachers excited to use iReady in math to pull data and provided targeted interventions ● staff feel heard by administration | <ul style="list-style-type: none"> ● Teacher retention is one of the biggest areas of concern ● need to clarify and further detail the stakeholder complaint process ● need to host more emergency drills and have emergency snacks and water available in all classrooms for extended lockdowns ● Need to reflect on support systems for reclassification of english learners and support for Long-term English Learners ● Inconsistent levels of effectiveness in terms of word wall/literacy support, levels of technology integration and collaborative learning ● Teachers requested more PD time to work in groups / change in PD day |

II. Youth Truth Survey Data (November 2019)

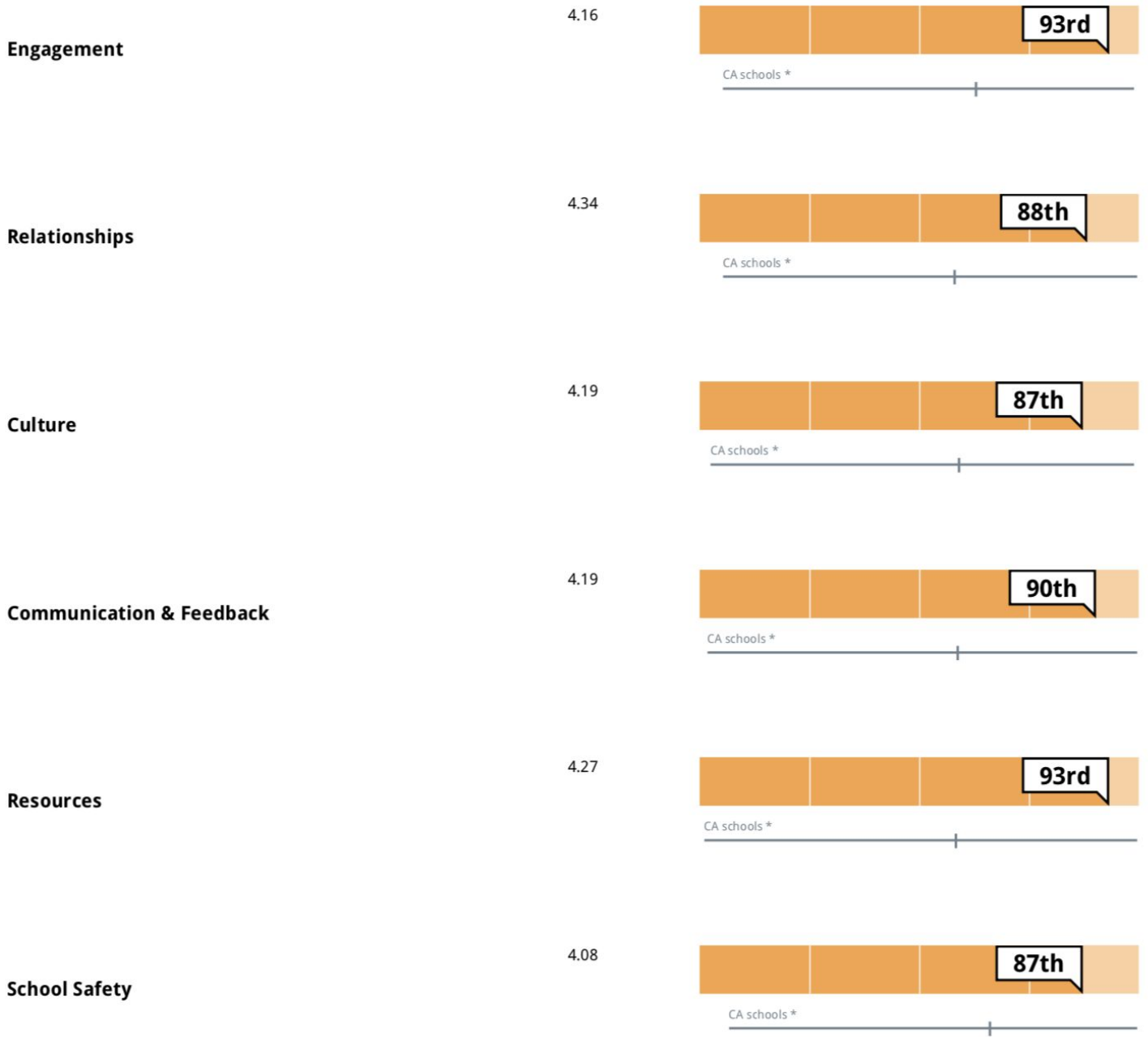
In November of 2019, we administered our annual Youth Truth Survey to families, students, and staff.

A. Student Survey Results Overview:



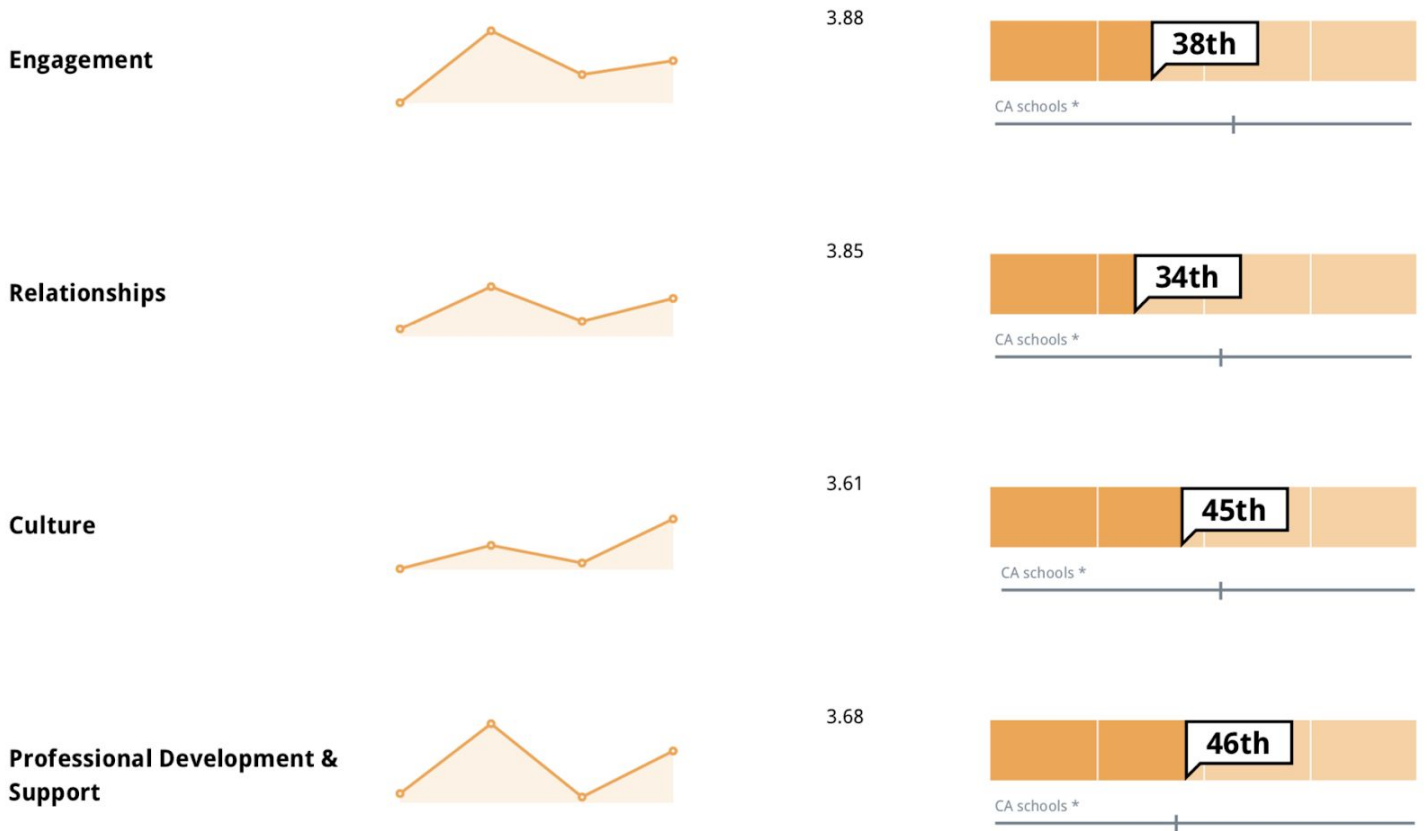
| Summary Measure | Your School - Nov 2019 | Your School - Jun 2019 | Your School - Apr 2018 | Your School - May 2017 | Typical YouthTruth school | Typical CA school * |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------|
| Engagement | 51% | 65% | 53% | 49% | 53% | 54% |
| Academic Rigor | 59% | 71% | 56% | 59% | 65% | 63% |
| Relationships | 49% | 53% | 39% | 42% | 46% | 46% |
| Belonging & Peer Collaboration | 45% | 49% | 37% | 37% | 47% | 51% |
| Culture | 31% | 43% | 28% | 24% | 36% | 41% |

B. Family Survey Results Overview:



| Summary Measure | Your School - Nov 2019 | Typical YouthTruth school | Typical CA school * |
|--------------------------|------------------------|---------------------------|---------------------|
| Engagement | 86% | 57% | 63% |
| Relationships | 91% | 76% | 80% |
| Culture | 89% | 72% | 77% |
| Communication & Feedback | 83% | 62% | 66% |
| Resources | 90% | 64% | 67% |
| School Safety | 79% | 56% | 63% |

C. Staff Survey Results Overview:



| Summary Measure | Your School - Nov 2019 | Your School - Jun 2019 | Your School - Apr 2018 | Your School - May 2017 | Typical YouthTruth school | Typical CA school * |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------|
| Engagement | 74% | 73% | 80% | 46% | 74% | 76% |
| Relationships | 79% | 53% | 67% | 54% | 78% | 79% |
| Culture | 68% | 27% | 30% | N/A | 62% | 64% |
| Professional Development and Support | 58% | 20% | 67% | 29% | 64% | 61% |

Coversheet

Bert Corona Charter High School Executive Administrator Report

Section: III. Items Scheduled For Information
Item: F. Bert Corona Charter High School Executive Administrator Report
Purpose: FYI
Submitted by:
Related Material: BCCHS Board Report December 9, 2019.pdf



Larry Simonsen
Executive Administrator

Yolanda Fuentes
Assistant Executive Administrator

Board Report for December 9, 2019

Academics

Thanks to Max Garcia, our new College and Career Counselor, all Seniors who are eligible to apply to a Cal State University or University of California campus have submitted their applications by the updated December 1 deadline. The individual stories of the families who have walked with their children through the process are truly inspiring and uplifting, and give us pause to consider how fortunate we are to be in this line of work.

Gear Up returned to our campus, making students happy to see familiar faces. UCLA sent a tour bus for our students to visit campus and talk to students and professors. Very few students availed themselves of the opportunity, but those who did were impressed, and our math teacher Mr. Nestor Garcia, a UCLA Alum, went with our students. They enjoyed the visit and came back with good stories to tell regarding what they had learned about college life.

The YPICS academic team and the executive team have spent significant time discussing a recommitment to Project Based Learning in our schools. The HS is going to be using half of the upcoming January TPD day to do retraining and long-range planning for a PBL-based Presentation of Learning day for second semester. These events are always well attended and full of pride about student work, but POL have not happened at the high school for more than 2 years. Ms. King Berg has also arranged for staff from every campus to visit High Tech High in San Diego in order to do a deep dive into project-based learning within the confines of a school organization that is nationally known for its work in this area.

We are grateful for the return of Ms. Gonzalez as our Leadership Sponsor, our College and Career Readiness Teacher, and our SFA Teacher. We have missed her energy, enthusiasm, and strong leadership presence on campus. She is a person of immense influence in the lives of our students, and asks for excellence from them in all that they do. We are still trying to hire an English Teacher for the start of the second semester. I have been doing all of the programming since November 1, and it has been a challenge for both me and the students. I know the things I am asking of them are good and challenging, but it is impossible to foster a community like our full-time teachers do, since I am all over the place and relying on the substitute to implement so much of the planning. Fingers crossed we can make this happen soon.

One of our IEP students who is 18 and has a history of E.D. behaviors was notified in a 30 day placement IEP with Mr. Nutt and other staff that BCCHS is not a good placement for her, and is potentially facing a "Due Process" action if she does not agree to go to an NPS. The team referenced two instances of cutting at school. Her mother has sued LAUSD in the past.



Operations

We are fortunate to receive the benefits of a \$100,000.00 school facilities improvement grant at Maclay Middle School. The money will be used to update the Multi Purpose Room at Maclay, which gets many hours of use from both schools (assemblies, dances, speakers, etc), and to install water fountains with water-bottle-filling capacity.

We have had a difficult time with the Maclay Plant Department attending to our custodial needs on a consistent basis. Unemptied trash, uncleaned restrooms, and food waste strewn about our campus by animals, are all regular occurrences on a weekly basis. We have asked and asked for changes. I am not sure what the next steps are to resolve these issues.

Climate and Culture

We have been discussing the possibility of recruiting for and starting an 8-man tackle football team at BCCHS next year. Mr. Max Garcia has extensive tackle football coaching experience, and we have other YPICS community members who have experience in the game at the high school and college level. We have a facility with locker rooms, a field, and lights at Maclay, so all we need now is the knowledge that insurance will cover this endeavor, and the money to buy the gear and pay coaching stipends. Ms. Fuentes has already started an aggressive fundraising campaign within her circles, and Mr. Garcia has committed to staying at our school and following through on this very tantalizing prospect for students. It would do wonders for our climate and culture, as well as our recruitment of students on the whole (not just football players).

Ms. Fuentes and Ms. Castellon are doing a hero's job of picking up the climate and culture responsibilities now that Mr. Cruz is gone. They are working very hard to consistently and compassionately implement expectations on our campus. They are also making sure that the programming for student activities is happening smoothly so that the kids can have fun with their high school classmates even though we are experiencing the challenges of a middle school campus and a tight budget. Even when issues become serious enough to involve law enforcement, which they have on several occasions since the beginning of the school year, Ms. Fuentes and Ms. Castellon are thorough and attentive to every step of the process, including reintroducing students back into the school community after they are detained.

The issue of recurring drug possession and sales at our school is a red-flag. This issue needs to be addressed in a way that brings maximum community partnership leverage to bear, as public knowledge of the use and sale of drugs at our school will act as an immediate deterrent to the parents of students who are looking for a small, safe school as an alternative to a big high school where these problems are expected. (This is a repeat paragraph from last months report but is significant enough to add this time around as well).

One student was expelled this month, with weapons and drug possession providing the impetus for the expulsion proceeding.



Summary

Reiterating some of the many reasons we have to celebrate this first semester of 2019-2020:

- Charter Reauthorization
- WASC Accreditation
- Gear Up Grant reinstatement
- UCLA College Trip
- SAT performance improvement - number of 900+ and 1000+ scores since 2017
- All eligible Seniors applied to UC and CSU campuses by December 1 deadline
- All eligible Seniors are currently engaged in the Common App application process
- Campus improvement grant for MPR and water fountains

Coversheet

Executive Director's Report

Section: III. Items Scheduled For Information
Item: G. Executive Director's Report
Purpose: FYI
Submitted by:
Related Material: YPICS ED Report December 2019 09 Final 2.pdf



YPI CHARTER SCHOOLS EXECUTIVE DIRECTOR'S REPORT

December 09, 2019

The mission of the YPI Charter Schools (YPICS) is to prepare students for academic success in high school, as well as post-secondary education; prepare students to be responsible and active participants in their community; and enable students to become life-long learners. Students at YPI Charter Schools will become active citizens who characterize the ideals of a diverse and democratic society. Students will provide service to their community, take responsibility for their own learning, and develop the habits of mind and body that will empower them to be successful in high school and beyond.

CCSA:

From President and CEO Myrna Castrejon -

Dear Friends,

On October 29, 2019, the CCSA Board of Directors approved a new organizational strategic plan. Our strategy emerges from a close examination of our core competencies, is aligned with our members' needs, and is anchored to our unwavering Kids-first orientation.

Over the last decade and a half, you have defied expectations, consistently proving that gaps in achievement and opportunity can be closed and our schools can be transformative places for hundreds of thousands of kids. Study after study proves that California's non-profit charter schools are an indispensable part of the public education system and collectively we serve an important public interest in closing persistent achievement gaps. Our state's most vulnerable students today learn more, achieve more, and are better prepared for college and career because of charter schools.

Successful organizations commit to constant improvement and clear-eyed strategic visioning based on need and opportunity. We have realigned our organization to focus on a geographic— rather than functional—design and reorganized teams so that we can double down on our core competencies of:

- Local and Statewide Advocacy
- Politics
- Communications

In the coming weeks and months, we will strengthen how we organize our work in serving members by:

- Streamlining direct individual supports and improving member response.
- Increasing investments in advocacy communications.
- Advancing quality on behalf of the sector.
- Aligning and strengthening local and statewide advocacy efforts.
- Recommitting to work in coalitions that strengthen local reform ecosystems where 'great schools for all' can thrive.

In the coming weeks and months, we will also share more information about the practical implications of our new strategic plan. If you have questions in the meantime, please direct them to communications@ccsa.org.

Working together, we are positioned to succeed in a new era as a strong, vibrant charter school sector that consistently delivers for California's kids. 2020 is guaranteed to be another big year for us and the public school kids we serve. I look forward to conquering it together.

Adelante!

Myrna **Castrejon**, President and CEO

Note: This newly approved strategic plan has resulted in some staff changes at CCSA, including the Los Angeles office.

State:

From School Services of California -

“Short Outline of California School Finance History Based on the Recollections of Ken Hall”

[Note from John Gray. From time to time it is good to take a break and seek counsel and wisdom from those who were the trailblazers in your chosen profession. About once a quarter I have lunch with those trailblazers to tap into that wisdom. For me, that means having lunch with Ken Hall, School Services of California Inc. (SSC) Founder, Davis Campbell, former Executive Director of the California School Boards Association and Chair of the University of California, Davis, School of Education and a bunch of other stuff that he says is impressive, and Kelvin Lee, former Superintendent of Dry Creek Elementary School District for 30+ years. Since I am the one who always pays, and because they are doing me the favor, Ken orders a really expensive glass of wine, Davis orders an expensive beer I have never heard of, while Kelvin and I have water or iced tea.

At our recent lunch, we talked about all of the many events that shaped California school finance. It was a great conversation, as I heard their firsthand knowledge from when they were trailblazing and I was in junior high school. I asked Ken if he would put pen to paper so I could share that wealth of information with our readers. The following is a guest article from Ken Hall, founder of SSC. Oh yes, Davis would want me to tell you he is also the author of “The Governance Core,” which is on the SCC best seller’s list.]

1971: California Supreme Court (Court) concludes the *Serrano v. Priest* lawsuit and finds the California school finance system to be unconstitutional. The Court order’s differentials in education funding per average daily attendance (ADA) must be reduced to “insignificant” differences. The Court remands the case back to lower court.

1972: Senate Bill (SB) 90 (1406/1972), the Reagan Moretti Property Tax Relief Act, is adopted in December 1972. The bill provides state funding for major property tax rollback, including schools; eliminates numerous “permissive overrides”; adds major funding for equalization of school funding; establishes school revenue limits with differential amounts per ADA going forward based on a district’s 1972—73 funding level; adopts first Urban Impact Aid for school districts; adopts a requirement that the state must fund mandated program costs; implements modest property tax controls on county governments; and increases state income and sales taxes.

1973—74: Los Angeles Superior Court rules SB 90 was insufficient in meeting the Supreme Court standards of equalization; appeals begin. The appeals uphold the County; the state is given six years to address the obligations of the *Serrano v. Priest* decision.

1975: Governor' Jerry Brown takes office.

1976—77: Legislature adopts Assembly Bill (AB) 65, which provides for added major' school equalization; establishment of "gyp" tax for obligation of high property tax districts to fund tax increases in low property tax districts; and numerous provisions to respond to the *Serrano v. Priest* decision.

Winter—Spring, 1978: Assessors around the state, but especially in Los Angeles, reassess residential properties and issue tax bills with major increases in local property taxes—tax payers scream. Howard Jarvis and Paul Gann launch the Proposition 13 campaign for a huge rollback in property tax rates and for controls on future assessed increases. As it becomes clear that Proposition 13 is going to pass, Governor Brown becomes a "born again tax cutter." The former Assembly Speaker and current State Treasurer Jesse Unruh claims that the state has an "obscene" surplus and huge reserves.

June 1978: Proposition 13 is adopted by the electorate. The immediate result was \$4—5 billion in property tax income being lost; new local special taxes requiring two-thirds vote; the repeal of the option for local agencies to seek electorate approval of local taxes to pay for capital bonds; the assessed value on all properties to remain at the 1975 level, except for cost-of-living increase of no more than 2%; and all local governments, including schools, lose billions in local income as the total local tax rate is capped at 1%. Governor Brown calls a special session to address the state's response.

Summer 1978: The Emergency Conference Committee of the state Legislature designs a state "bailout" with state support for local governments at reduced levels. Schools become very dependent on the State for future funding as property taxes decline to a lower percentage of total funding—the provisions of AB 65 and most other funding systems for education are repealed, but revenue limits continue as the primary mechanism for funding schools. Legislature adopts the bailout. Schools suffer losses of 9% to 15% in revenues based on their income level. Funding loss is, however, moderated by the 9% to 15% because it is based on the anticipated 1978—79 State Budget growth prior' to Proposition 13.

1979: the Legislature considers and the Governor signs AB 8—which provides a funding system for local governments and schools going forward. It lets school districts keep previously electorate-adopted tax increases; and therefore, provides funding for schools at differential levels to equalize funding levels. It concludes that the distribution of the 1% local property tax revenues will be based on proportional property tax allocation in 1977—78.

1981—82: Governor Brown provides, in his January State Budget, a 6% cost-of-living increase for schools. However, due to a state recession and the loss in state income, Brown rescinds the cost-of-living increase in his May Revision. For the first time in recent state history, schools will have no cost-of-living increase per ADA in 1982—83 State Budget. State Superintendent of Public Instruction Wilson Riles pleads for a cost-of-living adjustment restoration to no avail.

1981=82: San Jose Unified School District (USD) suffers a strike by their teachers and goes to fact finding to settle the salary dispute. The fact finding chair, with the support of the California Teachers Association (CTA) representative, recommends a 9% salary increase and the school board accepts the fact finding report and adopts a 9% salary increase—based, in part, on the 6% revenue limit increase in state funding. With the rescission of the cost-of-living increase in the State Budget, San Jose USD claims bankruptcy and for the first time in state history, a federal bankruptcy judge accepts jurisdiction. After a celebrated hearing, the judge orders the salary increase to be rescinded. The CTA appeals this

decision but loses in court, so salaries are rolled back and it takes until 1985 for the district to be able to fund any salary increases.

1982 Campaign: George Deukmejian defeats Los Angeles Mayor Tom Bradley to become governor, based primarily on a law and order campaign. Bill Honig becomes state superintendent of public instruction. Senator Deukmejian makes modest campaign commitments to help schools after the zero cost of living. Superintendent Honig launches a 'save California schools' campaign, which attracts hundreds and so he continues the campaign into 1983. His campaign leads to the development of a conference committee of the state Legislature to address school funding and reform.

1983: The Legislature adopts and the Governor signs SB 813—which included major added school equalization; establishment of longer day (minute controls by grade level for minimum education delivery); longer year requirements (180 days up from 175); and added categorical programs for support and control of schools. The bill is hailed as a savior for K—12 education.

1983—84: A Superior Court rules that California has satisfied the obligations of *Serrano v. Priest* and funding has been reduced to insignificant differentials. Court of Appeals upholds the decision and the Supreme Court refuses to hear an appeal.

1987: Governor Deukmejian and Assembly Speaker Willie Brown are unable to reach a compromise on the return of state surpluses to tax payer's. Governor Deukmejian prevails and returns \$1.2 billion to California income tax payers; however, schools claim the state surplus should have been returned to school agencies and other needy local agencies.

November 1988: State elections focus on forty-one state propositions on the ballot, including nine bond acts for higher education, K—12 districts, water, homeless, and others. The proposition campaigns focus on other issues and Proposition 98, which provides three tests for school funding in the State Budget, is adopted with only a small margin of victory.

1990: U.S. Senator Pete Wilson is elected as governor over Mayor Diane Feinstein. The governor commits and tries to focus state funding for schools to early childhood issues. However, major earthquakes and fires plague his Administration, and school funding remains a legal and political debate over the state obligations of Proposition 98.

1991: Senator Gary Hart proposes and the Governor signs legislation to authorize one hundred charter schools, which are destined to be a major reform in K—12 governance and delivery. The cap of one hundred schools is later eclipsed with hundreds of schools adopting the charter school opportunities for education delivery without the many cumbersome hurdles of state law.

1991—92: Richmond USD attempts to close its doors in April due to lack of funds. The district claims that it cannot keep the doors open and sends all students and teachers home. The lack of funds is in large part due to school board adoption of a district budget that assumes one thousand students from surrounding school districts will enroll at Richmond USD, due to its amazing educational program. The local superintendent, who later goes to jail for Workers' Compensation fraud, sells the local agency and the Administration of President George Bush on the idea that the district is providing an amazing education that will attract students from throughout the North Bay area.

1992: State Supreme Court rules (*Butt v. State of California*) that Richmond USD cannot close its doors and the state of California is responsible for local education, which is a fundamental right. State provides a loan to Richmond USD to cover the costs for the rest of the year and to pay debt, which has accumulated, including \$18 million dollar's—of the total \$60 million loan--owed to IBM for computers

that are never used. The state appoints a state administrator to run the district while also ensuring the loan is repaid. Future students lose funding based on the errors and extravagant expenditure of the school board.

1992: The state Legislature adopts numerous provisions to control local school district budgets. This includes an obligation for county offices of education (COEs) to approve district budgets and also requires that districts have a positive multiyear finance balance. It also establishes the Fiscal Crises Management Assistance Team (FCMAT), funded by the state to assist in school district budget supervision—Kern COE wins a competitive bid to manage and house FCMAT. Numerous measurements are included in state supervision of budgets, including an obligation for local agencies to have a reserve—as determined by the California Department of Education and the authority of the state—to appoint a state administrator for districts that are insolvent and/or a fiscal advisor in the case of districts facing potential fiscal insolvency.

1995: A major unexpected state surplus is sought by schools for major increases in funding. The CPA claims the added funding needs to be used to roll back class sizes. Governor Wilson, in a veiled response to CTA, calls for class-size reduction and proposes to use \$1.5 billion to roll back class sizes for grades K—3 to twenty students in his May Revision Budget. The provision is adopted in the State Budget with optional implementation to be immediate.

1995—96: Schools reel under the “burden” to immediately roll back class sizes at lower grades, and a few school districts reject the optional provision to roll back to twenty students. Thousands of relocatable classrooms are purchased/leased and thousands of new teachers hired. Academics claim that unless the class size is rolled back to sixteen it might as well be twenty-four in order to be helpful to the delivery of education. Parents and teachers hail the lower class size as a very positive provision. Districts are given a common dollar reimbursement for the program costs of lower class size, but funding does not cover full costs if a district's prior class size was over approximately twenty-eight to twenty-nine students.

1998: Governor Gray Davis is elected.

1997—2000: Numerous categorical programs are adopted for school districts, and the state adopts major retirement increases for the California Public Employees' Retirement System (CalPERS) and the California State "teachers' Retirement System (CalSTRS) members due to a large state surplus and very positive state budgets going forward.

2001: The stock market crashes and capital gains income for the state drops dramatically. The state faces major funding shortfalls and therefore funding for schools remains relatively constant until 2006.

October 2003: Governor Davis is recalled and Governor Arnold Schwarzenegger assumes office.

2010—2013: Governor Jerry Brown is elected and provides a dramatic change in school finance. After more than fifty years, revenue limit funding is repealed and replaced by the Local Control Funding Formula (LCFF) with a delegated ability to the local agency to determine their funding priorities. Numerous categorical programs are repealed and replaced with base finding plus supplemental funds for those districts with high numbers of economically disadvantaged students, English learners, and foster youth. The state decision making for schools shifts to the State Board of Education with the appointment of Sue Burr as board executive secretary and Michael Kirst as board chair by the Governor. The Local Control and Accountability Plan is adopted with the intent to ensure school districts provide increasing levels of educational accomplishment.

2013—19: Major increases in funding are provided to K—12 schools but the increases in CalSTRS and CalPERS pension payments consume many of the funding increases. The finance goals established in the initial LCFF are met in 2018—19, which is in advance of the adopted schedule.

“Overview of Special Education in California”

In advance of significant 2020—21 State Budget conversations on special education, the Legislative Analyst’s Office released an *Overview of Special Education in California*. The report provides a high-level review of special education laws, services, outcomes, funding, and costs. As stated in the conclusion, their “intent throughout this report has been to help the Legislature understand [special education] complexity, with the ultimate goal of better positioning the Legislature to engage with the administration in developing cost-effective policy responses for improving special education in California.”

The report makes no specific recommendations for special education but does note some interesting observations that may come into play in the upcoming State Budget conversations:

- Adjusted for inflation, between 2007—08 and 2017—18, special education expenditures increased 28%—attributing one-third of that increase to staff salaries and the other two-thirds to a rise in incidence of students with relatively severe disabilities
- During that same time, local unrestricted funding has been covering an increasing share of special education expenditures, rising from 49% in 2007—08 to 61% in 2017—18
- The average annual cost of educating a student with disabilities (SWD) is now \$26,000 (compared to \$9,000 for a student without disabilities) and that cost can range significantly
- The prevalence of students with relatively severe disabilities has almost doubled since 2000—01, largely driven by the rise in autism which now affects about 1 in 50 students
- The majority of SWDs are in mainstream classrooms
- Compared to other California students, SWDs are disproportionately low income and disproportionately African American
- The suspension rate of SWDs is almost double the statewide average
- The average percentile on state tests for SWDs in 2017 was 18th

The 2019—20 State Budget education trailer bill includes a preview of continued special education conversations to come. As a condition of continued funding, Assembly Bill 75 states that the director of finance and the chair and vice chair of the Joint Legislative Budget Committee must notify the state superintendent of public instruction that a 2020—21 budget trailer bill makes statutory changes designed to improve the academic outcomes of individuals with exceptional needs. These statutory changes may include:

- Expansion of inclusive practices to ensure that every individual with exceptional needs has access to learn in the least restrictive environment
- Opportunities for local educational agencies to receive state and regional support to address disproportionality of special education identification, placement, and discipline and ensure equitable access to services for individuals with exceptional needs
- Review of existing funding allocations for special education
- An examination of the role of Special Education Local Plan Areas in the delivery of special education services and supports for individuals with exceptional needs, including increasing accountability and incorporation into the statewide system of support

As noted above, the Legislature will likely look to this report as a foundational part of the upcoming conversations around special education.

“SBE Approves Details for the ELPI and Modifications to the ESSA State Plan”

At its November 6, 2019, meeting, the State Board of Education (SBE) approved the methodology and cut scores for the English Learner Progress Indicator’ (ELPI) and clarified the definitions of ineffective and out-of-field teachers for California’s Every Student Succeeds Act (ESSA) State Plan.

The 2019 California School Dashboard (Dashboard) will be the first year that local educational agencies (LEAs) can be identified for state differentiated assistance and schools can be identified for’ federal assistance under ESSA based on their performance on the ELPI. For this reason, the SBE had to approve the methodology and cut scores for the ELPI at the November board meeting in order for the indicator to be ready for the December release of the Dashboard.

The ELPI is unique from the other Dashboard indicators because it is the only indicator required under ESSA to measure progress towards proficiency rather than just proficiency. This means that two year’s of data are required to determine the Status (current year performance level) for this indicator while three years of data are needed to determine the Status and Change (how performance level compares to prior-year data), both of which are necessary to populate one of the five color-coded performance levels on the Dashboard.

The SBE approved the methodology and cut scores for the ELPI Status by splitting levels two and three of the English Learner Proficiency Assessments for California (ELPAC), creating six ELPI levels based on the ELPAC split. The rationale for this split is that it reflects the research-based timeline of five to seven years for an English learner student at level 1 on the ELPAC to reach English language proficiency.

Since a performance color cannot be populated for the ELPI until the 2020 Dashboard, the SBE also approved using the ELPI Status of “very low” as a proxy for “red,” the lowest color performance on the Dashboard, in order to identify LEAs for state differentiated assistance and schools for federal ESSA assistance (comprehensive support and improvement, targeted support and improvement, and additional targeted support and improvement) using the 2019 Dashboard.

The SBE also made some modifications to California’s ESSA State Plan at the November meeting. While the SBE members have expressed their displeasure in needing to define ineffective and out-of-field teachers, doing so is required by federal law. For this reason, the SDE approved the California Department of Education’s (CDE’s) recommended clarifying revisions to the definitions of ineffective and out-of-field teachers currently in California’s ESSA State Plan.

The other change the SBE made to the ESSA State Plan was revising the long-term goal for the extended graduation rate to 90.5%. This was necessary after the SDE adopted a five-year extended graduation rate for the Graduation Rate Indicator at their July meeting. This means that in order for California to reconcile their state and federal accountability requirements into one system, California’s ESSA State Plan needed to be revised to set the same long-term goal for the extended graduation rate as they did for the Graduation Rate Indicator back in July. The graduation rate changes will be reflected on the 2019 Dashboard when it is released the week of December 9.

In addition to the action on the ELPI and the ESSA State Plan, the SBE also approved the State Superintendent of Public Instruction’s proposed California Science Test (CAST) threshold scores, to be effective beginning with the 2018—19 administration.

“Additional New Laws Affecting LEAs in 2020”

While School Services of California Inc. has reported on the final outcomes of many bills, we wanted to bring attention to a few additional new laws. While these new laws may not have a large fiscal impact to local educational agencies (LEAs), they may impose a state mandate, so we think they are important for LEAs to note. With the exception of Senate Bill (SD) 265 (Chapter 785/2019), which took effect immediately upon being signed, all of the new laws listed below will take effect on January 1, 2020.

Assembly AB 5 (Chapter 711/2019)—Employment Discrimination: Enforcement. This bill prohibits a person from requiring any employee or applicant for employment, as a condition of employment, continued employment, or the receipt of any employment-related benefit, to waive their right to file for violations of any provision of the California Fair Employment and Housing Act or other specific statutes governing employment. The bill also prohibits an employer from threatening, retaliating, discriminating against, or terminating any employee or applicant for employment because of the refusal to consent to the waiver of their rights.

AB 189 (Chapter 674/2019)—Child Abuse or Neglect: Mandated Reporters: Autism Service Personnel. This bill adds qualified autism service providers, professionals, and paraprofessionals to the list of individuals who are mandated reporters.

AB 272 (Chapter 42/201f)—Pupils: Use of Smartphones. This bill explicitly authorizes the governing body of a school district, a county office of education (COE), or a charter school to adopt a policy to limit or prohibit the use of smartphones by students while they are at school or under the supervision and control of an employee(s) of the school district, COE, or charter school.

AB 543 (Chapter 428/2019)—Education: Sexual Harassment: Written Policy: Posters. Current law requires each educational institution in the state to have a written policy on sexual harassment and to display that policy in a prominent location in the main administrative building or other area of the educational institution’s campus or school site. The policy must be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session, as applicable. This bill requires a copy of the policy also be provided as part of an orientation program conducted for continuing students.

AB 709 (Chapter 437/2019)—School Districts: Governing Boards: Pupil Members. Current law requires an LEA with one or more high schools to appoint one or more student members to the governing board if students submit a petition to make those appointments. Student members also have the right to attend all meetings of the governing board, except executive sessions, and must be seated with the members of the governing board and be recognized as a full member’ at the meetings, including receiving all open meeting materials presented to the board members at the same time the materials are presented to the board members. This bill requires a student member to also be appointed to subcommittees of the governing board in the same manner as other board members, be made aware of the time commitment required to participate in subcommittee meetings and work, and authorizes them to decline an appointment to a subcommittee.

AB 711 (Chapter 179/2019)—Pupil Records: Name and Gender Changes. This bill requires a school district, charter school, or COE to update a former student’s records to include their updated legal name or gender if the school district, charter school, or COE receives government-issued documentation demonstrating that the former’ student’s legal name or gender was been changed.

AB 947 (Chapter 778/2019)—Visually Impaired Pupils: Expanded Core Curriculum. This bill authorizes school districts, COEs, and charter schools to consider elements of the expanded core

curriculum when developing an Individualized Education Program (IEP) for a student who is blind, has low vision, or is visually impaired. If an orientation and mobility evaluation is needed for a student who is blind, has low vision, or is visually impaired, this bill requires that these evaluations be conducted by appropriately certified specialists and occur in familiar and unfamiliar environments; in varying lighting conditions; and in the home, school, and community, as appropriate.

AB 982 (Chapter 779/2019)—Pupils: Homework Assignments for Suspended Pupils. Existing law authorizes the teacher of any class from which a student is suspended to require the suspended student to complete any assignments and tests missed during the suspension. This bill additionally requires a teacher, upon the request of a parent, legal guardian, or other person holding the right to make educational decisions for the student, to provide the homework that would otherwise have been assigned to a student who has been suspended from school for two or more school days. If a homework assignment is turned in upon the student's return to school from suspension or within the timeframe originally prescribed by the teacher, whichever is later, and it is not graded before the end of the academic term, the assignment will not be included in the calculation of the student's overall grade in the class.

AB 1127 (Chapter 781/2019)—Interdistrict Attendance: Prohibition on Transfers by a School District of Residence. This bill prohibits a school district of residence from prohibiting the interdistrict transfer of a victim of an act of bullying if there is no available school for an intradistrict transfer and the school district of proposed enrollment approves the application for transfer.

AB 1319 (Chapter 458/2019)—Migrant Education: Pupil Residency. This bill requires LEAs to allow a migratory child to continue attending their school of origin or a school within the school district of origin regardless of any change of residence of the student.

AB 1354 (Chapter 756/2019)—Juvenile Court School Pupils: Joint Transition Planning Policy: Individualized Transition Plan. This bill requires a COE, as part of the joint transition planning policy, to assign transition oversight responsibilities to existing COE personnel who will work in collaboration with the county probation department, as needed, and relevant LEAs to ensure that specified transition activities are completed for the student. It also requires COE personnel to facilitate the transfer of complete and accurate education records and the student's IEP when a student enters the juvenile court school.

AB 1595 (Chapter 543/2019)—Elementary and Secondary Education: Omnibus Bill. If a school district or charter school elects to offer any interscholastic athletic program, existing law requires the school district or charter school to acquire at least one automated external defibrillator (AED) for each school within the school district or the charter school. This bill instead requires a school district or charter school offering an interscholastic athletic program to acquire at least one AED for each school that participates in the program within the jurisdiction of the school district or the charter school.

AB 1767 (Chapter 694/2019)—Pupil Suicide Prevention Policies. This bill requires the governing board of an LEA that serves students in kindergarten through grade 6 to adopt and update a policy on pupil suicide prevention that specifically addresses the needs of high-risk groups before the beginning of the 2020—21 school year. The policy must be age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students and must be written to ensure proper coordination and consultation with the county mental health plan for a referral for mental health or related services made on behalf of a student who is a Medi-Cal beneficiary. The bill also requires the policy to address any training on suicide awareness and prevention to be provided to teacher's of students in all of the grades served by the LEA.

SB 142 (Chapter 720/2019)—Employees: Lactation Accommodation. Existing law requires employers to provide a reasonable amount of break time to employees desiring to express milk for the employee’s infant child and to make reasonable efforts to provide the employee with the use of a room—or other location, other than a bathroom—in close proximity to the employee’s work area for the employee to express milk in private. Existing law also exempts an employer from the break time requirement if the employer’s operations would be seriously disrupted by providing that time to employees. This bill instead requires an employer to provide a lactation room or location that includes prescribed features and requires an employer’ to provide access to a sink and refrigerator in close proximity to the employee’s workspace. Denial of reasonable break time or adequate space to express milk will be deemed a failure to provide a rest period in accordance with state law. Employer’s will be prohibited from discharging, or in any other manner discriminating or retaliating against, an employee for exercising or attempting to exercise rights under these provisions and would establish remedies that include filing a complaint with the Labor Commissioner. Employers with fewer than fifty employees may seek an exemption if the employer demonstrates that the requirement posed an undue hardship by causing the employer significant difficulty or expense, though the employer must make a reasonable effort to provide a place for an employee to express milk in private.

SB 265 (Chapter 785/2019)—Pupil Meals: Child Hunger Prevention and Fair Treatment Act of 2017. The Child Hunger Prevention and Fair Treatment Act of 2017 requires certain LEAs that provide school meals through the federal National School Lunch Program or the federal School Breakfast Program, to ensure that a student whose parent or guardian has unpaid school meal fees is not shamed, treated differently, or served a meal that differs from other students. This bill instead requires those LEAs to ensure that a student whose parent or guardian has unpaid school meal fees is not denied a reimbursable meal of the student’s choice because of the fact that the student's parent or guardian has unpaid meal fees and to ensure that the pupil is not shamed or treated differently from other pupils. This bill went into effect on October 12, 2019.

“Governor Newsom Signed 75% of Governor Brown's Vetoed Bills”

Over one month removed from taking his final actions on legislation for the 2019 year, the capitol community continues to analyze Governor Gavin Newsom’s legislative actions in his first year as governor. In particular, many were wondering what Governor Newsom would do with the numerous bills that were vetoed by former Governor Jerry Brown and reintroduced by lawmakers this past year with the hopes that Governor Newsom would sign those measures into law. Research by policy consultants and other capitol insiders has found that there were eighty-eight bills that were vetoed by Governor Brown during his tenure that were reintroduced this past year and made it to Governor Newsom's desk. Of those eighty-eight bills, Governor Newsom signed sixty-six into law and vetoed the other twenty-two.

The table below shows the bills with implications for the IC—12 system that were vetoed by Governor Brown during his tenure, but signed into law by Governor Newsom in 2019:

| 2019 Bill Signed by Newsom | 2018 Bill Vetoed by Brown | Summary |
|---|---------------------------|---|
| Assembly Bill (AB) 9 (Reyes, D-San Bernardino) | AB 1870 (Reyes) | Extends the stature of limitations from one year to three years for all Employment-related discrimination, harassment, and retaliation claims filed With the Department of Fair Employment and Housing. |
| AB 51 (Gonzalez, D-San Diego) | AB 3080 (Gonzalez) | Prohibits requiring applicants for employment for employees to waive their right to a judicial forum as a condition of employment or continued employment. |

| 2019 Bill Signed by Newsom | 2018 Bill Vetoed by Brown | Summary |
|-------------------------------------|--|--|
| AB 218 (Gonzalez) | AB 310 (Gonzalez) | Extends the time for commencement of actions for childhood sexual assault to forty years of age or five years from discovery of the injury, provides enhanced damages for a cover up of the assault, and provides a three-year window in which expired claims would be revived |
| AB 378 (Limon, D-Santa Barbara) | AB 101 (2011) (Perez, D-Los Angeles) | Authorizes family child care providers to form, join and participate in organized representation and to bargain on matters relating to subsidized child care programs |
| AB 493 (Gloria, D-San Diego) | AB 2153 (Thurmond, D-Richmond) | Requires the California Department of Education to develop or update resources for in-service training on schoolsite and community resources for the support of lesbian, gay, bisexual, transgender, and questioning students |
| AB 1354 (Gibson, D-Carson) | Senate Bill (SB) 304 (2017) (Portantino, D-La Cañada Flintridge) | Requires county offices of education to ensure that a student enrolled in a juvenile court school for more than twenty school days has an individualized transition plan and access to specified educational records upon release |
| AB 1507 (Smith, D-Santa Clarita) | SB 739 (2015) (Pavley, D-Agoura Hills) | Eliminates the authorization for a charter school to be located outside the boundaries of its authorizer |
| SB 126 Leyva, D-Chino) | AB 709 (2015) (Gibson) | Requires charter school governing boards to comply with a variety of the same open meeting, conflict-of-interest, and disclosure laws as traditional school district governing boards |
| SB 142 (Wiener, D-San Francisco) | SB 937 (Weiner) | Imposes new building and employer requirements for ensuring access to adequate lactation space |
| SB 223 (Hill, D-San Marco) | SB 1127 (Hill) | Authorizes the governing board of a local educational agency (LEA) or charter school to adopt a policy that allows a parent or guardian to administer medicinal cannabis to an authorized pupil at schoolsite. |
| SB 225 (Durazo, D-Los Angeles) | SB 174 (Lara, D-Bell Gardens) | Makes any person at least eighteen years of age and a resident of California eligible to hold an appointed civil office, regardless of that person's citizenship and immigration status. |
| SB 328 (Portantino) | SB 328 (Portantino) | Requires the school day for middle schools and high schools, including charter schools, to begin no earlier than 8:00 a.m. and 8:30 a.m., respectively, by July 1, 2022, or the date in which a district's collective bargaining agreement that is operative on January 1, 2020, expires, whichever is later |
| SB 419 (Skinner, D-Berkeley) | SB 607 (Skinner) | Prohibits the suspension of a pupil in grades 4 and 5 for willful defiance and for five years prohibits the suspension of a pupil in grades 6-8 |

Some of the education bills that were previously vetoed by Governor Brown were also vetoed by Governor Newsom in 2019. The bills that were vetoed by both governors that would have affected the public school system had they been signed are highlighted in the table below:

| 2019 Bill Vetoed by Newsom | 2018 Bill Vetoed by Brown | Summary |
|-------------------------------------|----------------------------------|---|
| AB 171 (Gonzalez) | AB 3081 (Gonzalez) | Would have extended anti-retaliation and anti-discrimination protections to survivors of sexual harassment |
| AB 500 (Gonzalez) | AB 568 (2017) (Gonzalez) | Would have required school districts, charter schools, and community colleges to provide at least six weeks of full pay for pregnancy-related leaves of absence taken by certificated, academic, and classified employees. |
| AB 751 (O'Donnell, D-Long Beach) | AB 951 (O'Donnell) | Would have required the State Superintendent of Public Instruction to approve one or more nationally recognized high school assessments, such as the SAT or ACT, that school districts and charter schools could have used in lieu of the grade 11 state assessment |
| AB 1212 | AB 2348 (2016) | Would have required the Department of Transportation and Department of |

| | | |
|--------------------------|----------------------------|---|
| (Levine, D-Marín County) | (Levine) | Water Resources to produce a list of priority infrastructure projects for funding consideration by the California State Teachers' Retirement System and the California Public Employees' Retirement System boards |
| SB 695 (Portantino) | SB 358 (2017) (Portantino) | Would have required an LEA, upon a parent's request, to translate a pupil's completed Individualized Education Program (IEP) As well as any evaluation, assessment, or progress data used to determine eligibility or development of an IEP |

It is important to note that some of the issues that Governor Newsom has vetoed this year do not necessarily mean that he is against those specific proposals. In fact, he may be willing to use some of those issues as future bargaining chips in budget and policy negotiations with the Legislature, or he may be more inclined to sign certain measures into law a few years from now, particularly if public opinion or the political climate changes on a certain issue.

“CalPERS Issues Revised Employer Contribution Rate Estimates”

The California Public Employees' Retirement System (CalPERS) has just finalized the Schools Pool Actuarial Valuation report, as of June 30, 2018, and has adjusted its estimates for employer contribution rates, as follows:

| Year | Prior Employer Contribution Rate | Current Employer Contribution Rate |
|---------|----------------------------------|------------------------------------|
| 2019-20 | 19.721% | 19.721% |
| 2020-21 | 22.70% | 22.80% |
| 2021-22 | 24.60% | 24.90% |
| 2022-23 | 26.40% | 25.90% |
| 2023-24 | 26.10% | 26.60% |
| 2024-25 | 26.30% | 27.00% |
| 2025-26 | 26.20% | 26.80% |
| 2026-27 | N/A | 26.70% |

*Actual for 2019—20 and estimated for future years

These rates reflect the application of Senate Bill 90 (Chapter 33/2019), which included a \$904 million contribution from the state to reduce the employer contribution levels by 0.9% in 2020—21 and 0.3% in the subsequent years. These updated rates should be used for local agency 2019—20 First Interim reports, if feasible, and will be included in the next version of our SSC Financial Projection Dashboard to be prepared with the 2020—21 Governor's Budget Proposal in January 2020.

District:

LAUSD has been meeting with charter schools that have been fined prop 39 overallocation fees. It is clear that LAUSD is expecting the overallocation fees to be paid and is willing to work out a payment plan for schools. Charter schools want to make sure that it clear that schools have paid their pro rata share, which for the high school means that YPICS has paid close to \$200,000 annually for all classrooms assigned even if the school has been overallocated space. Bert Corona High School has paid for all of the classrooms assigned whether the school has reached full enrollment or not. However, the district has only allocated one, maximum up to two half classrooms, approximately 300 square feet each for our Special Education Program at the high school (the current SPED population is 28%) and one office space with an administrative staff of 7 +. We have met with the Superintendent of Business Services and felt that she is listening.

We will continue to work with the district to move toward more of an understanding of where we are in trying to reach a resolution that is fair and equitable.

YPICS:

GEAR UP

Administration/Fiscal:

YPICS is still working toward a permanent GEAR UP Solution. We have been working closely with the US Department of Education (USED), Los Angeles Unified School District (LAUSD), and the charter schools named in GEAR UP Grant #1 to remedy the fall out from the closure of YPI. In the interim there is a two-step transition plan. First, YPICS has hired back the GEAR UP coordinators and advisors from YPI. Under the direction of Nick Wu, GEAR UP Manager, services resumed back on 5 out the 6 high school campuses named in the grant. One LAUSD school decided to decline services until a third party provider is in place. The US Department has approved YPICS to use a Sole Source provider. The YPICS Board has selected Think Together as the provider. The USED conducted a site visit to review financial records, audits, organizational chart, receipts, general ledgers, and contracts for the GEAR UP Grant. The YPICS Executive Director, Board Chair, Chief Operations Officer, finance team, and grant administrative staff took part in the four-hour site visit, on Thursday, December 5, 2019. After the site visit the USED will provide a final approval of the Think Together MOU. Once the latter occurs, part 2 of the transition plan will be put in place with clear dates and deadline moving forward.

Additionally, YPICS is also working in collaboration with the LAUSD Deputy Superintendent of Instruction, the GEAR UP Office, and the Data and Accountability Branch to finalize YPICS MOUs. However, we will need to go through the same process to completely transition to Think Together.

Program

The focus of grant support for the last two weeks of November was supporting seniors with completing college UC and CSU applications. The focus for the month of December is private school applications and FAFSA completion. January, rehire tutors, aggressively restore positions and all college career activities in place prior to October 25, 2019.

Whetstone:

The data shows that the leadership team at all schools have been provided more than 200+ coaching touch points for teachers as of this point in the school year. Across all three schools teachers are demonstrating growth in skills toward the middle and some are the end of phase 2 of the Get Better Faster Model. We look forward to being able to spend more time on coaching second semester.

Youth Truth Survey:

Survey results are in! Teachers, staff, students, and parents participated in the Fall Youth Truth Survey. The Executive Administrators plan to share individual results within their respective Board Reports, however, the one trait that had the highest results with 86% of respondents identifying strong personal relationship as high amongst all three schools. The national average in this area is amongst urban schools is 56% and in California it is 74%. Trust is at the core of strong academic success. When students feel support by their teachers they learn more and do better in school. More to come!

Oversight Visits

MORCS:

The oversight review was on November 20, 2019. Board Chair Mary Keipp was also in attendance. The team acknowledged the focus on coaching of teachers, interventions for struggling students, and a clear instructional plan that supports all students.

BCCS:

Board Treasurer Micheal Green and Board Member Water Njboke plan to attend the Bert Corona review on December 13, 2019.

BCCH:

The BCCH review will take place after the winter break on February 14, 2020.

Benchmark Assessments:

The second iReady assessments are being administered through December 15, 2019. Scores will be analyzed and results with an action plan to address deficiencies to the Board’s Academic Excellence Committee in January.

Suspension Rates:

YPICS continue to work on decreasing suspension rates at each school. In spite of the hard work and strategies that the teams have put into place, it is difficult to compete with the local schools who have district-wide ability to send or opportunity transfer students to another school and not document a suspension. The YPICS do not have that ability and are holding to state guidelines as to documenting true in and out of school suspensions.

| YPICS Suspension Rates | | | | |
|------------------------|-------|-------|-------|-------|
| | 15-16 | 16-17 | 17-18 | 18-19 |
| MORCS | 9.1% | 12.9% | 15% | 12.1% |
| BCCS | 7.6% | 8.3% | 6.7% | 6.1% |
| BCCH | 3.8% | 9.3% | 6.7% | 1.9% |

Coversheet

Consent Items

Section: IV. Consent Agenda Items

Item: B. Consent Items

Purpose: Vote

Submitted by:

Related Material:

2a) YPICS Board Brief 19 12 09 Recommendation to approve LAUSD Certification of Board Compliance Review .pdf

3b) Think Together MOU 10-28-19.pdf

3a) Board Brief 19 12 09 YPICS Recommendation to ratify and accept Memorandum of Understanding and Grant Agreement with Think Together Final 2.pdf

2c) Certification of Board Compliance Review - MORCS.pdf

2d) Certification of Board Compliance Review - BCCHS.pdf

3d) YPI Charter Schools ASES 102119-063020 - Grant Agreement.pdf

2b) Certification of Board Compliance Review - BCCS.pdf

3c) YPICS 21st CCLC 102119-063022 - MOU Think Together.pdf

1a) Board Brief 19 12 09 YPICS Recommendation to Review and Approve revised and updated YPICS Forms.pdf

4a) YPICS Suicide Prevention Policy Revised 19 12 09 (JAR).pdf



YPI CHARTER SCHOOLS

December 9, 2019

TO: YPICS Board of Trustees

FROM: Yvette King-Berg
Executive Director

SUBJECT: Recommendation to approve LAUSD Certification of Board Compliance Review

BACKGROUND

As part of the responsibility set forth in Education Code § 47604.3, the authorizing district of the three YPICS, the Los Angeles Unified School District (LAUSD), through the Charter Schools Division (CSD), monitors each school's compliance with applicable legal and policy requirements.

ANALYSIS

The oversight entails two actions on the part of the charter school's Governing Board:

- 1) Certification of Board Compliance Review: As part of the Governing Board's fulfillment of its fiduciary responsibility to ensure that the charter schools comply with all applicable laws and other requirements, the Governing Boards are asked to periodically review, discuss, monitor, and modify, if necessary, the schools' policies, systems, and procedures for compliance with such requirements. The chair of the Governing Board is to sign a certification at the end of the documents supplied by the District and to return the documents, along with relevant Board agendas and minutes that document the Board's review of these compliance items, no later than January 13, 2020.
- 2) Documentation of Compliance: The CSD will review documentation of compliance with several key legal requirements as part of this year's annual performance-based oversight visit to each school. Schools were asked to prepare documentation as requested by the CSD in four binders: Binder 1, Binder 2, Binder 3 and Binder 3A. Additionally, document requirements under the CSD's purview have been simplified into quarterly deadlines (i.e. Q1, Q2, Q3, and Q4) to minimize the number of times schools are asked to send information to the division on an annual basis. This reorganization has been designed to consolidate multiple document requests and reduce the amount of time school leaders spend on oversight visit preparation, since many of the items have been removed from the oversight visit binder checklist. The quarterly submission

calendar has been organized so that the bulk of the documents coincide with schools' beginning of the year compliance reviews.

RECOMMENDATION

It is recommended that the Board of Directors review the materials prepared for the LAUSD Charter School Division's oversight visits, and if the materials are in order and satisfactory, approve the "Certification of Board Compliance Review" documents for each school.

Oversight visits have been scheduled as follows and all Board members are welcome at each site to participate in the oversight process:

| | |
|---------------------------------------|-------------------|
| YPICS: | November 20, 2019 |
| Monsenor Oscar Romero Charter School: | November 20, 2019 |
| Bert Corona Charter School: | December 13, 2019 |
| Bert Corona Charter High: | February 14, 2019 |

Attachments: Materials to be sent to LAUSD Charter Schools Division - Compliance Monitoring and Certification of Board Compliance Review 2019-2020; December 9, 2019 YPICS Board Agenda; unapproved minutes from December 9, 2019 Board Meeting; January 13, 2020 YPICS Board Agenda.

MEMORANDUM OF UNDERSTANDING

**Between
YPI Charter Schools
and Think Together**

This Memorandum of Understanding (MOU) serves to document the commitment of YPI Charter Schools (YPICS) to collaborate with Think Together to maintain the provision of expanded learning program services funded by After School Education and Safety (ASES) and/or 21st Century Community Learning Centers (21st CCLC) Program grants ("Program Services") formerly operated by Youth Policy Institute (YPI). The term of this MOU will end November 7, 2019, if YPICS elects to operate Program Services independently.

Think Together will provide the following services:

- Upon execution of this MOU, immediately assume responsibility for the delivery of Program Services to ensure the continuity of those services to students and families.
- Hire and assume supervisory responsibility for all former YPI employees who wish to continue their employment and who meet the approval of the school administrator.
- Ensure that all former YPI employees are paid for all hours worked in the delivery of Program Services, in accordance with their current work schedules and pay rates.
- Assume all administrative responsibilities associated with the grants that support Program Services, including attendance tracking, expenditure reporting, grant renewals, and other compliance monitoring procedures required by the grantors.
- Prepare and submit all reports associated with the grants funding Program Services.
- Assess current program operations to determine and implement actions that may be required for grant compliance, including staffing ratios, attendance targets, and fiscal operations.
- Collaborate with school administrators to develop program guidelines and expectations, utilizing Think Together's curricular framework, with the goal of customizing services to reflect the needs of students and their families.
- Serve as a subcontractor to YPICS if the school is awarded a grant to provide Program Services by the California Department of Education.
- If Think Together is awarded a grant to provide Program Services by the California Department of Education, Think Together will deliver those services or subcontract with YPICS to deliver Program Services according to the current arrangement with YPI.

YPICS will provide the following services:

- Share with Think Together all documentation and records related to current Program Services.
- Provide the necessary facility space on the school campus to house program staff and accommodate all Program Services.
- Provide daily after-school snacks for all students participating in Program Services.
- Subcontract with Think Together if YPICS is awarded a grant to provide Program Services for an amount equal to 95% of total annual grant award for the duration of the grant term (pro-rated for the current fiscal year upon commencement of Program Services).
- Coordinate with Think Together to provide all academic and attendance data required for grant reporting, if awarded.
- Name Think Together as a "co-applicant" as applicable to grants supporting Program Services, to ensure full partnership status, if awarded.
- Serve as the fiscal and administrative agent for the grant(s), if awarded.

The signatures below, by authorized persons of both parties, indicates understanding and agreement with this MOU.

YPI Charter Schools

By: Yvette King Berg
Signature

Yvette King Berg
Printed Name

Executive Director
Title

16660 White Oak Avenue
Address

Granada Hills, CA 91344
City State Zip

(818) 726-8883
Telephone Number

10-28-19
Date

Think Together

By: Randy Barth
Signature

Randy Barth
Printed Name

Founder & CEO
Title

2101 E. Fourth St., Suite 200B
Address

Santa Ana, CA 92705
City State Zip

714-543-9807
Telephone Number

10.28.19
Date



YPI CHARTER SCHOOLS

December 9, 2019

TO: YPI Charter Schools Board of Trustees

FROM: Yvette King-Berg
Executive Director

SUBJECT: Recommendation to ratify and accept Memorandum of Understanding and Grant Agreement with **Think Together**

BACKGROUND

Youth Policy Institute (YPI) was instrumental in the receipt of After School Education and Safety (“ASES”) and 21st Century Learning Centers (“21st CCLC”) Program grants on behalf of the YPI Charter Schools (YPICS). Bert Corona Charter School, Bert Corona Charter High and Monseñor Oscar Romero Charter School were recipients of the 21st Century grants; Bert Corona Charter School and Monsenor received ASES grants. These grants provided essential after school opportunities for students, often a key factor as parents determine enrollment options.

ANALYSIS

On October 25, 2019, Youth Policy Institute closed its doors, and the many schools serviced by the organization were at a loss as to how the grants would proceed, if at all. Think Together is a community-based organization with over twenty years of experience serving the needs of communities through after school programs, early learning opportunities, student support services and in-school training to support school improvement. On October 26th, Think Together began on-boarding former YPI employees to ensure ASES and 21st CCLC grants continued operation at the many charter schools across Los Angeles that had depended on YPI for grant implementation and oversight.

A Memorandum of Understanding (MOU) between Think Together and FCPS was signed on October 28th and all programs at all YPIC were conducted as usual on Monday, October 28th. The transition was seamless.

A second Memorandum of Understanding was signed and back-dated to October 21, 2019 to ensure all former 21st Century Kids staff members who continued to work through the bankruptcy were paid and covered with grant dollars during the week of uncertainty with YPI. Many reported to work on Friday, October 25th at MORCS (the Valley schools were closed due to fire danger) understanding there was no guarantee they would be paid for their work that day or even for the days already worked that week. This MOU covers salaries for that week, and also formally recognizes Think Together as the agency working with YPCS to implement the 21st CCLC program grants received for BCCS,

and MORCS. The MOU allows Think Together to serve as the fiscal and administrative agent, necessary if any YPICS tutors desire to work in the after school program as well as working as a YPICS teacher assistant, which is the case with many of the workers.

Finally, a Grant Program Services Agreement was signed on October 21" for the same reasons stated above, but for a different grant: the ASES grant program. This program also continued uninterrupted at BCCS and MORCS.

RECOMMENDATION:

It is recommended that the Board of Trustees ratify and accept the Executive Director's execution of the MOU and Grant Agreement with Think Together as presented.

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2019-2020*

School Name: Monseñor Óscar Romero Charter School
 Board President Name: Mary Keipp
 Charter Management Organization: YPI Charter Schools (YPICS)
 LAUSD Loc. Code: 8196

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-23; school administrator needs sign and date the certification page and submitted all pages no later than October 7, 2019 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-23 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation such as the Board Agenda where item was discuss, Board Minutes and Board Agenda approving the minutes no later than January 13, 2020 via Dropbox

Note: Checklist boxes cannot be left uncheck for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN. | | BOARD CERTIFICATION BY JANUARY 2020 |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| | | COMPLIANT | REQUIREMENT IN PROCESS | |
| 1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., CA Ed. Code § 47605(b)(5)(F); CA Ed. Code §§ 45122.1 and 45125.1; CA Ed. Code § 49406. | Documentation that the school has at least one DOJ-confirmed Custodian of Records | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2019-2020" form | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| | Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Certification of timely DOJ and TB clearances by all contracting entities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements under AB 1667 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Teachers of core/college preparatory subjects (including but not limited to English language arts, social studies, science, and mathematics) hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(1); | For each certificated staff member: Credential(s) appropriate for the position(s) to which the person has been assigned | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Master schedule that shows all assignment(s) of each certificated staff member | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing. | Internal human resources procedures | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The Charter Schools Division has been provided with, and parents have access to, the school's most current contact information for each Governing Board member and the 2019-2020 Board meetings calendar. See current <i>District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (DRL)</i> . | Accurate and updated school contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Accurate and updated list/roster of Governing Board members and contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Calendar of Governing Board meeting dates and location(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011). | Lottery form and enrollment packet | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., CA Ed Code 32280-32289) b. Child Abuse Mandated Reporter training (see AB 1432 (2014); Ed. Code § 44691; Penal Code § 11165.7) c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, AB 2246 (2016) | Comprehensive Health, Safety, and Emergency Plan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of emergency drills and preparedness training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of timely and compliant Child Abuse Mandated Reporter training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of annual Blood borne Pathogens training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of Pupil Suicide Prevention Policy training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Co-location Charters only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-location school. | Participation in District and site level co-location meetings | | | |
| | Review of Policy Bulletin-5532 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Meeting with local district site principal for additional information and questions | | | |
| 7. The charter school has either implemented the LAUSD English Learner Master Plan or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current DRL and 2019-2020 Welcome Letter. | EL Certification Form | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. The charter school's school climate and student discipline systems and procedures align with LAUSD's Discipline Foundation Policy and School Climate Bill of Rights . See current DRL. | Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Evidence of the tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current DRL. | Monthly suspension and expulsion reports | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.) | Parent Student Handbook | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. The charter school's occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, and the Americans with Disability Act. See Ed. Code § 47610; current DRL. | Current and appropriate Certificate of Occupancy or equivalent; documentation of compliance with fire-life-safety requirements; other required documentation (for any school site not located on District property) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950-54963 • Political Reform Act, Gov. Code §§ 81000-91015 | Board meeting agendas and minutes for the past 12 months | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Verification of compliant public posting of Board | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| <ul style="list-style-type: none"> Public Records Act, Gov. Code §§ 6250-6276.48 <p>See current DRL.</p> | agendas, including on the school website | | | |
| | Evidence of Brown Act training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Forms 700 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | School policy for responding to Public Records Act requests | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school. | Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary. | Current and signed Board-approved bylaws | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants, which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Prop 20 – State Lottery, Education Protection Act, Special Education §56000, SB 740, and all other federal and state programs in which the charter school participates. | [See “Fiscal Review” in the <i>Annual Performance-Based Oversight Visit Preparation Guide</i> for list of documentation to be provided to the CSD Fiscal Team] | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. The charter school implements Uniform Complaint Procedure policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school’s website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/ | The governing board has reviewed the school’s: <ul style="list-style-type: none"> UCP policies UCP procedures UCP forms | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| <p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See Healthy, Hunger Free Kids Act of 2010 (Public Law 111-296); Child Nutrition and WIC Reauthorization Act of 2004.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program, and is not located on District property, development and adoption of an equivalent Wellness Policy likely would benefit the school and its students.</p> | <p>Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>18. The governing board oversees the development of and approves/adopts the stakeholder engagement process, goals, actions, measurable outcomes, and expenditures in the school’s Local Control Accountability Plan (LCAP) and annual updates in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p> | <p>Documentation of stakeholder engagement, including Board Meeting Agendas, Board Minutes, and LCAP</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>19. The charter school ensures compliance with the LAUSD’s Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office.</p> | <p>Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>20. The charter school ensures that it is in compliance with all applicable state law regarding homeless and foster youth, including but not limited to the provisions of AB 379 (2015) and Chapter 5.5 (commencing with Section 48850) of Part 27 of Division 4 of Title 2 of the Education Code, as amended from time to time.</p> | <p>Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school’s designee and the partial credit policy, if applicable</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of the California Mathematics Placement Act of 2015) | Documentation of the adoption of the charter school's established policy in compliance with the California Mathematics Placement Act of 2015, including the Board Meeting Agendas and Board Minutes | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. The charter school complies with all applicable requirements of AB 2246: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the school administrator must access training via the District's website through MyPLN. | Documentation of the adoption of the charter school's policy established in compliance with the AB 2246, including the Board Meeting Agendas and Board Minutes | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval | Charter school approvals are listed on the WASC website and UCOP Doorways website | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(by Monday, October 7, 2019)


The undersigned hereby certifies that, on 10 / 3 / 19 the School Administrator of

Date(s)

Monseñor Oscar Romero Charter School

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.

| | | |
|--------------------------------------|--|----------------|
| <u>Rene Quon</u> |  | <u>10/3/19</u> |
| Printed Name of School Administrator | Signature of School Administrator | Date Signed |

CERTIFICATION OF BOARD COMPLIANCE REVIEW

before January 13, 2020

The undersigned hereby certifies that, on _____, the Governing Board of

Date(s)

Monseñor Óscar Romero Charter School

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.**

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

| | | |
|---------------------------------------|------------------------------------|-------------|
| | | |
| Printed Name of Governing Board Chair | Signature of Governing Board Chair | Date Signed |

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2019-2020*

School Name: Bert Corona Charter High School
 Board President Name: Mary Keipp
 Charter Management Organization: YPI Charter Schools
 LAUSD Loc. Code: 7598

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant OR In Process) for items 1-23; school administrator needs sign and date the certification page and submitted all pages no later than October 7, 2019 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-23 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation such as the Board Agenda where item was discuss, Board Minutes and Board Agenda approving the minutes no later than January 13, 2020 via Dropbox

Note: Checklist boxes cannot be left uncheck for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN. | | BOARD CERTIFICATION BY JANUARY 2020 |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| | | COMPLIANT | REQUIREMENT IN PROCESS | |
| 1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., CA Ed. Code § 47605(b)(5)(F); CA Ed. Code §§ 45122.1 and 45125.1; CA Ed. Code § 49406. | Documentation that the school has at least one DOJ-confirmed Custodian of Records | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2019-2020" form | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| | Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Certification of timely DOJ and TB clearances by all contracting entities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements under AB 1667 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Teachers of core/college preparatory subjects (including but not limited to English language arts, social studies, science, and mathematics) hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l); | For each certificated staff member: Credential(s) appropriate for the position(s) to which the person has been assigned | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Master schedule that shows all assignment(s) of each certificated staff member | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing. | Internal human resources procedures | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The Charter Schools Division has been provided with, and parents have access to, the school's most current contact information for each Governing Board member and the 2019-2020 Board meetings calendar . See current <i>District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (DRL)</i> . | Accurate and updated school contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Accurate and updated list/roster of Governing Board members and contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Calendar of Governing Board meeting dates and location(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011). | Lottery form and enrollment packet | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., CA Ed Code 32280-32289) b. Child Abuse Mandated Reporter training (see AB 1432 (2014); Ed. Code § 44691; Penal Code § 11165.7) c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, AB 2246 (2016) | Comprehensive Health, Safety, and Emergency Plan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of emergency drills and preparedness training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of timely and compliant Child Abuse Mandated Reporter training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of annual Blood borne Pathogens training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of Pupil Suicide Prevention Policy training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Co-location Charters only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-location school. | Participation in District and site level co-location meetings | | | |
| | Review of Policy Bulletin-5532 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Meeting with local district site principal for additional information and questions | | | |
| 7. The charter school has either implemented the LAUSD English Learner Master Plan or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current DRL and 2019-2020 Welcome Letter. | EL Certification Form | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| | EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| 8. The charter school's school climate and student discipline systems and procedures align with LAUSD's Discipline Foundation Policy and School Climate Bill of Rights . See current DRL. | Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Evidence of the tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current DRL. | Monthly suspension and expulsion reports | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.) | Parent Student Handbook | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. The charter school's occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, and the Americans with Disability Act. See Ed. Code § 47610; current DRL. | Current and appropriate Certificate of Occupancy or equivalent; documentation of compliance with fire-life-safety requirements; other required documentation (for any school site not located on District property) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950-54963 • Political Reform Act, Gov. Code §§ 81000-91015 | Board meeting agendas and minutes for the past 12 months | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Verification of compliant public posting of Board | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| <ul style="list-style-type: none"> Public Records Act, Gov. Code §§ 6250-6276.48 <p>See current DRL.</p> | agendas, including on the school website | | | |
| | Evidence of Brown Act training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Forms 700 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | School policy for responding to Public Records Act requests | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school. | Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary. | Current and signed Board-approved bylaws | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Prop 20 – State Lottery, Education Protection Act, Special Education §56000, SB 740, and all other federal and state programs in which the charter school participates. | [See “Fiscal Review” in the <i>Annual Performance-Based Oversight Visit Preparation Guide</i> for list of documentation to be provided to the CSD Fiscal Team] | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. The charter school implements Uniform Complaint Procedure policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school’s website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/ | The governing board has reviewed the school’s: <ul style="list-style-type: none"> UCP policies UCP procedures UCP forms | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| <p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See Healthy, Hunger Free Kids Act of 2010 (Public Law 111-296); Child Nutrition and WIC Reauthorization Act of 2004.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program, and is not located on District property, development and adoption of an equivalent Wellness Policy likely would benefit the school and its students.</p> | <p>Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>18. The governing board oversees the development of and approves/adopts the stakeholder engagement process, goals, actions, measurable outcomes, and expenditures in the school’s Local Control Accountability Plan (LCAP) and annual updates in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p> | <p>Documentation of stakeholder engagement, including Board Meeting Agendas, Board Minutes, and LCAP</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>19. The charter school ensures compliance with the LAUSD’s Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office.</p> | <p>Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>20. The charter school ensures that it is in compliance with all applicable state law regarding homeless and foster youth, including but not limited to the provisions of AB 379 (2015) and Chapter 5.5 (commencing with Section 48850) of Part 27 of Division 4 of Title 2 of the Education Code, as amended from time to time.</p> | <p>Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school’s designee and the partial credit policy, if applicable</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of the California Mathematics Placement Act of 2015) | Documentation of the adoption of the charter school's established policy in compliance with the California Mathematics Placement Act of 2015, including the Board Meeting Agendas and Board Minutes | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. The charter school complies with all applicable requirements of AB 2246: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the school administrator must access training via the District's website through MyPLN. | Documentation of the adoption of the charter school's policy established in compliance with the AB 2246, including the Board Meeting Agendas and Board Minutes | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval | Charter school approvals are listed on the WASC website and UCOP Doorways website | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(by Monday, October 7, 2019)

The undersigned hereby certifies that, on 10/2/2019 the School Administrator of

Bert Corona Charter High School

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.

| | | |
|--------------------------------------|--|------------------|
| <u>Larry Simonsen</u> |  | <u>10/2/2019</u> |
| Printed Name of School Administrator | Signature of School Administrator | Date Signed |

CERTIFICATION OF BOARD COMPLIANCE REVIEW

before January 13, 2020

The undersigned hereby certifies that, on _____, the Governing Board of
Date(s)

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.**

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

| | | |
|---------------------------------------|------------------------------------|-------------|
| | | |
| Printed Name of Governing Board Chair | Signature of Governing Board Chair | Date Signed |

**GRANT PROGRAM SERVICES AGREEMENT BETWEEN YPI CHARTER SCHOOLS
AND THINK TOGETHER, INC.**

I. PARTIES AND EFFECTIVE DATE

This Agreement ("Agreement") is made on 11-7-19, 2019 (the "Effective Date"), between YPI Charter Schools (the "Grantee"), and Think Together, Inc., a California non-profit corporation ("CONTRACTOR"), for the purpose of providing After School Educational and Safety ("ASES") Grant Program Services.

II. LOCATIONS AND TERM

The Grantee is contracting with CONTRACTOR for provision of comprehensive Expanded Learning Programming, as defined herein, at Monsenor Oscar Romero Charter School and Bert Corona Charter School (collectively, the "School Sites") for the ASES programs. The term of this contract is from the Agreement execution date to June 30, 2020 (the "Term"), coterminous with and subject to the Grantee's receipt of ASES grant award, and is subject to all provisions of the primary ASES Grant cited above as well as any subsequent contract modifications or additional requirements by the California Department of Education ("CDE"). If this Agreement differs from the primary CDE ASES Grant, then this Agreement governs the understanding between the Grantee and CONTRACTOR.

III. SCOPE OF SERVICES

A. Fiscal Agent

The Grantee shall act as the lead fiscal and administrative agent with the CDE for operating an ASES program.

B. Program Operations

Consistent with ASES Grant provisions, the Grantee contracts with CONTRACTOR and CONTRACTOR will operate ASES programs at the School Sites. CONTRACTOR will supply the staff, materials, management and supervision, and volunteer recruitment for the School Sites (the "Expanded Learning Programming"). In addition, CONTRACTOR will work collaboratively with the Grantee on governance, operational management, and evaluation. CONTRACTOR agrees to provide a high-quality program consistent with the guidelines established by the CDE, the Grantee, and CONTRACTOR for this grant.

CONTRACTOR will have the following responsibilities in support of the ASES programs:

1. Coordinate the academic assistance, homework support, and enrichment portions of the ASES program at each of the School Sites.
2. Hire, train, and supervise site staff, including the site coordinators and program leaders.
3. Seek regular input from principals regarding performance evaluations, including recommendations for retaining and terminating a site coordinator and/or other site staff.
4. Provide workers' compensation insurance for CONTRACTOR employees and agents as required by law.
5. Comply with all federal, state, and local laws and ordinances applicable to the work to be performed by CONTRACTOR or its employees under this Agreement.
6. Comply with the requirements of California Education Code § 45125.1 with respect to fingerprinting of employees who may have contact with the Grantee's pupils. If at any time during the term of this Agreement CONTRACTOR is either notified by the U.S. Department of Justice or otherwise becomes aware that any employee of CONTRACTOR performing services under this Agreement has been arrested or convicted of a violent or serious felony listed in California Penal Code § 667.5(c) or California Penal Code § 1192.7(c), respectively, CONTRACTOR agrees to immediately notify the Grantee and remove said employee from performing services on this Agreement.
7. Provide all materials, tools, and instrumentalities required to perform the services under this Agreement, including curriculum developed by CONTRACTOR as its intellectual property.
8. Participate in all cross training for site coordinators and site staff.
9. Complete site emergency plans and related staff training.
10. Maintain ongoing communication between CONTRACTOR staff and school staff regarding student needs and progress, including but not limited to attendance at school-day meetings and/or one-on-one meetings with teachers.
11. Coordinate ASES activities with school staff to assure program supports current academic goals of teachers and administrators.
12. Provide academic assistance and other activities specifically supporting classroom curriculum and academic goals.
13. Foster communication with and involvement of parents through parent orientations, parent handbook, development and distribution of periodic newsletters, and hosting, at a minimum, one parent night (can be in conjunction with school PTO).
14. Recruit and train volunteers to lower the students/adult ratios in the program.

15. Work with the Grantee to implement a comprehensive annual program evaluation plan. As required, attend and participate in evaluation subcommittee meetings. Evaluation plan shall include but not be limited to attendance tracking, collection of teacher, parent and participant surveys, and data entry of survey results. Evaluation will be completed by CONTRACTOR in accordance with CDE guidelines and submitted to the Grantee a minimum of ten (10) calendar days prior to CDE due dates.
16. Regularly attend and participate in scheduled governance and operations meetings.
17. Adhere to proper management and fiscal accountability practices including maintaining proper insurance coverage, compliance with employment laws, and utilization of an accrual method of accounting.
18. Provide documentation and findings of annual independent audits, in accordance with CDE requirements.
19. Retain source documents related to attendance tracking for not less than five years.

C. Sustainability

CONTRACTOR shall use reasonable best efforts to support financial sustainability through:

1. Seeking and utilizing funds from public and private fundraising to support the program.
2. Working collaboratively with the Grantee to seek and secure additional funding from area businesses, service organizations, churches, foundations, and other relevant sources to enhance programming and develop long-term sustainability of the program.
3. Increasing community visibility of the project by working with local press, business groups and coordinating and/or assisting with community-based fundraising events.
4. Seeking to utilize earned income from any separate fee-based services as a source of matching funds.

IV. COMPENSATION

CONTRACTOR will be paid 95% of the grant award from CDE ("CONTRACTOR's Fee"), according to Schedule A, attached hereto. Timing and amounts of payments will be made according to Schedule A, attached hereto. If the funds received from the CDE change, a pro rata adjustment to the maximum amount available for payment to CONTRACTOR will be made. Notwithstanding the provisions above, any amount not timely paid by the Grantee and not disputed in good faith shall accrue simple interest at a rate of 1% per month for any amount actually owing to CONTRACTOR.

V. EVALUATION AND REPORTING

CONTRACTOR agrees to supply the Grantee with any and all reporting information explicitly required via written notification to the Grantee by the CDE or U.S. Department of Education no less than 10 calendar days in advance of any deadlines. The Grantee agrees to submit all reports required by the CDE or U.S. Department of Education in a timely manner and in advance of deadlines and provide proof of submission to CONTRACTOR.

The Grantee will provide CONTRACTOR with any pertinent grant-related communications within five working days of receipt from the CDE.

CONTRACTOR will:

- Provide monthly attendance reports to the Grantee by the 20th of the month for the previous month of program.
- Provide quarterly reports on operations to the Grantee by October 20, 2019; January 20, 2020; April 20, 2020; and July 20, 2020.
- Provide an annual report on operations to the Grantee for July 1, 2019 – June 30, 2020 by July 20, 2020.

VI. FACILITY USAGE AND SNACK PROVISION

The Grantee will provide CONTRACTOR with access to and use of the Grantee's facilities as necessary to meet the terms of this Agreement. To the extent possible, the Grantee shall provide one classroom for every twenty students enrolled in the program and shall identify dedicated office space for each school's site coordinator. Additionally, Grantee agrees to provide the daily snack as required under the ASES grant. Grantee facilities and supplied snacks shall be considered in-kind contributions toward meeting the ASES match requirement.

VII. INDEPENDENT CONTRACTOR

CONTRACTOR is, and shall at all times be, deemed to be an independent contractor, and shall be responsible for determining the sequence, method, details and manner in which it performs those services required under the terms of this Agreement. Nothing herein contained shall be construed as creating a relationship of employer and employee, or principal and agent, between the Grantee and CONTRACTOR or any of CONTRACTOR's agents or employees. CONTRACTOR assumes exclusively the responsibility for the acts of its employees or agents as they relate to services to be provided during the course and scope of their employment. CONTRACTOR, its agents and employees, shall not be entitled to any rights and/or privileges of the Grantee's employees and shall not be considered in any manner to be the Grantee's employees.

VIII. MUTUAL INDEMNIFICATION

CONTRACTOR shall indemnify, pay for the defense of, and hold harmless the Grantee and its officers, agents, and employees of and from any and all liabilities, claims, debts, damages, demands, suits, actions and causes of actions of whatsoever kind, nature or sort which may be incurred by reason of CONTRACTOR's negligent or willful acts and/or omissions in rendering any services hereunder. CONTRACTOR shall assume full responsibility for payments of federal, state and local taxes or contributions imposed or required under the social security, workers' compensation or income tax law, or any disability or unemployment law, or retirement contribution of any sort whatever, concerning CONTRACTOR or any employee of CONTRACTOR and shall further indemnify, pay for the defense of, and hold harmless the Grantee of and from any such payment or liability arising out of or in any manner connected with CONTRACTOR's performance under this Agreement.

The Grantee shall indemnify, pay for the defense of, and hold harmless CONTRACTOR and its officers, agents and employees of and from any and all liabilities, claims, debts, damages, demands, suits, actions and causes of actions of whatsoever kind, nature or sort which may be incurred by reason of the Grantee's negligent or willful acts and/or omissions in relation to this Agreement.

IX. INSURANCE

During the entire term of this Agreement, CONTRACTOR shall procure, pay for and keep in full force and effect the following types of insurance:

- Comprehensive general liability insurance, including owned and non-owned automobile (vehicle) liability insurance with respect to the services provided by, or on behalf of, CONTRACTOR under this Agreement. All insurance policies shall state the name of the insurance carrier and name the Grantee as an additional insured. Liability insurance for death, bodily injury and property damage shall be for no less than One Million dollars (\$1,000,000) per occurrence. Sexual abuse and molestation coverage shall be for no less than One Million dollars (\$1,000,000) per occurrence and Three Million dollars (\$3,000,000) aggregate.
- The policies of insurance described above shall be carried with responsible and solvent insurance companies authorized to do business in the State of California. True and correct copies of all certificates of insurance reflecting the coverage described above shall be provided to the Grantee prior to the commencement of services under this agreement. CONTRACTOR agrees that it shall not cancel or change the coverage provided by the policies of insurance described above without first giving the Grantee's Assistant Superintendent, Business Services, thirty (30) days prior written notice. Should any such policy of insurance be canceled or changed, CONTRACTOR agrees to immediately

provide the Grantee true and correct copies of all new or revised certificates of insurance.

X. ASSIGNABILITY

Neither this Agreement nor any duties or obligations under this Agreement may be assigned by CONTRACTOR without the prior written consent of the Grantee.

XI. DATA SHARING

The Grantee agrees to comply with all reasonable requests by CONTRACTOR and to provide access to all documents and electronic student data reasonably necessary for the performance of CONTRACTOR's duties under this Agreement.

XII. TERMINATION

Unless otherwise terminated as provided below, this Agreement shall continue in force during the Term, or until the services provided for herein have been fully and completely performed, whichever shall occur first, and shall thereupon terminate.

If the Grantee makes a good faith, reasonable determination that CONTRACTOR is in default of its obligations under this Agreement, the Grantee must provide CONTRACTOR with a written request to cure the default. If the Grantee reasonably believes that the default has not been cured within thirty (30) days of such written request to cure, then the Grantee shall have the right to immediately terminate this Agreement upon written notification to CONTRACTOR.

At any time during the performance of this Agreement, either the Grantee or CONTRACTOR, at its sole discretion, shall have the right to terminate this Agreement by giving sixty (60) days written notification of its intention to terminate.

In the event that this Agreement is terminated as provided above, CONTRACTOR shall be paid its fees earned in accordance with Schedule A through the date of termination, including a pro rata amount of the next payment that would have been made pursuant to Schedule A, based on the days in that payment period that occurred prior to termination. All cash deposits made by the Grantee to CONTRACTOR, if any, shall be refundable to the Grantee in full upon termination of this Agreement unless specified to the contrary.

XIII. CONFLICT OF INTEREST

The Grantee acknowledges that CONTRACTOR has invested and will continue to invest significant amounts of time, money, effort, and resources to recruit, hire, train, and supervise qualified employees to perform the Services required under this

Agreement. The Grantee further acknowledges that CONTRACTOR has a legitimate expectation that its employees will continue their employment and career development with CONTRACTOR during and after the Term of this Agreement, which gives CONTRACTOR a significant business advantage. The Grantee further acknowledges that during the Term of this Agreement, it will be entrusted with access to the personal contact data for employees of CONTRACTOR who are assigned to render Services under this Agreement. The Grantee acknowledges that these legitimate interests of CONTRACTOR would be impaired if the Grantee were to solicit and recruit CONTRACTOR's personnel to leave their employment with CONTRACTOR during or after the term of this Agreement. To protect these interests, the Grantee agrees as follows:

A. No Solicitation of Employees

Each party hereto (for this purpose, a "Soliciting Party") agrees that, for a period of six months after termination of this Agreement for any reason, such Soliciting Party (or any person acting on behalf of or in concert with such party) will not, without the prior written consent of the other party hereto (for this purpose, the "Employer Party"), directly or indirectly, solicit to employ any employee of the Employer Party with whom any employee of the Soliciting Party had contact with or became aware of in connection with the services performed under this Agreement; provided, however, that the foregoing shall not prevent either Soliciting Party from making general public solicitations for employment for any position or from employing any employee of the Employer Party who either responds to such a general solicitation for employment or otherwise contacts such party on his or her own initiative and without solicitation by such party in contravention of the above restriction.

B. Recruitment Fee

During the Term of this Agreement and for a period of six months after termination of this Agreement for any reason, if the Grantee hires any employee of CONTRACTOR to whom the Grantee was introduced through the performance of this Agreement, whether or not the hiring was done through Solicitation, the Grantee shall pay CONTRACTOR a Recruitment Fee equal to fifty percent (50%) of the total annualized compensation offered by the Grantee to such employee, payable immediately upon the date the employee starts employment with the Grantee.

XIV. ENTIRE AGREEMENT

This Agreement supersedes any and all agreements either oral or written, between the parties hereto with respect to the rendering of services by CONTRACTOR and contains all of the covenants and agreements between the parties with respect to the rendering of such services in any manner whatsoever. Each party to this Agreement

acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party or anyone acting on behalf of any party, which is not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding. Any modification of this Agreement will be effective only if it is in writing, signed by both parties, except the Grantee may unilaterally amend the Agreement to accomplish changes as required by law, or by CDE ASES grant provisions.

XV. SEVERABILITY

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

XVI. CALIFORNIA LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

XVII. AUTHORIZATION

Each person executing this Agreement warrants that he or she has the authority to so execute this Agreement and that no further approval of any kind is necessary to bind the parties hereto.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the Effective Date.

YPI Charter Schools (the "Grantee")

By: Yvette King-Berg
Signature

Yvette King-Berg
Printed Name

Executive Director
Title

9400 Remick Ave
Address

Paradise CA 91331
City State Zip

818-847-7659
Telephone Number

11-7-19
Date

**Think Together, Inc.
("CONTRACTOR")**

By: Randy Barth
Signature

Randy Barth
Printed Name

Founder & CEO
Title

2101 E. Fourth St. Suite 200B
Address

Santa Ana, CA 92705
City State Zip

714-543-3807
Telephone Number

12.01.19
Date

Schedule A
YPI Charter Schools Payment Schedule

Contract Amount

CONTRACTOR's Annualized Fee: \$271,962.58*

Invoice Schedule

Ten monthly payments will be due on the first day of each month, August, 2019 to May, 2020, of **\$27,196.26** each. Payments will be pro-rated for services rendered during the Fiscal Year Ending 2020.

Grant Award Amounts

| School | Award Amount | Think Together Fee (95%) | Total Present Records Required (Amount ÷ \$8.88 daily rate) | Total Average Daily Attendance (present records ÷ 180 days) |
|---------------|---------------------|--------------------------|---|---|
| MORCS | \$108,717.20 | \$103,281.34 | 12,243 | 68.01 |
| Bert Corona | \$177,559.20 | \$168,681.24 | 20,000 | 111.11 |
| Totals | \$286,276.40 | \$271,962.58 | 32,243 | 166.66 |

*For the 2019-2020 school year, Think Together will pro-rate its fee for the number of service days provided, at a daily rate of \$1,510.90 (fee divided by 180 school days).

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2019-2020*

School Name: Bert Corona Charter School 1
 Board President Name: Mary Keipp
 Charter Management Organization: YPI Charter Schools (YPICS)
 LAUSD Loc. Code: 8054

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant OR In Process) for items 1-23; school administrator needs sign and date the certification page and submitted all pages no later than October 7, 2019 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-23 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation such as the Board Agenda where item was discuss, Board Minutes and Board Agenda approving the minutes no later than January 13, 2020 via Dropbox

Note: Checklist boxes cannot be left uncheck for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN. | | BOARD CERTIFICATION BY JANUARY 2020 |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| | | COMPLIANT | REQUIREMENT IN PROCESS | |
| 1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., CA Ed. Code § 47605(b)(5)(F); CA Ed. Code §§ 45122.1 and 45125.1; CA Ed. Code § 49406. | Documentation that the school has at least one DOJ-confirmed Custodian of Records | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2019-2020" form | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|---|---|-------------------------------------|--------------------------|-------------------------------------|
| | Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Certification of timely DOJ and TB clearances by all contracting entities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements under AB 1667 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Teachers of core/college preparatory subjects (including but not limited to English language arts, social studies, science, and mathematics) hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l); | For each certificated staff member: Credential(s) appropriate for the position(s) to which the person has been assigned | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Master schedule that shows all assignment(s) of each certificated staff member | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing. | Internal human resources procedures | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The Charter Schools Division has been provided with, and parents have access to, the school's most current contact information for each Governing Board member and the 2019-2020 Board meetings calendar. See current <i>District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (DRL)</i> . | Accurate and updated school contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Accurate and updated list/roster of Governing Board members and contact information | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| | | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Calendar of Governing Board meeting dates and location(s) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011). | Lottery form and enrollment packet | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., CA Ed Code 32280-32289) b. Child Abuse Mandated Reporter training (see AB 1432 (2014); Ed. Code § 44691; Penal Code § 11165.7) c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, AB 2246 (2016) | Comprehensive Health, Safety, and Emergency Plan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of emergency drills and preparedness training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of timely and compliant Child Abuse Mandated Reporter training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of annual Blood borne Pathogens training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Documentation of Pupil Suicide Prevention Policy training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Participation in District and site level co-location meetings | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Co-location Charters only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-location school. | Review of Policy Bulletin-5532 | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Meeting with local district site principal for additional information and questions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. The charter school has either implemented the LAUSD English Learner Master Plan or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current DRL and 2019-2020 Welcome Letter. | EL Certification Form | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| 8. The charter school’s school climate and student discipline systems and procedures align with LAUSD’s Discipline Foundation Policy and School Climate Bill of Rights . See current DRL. | Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Evidence of the tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current DRL. | Monthly suspension and expulsion reports | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school’s approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.) | Parent Student Handbook | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. The charter school’s occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, and the Americans with Disability Act. See Ed. Code § 47610; current DRL. | Current and appropriate Certificate of Occupancy or equivalent; documentation of compliance with fire-life-safety requirements; other required documentation (for any school site not located on District property) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950-54963 • Political Reform Act, Gov. Code §§ 81000-91015 | Board meeting agendas and minutes for the past 12 months | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Verification of compliant public posting of Board | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|--|-------------------------------------|--------------------------|-------------------------------------|
| <ul style="list-style-type: none"> Public Records Act, Gov. Code §§ 6250-6276.48 <p>See current DRL.</p> | agendas, including on the school website | | | |
| | Evidence of Brown Act training | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Forms 700 | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | School policy for responding to Public Records Act requests | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school.</p> | Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.</p> | Current and signed Board-approved bylaws | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants, which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Prop 20 – State Lottery, Education Protection Act, Special Education §56000, SB 740, and all other federal and state programs in which the charter school participates.</p> | [See “Fiscal Review” in the <i>Annual Performance-Based Oversight Visit Preparation Guide</i> for list of documentation to be provided to the CSD Fiscal Team] | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>16. The charter school implements Uniform Complaint Procedure policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school’s website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/</p> | The governing board has reviewed the school’s: <ul style="list-style-type: none"> UCP policies UCP procedures UCP forms | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|-------------------------------------|--------------------------|-------------------------------------|
| <p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See Healthy, Hunger Free Kids Act of 2010 (Public Law 111-296); Child Nutrition and WIC Reauthorization Act of 2004.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program, and is not located on District property, development and adoption of an equivalent Wellness Policy likely would benefit the school and its students.</p> | <p>Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>18. The governing board oversees the development of and approves/adopts the stakeholder engagement process, goals, actions, measurable outcomes, and expenditures in the school’s Local Control Accountability Plan (LCAP) and annual updates in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p> | <p>Documentation of stakeholder engagement, including Board Meeting Agendas, Board Minutes, and LCAP</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>19. The charter school ensures compliance with the LAUSD’s Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office.</p> | <p>Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>20. The charter school ensures that it is in compliance with all applicable state law regarding homeless and foster youth, including but not limited to the provisions of AB 379 (2015) and Chapter 5.5 (commencing with Section 48850) of Part 27 of Division 4 of Title 2 of the Education Code, as amended from time to time.</p> | <p>Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school’s designee and the partial credit policy, if applicable</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

| Compliance Requirements* | Supporting Documentation | SCHOOL ADMIN | | BOARD CERTIFICATION BY JANUARY 2020 |
|--|---|--|--------------------------|-------------------------------------|
| 21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of the California Mathematics Placement Act of 2015) | Documentation of the adoption of the charter school's established policy in compliance with the California Mathematics Placement Act of 2015, including the Board Meeting Agendas and Board Minutes | N/A <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 22. The charter school complies with all applicable requirements of AB 2246: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the school administrator must access training via the District's website through MyPLN. | Documentation of the adoption of the charter school's policy established in compliance with the AB 2246, including the Board Meeting Agendas and Board Minutes | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval | Charter school approvals are listed on the WASC website and UCOP Doorways website | N/A <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(by Monday, October 7, 2019)

The undersigned hereby certifies that, on 10-3-19 the School Administrator of

Date(s)

Bert Corona Charter School

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.

Ruben Duenas

Printed Name of School Administrator



Signature of School Administrator

10-3-19

Date Signed

CERTIFICATION OF BOARD COMPLIANCE REVIEW

before January 13, 2020

The undersigned hereby certifies that, on _____, the Governing Board of
Date(s)

Name of Charter School

reviewed the school's compliance related policies, systems, and procedures.**

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

| | | |
|---------------------------------------|------------------------------------|-------------|
| | | |
| Printed Name of Governing Board Chair | Signature of Governing Board Chair | Date Signed |

MEMORANDUM OF UNDERSTANDING
Between
YPI Charter Schools
And
Think Together, Inc.

PURPOSE

The Memorandum of Understanding (MOU) that follows is a formal agreement to work together to provide expanded learning services funded through 21st Century Community Learning Centers (21st CCLC) program grants received from the California Department of Education (CDE) at school sites within the YPI Charter Schools (YPICS) network. The goal of Think Together programs is to provide the highest quality before- and after-school programming to students within YPICS to improve student outcomes.

SCOPE OF SERVICES

It is agreed that Think Together will serve as the fiscal and administrative agent, as well as the program provider for 21st CCLC programs previously operated by the Youth Policy Institute, as described in Attachment A. Think Together will be responsible for all grant deliverables and comply with all grant requirements established by the CDE. Think Together will provide before-school, after-school, and summer learning programs, as applicable to each school's 21st CCLC grant award. Think Together will hire, train, and supervise all staff members placed at school sites to operate these programs and will purchase all materials and supplies necessary to deliver the services. Think Together will ensure that all staff members meet the minimum qualifications set by Education Code, including §45125.1 with respect to fingerprinting employees for criminal background check, and requiring a negative test result for tuberculosis. Think Together will collaborate with YPICS to develop an evaluation plan, seek input from school administrators regarding program performance, and maintain ongoing communication regarding student needs and overall alignment with goals related to school climate and academic performance. Think Together will foster parent communication and involvement through parent orientations, providing families with a parent handbook outlining program policies and procedures in English and Spanish.

PARTNERSHIP STATUS

In accordance with Education Code §8484.8.(d), YPICS was eligible to receive a 21st CCLC award was contingent upon jointly submitting an application with a community-based organization. YPICS has selected Think Together to serve as its co-applicant and both parties will maintain this partnership for the duration of the Term of each grant, as described in Attachment A, except as provided in the Termination section below.

SCHOOL PARTNER RESPONSIBILITIES

YPICS will provide Think Together with access to and use of the schools' facilities as necessary to meet the terms of this MOU. To the extent possible, the YPICS shall provide one classroom for every twenty students enrolled in the program for use before- and/or after-school. YPICS shall provide daily nutritious snacks for all program participants, and a school breakfast for all students participating in before-school programming, through its National School Lunch Program grant. YPICS agrees to share with Think Together any student data reasonably necessary for the performance of Think Together's duties under this MOU.

Memorandum of Understanding
YPI Charter Schools

TERM

This Memorandum of Understanding shall become effective immediately when signed by both parties and remain in effect for the duration of the Term of each grant as described in Attachment A.

TERMINATION

Unless otherwise terminated as provided below, this MOU shall continue in force during the Term, or until the services provided for herein have been fully and completely performed, whichever shall occur first, and shall thereupon terminate.

If YPICS makes a good faith, reasonable determination that Think Together is in default of its obligations under this MOU, YPICS must provide Think Together with a written request to cure the default. If YPICS reasonably believes that the default has not been cured within thirty (30) days of such written request to cure, then YPICS shall have the right to immediately terminate this MOU upon written notification to Think Together and the CDE.

If at any time during the performance of this MOU Think Together determines, at its sole discretion, to suspend indefinitely or abandon the work under this MOU, YPICS shall have the right to terminate the performance of services hereunder by giving sixty (60) days written notification to YPICS and CDE of its intention to terminate.

INDEMNIFICATION

Think Together shall indemnify, pay for the defense of, and hold harmless YPICS and its officers, agents, and employees of and from any and all liabilities, claims, debts, damages, demands, suits, actions, and causes of actions of whatsoever kind, nature or sort which may be incurred by reason of Think Together's negligent or willful acts and/or omissions in rendering any services hereunder. Think Together shall assume full responsibility for payments of federal, state and local taxes or contributions imposed or required under the social security, workers' compensation or income tax law, or any disability or unemployment law, or retirement contribution of any sort whatever, concerning Think Together or any employee of Think Together and shall further indemnify, pay for the defense of, and hold harmless YPICS of and from any such payment or liability arising out of or in any manner connected with Think Together's performance under this MOU.

YPICS shall indemnify, pay for the defense of, and hold harmless Think Together and its officers, agents and employees of and from any and all liabilities, claims, debts, damages, demands, suits, actions, and causes of actions of whatsoever kind, nature or sort which may be incurred by reason of YPICS's negligent or willful acts and/or omissions in relation to this MOU.

INSURANCE

During the entire Term of this MOU, Think Together shall procure, pay for and keep in full force and effect the following types of insurance:

- Comprehensive general liability insurance, including owned and non-owned automobile (vehicle) liability insurance with respect to the services provided by, or on behalf of, Think Together under this MOU. All insurance policies shall state the name of the insurance carrier and name YPICS as an additional insured. Liability insurance for death, bodily injury and property damage shall be for no less than one million dollars (\$1,000,000) per occurrence. Liability insurance for sexual abuse and molestation shall be for a minimum of one million dollars (\$1,000,000) per occurrence, and three million dollars (\$3,000,000) aggregate.

Memorandum of Understanding
YPI Charter Schools

- Workers' compensation and employers' liability insurance for all Think Together employees and agents as required by law.

The policies of insurance described above shall be carried with responsible and solvent insurance companies authorized to do business in the State of California. True and correct copies of all certificates of insurance reflecting the coverage described above shall be provided to YPICS prior to the commencement of services under this MOU. Think Together agrees that it shall not cancel or change the coverage provided by the policies of insurance described above without first notifying YPICS. Should any such policy of insurance be canceled or changed, Think Together agrees to immediately provide YPICS true and correct copies of all new or revised certificates of insurance.

SUBCONTRACT AND ASSIGNMENT

Neither party shall assign its rights, duties, or privileges under this MOU, nor shall either party attempt to confer any of its rights, duties or privileges under this MOU on any third party, without the written consent of the other party.

INDEPENDENT CORPORATION STATUS

This MOU is by and between two independent entities and is not intended to and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture, or association.

CALIFORNIA LAW

This MOU shall be governed by and the rights, duties, and obligation of the parties shall be determined and enforced in accordance with the laws of the State of California.

AMENDMENT

This MOU may be amended only by written instrument signed by duly authorized representatives of YPICS and Think Together.

NOTICES

Any notice required to be given by the terms of this document shall be deemed to have been given when the same is personally delivered, or sent by first-class mail, postage prepaid, addressed to the respective parties as follows:

To: Think Together, Inc.
2101 E. Fourth St, Suite 200B
Santa Ana, CA 92705

To: YPI Charter Schools
10660 White Oak Avenue, Ste. B101
Granada Hills, CA 91344

SEVERABILITY

The invalidity in whole or in part of any provision of this MOU shall not void or affect the validity of any other provision of this MOU.

Memorandum of Understanding
YPI Charter Schools

IN WITNESS THEREOF, Think Together, Inc. and YPI Charter Schools have executed this Memorandum of Understanding as of the dates indicated below.

Yvette King Berg
YPI Charter Schools

Randy Barth
Randy Barth
CEO & Founder
Think Together, Inc

11-7-19
Date

12.01.19
Date

Attachment A

Think Together shall operate 21st CCLC programs at the following YPICS schools:

- **Monsenor Oscar Romero Charter School** (CDS Code 19-64733-0114959) located at 1157 South Berendo Street, Los Angeles, CA 90006
- **Bert Corona Charter School** (CDS Code 19-64733-0106872) located at 9400 Remick Avenue, Pacoima, CA 91331
- **Bert Corona Charter High School** (CDS Code 19-64733-0132126) located at 12513 Gain Street, Pacoima, CA 91331

21st CCLC Grant #1 Term: MOU Execution Date to June 30, 2022.

21st CCLC Grant Component Annual Funding:

| School | After-School Base Funding | After-School Supplemental Funding | Before-School Base Funding | Before-School Supplemental Funding | Total Annual Funding* |
|--------|---------------------------|-----------------------------------|----------------------------|------------------------------------|-----------------------|
| MORCS | \$36,021 | \$0 | \$0 | \$0 | \$36,021 |

*funding will be pro-rated for the Fiscal Year Ending 2020.

21st CCLC Grant #2 Term: MOU Execution Date to June 30, 2023.

21st CCLC Grant Component Annual Funding:

| School | After-School Base Funding | After-School Supplemental Funding | Before-School Base Funding | Before-School Supplemental Funding | Total Annual Funding* |
|-------------|---------------------------|-----------------------------------|----------------------------|------------------------------------|-----------------------|
| Bert Corona | \$50,000 | \$90,000 | \$49,000 | \$14,700 | \$203,700 |

*funding will be pro-rated for the Fiscal Year Ending 2020.

21st CCLC Equitable Access Funding:

| School | Annual Funding* |
|-------------|-----------------|
| Bert Corona | \$25,000 |

*funding will be pro-rated for the Fiscal Year Ending 2020.

21st CCLC ASSETs Grant #3 Term: MOU Execution Date to June 30, 2024.

21st CCLC ASSETs Grant Component Annual Funding:

| School | After-School Base Funding |
|------------------|---------------------------|
| Bert Corona High | \$50,000 |

*funding will be pro-rated for the Fiscal Year Ending 2020.



YPI CHARTER SCHOOLS

December 9, 2019

TO: YPI Charter Schools
Board of Directors

FROM: Yvette King-Berg
Executive Director

SUBJECT: Recommendation to review and approve revised and updated YPICS forms documents and materials related to state and federal compliance

BACKGROUND

Schools, districts and county offices that receive funding for certain state and federal programs are required to regularly revise and update forms, documents and other materials related to these programs to ensure ongoing compliance.

ANALYSIS

The revision and updating of materials related to compliance with state and federal programs for which the YPI Charter Schools receive funding is scheduled yearly at a regular meeting of the YPICS Board of Directors.

RECOMMENDATION

It is recommended that the Board of Directors review the revised and updated materials and approve all materials and approve all materials for public posting and/or distribution as necessary.



YPI CHARTER SCHOOLS, INC. SUICIDE PREVENTION POLICY

The Board of Directors of YPI Charter Schools, Inc., which operates Bert Corona Charter School, Monseñor Oscar Romero Charter School and Bert Corona Charter High School (collectively, herein referred to as “YPICS”) recognizes that suicide is a major cause of death among youth and should be taken seriously. To attempt to reduce suicidal behavior and its impact on students and families, the Board of Directors has developed prevention strategies and intervention procedures.

In compliance with Education Code section 215, this policy has been developed in consultation with YPICS and community stakeholders, YPICS-employed mental health professionals (e.g., school counselors, psychologists, social workers, nurses), administrators, other school staff members, parents/guardians/caregivers, students, local health agencies and professionals, law enforcement, and community organizations in planning, implementing, and evaluating YPICS’ strategies for suicide prevention and intervention. YPICS must work in conjunction with local government agencies, community-based organizations, and other community supports to identify additional resources.

To ensure the policies regarding suicide prevention are properly adopted, implemented, and updated, YPICS shall appoint an individual (or team) to serve as the suicide prevention point of contact for YPICS. This policy shall be reviewed and revised as indicated, at least annually in conjunction with the previously mentioned community stakeholders. Currently, YPICS will use training, materials, and resources as provided from the CDE’s model policy.

A. Staff Development

YPICS, along with its partners, has carefully reviewed available staff training to ensure it promotes the mental health model of suicide prevention and does not encourage the use of the stress model to explain suicide.

Training shall be provided for all school staff members. It may also be provided, when appropriate, for other adults on campus (such as substitutes and intermittent staff, volunteers, interns, tutors, coaches, and afterschool staff).

Training:

- All suicide prevention trainings shall be offered under the direction of mental health professionals (e.g., school counselors, school psychologists, other public entity professionals, such as psychologists or social workers) who have received advanced training specific to suicide. Staff training may be adjusted year-to-year based on previous professional development activities and emerging best practices.
- At least annually, all staff shall receive training on the risk factors and warning signs of suicide, suicide prevention, intervention, referral, and postvention.

- At a minimum, all staff shall participate in training on the core components of suicide prevention (identification of suicide risk factors and warning signs, prevention, intervention, referral, and postvention) at the beginning of their employment or annually. Core components of the general suicide prevention training shall include:
 - Suicide risk factors, warning signs, and protective factors;
 - How to talk with a student about thoughts of suicide;
 - How to respond appropriately to the youth who has suicidal thoughts. Such responses shall include constant supervision of any student judged to be at risk for suicide and an immediate referral for a suicide risk assessment;
 - Emphasis on immediately referring (same day) any student who is identified to be at risk of suicide for assessment while staying under constant monitoring by staff member;
 - Emphasis on reducing stigma associated with mental illness and that early prevention and intervention can drastically reduce the risk of suicide;
 - Reviewing the data annually to look for any patterns or trends of the prevalence or occurrence of suicide ideation, attempts, or death. Data from the California School Climate, Health, and Learning Survey (Cal-SCHLS) should also be analyzed to identify school climate deficits and drive program development. See the Cal-SCHLS Web site at <http://cal-schls.wested.org/>.
 - Information regarding groups of students judged by the school, and available research, to be at elevated risk for suicide. These groups include, but are not limited to, the following:
 - Youth affected by suicide;
 - Youth with a history of suicide ideation or attempts;
 - Youth with disabilities, mental illness, or substance abuse disorders;
 - Lesbian, gay, bisexual, transgender, or questioning youth;
 - Youth experiencing homelessness or in out-of-home settings, such as foster care;
 - Youth who have suffered traumatic experiences;
- In addition to initial orientations to the core components of suicide prevention, ongoing annual staff professional development for all staff may include the following components:
 - The impact of traumatic stress on emotional and mental health;
 - Common misconceptions about suicide;
 - School and community suicide prevention resources;
 - Appropriate messaging about suicide (correct terminology, safe messaging guidelines);
 - The factors associated with suicide (risk factors, warning signs, protective factors);
 - How to identify youth who may be at risk of suicide;
 - Appropriate ways to interact with a youth who is demonstrating emotional distress or is suicidal. Specifically, how to talk with a student about their thoughts of suicide and (based on YPICS guidelines) how to respond to such thinking; how to talk with a student about thoughts of suicide and appropriately respond and provide support based on YPICS guidelines;
 - YPICS-approved procedures for responding to suicide risk (including multi-tiered systems of support and referrals). Such procedures should emphasize that the suicidal student should be constantly supervised until a suicide risk assessment is completed;

- YPICS-approved procedures for responding to the aftermath of suicidal behavior (suicidal behavior postvention);
- Responding after a suicide occurs (suicide postvention);
- Resources regarding youth suicide prevention;
- Emphasis on stigma reduction and the fact that early prevention and intervention can drastically reduce the risk of suicide;
- Emphasis that any student who is identified to be at risk of suicide is to be immediately referred (same day) for assessment while being constantly monitored by a staff member.

B. Employee Qualifications and Scope of Services

Employees of YPICS must act only within the authorization and scope of their credential or license. While it is expected that school professionals are able to identify suicide risk factors and warning signs, and to prevent the immediate risk of a suicidal behavior, treatment of suicidal ideation is typically beyond the scope of services offered in the school setting. In addition, treatment of the mental health challenges often associated with suicidal thinking typically requires mental health resources beyond what schools are able to provide.

C. Parents, Guardians, and Caregivers Participation and Education

- Parents/guardians/caregivers may be included in suicide prevention efforts. At a minimum, schools shall share this Policy with parents/guardians/caregivers by notifying them where a complete copy of the policy is available.
- This suicide prevention policy shall be prominently displayed on the YPICS Web page and included in the parent handbook.
- Parents/guardians/caregivers should be invited to provide input on the development and implementation of this policy.
- All parents/guardians/caregivers may have access to suicide prevention training that addresses the following:
 - Suicide risk factors, warning signs, and protective factors;
 - How to talk with a student about thoughts of suicide;
 - How to respond appropriately to the student who has suicidal thoughts. Such responses shall include constant supervision of any student judged to be at risk for suicide and referral for an immediate suicide risk assessment.

D. Student Participation and Education

Messaging about suicide has an effect on suicidal thinking and behaviors. Consequently, YPICS along with its partners has carefully reviewed and will continue to review all materials and resources used in awareness efforts to ensure they align with best practices for safe messaging about suicide. Suicide prevention strategies may include, but not be limited to, efforts to promote a positive school climate that enhances students' feelings of connectedness with YPICS and is characterized by caring staff and harmonious interrelationships among students.

YPICS’ instructional and student support program shall promote the healthy mental, emotional, and social development of students including, but not limited to, the development of problem-solving skills, coping skills, and resilience. The instruction shall not use the stress model to explain suicide.

YPICS’ instructional curriculum may include information about suicide prevention, as appropriate or needed, taking into consideration the grade level and age of the students. Under the supervision of an appropriately trained individual acting within the scope of her/his credential or license, students shall:

- Receive developmentally appropriate, student-centered education about the warning signs of mental health challenges and emotional distress;
- Receive developmentally appropriate guidance regarding YPICS’ suicide prevention, intervention, and referral procedures.

The content of the education may include:

- Coping strategies for dealing with stress and trauma;
- How to recognize behaviors (warning signs) and life issues (risk factors) associated with suicide and mental health issues in oneself and others;
- Help-seeking strategies for oneself and others, including how to engage school-based and community resources and refer peers for help;
- Emphasis on reducing the stigma associated with mental illness and the fact that early prevention and intervention can drastically reduce the risk of suicide.

Student-focused suicide prevention education can be incorporated into classroom curricula (e.g., health classes, freshman orientation classes, science, and physical education).

YPICS will support the creation and implementation of programs and/or activities on campus that raise awareness about mental wellness and suicide prevention (e.g., Mental Health Awareness Week, Peer Counseling, Freshman Success, and National Alliance on Mental Illness on Campus High School Clubs).

E. Intervention and Emergency Procedures

YPICS designates the following administrators to act as the primary and secondary suicide prevention liaisons:

| Bert Corona Charter School | Monseñor Oscar Romero Charter School | Bert Corona Charter High School |
|---|--|---|
| Ruben Duenas, Executive Administrator rduenas@ypics.org | Rene Quon, Executive Administrator mrquon@romerocharter.org | Larry Simonsen, Executive Administrator lsimonsen@coronacharter.org |
| Valinda Meneses, LSW | Gabrielle Aquino, LSW | Max Garcia, Counselor & MFT |

| | | |
|---|--|--|
| mshenese@coronacharter.org | msaquino@romerocharter.org | mrmgarcia@coronacharter.org |
| YPI Charter Schools, Inc. | | |
| Yvette King-Berg, Executive Director, ykingberg@ypics.org 10660 White Oak Avenue, Granada Hills, CA 91344 (818) 834-5805 | | |

Whenever a staff member suspects or has knowledge of a student’s suicidal intentions, they shall promptly notify the primary designated suicide prevention liaison. If this primary suicide prevention liaison is unavailable, the staff shall promptly notify the secondary suicide prevention liaison.

The suicide prevention liaison shall immediately notify the Executive Director or designee, who shall then notify the student’s parent/guardian as soon as possible if appropriate and in the best interest of the student. Determination of notification to parents/guardians/caregivers should follow a formal initial assessment to ensure that the student is not endangered by parental notification.

The suicide prevention liaison shall also refer the student to mental health resources at YPICS or in the community.

When a student is in imminent danger (has access to a gun, is on a rooftop, or in other unsafe conditions), a call shall be made to 911.

When a suicide attempt or threat is reported on campus or at a school-related activity, the suicide prevention liaison shall, at a minimum:

1. Ensure the student’s physical safety by one of the following, as appropriate:
 - Securing immediate medical treatment if a suicide attempt has occurred;
 - Securing law enforcement and/or other emergency assistance if a suicidal act is being actively threatened;
 - Keeping the student under continuous adult supervision until the parent/guardian and/or appropriate support agent or agency can be contacted and has the opportunity to intervene.
 - Remaining calm, keeping in mind the student is overwhelmed, confused, and emotionally distressed;
 - Moving all other students out of the immediate area;
 - Not sending the student away or leaving him/her alone, even to go to the restroom;
 - Providing comfort to the student, listening and allowing the student to talk and being comfortable with moments of silence;
 - Promising privacy and help, but not promising confidentiality.

2. Document the incident in writing as soon as feasible.
3. Follow up with the parent/guardian and student in a timely manner to provide referrals to appropriate services as needed.
4. After a referral is made, YPICS shall verify with the parent/guardian that the follow up treatment has been accessed. Parents/guardians will be required to provide documentation of care for the student. If parents/guardians refuse or neglect to access treatment for a student who has been identified to be at risk for suicide or in emotional distress, the suicide prevention liaisons shall meet with the parent to identify barriers to treatment (e.g., cultural stigma, financial issues) and work to rectify the situation and build understanding of care. If follow up care is still not provided, YPICS may contact Child Protective Services.
5. Provide access to counselors or other appropriate personnel to listen to and support students and staff who are directly or indirectly involved with the incident at YPICS.
6. Provide an opportunity for all who respond to the incident to debrief, evaluate the effectiveness of the strategies used, and make recommendations for future actions.

In the event a suicide occurs or is attempted on the YPICS campus, the suicide prevention liaison shall follow the crisis intervention procedures contained in YPICS' safety plan. After consultation with the Executive Director or designee and the student's parent/guardian about facts that may be divulged in accordance with the laws governing confidentiality of student record information, the Executive Director or designee may provide students, parents/guardians, and staff with information, counseling, and/or referrals to community agencies as needed. YPICS staff may receive assistance from YPICS counselors or other mental health professionals in determining how best to discuss the suicide or attempted suicide with students.

In the event a suicide occurs or is attempted off the YPICS campus and unrelated to school activities, the Executive Director or designee shall take the following steps to support the student:

1. Contact the parent/guardian and offer support to the family.
2. Discuss with the family how they would like YPICS to respond to the attempt while minimizing widespread rumors among teachers, staff, and students.
3. Obtain permission from the parent/guardian to share information to ensure the facts regarding the crisis are correct.
4. The suicide prevention liaisons shall handle any media requests.
5. Provide care and determine appropriate support to affected students.
6. Offer to the student and parent/guardian steps for re-integration to School. Re-integration may include obtaining a written release from the parent/guardian to speak with any health care providers; conferring with the student and parent/guardian about any specific requests on how to handle the situation; informing the student's teachers about possible days of absences; allowing accommodations for make up work (being understanding that missed assignments may add stress to the student); appropriate staff maintaining ongoing contact with the student to monitor the student's actions and mood; and working with the parent/guardian to involve the student in an aftercare plan.

F. Supporting Students during or after a Mental Health Crisis

Students shall be encouraged through the education program and in YPICS activities to notify a teacher, the Executive Director, another YPICS administrator, psychologist, YPICS counselor, suicide prevention liaisons, or other adult when they are experiencing thoughts of suicide or when they suspect or have knowledge of another student's suicidal intentions. YPICS staff should treat each report seriously, calmly, and with active listening and support. Staff should be non-judgmental to students and discuss with the student, and parent/guardian, about additional resources to support the student.

G. Responding After a Suicide Death (Postvention)

A death by suicide in the school community (whether by a student or staff member) can have devastating consequences on the school community, including students and staff. YPICS shall follow the below action plan for responding to a suicide death, which incorporates both immediate and long-term steps and objectives:

The suicide prevention liaison shall:

- Coordinate with the Executive Director to:
 - Confirm death and cause;
 - Identify a staff member to contact deceased's family (within 24 hours);
 - Enact the Suicide Postvention Response;
 - Notify all staff members (ideally in-person or via phone, not via e-mail or mass notification).
- Coordinate an all-staff meeting, to include:
 - Notification (if not already conducted) to staff about suicide death;
 - Emotional support and resources available to staff;
 - Notification to students about suicide death and the availability of support services (if this is the protocol that is decided by administration);
 - Share information that is relevant and that which you have permission to disclose.
- Prepare staff to respond to needs of students regarding the following:
 - Review of protocols for referring students for support/assessment;
 - Talking points for staff to notify students;
 - Resources available to students (on and off campus).
- Identify students significantly affected by suicide death and other students at risk of imitative behavior;
- Identify students affected by suicide death but not at risk of imitative behavior;
- Communicate with the larger school community about the suicide death;
- Consider funeral arrangements for family and school community;
- Respond to memorial requests in respectful and non-harmful manner; responses should be handed in a thoughtful way and their impact on other students should be considered;
- Identify media spokesperson if needed.
- Include long-term suicide postvention responses:
 - Consider important dates (i.e., anniversary of death, deceased birthday, graduation, or other significant event) and how these will be addressed
 - Support siblings, close friends, teachers, and/or students of deceased
 - Consider long-term memorials and how they may impact students who are emotionally vulnerable and at risk of suicide.

H. YPICS Located on District Sites (Prop 39)

- a. YPICS, which are located on a District site, through Prop 39, will use the LAUSD Suicide Prevention and Postvention policy, (BUL-2637.2).

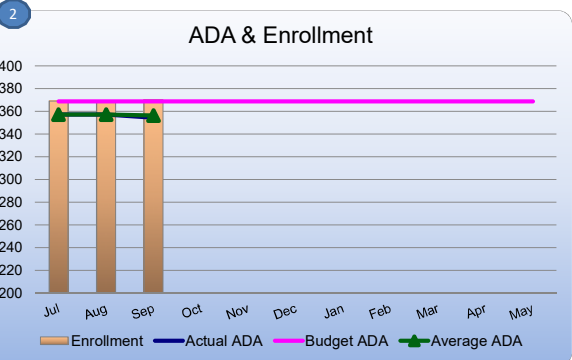
Coversheet

October 2019 YPICS Financials

Section: V. Items Scheduled For Action
Item: A. October 2019 YPICS Financials
Purpose: Vote
Submitted by:
Related Material: 19-20 Board Financial Packet 19-10.pdf

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●



KEY POINTS

- ADA through month 3 was 356.24 with ending enrollment of 370 students. Future months forecast assumes enrollment at 371 students with ADA of 96%
- Revenue is below budget by \$91K mainly due to lower than budgeted enrollment
- Expenses are lower than budget by \$131K mainly due savings in salaries and depreciation costs
- Overall, net income is \$40K which is \$40K above budget.
- Cash on hand at June 30th is \$1.6M which represents 22.6% of total expense. Due from to BCHS is projected to be \$50K at June 30th.

3 Average Daily Attendance Analysis

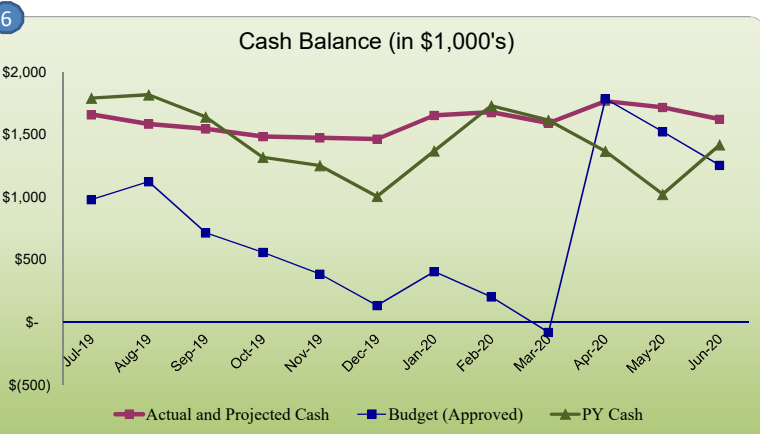
| Category | Actual through Month 3 | Forecasted P2 | Budgeted P2 | Better/ (Worse) | Prior Month Forecast | Prior Year P2 |
|-------------|------------------------|---------------|-------------|-----------------|----------------------|---------------|
| Enrollment | 370 | 371 | 382 | (11) | 371 | 375 |
| ADA % | 96.5% | 96.0% | 97.0% | -1.0% | 96.4% | 96.5% |
| Average ADA | 356.24 | 357.46 | 368.63 | (11.17) | 357.46 | 365.43 |

4 LCFF Supplemental & Concentration Grant Factors

| Category | Budget | Forecast | Variance | Prior Year |
|---------------------------|--------|----------|----------|------------|
| Unduplicated Pupil % | 80.9% | 80.9% | 0.0% | 80.8% |
| 3-Year Average % | 82.8% | 82.8% | 0.0% | 84.7% |
| District UPP C. Grant Cap | 85.5% | 85.5% | 0.0% | 83.5% |

5 INCOME STATEMENT

| INCOME STATEMENT | Forecast | VS. Budget | | VS. Last Month | | FY 19-20 YTD | | | Historical | |
|-------------------------------|------------------|------------------|-----------------|------------------|----------------|------------------|--------------------|----------------|------------------|------------------|
| | As of 10/31/19 | FY 19-20 Budget | Variance B/(W) | Prior Month FC | Variance B/(W) | Actual YTD | Budget YTD | Variance B/(W) | FY 18-19 | FY 17-18 |
| Local Control Funding Formula | 3,713,481 | 3,829,337 | (115,856) | 3,713,481 | 0 | 904,652 | 874,831 | 29,821 | 3,710,179 | 3,347,669 |
| Federal Revenue | 3,001,994 | 3,026,934 | (24,940) | 3,001,994 | 0 | 403,515 | 24,650 | 378,864 | 3,312,201 | 4,064,308 |
| State Revenue | 444,957 | 442,189 | 2,768 | 444,957 | 0 | - | - | 0 | 761,842 | 714,743 |
| Other Local Revenue | 277,942 | 276,942 | 999 | 272,841 | 5,100 | 106,477 | 73,120 | 33,356 | 307,896 | 399,279 |
| Grants/Fundraising | 56,500 | 10,000 | 46,500 | 56,000 | 500 | 26,500 | - | 26,500 | 12,301 | 7,552 |
| TOTAL REVENUE | 7,494,873 | 7,585,402 | (90,529) | 7,489,273 | 5,600 | 1,441,143 | 972,602 | 468,541 | 8,104,418 | 8,533,552 |
| Total per ADA | 20,967 | 20,577 | 390 | 20,951 | 16 | | | | 22,178 | 23,926 |
| w/o Grants/Fundraising | 20,809 | 20,550 | 259 | 20,795 | 14 | | | | 22,144 | 23,904 |
| Certificated Salaries | 1,213,935 | 1,314,092 | 100,157 | 1,215,798 | 1,863 | 373,974 | 381,322 | 7,348 | 1,156,495 | 1,168,474 |
| Classified Salaries | 830,193 | 789,648 | (40,546) | 830,193 | 0 | 280,059 | 250,202 | (29,857) | 843,782 | 719,824 |
| Benefits | 627,519 | 620,232 | (7,286) | 627,519 | 0 | 207,278 | 199,026 | (8,252) | 591,941 | 666,768 |
| Student Supplies | 741,465 | 743,145 | 1,681 | 741,465 | 0 | 163,262 | 293,751 | 130,489 | 703,993 | 679,070 |
| Operating Expenses | 3,761,386 | 3,782,949 | 21,563 | 3,771,087 | 9,702 | 1,091,825 | 1,265,404 | 173,578 | 4,399,157 | 4,967,720 |
| Other | 280,015 | 334,979 | 54,965 | 281,207 | 1,193 | 92,957 | 112,211 | 19,254 | 261,064 | 252,509 |
| TOTAL EXPENSES | 7,454,512 | 7,585,045 | 130,534 | 7,467,269 | 12,757 | 2,209,355 | 2,501,916 | 292,561 | 7,956,432 | 8,454,364 |
| Total per ADA | 20,854 | 20,576 | (278) | 20,890 | (36) | | | | 21,773 | 23,704 |
| INCOME / (LOSS) | 40,361 | 356 | 40,005 | 22,004 | 18,357 | (768,212) | (1,529,314) | 761,102 | 147,987 | 79,188 |



Year-End Cash Balance

| Projected | Budget | Variance |
|-----------|-----------|----------|
| 1,623,307 | 1,253,984 | 369,323 |

7 Balance Sheet

| Balance Sheet | 6/30/2019 | 9/30/2019 | 10/31/2019 | 6/30/2020 FC |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Assets | | | | |
| Cash, Operating | 1,417,586 | 1,546,475 | 1,483,898 | 1,623,307 |
| Cash, Restricted | 0 | 0 | 0 | 0 |
| Accounts Receivable | 818,812 | 272,037 | 231,272 | 1,200,909 |
| Due From Others | 285,782 | 6,822 | 14,183 | 64,183 |
| Other Assets | 403,369 | 22,629 | 23,872 | 23,872 |
| Net Fixed Assets | 798,368 | 662,864 | 640,495 | 453,438 |
| Total Assets | 3,723,917 | 2,510,826 | 2,393,720 | 3,365,709 |
| Liabilities | | | | |
| A/P & Payroll | 185,003 | 5,297 | (21,355) | 145,680 |
| Due to Others | 34,341 | 45,480 | 48,112 | 44,493 |
| Deferred Revenue | 338,032 | 0 | 0 | 0 |
| Total Debt | 31,367 | 0 | 0 | 0 |
| Total Liabilities | 588,743 | 50,776 | 26,757 | 190,173 |
| Equity | | | | |
| Beginning Fund Bal. | 2,987,188 | 3,135,174 | 3,135,174 | 3,135,174 |
| Net Income/(Loss) | 147,987 | (675,124) | (768,212) | 40,361 |
| Total Equity | 3,135,174 | 2,460,050 | 2,366,963 | 3,175,536 |
| Total Liabilities & Equity | 3,723,917 | 2,510,826 | 2,393,720 | 3,365,709 |
| Available Line of Credit | | | | |
| Days Cash on Hand | 67 | 78 | 75 | 83 |
| Cash Reserve % | 18.4% | 21.5% | 20.7% | 22.6% |





BERT CORONA CHARTER SCHOOL

Financial Analysis

October 2019

Net Income

Bert Corona Charter School is projected to achieve a net income of \$40K in FY19-20 compared to \$356 in the board approved budget. Reasons for this positive \$40K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of October 31, 2019, the school's cash balance was \$1.48M. By June 30, 2020, the school's cash balance is projected to be \$1.62M, which represents a 23% reserve.

As of October 31, 2019, the Accounts Receivable balance was \$231K, down from \$272K in the previous month, due to the receipt of revenue earned in FY18-19.

As of October 31, 2019, the Accounts Payable balance, including payroll liabilities, totaled - \$21K, compared to \$5K in the prior month. This is due to receipt of eRate credits from Time Warner.

As of October 31, 2019, BCCS had a zero debt balance.

Income Statement

Revenue

Total revenue for FY19-20 is projected to be \$7.49M, which is \$91K or 1.2% under budgeted revenue of \$7.59M.

LCFF Revenue is projected to be lower than budget by \$116K due to lower enrollment.

Grant Revenue is higher than budget by \$26K due to receipt of an additional CASA grant

Fundraising is higher than budget by \$20K due to donation from Parent Account.

Expenses

Total expenses for FY19-20 are projected to be \$7.45M, which is \$131K or 1.7% under budgeted expenditures of \$7.59M.

Certificated Salaries are lower than budget by \$100K due to an open position and some salaries being lower than budgeted.

Depreciation Expense is projected to be lower than budget by \$61K

ADA

Budgeted average ADA for FY19-20 is 368.63 based on an enrollment of 382 and a 97.0% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



The forecast assumes an ADA of 357.46 based on an enrollment of 371 and a 96.0% attendance rate.

In Month 3, ADA was 354.41 with 370 students enrolled at the end of the month and a 95.5% ADA rate.

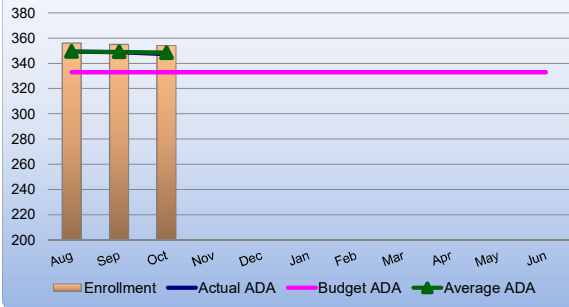
Average ADA for the year (through Month 3) is 356.24 (a 96.5% ADA rate for the year to date).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●

2 ADA & Enrollment



KEY POINTS

ADA through month 3 was 348.42 with ending enrollment of 354 students. Future months forecast assumes enrollment at 354 students with ADA of 96.5%

Revenue is above budget by \$176K mainly due to higher than budgeted enrollment

Expenses are higher than budget by \$101K

Overall, net loss is \$572K which is \$75K above budget. New Building Depreciation cost is \$728K. Net Operating Income without new building depreciation is \$156K

Cash on hand at June 30th is \$2.46M which represents 55.1% of total expense.

3 Average Daily Attendance Analysis

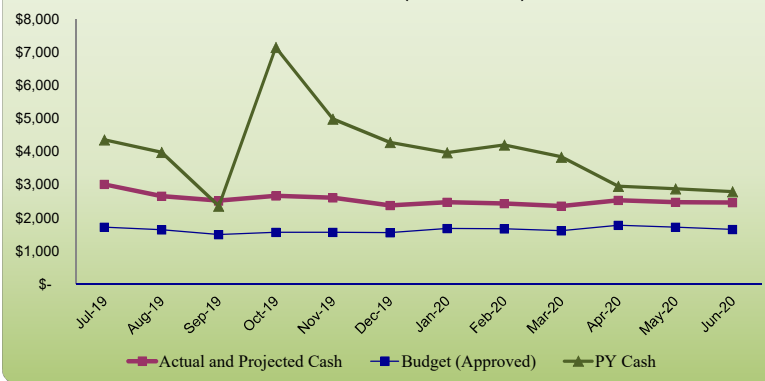
| Category | Actual through Month 3 | Forecasted P2 | Budgeted P2 | Better/ (Worse) | Prior Month Forecast | Prior Year P2 |
|-------------|------------------------|---------------|-------------|-----------------|----------------------|---------------|
| Enrollment | 354 | 354 | 345 | 9 | 354 | 340 |
| ADA % | 98.1% | 97.2% | 96.5% | 0.7% | 97.3% | 97.0% |
| Average ADA | 348.42 | 344.40 | 332.93 | 11.47 | 344.40 | 329.13 |

4 LCFF Supplemental & Concentration Grant Factors

| Category | Budget | Forecast | Variance | Prior Year |
|---------------------------|--------|----------|----------|------------|
| Unduplicated Pupil % | 95.9% | 95.8% | -0.2% | 95.9% |
| 3-Year Average % | 96.3% | 96.2% | -0.1% | 96.1% |
| District UPP C. Grant Cap | 85.5% | 85.5% | 0.0% | 83.0% |

| INCOME STATEMENT | Forecast | VS. Budget | | VS. Last Month | | FY 19-20 YTD | | | Historical | |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|-------------------|-------------------|
| | As of 10/31/19 | FY 19-20 Budget | Variance B/(W) | Prior Month FC | Variance B/(W) | Actual YTD | Budget YTD | Variance B/(W) | FY 18-19 | FY 17-18 |
| Local Control Funding Formula | 3,693,181 | 3,568,158 | 125,024 | 3,693,181 | 0 | 828,071 | 808,565 | 19,506 | 3,409,039 | 3,123,973 |
| Federal Revenue | 565,179 | 537,316 | 27,863 | 565,179 | 0 | 67,345 | 22,202 | 45,143 | 554,092 | 552,291 |
| State Revenue | 202,121 | 197,471 | 4,650 | 202,121 | 0 | - | - | 0 | 6,982,364 | 12,294,372 |
| Other Local Revenue | 244,576 | 225,933 | 18,643 | 234,581 | 9,995 | 137,671 | 65,857 | 71,814 | 260,909 | 318,784 |
| Grants/Fundraising | 10,000 | 10,000 | 0 | 10,000 | 0 | 7,000 | - | 7,000 | 17,250 | 34,250 |
| TOTAL REVENUE | 4,715,057 | 4,538,877 | 176,180 | 4,705,062 | 9,995 | 1,040,087 | 896,623 | 143,464 | 11,223,654 | 16,323,670 |
| Total per ADA | 13,691 | 13,633 | 58 | 13,662 | 29 | | | | 34,101 | 49,839 |
| w/o Grants/Fundraising | 13,662 | 13,603 | 59 | 13,633 | 29 | | | | 34,049 | 49,734 |
| Certificated Salaries | 1,220,690 | 1,187,825 | (32,866) | 1,220,638 | (53) | 348,536 | 350,661 | 2,125 | 1,191,556 | 1,030,222 |
| Classified Salaries | 565,679 | 486,959 | (78,720) | 565,679 | 0 | 168,307 | 152,004 | (16,302) | 439,467 | 518,009 |
| Benefits | 553,321 | 561,466 | 8,145 | 553,321 | 0 | 175,572 | 181,446 | 5,874 | 534,898 | 567,560 |
| Student Supplies | 532,362 | 512,039 | (20,323) | 532,362 | 0 | 116,818 | 169,076 | 52,258 | 1,292,297 | 423,984 |
| Operating Expenses | 1,523,143 | 1,451,004 | (72,138) | 1,521,947 | (1,196) | 356,238 | 487,548 | 131,310 | 1,426,232 | 1,334,467 |
| Other | 892,314 | 987,016 | 94,702 | 892,659 | 345 | 278,628 | 306,738 | 28,111 | 407,190 | 42,372 |
| TOTAL EXPENSES | 5,287,510 | 5,186,309 | (101,201) | 5,286,606 | (904) | 1,444,098 | 1,647,473 | 203,375 | 5,291,639 | 3,916,613 |
| Total per ADA | 15,353 | 15,578 | 225 | 15,350 | 3 | | | | 16,078 | 11,958 |
| INCOME / (LOSS) | (572,453) | (647,432) | 74,979 | (581,544) | 9,091 | (404,011) | (750,850) | 346,838 | 5,932,015 | 12,407,057 |

6 Cash Balance (in \$1,000's)



| Projected | Budget | Variance |
|-----------|-----------|----------|
| 2,463,044 | 1,651,077 | 811,967 |

7 Balance Sheet

| Balance Sheet | 6/30/2019 | 9/30/2019 | 10/31/2019 | 6/30/2020 FC |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Assets | | | | |
| Cash, Operating | 2,436,105 | 2,371,082 | 2,519,185 | 2,463,044 |
| Cash, Restricted | 352,326 | 144,908 | 144,908 | 0 |
| Accounts Receivable | 536,018 | 36,589 | 8,169 | 559,215 |
| Due From Others | 2,698 | 2,000 | 2,000 | 2,000 |
| Other Assets | 23,009 | 26,579 | 26,707 | 26,707 |
| Net Fixed Assets | 28,913,251 | 28,787,973 | 28,719,984 | 28,318,363 |
| Total Assets | 32,263,408 | 31,369,131 | 31,420,953 | 31,369,329 |
| Liabilities | | | | |
| A/P & Payroll | 644,553 | 227,461 | 216,657 | 350,747 |
| Due to Others | 341,905 | 353,175 | 353,762 | 419,027 |
| Deferred Revenue | 150,214 | 150,214 | 150,214 | 150,214 |
| Total Debt | 7,844,033 | 7,821,628 | 7,821,628 | 7,739,088 |
| Total Liabilities | 8,980,704 | 8,552,477 | 8,542,260 | 8,659,077 |
| Equity | | | | |
| Beginning Fund Bal. | 17,350,689 | 23,282,704 | 23,282,704 | 23,282,704 |
| Net Income/(Loss) | 5,932,015 | (466,050) | (404,011) | (572,453) |
| Total Equity | 23,282,704 | 22,816,654 | 22,878,693 | 22,710,251 |
| Total Liabilities & Equity | 32,263,408 | 31,369,131 | 31,420,953 | 31,369,328 |
| Available Line of Credit | | | | |
| Days Cash on Hand | 182 | 194 | 206 | 201 |
| Cash Reserve % | 49.9% | 53.1% | 56.4% | 55.1% |





MONSEÑOR OSCAR ROMERO CHARTER SCHOOL

Financial Analysis

October 2019

Net Income

Monseñor Oscar Romero Charter School is projected to achieve a net income of -\$573K in FY19-20 compared to -\$647K in the board approved budget. Reasons for this positive \$75K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of October 31, 2019, the school's cash balance was \$2.52M. By June 30, 2020, the school's cash balance is projected to be \$2.46M, which represents a 55% reserve.

As of October 31, 2019, the Accounts Receivable balance was \$8K, down from \$37K in the previous month, due to the receipt of revenue earned in FY18-19.

As of October 31, 2019, the Accounts Payable balance, including payroll liabilities, totaled \$217K, compared to \$228K in the prior month.

As of October 31, 2019, MORCS had a debt balance of \$7.82M compared to \$7.82M in the prior month. An additional \$83K will be paid this fiscal year.

Income Statement

Revenue

Total revenue for FY19-20 is projected to be \$4.72M, which is \$176K or 3.9% over budgeted revenue of \$4.54M.

LCFF Revenue is projected to be higher than budget by \$125K due to higher than budgeted enrollment.

Expenses

Total expenses for FY19-20 are projected to be \$5.29M, which is \$101K or 2.0% over budgeted expenditures of \$5.19M.

Classified Salaries are forecasted to be \$78K above budget

Health Insurance Costs are forecasted to be \$39K below budget

Depreciation costs are projected to be lower than budget by \$98K.

ADA

Budgeted average ADA for FY19-20 is 332.93 based on an enrollment of 345 and a 96.5% attendance rate.

The forecast assumes an ADA of 344.40 based on an enrollment of 354 and a 97.2% attendance rate.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.



In Month 3, ADA was 347.21 with 354 students enrolled at the end of the month and a 98.1% ADA rate.

Average ADA for the year (through Month 3) is 348.42 (a 98.1% ADA rate for the year to date).

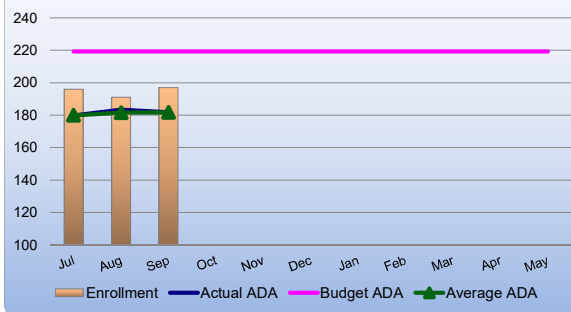
This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$20,000 and 10%.

Bert Corona Charter High School - Financial Dashboard (October 2019)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●
 Net Income / (Loss) ● Year-End Cash ●

2 ADA & Enrollment



KEY POINTS

ADA through month 3 was 181.61 with ending enrollment of 197 students, 36 less than budgeted. Future months forecast assumes enrollment at 196 students with ADA of 95%

Revenue is below budget by \$451K mainly due to lower than budgeted enrollment

Expenses are lower than budget by \$460K mainly due to savings in salaries and other costs

Overall, net income is \$18K which is \$8K above budget.

Cash on hand at June 30th is \$182K which represents 6.8% of total expense. Due to BCCS is projected to be \$50K at June 30th.

3 Average Daily Attendance Analysis

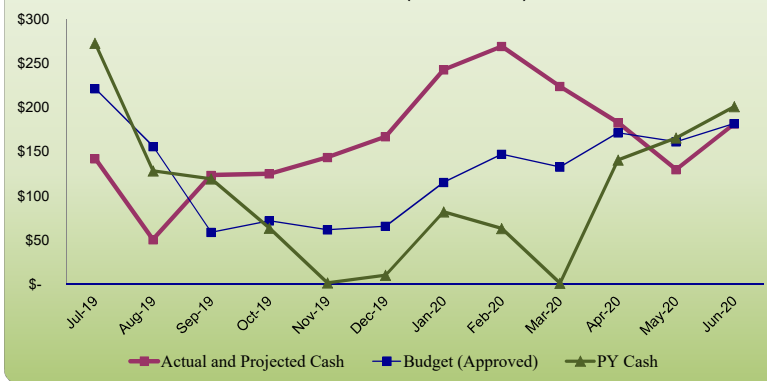
| Category | Actual through Month 3 | Forecasted P2 | Budgeted P2 | Better/ (Worse) | Prior Month Forecast | Prior Year P2 |
|-------------|------------------------|---------------|-------------|-----------------|----------------------|---------------|
| Enrollment | 197 | 196 | 232 | (36) | 196 | 222 |
| ADA % | 94.6% | 95.0% | 95.0% | 0.0% | 93.9% | 94.0% |
| Average ADA | 181.61 | 184.08 | 219.24 | (35.16) | 184.08 | 222.93 |

4 LCFF Supplemental & Concentration Grant Factors

| Category | Budget | Forecast | Variance | Prior Year |
|---------------------------|--------|----------|----------|------------|
| Unduplicated Pupil % | 81.0% | 90.3% | 9.3% | 81.1% |
| 3-Year Average % | 82.0% | 84.9% | 2.9% | 83.2% |
| District UPP C. Grant Cap | 85.5% | 85.5% | 0.0% | 84.0% |

| INCOME STATEMENT | Forecast | VS. Budget | | VS. Last Month | | FY 19-20 YTD | | | Historical | |
|-------------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|------------------|------------------|
| | As of 10/31/19 | FY 19-20 Budget | Variance B/(W) | Prior Month FC | Variance B/(W) | Actual YTD | Budget YTD | Variance B/(W) | FY 18-19 | FY 17-18 |
| Local Control Funding Formula | 2,324,501 | 2,726,183 | (401,682) | 2,324,501 | 0 | 575,632 | 603,141 | (27,510) | 2,716,059 | 2,211,079 |
| Federal Revenue | 224,838 | 254,104 | (29,266) | 224,838 | 0 | 34,258 | 15,038 | 19,220 | 235,881 | 229,785 |
| State Revenue | 56,659 | 62,785 | (6,126) | 56,659 | 0 | - | - | 0 | 299,784 | 77,294 |
| Other Local Revenue | 144,899 | 164,025 | (19,126) | 144,643 | 256 | 35,217 | 44,607 | (9,390) | 203,095 | 173,965 |
| Grants/Fundraising | 17,304 | 12,000 | 5,304 | 16,793 | 511 | 6,344 | 5,814 | 530 | 40,547 | 22,166 |
| TOTAL REVENUE | 2,768,201 | 3,219,097 | (450,896) | 2,767,434 | 767 | 651,451 | 668,600 | (17,149) | 3,495,366 | 2,714,289 |
| Total per ADA | 15,038 | 14,883 | 355 | 15,034 | 4 | | | | 15,679 | 13,958 |
| w/o Grants/Fundraising | 14,944 | 14,628 | 316 | 14,943 | 1 | | | | 15,497 | 13,844 |
| Certificated Salaries | 908,531 | 1,179,167 | 270,636 | 908,531 | 0 | 276,076 | 334,528 | 58,452 | 1,094,402 | 820,842 |
| Classified Salaries | 297,418 | 272,980 | (24,437) | 297,418 | 0 | 96,004 | 88,646 | (7,358) | 408,964 | 321,007 |
| Benefits | 426,293 | 493,615 | 67,321 | 426,293 | 0 | 142,040 | 155,896 | 13,856 | 530,086 | 462,142 |
| Student Supplies | 191,491 | 281,755 | 90,264 | 191,491 | 0 | 68,547 | 100,348 | 31,801 | 324,559 | 300,657 |
| Operating Expenses | 863,339 | 922,649 | 59,310 | 865,169 | 1,830 | 228,902 | 310,368 | 81,466 | 1,020,213 | 737,046 |
| Other | 62,650 | 59,201 | (3,449) | 62,576 | (74) | 20,869 | 19,734 | (1,136) | 30,819 | 23,527 |
| TOTAL EXPENSES | 2,749,722 | 3,209,367 | 459,645 | 2,751,478 | 1,756 | 832,438 | 1,009,520 | 177,082 | 3,409,043 | 2,665,222 |
| Total per ADA | 14,938 | 14,639 | (299) | 14,947 | (10) | | | | 15,292 | 13,706 |
| INCOME / (LOSS) | 18,479 | 9,730 | 8,749 | 15,956 | 2,523 | (180,987) | (340,919) | 159,933 | 86,323 | 49,067 |

6 Cash Balance (in \$,000's)



| Projected | Budget | Variance |
|-----------|---------|----------|
| 181,593 | 181,839 | (246) |

7 Balance Sheet

| Balance Sheet | 6/30/2019 | 9/30/2019 | 10/31/2019 | 6/30/2020 FC |
|---------------------------------------|----------------|----------------|----------------|----------------|
| Assets | | | | |
| Cash, Operating | 201,140 | 123,344 | 125,055 | 181,593 |
| Cash, Restricted | 0 | 0 | 0 | 0 |
| Accounts Receivable | 430,541 | 17,559 | 4,415 | 283,465 |
| Due From Others | 0 | 0 | 0 | 0 |
| Other Assets | 7,877 | 11,712 | 17,141 | 17,141 |
| Net Fixed Assets | 221,535 | 208,828 | 203,605 | 161,824 |
| Total Assets | 861,093 | 361,442 | 350,216 | 644,024 |
| Liabilities | | | | |
| A/P & Payroll | 92,330 | 56,889 | 57,059 | 141,288 |
| Due to Others | 286,361 | 74 | 74 | 51,862 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Total Debt | 50,008 | 50,008 | 41,675 | (0) |
| Total Liabilities | 428,699 | 106,971 | 98,808 | 193,150 |
| Equity | | | | |
| Beginning Fund Bal. | 346,071 | 432,394 | 432,394 | 432,394 |
| Net Income/(Loss) | 86,323 | (177,923) | (180,987) | 18,479 |
| Total Equity | 432,394 | 254,472 | 251,408 | 450,874 |
| Total Liabilities & Equity | 861,093 | 361,442 | 350,216 | 644,024 |

| | | | | |
|--------------------------|------|------|------|------|
| Available Line of Credit | | | | |
| Days Cash on Hand | 22 | 17 | 17 | 25 |
| Cash Reserve % | 6.0% | 4.6% | 4.7% | 6.8% |





Bert Corona Charter High School Financial Analysis October 2019

Net Income

Bert Corona Charter High School is projected to achieve a net income of \$19K in FY19-20 compared to \$10K in the board approved budget. Reasons for this positive \$9K variance are explained below in the Income Statement section of this analysis.

Balance Sheet

As of October 31, 2019, the school's cash balance was \$125K. By June 30, 2020, the school's cash balance is projected to be \$182K, which represents a 7% reserve.

As of October 31, 2019, the Accounts Receivable balance was \$4K, down from \$18K in the previous month, due to the receipt of revenue earned in FY18-19.

As of October 31, 2019, the Accounts Payable balance, including payroll liabilities, totaled \$57K, compared to \$57K in the prior month.

As of October 31, 2019, BCHS had a Revolving Loan balance of \$42K compared to \$50K in the prior month. An additional \$42K will be paid this fiscal year. Due to BCCS will be \$57K at 06/30/20.

Income Statement

Revenue

Total revenue for FY19-20 is projected to be \$2.77M, which is \$451K or 14.0% under budgeted revenue of \$3.22M.

Local Control Funding Formula - State Aid, is projected to be under budget by \$402K due to lower projected ADA.

Object 8220 – Child Nutrition (Federal) is projected to be lower than budget by \$4K due to lower enrollment.

Object 8291 – Title I Revenue is projected to be lower than budget by \$18K due to lower enrollment.

Object 8792 – SPED AB602 Revenue is projected to be lower than budget by \$20K due to lower enrollment.

Expenses

Total expenses for FY19-20 are projected to be \$2.75M, which is \$460K or 14.3% under budgeted expenditures of \$3.21M.

Certificated Salaries, are projected to be under budget by \$271K.

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$12,000 and 10%.



Classified Salaries, are projected to be over budget by \$24K.
STRS expenses, are projected to be under budget by \$42K, due to lower Certificated salaries.
H&W Expenses is projected to be below budget by \$27K.
Student Materials expense is projected to be under budget by \$17K
Other Supplies expense is projected to be under budget by \$20K
Non-Capital expense is projected to be under budget by \$12K
Food and Food supplies is projected to be under budget by \$29K due to lower enrolment.
Contracted Substitute Costs are projected to be over budget by \$45K
Intra Agency Cost expense is projected to be under budget by \$62K due to lower enrollment.

ADA

Budgeted average ADA for FY19-20 is 219.24 based on an enrollment of 232 and a 95.0% attendance rate.
The forecast assumes an ADA of 184.08 based on an enrollment of 196 and a 95.0% attendance rate.
In Month 3, ADA was 181.84 with 197 students enrolled at the end of the month and a 92.3% ADA rate.
Average ADA for the year (through Month 3) is 181.61 (a 94.6% ADA rate for the year to date).

This report will discuss revenue and expenditure variances from the Board-approved budget that are above \$12,000 and 10%.

**Bert Corona Charter School
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>udget - Original</u> |
|---|----------------|----------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| Revenue | | | | | | | |
| 8000 - Principal Apportionment | | | | | | | |
| 8011 | 206,927 | 220,126 | 5.99% | 436,847 | 464,711 | (27,864) | 2,467,266 |
| 8012 | 151,736 | 136,011 | (11.56)% | 151,736 | 136,011 | 15,725 | 548,806 |
| 8096 | 74,369 | 64,496 | (15.30)% | 316,069 | 274,109 | 41,960 | 813,264 |
| Total 8000 - Principal Apportionment | | | | | | | |
| | 433,032 | 420,633 | (2.95)% | 904,652 | 874,831 | 29,821 | 3,829,337 |
| 8100-8200 - Other Federal | | | | | | | |
| 8181 | 5,973 | 5,800 | (2.97)% | 25,385 | 24,650 | 734 | 73,136 |
| 8220 | 0 | 0 | 0.00% | 0 | 0 | 0 | 273,820 |
| 8291 | 33,494 | 0 | 0.00% | 33,494 | 0 | 33,494 | 147,811 |
| 8292 | 4,104 | 0 | 0.00% | 4,104 | 0 | 4,104 | 17,117 |
| 8294 | 0 | 0 | 0.00% | 0 | 0 | 0 | 8,617 |
| 8295 | 2,500 | 0 | 0.00% | 2,500 | 0 | 2,500 | 10,000 |
| 8299 | 0 | 0 | 0.00% | 338,032 | 0 | 338,032 | 2,496,433 |
| Total 8100-8200 - Other Federal | | | | | | | |
| | 46,071 | 5,800 | (694.31)% | 403,515 | 24,650 | 378,864 | 3,026,934 |
| 8300-8500 - Other State | | | | | | | |
| 8520 | 0 | 0 | 0.00% | 0 | 0 | 0 | 21,195 |
| 8550 | 0 | 0 | 0.00% | 0 | 0 | 0 | 6,162 |
| 8561 | 0 | 0 | 0.00% | 0 | 0 | 0 | 55,663 |
| 8562 | 0 | 0 | 0.00% | 0 | 0 | 0 | 19,537 |
| 8591 | 0 | 0 | 0.00% | 0 | 0 | 0 | 175,832 |
| 8593 | 0 | 0 | 0.00% | 0 | 0 | 0 | 163,800 |
| 8999 | 4,097 | 0 | 0.00% | 4,102 | 0 | 4,102 | 0 |
| Total 8300-8500 - Other State | | | | | | | |
| | 4,097 | 0 | 0.00% | 4,102 | 0 | 4,102 | 442,189 |
| 8600-8900 - Other Local | | | | | | | |
| 8660 | 1 | 0 | 0.00% | 85 | 0 | 85 | 0 |
| 8692 | 0 | 0 | 0.00% | 26,000 | 0 | 26,000 | 10,000 |
| 8695 | 500 | 0 | 0.00% | 500 | 0 | 500 | 0 |
| 8697 | 10,375 | 0 | 0.00% | 10,375 | 0 | 10,375 | 40,000 |
| 8698 | 16,670 | 0 | 0.00% | 16,670 | 0 | 16,670 | 20,000 |
| 8699 | 1,002 | 0 | 0.00% | 1,453 | 0 | 1,453 | 0 |
| 8792 | 17,363 | 17,205 | (0.91)% | 73,792 | 73,120 | 672 | 216,942 |
| Total 8600-8900 - Other Local | | | | | | | |
| | 45,912 | 17,205 | (166.86)% | 128,875 | 73,120 | 55,755 | 286,942 |
| Total Revenue | | | | | | | |
| | <u>529,111</u> | <u>443,638</u> | <u>(19.27)%</u> | <u>1,441,143</u> | <u>972,602</u> | <u>468,541</u> | <u>7,585,402</u> |
| Expense | | | | | | | |
| 1000 - Certificated Salaries | | | | | | | |
| 1110 | 91,684 | 103,426 | 11.35% | 312,656 | 327,818 | 15,162 | 1,155,224 |
| 1175 | 170 | 0 | 0.00% | 14,709 | 14,873 | 164 | 42,973 |
| 1213 | 0 | 0 | 0.00% | 6,089 | 0 | (6,089) | 0 |
| 1300 | 8,955 | 9,658 | 7.28% | 40,520 | 38,632 | (1,888) | 115,895 |
| Total 1000 - Certificated Salaries | | | | | | | |
| | 100,808 | 113,084 | 10.86% | 373,974 | 381,322 | 7,348 | 1,314,092 |
| 2000 - Classified Salaries | | | | | | | |
| 2111 | 18,927 | 21,037 | 10.03% | 65,592 | 55,794 | (9,798) | 173,784 |
| 2131 | 27,068 | 13,614 | (98.83)% | 68,374 | 40,841 | (27,533) | 149,750 |
| 2200 | 1,946 | 4,846 | 59.83% | 9,459 | 17,092 | 7,633 | 52,134 |
| 2300 | 9,931 | 7,590 | (30.84)% | 33,584 | 30,359 | (3,225) | 91,078 |
| 2400 | 17,782 | 21,218 | 16.19% | 77,890 | 84,873 | 6,983 | 254,619 |
| 2900 | 9,577 | 8,346 | (14.75)% | 25,160 | 21,244 | (3,917) | 68,283 |
| Total 2000 - Classified Salaries | | | | | | | |
| | 85,231 | 76,650 | (11.19)% | 280,059 | 250,202 | (29,857) | 789,648 |
| 3000 - Employee Benefits | | | | | | | |
| 3111 | 21,867 | 18,885 | (15.78)% | 74,260 | 63,681 | (10,579) | 219,453 |
| 3311 | 3,653 | 4,752 | 23.14% | 13,120 | 15,513 | 2,392 | 48,958 |
| 3331 | 2,723 | 2,751 | 1.03% | 9,538 | 9,157 | (381) | 30,504 |
| 3401 | 25,536 | 24,099 | (5.96)% | 87,200 | 96,394 | 9,194 | 289,183 |
| 3501 | 182 | 95 | (91.78)% | 329 | 316 | (13) | 1,052 |
| 3601 | 11,213 | 1,875 | (497.94)% | 20,482 | 11,251 | (9,231) | 22,503 |
| 3751 | 0 | 83 | 100.00% | 0 | 212 | 212 | 683 |
| 3901 | 704 | 767 | 8.09% | 2,348 | 2,502 | 154 | 7,896 |
| Total 3000 - Employee Benefits | | | | | | | |
| | 65,877 | 53,307 | (23.58)% | 207,278 | 199,026 | (8,252) | 620,232 |
| 4000 - Books and Supplies | | | | | | | |
| 4111 | 0 | 0 | 0.00% | 15,733 | 11,367 | (4,367) | 11,367 |
| 4211 | 2,163 | 0 | 0.00% | 2,459 | 15,000 | 12,541 | 15,000 |
| 4311 | 21,744 | 12,958 | (67.80)% | 49,132 | 51,833 | 2,702 | 155,500 |
| 4351 | 4,029 | 1,500 | (168.57)% | 9,284 | 6,000 | (3,284) | 18,000 |
| 4371 | 1,374 | 1,000 | (37.44)% | 3,721 | 4,000 | 279 | 12,000 |
| 4391 | 658 | 833 | 21.01% | 4,470 | 3,333 | (1,137) | 10,000 |
| 4392 | 7,865 | 1,667 | (371.89)% | 34,973 | 6,667 | (28,306) | 20,000 |
| 4393 | 0 | 417 | 100.00% | 0 | 1,667 | 1,667 | 5,000 |
| 4399 | 436 | 0 | 0.00% | 3,117 | 55,000 | 51,883 | 55,000 |
| 4411 | 1,549 | 0 | 0.00% | 1,549 | 71,000 | 69,451 | 71,000 |
| 4711 | 34,824 | 39,085 | 10.90% | 38,824 | 67,884 | 29,061 | 370,279 |
| Total 4000 - Books and Supplies | | | | | | | |
| | 74,642 | 57,460 | (29.90)% | 163,262 | 293,751 | 130,489 | 743,145 |

**Bert Corona Charter School
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>udget - Original</u> | |
|--|--------------------------------------|---------------|-------------------|-------------------|-------------------|--------------------|-------------------------|-----------|
| 5000 - Services and Operating Expenses | | | | | | | | |
| 5211 | Travel & Conferences | 377 | 5,393 | 93.00% | 19,225 | 21,570 | 2,345 | 64,710 |
| 5311 | Dues & Memberships | 346 | 950 | 63.57% | 4,161 | 3,800 | (361) | 11,400 |
| 5451 | General Insurance | 5,280 | 2,017 | (161.78)% | 18,263 | 12,102 | (6,162) | 24,203 |
| 5511 | Utilities | 8,516 | 5,000 | (70.32)% | 19,941 | 20,000 | 59 | 60,000 |
| 5521 | Security Services | 570 | 0 | 0.00% | 1,425 | 0 | (1,425) | 0 |
| 5531 | Housekeeping Services | 4,184 | 0 | 0.00% | 11,276 | 0 | (11,276) | 0 |
| 5599 | Other Facility Operations | 1,860 | 6,693 | 72.20% | 6,559 | 26,771 | 20,212 | 80,314 |
| 5611 | School Rent - Private Facility | 10,300 | 9,500 | (8.42)% | 51,500 | 38,000 | (13,500) | 114,000 |
| 5619 | Other Facility Rentals | 100 | 0 | 0.00% | 100 | 0 | (100) | 0 |
| 5621 | Equipment Lease | 2,616 | 3,517 | 25.62% | 14,920 | 14,069 | (851) | 42,206 |
| 5631 | Vendor Repairs | 29,779 | 8,583 | (246.93)% | 77,421 | 34,333 | (43,087) | 103,000 |
| 5812 | Pupil Transportation / Field Trip | 8,002 | 9,550 | 16.20% | 45,432 | 38,200 | (7,232) | 114,600 |
| 5831 | Advertisement & Recruitment | 0 | 137 | 100.00% | 0 | 548 | 548 | 1,645 |
| 5841 | Contracted Substitute Teachers | 7,990 | 2,813 | (184.08)% | 9,215 | 11,250 | 2,035 | 33,750 |
| 5842 | Special Education Services | 3,482 | 11,667 | 70.15% | 7,032 | 46,667 | 39,635 | 140,000 |
| 5844 | After School Services | 0 | 13,650 | 100.00% | 0 | 54,600 | 54,600 | 163,800 |
| 5849 | Other Student Instructional Services | 0 | 5,750 | 100.00% | 0 | 23,000 | 23,000 | 69,000 |
| 5852 | Professional Development | 2,040 | 0 | 0.00% | 3,405 | 0 | (3,405) | 0 |
| 5859 | All Other Consultants & Services | 91,692 | 167,167 | 45.14% | 520,805 | 668,667 | 147,861 | 2,006,000 |
| 5861 | Non Instructional Software | 7,997 | 3,190 | (150.69)% | 30,263 | 12,760 | (17,503) | 38,280 |

**Monsenor Oscar Romero
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>Total Budget - Original</u> | |
|--|--|----------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|------------------|
| Revenue | | | | | | | | |
| 8000 - Principal Apportionment | | | | | | | | |
| 8011 | LCFF | 192,587 | 207,966 | 7.39% | 406,573 | 439,039 | (32,466) | 2,337,409 |
| 8012 | EDUCATION PROTECTION ACCOUNT | 136,825 | 122,645 | (11.56)% | 136,825 | 122,645 | 14,180 | 496,245 |
| 8096 | Charter Schools Funding In-Lieu of Property Taxes | <u>66,982</u> | <u>58,090</u> | <u>(15.30)%</u> | <u>284,673</u> | <u>246,881</u> | <u>37,792</u> | <u>734,504</u> |
| | Total 8000 - Principal Apportionment | 396,394 | 388,701 | (1.98)% | 828,071 | 808,565 | 19,506 | 3,568,158 |
| 8100-8200 - Other Federal | | | | | | | | |
| 8181 | SPECIAL ED: IDEA | 5,380 | 5,224 | (2.97)% | 22,863 | 22,202 | 661 | 66,053 |
| 8220 | Child Nutrition Programs - Federal | 0 | 0 | 0.00% | 0 | 0 | 0 | 287,828 |
| 8291 | Title I, A Basic Grants Low-Incom | 37,361 | 0 | 0.00% | 37,361 | 0 | 37,361 | 146,832 |
| 8292 | Title II, A Teacher Quality | 4,355 | 0 | 0.00% | 4,355 | 0 | 4,355 | 16,952 |
| 8294 | Title III, Limited English Proficiency | 0 | 0 | 0.00% | 0 | 0 | 0 | 9,651 |
| 8295 | Title IV, STUDENT SUPPORT AND ACADEMIC ENRICHMENT | <u>2,766</u> | <u>0</u> | <u>0.00%</u> | <u>2,766</u> | <u>0</u> | <u>2,766</u> | <u>10,000</u> |
| | Total 8100-8200 - Other Federal | 49,862 | 5,224 | (854.48)% | 67,345 | 22,202 | 45,143 | 537,316 |
| 8300-8500 - Other State | | | | | | | | |
| 8520 | Child Nutrition - State | 0 | 0 | 0.00% | 0 | 0 | 0 | 23,710 |
| 8550 | MANDATE BLOCK GRANT | 0 | 0 | 0.00% | 0 | 0 | 0 | 5,550 |
| 8561 | State Lottery - Non Prop 20 | 0 | 0 | 0.00% | 0 | 0 | 0 | 50,272 |
| 8562 | State Lottery - Prop 20 | 0 | 0 | 0.00% | 0 | 0 | 0 | 17,645 |
| 8593 | After School Education & Safety | 0 | 0 | 0.00% | 0 | 0 | 0 | 100,293 |
| 8999 | Prior Year Adjustment | <u>9,995</u> | <u>0</u> | <u>0.00%</u> | <u>10,030</u> | <u>0</u> | <u>10,030</u> | <u>0</u> |
| | Total 8300-8500 - Other State | 9,995 | 0 | 0.00% | 10,030 | 0 | 10,030 | 197,471 |
| 8600-8900 - Other Local | | | | | | | | |
| 8692 | Grants | 6,000 | 0 | 0.00% | 7,000 | 0 | 7,000 | 10,000 |
| 8697 | E-Rate | 1,089 | 0 | 0.00% | 1,089 | 0 | 1,089 | 15,000 |
| 8698 | SELPA Grant | 10,016 | 0 | 0.00% | 10,016 | 0 | 10,016 | 15,000 |
| 8699 | All Other Local Revenue | 50,075 | 0 | 0.00% | 50,075 | 0 | 50,075 | 0 |
| 8792 | Transfers of Apportionments | <u>15,638</u> | <u>15,496</u> | <u>(0.91)%</u> | <u>66,462</u> | <u>65,857</u> | <u>605</u> | <u>195,933</u> |
| | Total 8600-8900 - Other Local | <u>82,817</u> | <u>15,496</u> | <u>(434.45)%</u> | <u>134,641</u> | <u>65,857</u> | <u>68,784</u> | <u>235,933</u> |
| | Total Revenue | <u>539,067</u> | <u>409,420</u> | <u>(31.67)%</u> | <u>1,040,087</u> | <u>896,623</u> | <u>143,464</u> | <u>4,538,877</u> |
| Expense | | | | | | | | |
| 1000 - Certificated Salaries | | | | | | | | |
| 1110 | Teachers' Salaries | 89,242 | 95,461 | 6.51% | 289,461 | 303,523 | 14,062 | 1,067,214 |
| 1170 | Teacher Salaries - Substitute | 4,919 | 0 | 0.00% | 10,539 | 0 | (10,539) | 0 |
| 1175 | Teachers' Salaries - Stipend/Extra Duty | 1,619 | 0 | 0.00% | 10,730 | 10,401 | (329) | 10,401 |
| 1300 | Certificated Supervisor and Administrator Salaries | <u>9,184</u> | <u>9,184</u> | <u>0.00%</u> | <u>37,807</u> | <u>36,737</u> | <u>(1,070)</u> | <u>110,210</u> |
| | Total 1000 - Certificated Salaries | 104,965 | 104,646 | (0.30)% | 348,537 | 350,661 | 2,125 | 1,187,825 |
| 2000 - Classified Salaries | | | | | | | | |
| 2111 | Instructional Aides | 11,569 | 11,524 | (0.39)% | 33,460 | 28,809 | (4,651) | 104,759 |
| 2131 | Classified Teacher Salaries | 5,055 | 3,980 | (27.00)% | 13,082 | 11,941 | (1,141) | 43,782 |
| 2200 | Classified Support Salaries | 3,594 | 3,922 | 8.35% | 13,354 | 13,003 | (351) | 40,652 |
| 2300 | Classified Supervisor and Administrator Salaries | 8,921 | 4,281 | (108.36)% | 22,132 | 17,125 | (5,008) | 51,375 |
| 2400 | Clerical/Technical/Office Staff Salaries | 19,487 | 18,928 | (2.95)% | 76,989 | 73,938 | (3,051) | 218,859 |
| 2900 | Other Classified Salaries | <u>3,810</u> | <u>3,365</u> | <u>(13.23)%</u> | <u>9,289</u> | <u>7,189</u> | <u>(2,100)</u> | <u>27,532</u> |
| | Total 2000 - Classified Salaries | 52,435 | 46,000 | (13.99)% | 168,307 | 152,004 | (16,302) | 486,959 |
| 3000 - Employee Benefits | | | | | | | | |
| 3111 | STRS | 18,813 | 17,476 | (7.65)% | 60,464 | 58,560 | (1,904) | 198,367 |
| 3311 | OASDI | 2,903 | 2,852 | (1.77)% | 9,591 | 9,424 | (167) | 30,191 |
| 3331 | Medicare | 2,266 | 2,184 | (3.75)% | 7,470 | 7,289 | (182) | 24,284 |
| 3401 | Health & Welfare | 19,672 | 23,545 | 16.44% | 75,334 | 94,179 | 18,845 | 282,537 |
| 3501 | State Unemployment Insurance | 151 | 75 | (99.90)% | 258 | 251 | (6) | 837 |
| 3601 | Worker Compensation | 10,759 | 1,718 | (526.15)% | 19,271 | 10,309 | (8,962) | 20,619 |
| 3751 | OPEB, Active Employees | 0 | 30 | 100.00% | 0 | 65 | 65 | 248 |
| 3901 | 403B | <u>906</u> | <u>414</u> | <u>(118.94)%</u> | <u>3,184</u> | <u>1,368</u> | <u>(1,816)</u> | <u>4,383</u> |
| | Total 3000 - Employee Benefits | 55,470 | 48,295 | (14.86)% | 175,572 | 181,446 | 5,874 | 561,466 |
| 4000 - Books and Supplies | | | | | | | | |
| 4111 | Core Curricula Materials | 0 | 0 | 0.00% | 15,733 | 13,191 | (2,542) | 13,191 |
| 4211 | Books & Other Reference Materials | 0 | 0 | 0.00% | 1,063 | 43,147 | 42,084 | 43,147 |
| 4311 | Student Materials | 16,955 | 5,000 | (239.10)% | 46,100 | 20,000 | (26,100) | 60,000 |
| 4351 | Office Supplies | 717 | 667 | (7.49)% | 3,275 | 2,667 | (608) | 8,000 |
| 4371 | Custodial Supplies | 2,158 | 750 | (187.68)% | 2,682 | 3,000 | 318 | 9,000 |
| 4391 | Food (Non Nutrition Program) | 702 | 0 | 0.00% | 992 | 0 | (992) | 0 |
| 4392 | Uniforms | 0 | 0 | 0.00% | 4,508 | 0 | (4,508) | 0 |
| 4393 | PE & Sports Equipment | 0 | 0 | 0.00% | 108 | 0 | (108) | 0 |
| 4399 | All Other Supplies | 44 | 0 | 0.00% | 1,787 | 52,539 | 50,752 | 52,539 |
| 4411 | Non Capitalized Equipment | 5,634 | 0 | 0.00% | 6,500 | 5,000 | (1,500) | 5,000 |
| 4711 | Nutrition Program Food & Supplies | <u>33,823</u> | <u>29,532</u> | <u>(14.53)%</u> | <u>34,071</u> | <u>29,532</u> | <u>(4,539)</u> | <u>321,162</u> |
| | Total 4000 - Books and Supplies | 60,033 | 35,949 | (67.00)% | 116,818 | 169,076 | 52,258 | 512,039 |
| 5000 - Services and Operating Expenses | | | | | | | | |
| 5211 | Travel & Conferences | 325 | 1,825 | 82.21% | 1,518 | 7,300 | 5,782 | 21,900 |
| 5311 | Dues & Memberships | 0 | 841 | 100.00% | 3,695 | 3,364 | (331) | 10,091 |
| 5451 | General Insurance | 5,066 | 1,765 | (186.97)% | 16,990 | 10,592 | (6,398) | 21,184 |
| 5511 | Utilities | 7,069 | 5,000 | (41.38)% | 19,592 | 20,000 | 408 | 60,000 |
| 5521 | Security Services | 240 | 0 | 0.00% | 600 | 0 | (600) | 0 |

**Monsenor Oscar Romero
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>Total Budget - Original</u> |
|--|----------------|-----------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|
| 5531 Housekeeping Services | 10,400 | 2,500 | (316.00)% | 10,400 | 10,000 | (400) | 30,000 |
| 5599 Other Facility Operations | 185 | 23,333 | 99.20% | 2,693 | 93,333 | 90,641 | 280,000 |
| 5619 Other Facility Rentals | 0 | 0 | 0.00% | 2,975 | 0 | (2,975) | 0 |
| 5621 Equipment Lease | 8,905 | 2,315 | (284.69)% | 13,777 | 9,259 | (4,518) | 27,777 |
| 5631 Vendor Repairs | 403 | 52 | (673.59)% | 502 | 208 | (293) | 624 |
| 5812 Pupil Transportation / Field Trip | 0 | 1,917 | 100.00% | 0 | 7,667 | 7,667 | 23,000 |
| 5831 Advertisement & Recruitment | 0 | 83 | 100.00% | 1,850 | 333 | (1,517) | 1,000 |
| 5841 Contracted Substitute Teachers | 2,765 | 3,282 | 15.74% | 4,482 | 13,127 | 8,645 | 39,380 |
| 5842 Special Education Services | 7,334 | 5,833 | (25.73)% | 7,464 | 23,333 | 15,869 | 70,000 |
| 5844 After School Services | 0 | 8,358 | 100.00% | 0 | 33,431 | 33,431 | 100,293 |
| 5852 Professional Development | 2,057 | 0 | 0.00% | 2,057 | 0 | (2,057) | 0 |
| 5859 All Other Consultants & Services | 860 | 7,737 | 88.88% | 8,177 | 30,948 | 22,771 | 92,844 |
| 5861 Non Instructional Software | 7,117 | 2,344 | (203.58)% | 27,617 | 9,377 | (18,240) | 28,130 |
| 5865 Fundraising Cost | 0 | 6 | 100.00% | 0 | 22 | 22 | 66 |
| 5871 District Oversight Fees | 2,731 | 2,973 | 8.15% | 11,606 | 11,894 | 288 | 35,682 |
| 5872 Special Education Fees (SELPA) | 4,204 | 4,192 | (0.28)% | 17,865 | 17,815 | (50) | 52,397 |
| 5881 Intra-Agency Fees | 73,166 | 41,622 | (75.78)% | 193,228 | 166,486 | (26,741) | 499,459 |
| 5899 All Other Expenses | 56 | 59 | 5.20% | 109 | 236 | 128 | 708 |
| 5911 Office Phone | 694 | 0 | 0.00% | 2,074 | 0 | (2,074) | 0 |
| 5913 Mobile Phone | 362 | 0 | 0.00% | 663 | 0 | (663) | 0 |
| 5921 Internet | 1,614 | 0 | 0.00% | 4,943 | 0 | (4,943) | 0 |
| 5931 Postage & Shipping | 200 | 0 | 0.00% | 400 | 0 | (400) | 0 |
| 5999 Other Communications | <u>386</u> | <u>4,706</u> | <u>91.80%</u> | <u>963</u> | <u>18,823</u> | <u>17,860</u> | <u>56,470</u> |
| Total 5000 - Services and Operating Expenses | 136,138 | 120,742 | (12.75)% | 356,238 | 487,548 | 131,310 | 1,451,004 |
| 6000 - Capital Outlay | | | | | | | |
| 6901 Depreciation Expense | <u>67,989</u> | <u>76,657</u> | <u>11.30%</u> | <u>274,567</u> | <u>306,738</u> | <u>32,171</u> | <u>919,859</u> |
| Total 6000 - Capital Outlay | 67,989 | 76,657 | 11.31% | 274,567 | 306,738 | 32,171 | 919,859 |
| 7000 - Other Outgo | | | | | | | |
| 7438 Debt Service - Interest | <u>0</u> | <u>0</u> | <u>0.00%</u> | <u>4,060</u> | <u>0</u> | <u>(4,060)</u> | <u>67,157</u> |
| Total 7000 - Other Outgo | 0 | 0 | 0.00% | 4,060 | 0 | (4,060) | 67,157 |
| Total Expense | <u>477,029</u> | <u>432,288</u> | <u>(10.35)%</u> | <u>1,444,098</u> | <u>1,647,473</u> | <u>203,375</u> | <u>5,186,309</u> |
| Net Income | <u>62,039</u> | <u>(22,868)</u> | <u>371.28%</u> | <u>(404,011)</u> | <u>(750,850)</u> | <u>346,838</u> | <u>(647,432)</u> |
| Change in Net Assets | <u>62,039</u> | <u>(22,868)</u> | <u>371.28%</u> | <u>(404,011)</u> | <u>(750,850)</u> | <u>346,838</u> | <u>(647,432)</u> |

**Bert Corona High School
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>Total Budget - Original</u> | |
|--|--|----------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|------------------|
| Revenue | | | | | | | | |
| 8000 - Principal Apportionment | | | | | | | | |
| 8011 | LCFF | 197,544 | 201,209 | 1.82% | 417,036 | 424,775 | (7,739) | 2,198,652 |
| 8012 | EDUCATION PROTECTION ACCOUNT | 11,147 | 11,147 | 0.00% | 11,147 | 11,147 | 1 | 43,848 |
| 8096 | Charter Schools Funding In-Lieu of Property Taxes | <u>45,369</u> | <u>39,346</u> | <u>(15.30)%</u> | <u>147,449</u> | <u>167,220</u> | <u>(19,771)</u> | <u>483,683</u> |
| | Total 8000 - Principal Apportionment | 254,060 | 251,702 | (0.94)% | 575,632 | 603,142 | (27,510) | 2,726,183 |
| 8100-8200 - Other Federal | | | | | | | | |
| 8181 | SPECIAL ED: IDEA | 3,644 | 3,538 | (2.97)% | 11,842 | 15,038 | (3,196) | 43,497 |
| 8220 | Child Nutrition Programs - Federal | 0 | 0 | 0.00% | 0 | 0 | 0 | 97,819 |
| 8291 | Title I, A Basic Grants Low-Incom | 17,230 | 0 | 0.00% | 17,230 | 0 | 17,230 | 88,234 |
| 8292 | Title II, A Teacher Quality | 2,686 | 0 | 0.00% | 2,686 | 0 | 2,686 | 10,997 |
| 8294 | Title III, Limited English Proficiency | 0 | 0 | 0.00% | 0 | 0 | 0 | 3,557 |
| 8295 | Title IV, STUDENT SUPPORT AND ACADEMIC E | <u>2,500</u> | <u>0</u> | <u>0.00%</u> | <u>2,500</u> | <u>0</u> | <u>2,500</u> | <u>10,000</u> |
| | Total 8100-8200 - Other Federal | 26,060 | 3,538 | (636.49)% | 34,258 | 15,038 | 19,220 | 254,104 |
| 8300-8500 - Other State | | | | | | | | |
| 8520 | Child Nutrition - State | 0 | 0 | 0.00% | 0 | 0 | 0 | 7,648 |
| 8550 | MANDATE BLOCK GRANT | 0 | 0 | 0.00% | 0 | 0 | 0 | 10,412 |
| 8561 | State Lottery - Non Prop 20 | 0 | 0 | 0.00% | 0 | 0 | 0 | 33,105 |
| 8562 | State Lottery - Prop 20 | 0 | 0 | 0.00% | 0 | 0 | 0 | 11,620 |
| 8999 | Prior Year Adjustment | <u>0</u> | <u>0</u> | <u>0.00%</u> | <u>55</u> | <u>0</u> | <u>55</u> | <u>0</u> |
| | Total 8300-8500 - Other State | 0 | 0 | 0.00% | 55 | 0 | 55 | 62,785 |
| 8600-8900 - Other Local | | | | | | | | |
| 8695 | Contributions & Events | 865 | 226 | (282.99)% | 2,808 | 1,938 | 870 | 4,000 |
| 8696 | Other Fundraising | 0 | 452 | 100.00% | 3,536 | 3,876 | (340) | 8,000 |
| 8697 | E-Rate | 222 | 0 | 0.00% | 222 | 0 | 222 | 20,000 |
| 8698 | SELPA Grant | 0 | 0 | 0.00% | 0 | 0 | 0 | 15,000 |
| 8699 | All Other Local Revenue | 256 | 0 | 0.00% | 515 | 0 | 515 | 0 |
| 8792 | Transfers of Apportionments | <u>10,592</u> | <u>10,496</u> | <u>(0.91)%</u> | <u>34,425</u> | <u>44,607</u> | <u>(10,182)</u> | <u>129,025</u> |
| | Total 8600-8900 - Other Local | 11,936 | 11,173 | (6.82)% | 41,506 | 50,421 | (8,915) | 176,025 |
| | Total Revenue | <u>292,055</u> | <u>266,413</u> | <u>(9.63)%</u> | <u>651,451</u> | <u>668,600</u> | <u>(17,149)</u> | <u>3,219,097</u> |
| Expense | | | | | | | | |
| 1000 - Certificated Salaries | | | | | | | | |
| 1110 | Teachers' Salaries | 70,195 | 88,601 | 20.77% | 210,378 | 265,802 | 55,424 | 974,608 |
| 1175 | Teachers' Salaries - Stipend/Extra Duty | 282 | 0 | 0.00% | 7,398 | 12,059 | 4,661 | 34,559 |
| 1213 | Certificated Pupil Support - Guidance & Counseling | 6,250 | 6,250 | 0.00% | 26,608 | 25,000 | (1,608) | 75,000 |
| 1300 | Certificated Supervisor and Administrator Salaries | <u>7,125</u> | <u>7,917</u> | <u>10.00%</u> | <u>31,691</u> | <u>31,667</u> | <u>(24)</u> | <u>95,000</u> |
| | Total 1000 - Certificated Salaries | 83,852 | 102,767 | 18.41% | 276,076 | 334,528 | 58,452 | 1,179,167 |
| 2000 - Classified Salaries | | | | | | | | |
| 2111 | Instructional Aides | 5,813 | 3,972 | (46.34)% | 8,992 | 8,486 | (506) | 32,501 |
| 2300 | Classified Supervisor and Administrator Salaries | 8,934 | 8,154 | (9.56)% | 34,347 | 32,617 | (1,730) | 97,850 |
| 2400 | Clerical/Technical/Office Staff Salaries | 7,668 | 8,590 | 10.73% | 37,863 | 34,359 | (3,503) | 103,078 |
| 2900 | Other Classified Salaries | <u>3,837</u> | <u>3,296</u> | <u>(16.42)%</u> | <u>14,802</u> | <u>13,184</u> | <u>(1,618)</u> | <u>39,552</u> |
| | Total 2000 - Classified Salaries | 26,253 | 24,012 | (9.33)% | 96,004 | 88,646 | (7,358) | 272,980 |
| 3000 - Employee Benefits | | | | | | | | |
| 3111 | STRS | 14,339 | 17,162 | 16.45% | 46,378 | 55,866 | 9,488 | 196,921 |
| 3311 | OASDI | 1,635 | 1,489 | (9.81)% | 6,157 | 5,496 | (661) | 16,925 |
| 3331 | Medicare | 1,594 | 1,838 | 13.31% | 5,448 | 6,136 | 688 | 21,056 |
| 3401 | Health & Welfare | 19,665 | 20,131 | 2.31% | 70,600 | 80,525 | 9,925 | 241,576 |
| 3501 | State Unemployment Insurance | 106 | 63 | (67.55)% | 188 | 212 | 24 | 726 |
| 3601 | Worker Compensation | 6,061 | 1,107 | (447.42)% | 11,838 | 6,643 | (5,196) | 13,285 |
| 3751 | OPEB, Active Employees | 0 | 33 | 100.00% | 0 | 132 | 132 | 396 |
| 3901 | 403B | <u>432</u> | <u>240</u> | <u>(79.94)%</u> | <u>1,430</u> | <u>886</u> | <u>(544)</u> | <u>2,730</u> |
| | Total 3000 - Employee Benefits | 43,831 | 42,064 | (4.20)% | 142,040 | 155,896 | 13,856 | 493,615 |
| 4000 - Books and Supplies | | | | | | | | |
| 4111 | Core Curricula Materials | 2,695 | 0 | 0.00% | 2,695 | 8,313 | 5,618 | 8,313 |
| 4211 | Books & Other Reference Materials | 169 | 0 | 0.00% | 169 | 5,414 | 5,245 | 5,414 |
| 4311 | Student Materials | 461 | 4,232 | 89.10% | 24,810 | 16,929 | (7,880) | 50,788 |
| 4351 | Office Supplies | 21 | 1,030 | 97.96% | 1,011 | 4,122 | 3,111 | 12,365 |
| 4371 | Custodial Supplies | 1,081 | 337 | (220.45)% | 1,635 | 1,350 | (285) | 4,049 |
| 4391 | Food (Non Nutrition Program) | 307 | 0 | 0.00% | 777 | 0 | (777) | 0 |
| 4392 | Uniforms | 0 | 0 | 0.00% | 3,496 | 0 | (3,496) | 0 |
| 4393 | PE & Sports Equipment | 0 | 0 | 0.00% | 436 | 0 | (436) | 0 |
| 4399 | All Other Supplies | 240 | 0 | 0.00% | 968 | 30,307 | 29,339 | 30,307 |
| 4411 | Non Capitalized Equipment | 334 | 0 | 0.00% | 1,665 | 20,079 | 18,414 | 20,079 |
| 4711 | Nutrition Program Food & Supplies | <u>30,432</u> | <u>13,833</u> | <u>(119.98)%</u> | <u>30,886</u> | <u>13,833</u> | <u>(17,053)</u> | <u>150,439</u> |
| | Total 4000 - Books and Supplies | 35,740 | 19,434 | (83.91)% | 68,547 | 100,348 | 31,801 | 281,755 |
| 5000 - Services and Operating Expenses | | | | | | | | |
| 5211 | Travel & Conferences | 53 | 293 | 81.86% | (460) | 1,172 | 1,632 | 3,516 |
| 5311 | Dues & Memberships | 325 | 524 | 37.96% | 4,605 | 2,095 | (2,510) | 6,286 |

**Bert Corona High School
Income Statement
From 10/1/2019 to 10/31/2019**

| | <u>Current</u> | <u>Budget</u> | <u>% Variance</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>\$ Variance</u> | <u>Total Budget - Original</u> |
|--|----------------|---------------|-------------------|-------------------|-------------------|--------------------|--------------------------------|
| 5451 General Insurance | 2,854 | 1,294 | (120.50)% | 10,947 | 7,765 | (3,181) | 15,530 |
| 5599 Other Facility Operations | 0 | 192 | 100.00% | 185 | 769 | 584 | 2,307 |
| 5613 School Rent - Prop 39 | 19,800 | 19,167 | (3.30)% | 19,800 | 76,667 | 56,867 | 230,000 |
| 5621 Equipment Lease | 1,102 | 1,787 | 38.32% | 5,304 | 7,147 | 1,844 | 21,441 |
| 5631 Vendor Repairs | 0 | 48 | 100.00% | 0 | 194 | 194 | 582 |
| 5812 Pupil Transportation / Field Trip | 0 | 1,111 | 100.00% | 182 | 4,445 | 4,263 | 13,335 |
| 5831 Advertisement & Recruitment | 0 | 9 | 100.00% | 4,047 | 34 | (4,013) | 103 |
| 5841 Contracted Substitute Teachers | 18,711 | 0 | 0.00% | 23,376 | 0 | (23,376) | 0 |
| 5842 Special Education Services | 6,637 | 10,000 | 33.62% | 6,874 | 40,000 | 33,126 | 120,000 |
| 5849 Other Student Instructional Services | 0 | 2,446 | 100.00% | 0 | 9,783 | 9,783 | 29,350 |
| 5852 Professional Development | 1,103 | 0 | 0.00% | 1,103 | 0 | (1,103) | 0 |
| 5859 All Other Consultants & Services | 589 | 3,012 | 80.44% | 6,084 | 12,050 | 5,966 | 36,149 |
| 5861 Non Instructional Software | 3,134 | 1,175 | (166.65)% | 17,825 | 4,702 | (13,123) | 14,105 |
| 5865 Fundraising Cost | 0 | 19 | 100.00% | 98 | 76 | (22) | 228 |
| 5871 District Oversight Fees | 2,174 | 2,272 | 4.32% | 7,066 | 9,087 | 2,021 | 27,262 |
| 5872 Special Education Fees (SELPA) | 2,847 | 2,760 | (3.14)% | 9,253 | 11,732 | 2,478 | 34,504 |
| 5881 Intra-Agency Fees | 40,173 | 28,070 | (43.11)% | 106,096 | 112,281 | 6,186 | 336,844 |
| 5899 All Other Expenses | 0 | 56 | 100.00% | 1 | 226 | 225 | 678 |
| 5911 Office Phone | 114 | 0 | 0.00% | 349 | 0 | (349) | 0 |
| 5913 Mobile Phone | 332 | 0 | 0.00% | 611 | 0 | (611) | 0 |
| 5921 Internet | 0 | 0 | 0.00% | 4,517 | 0 | (4,517) | 0 |
| 5931 Postage & Shipping | 200 | 0 | 0.00% | 1,040 | 0 | (1,040) | 0 |
| 5999 Other Communications | 0 | 2,536 | 100.00% | 0 | 10,143 | 10,143 | 30,428 |
| Total 5000 - Services and Operating Expenses | 100,148 | 76,772 | (30.45)% | 228,902 | 310,368 | 81,466 | 922,650 |
| 6000 - Capital Outlay | | | | | | | |
| 6901 Depreciation Expense | 5,223 | 4,933 | (5.86)% | 20,795 | 19,734 | (1,062) | 59,201 |
| Total 6000 - Capital Outlay | 5,223 | 4,933 | (5.86)% | 20,795 | 19,734 | (1,062) | 59,201 |
| 7000 - Other Outgo | | | | | | | |
| 7438 Debt Service - Interest | 74 | 0 | 0.00% | 74 | 0 | (74) | 0 |
| Total 7000 - Other Outgo | 74 | 0 | 0.00% | 74 | 0 | (74) | 0 |
| Total Expense | 295,119 | 269,983 | (9.31)% | 832,438 | 1,009,520 | 177,082 | 3,209,367 |
| Net Income | (3,064) | (3,570) | 14.17% | (180,987) | (340,920) | 159,933 | 9,730 |
| Change in Net Assets | (3,064) | (3,570) | 14.17% | (180,987) | (340,920) | 159,933 | 9,730 |

**YPI Charter Schools
Balance Sheet
As of 10/31/2019**

| | BCCS | CA | MORCS | BCHS | Total |
|---|---------------------|------------------|----------------------|-------------------|----------------------|
| Assets | | | | | |
| Current Assets | | | | | |
| Cash In Bank(s) | | | | | |
| Cash in County - General | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - WFB BC 3232 | 33,785.58 | (89.99) | (10.23) | (6.08) | 33,679.28 |
| Cash in Bank - Money Market - BC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - WFB OR 7702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - Universal Bank - OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - Money Market - OR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - Parent Account BC - US Bank - 0299 | 43,044.02 | 0.00 | 0.00 | 0.00 | 43,044.02 |
| Cash In Bank - Student Body BC - US Bank - 0552 | 2,063.46 | 0.00 | 0.00 | 0.00 | 2,063.46 |
| Cash in Bank - PWB BC 6905 | 1,071,716.76 | 66,752.28 | 1,694,645.73 | (549,873.74) | 2,283,241.03 |
| Cash in Bank - PWB OR 7309 | 254,630.32 | 0.00 | 694,764.28 | 84,513.36 | 1,033,907.96 |
| Cash in Bank - Parent Account OR - Chase 0661 | 0.00 | 0.00 | 78,212.02 | 0.00 | 78,212.02 |
| Petty Cash | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Cash in Bank - Student Body OR - Chase 7817 | 0.00 | 0.00 | 2,951.84 | 0.00 | 2,951.84 |
| Cash in Bank - PWB HS 7468 | 0.00 | 195.00 | 0.00 | 542,948.28 | 543,143.28 |
| Cash in Bank - PWB OR 3491 | (285.00) | 0.00 | 140,843.15 | 0.00 | 140,558.15 |
| Cash in Bank - CCU YPI 5561 | 78,942.94 | (53,152.55) | 52,686.41 | 47,473.16 | 125,949.96 |
| Deposits in Transit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Cash In Bank(s) | 1,483,898.08 | 13,704.74 | 2,664,093.20 | 125,054.98 | 4,286,751.00 |
| Accounts Receivable | | | | | |
| Accounts Receivable | 231,272.17 | 0.00 | 8,168.63 | 4,414.73 | 243,855.53 |
| Accounts Receivable - from Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accounts Receivable | 231,272.17 | 0.00 | 8,168.63 | 4,414.73 | 243,855.53 |
| Due from Others | | | | | |
| Due From Others | 6,822.37 | 0.00 | 2,000.00 | 0.17 | 8,822.54 |
| Due From Bert Corona | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Oscar Romero | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From Central Admin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from YPI | 0.00 | 0.00 | 0.25 | 0.00 | 0.25 |
| BC/OR Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BC/CA Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CA/OR Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| BC/HS Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CA/HS Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OR/HS Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Due from Others | 6,822.37 | 0.00 | 2,000.25 | 0.17 | 8,822.79 |
| Other Current Assets | | | | | |
| Prepaid Expenditures (Expenses) | 28,129.98 | 12,582.63 | 26,706.83 | 11,981.65 | 79,401.09 |
| DEPOSITS | 800.00 | 9,766.00 | 0.00 | 0.00 | 10,566.00 |
| Earned Salary Advance | 0.00 | 0.00 | (0.02) | 0.00 | (0.02) |
| Total Other Current Assets | 28,929.98 | 22,348.63 | 26,706.81 | 11,981.65 | 89,967.07 |
| Total Current Assets | 1,750,922.60 | 36,053.37 | 2,700,968.89 | 141,451.53 | 4,629,396.39 |
| Fixed Assets | | | | | |
| Improvement of Sites | 248,241.01 | 0.00 | 0.00 | 0.00 | 248,241.01 |
| Accumulated Depreciation - Sites | (163,216.18) | 0.00 | 0.00 | 0.00 | (163,216.18) |
| Buildings | 1,449,616.75 | 6,686.00 | 28,944,476.01 | 0.00 | 30,400,778.76 |
| Leasehold improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation-Buildings | (1,281,752.31) | (4,505.04) | (593,717.31) | 0.00 | (1,879,974.66) |
| Accumulated amortization - Leasehold improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Computer / Equipment | 1,081,147.23 | 39,589.85 | 604,396.28 | 311,963.29 | 2,037,096.65 |
| Accumulated Depreciation-Computer /Equipment | (711,014.81) | (26,111.09) | (255,219.03) | (109,986.08) | (1,102,331.01) |
| Furniture | 38,561.43 | 0.00 | 21,317.09 | 1,953.16 | 61,831.68 |
| Accumulated Depreciation-Furniture | (21,087.82) | 0.00 | (1,268.85) | (325.50) | (22,682.17) |
| Work in Progress | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fixed Assets | 640,495.30 | 15,659.72 | 28,719,984.19 | 203,604.87 | 29,579,744.08 |
| Total Assets | 2,391,417.90 | 51,713.09 | 31,420,953.08 | 345,056.40 | 34,209,140.47 |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | | | | | |
| Accounts Payable - Bert Corona | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Payables | 28,799.95 | 0.00 | 207,209.47 | 0.00 | 236,009.42 |
| Accounts Payable - Oscar Romero | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable - Operating | (69,940.71) | 14,531.84 | (9,203.32) | (3,803.59) | (68,415.78) |
| Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**YPI Charter Schools
Balance Sheet
As of 10/31/2019**

| | BCCS | CA | MORCS | BCHS | Total |
|--------------------------------------|--------------|-----------|---------------|--------------|----------------|
| Accounts Payable - Manual Accruals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable - OR - Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Accounts Payable | (41,140.76) | 14,531.84 | 198,006.15 | (3,803.59) | 167,593.64 |
| Payroll Liability | | | | | |
| ACCRUED TIME OFF | 19,832.65 | 28,542.51 | 18,597.13 | 55,351.05 | 122,323.34 |
| SDI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Medicare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Garnishment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Taxes Withholding | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| State Tax Withholding | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OASDI Liability | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| STRS Liability | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Shelter Annuity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Salaries Payable | 3.14 | 0.00 | (0.03) | 0.05 | 3.16 |
| STRS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| OASDI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| MEDICARE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| H&W | 3,397.22 | 430.92 | (1,410.97) | (205.50) | 2,211.67 |
| SUI | 101.19 | 29.50 | 78.17 | 54.94 | 263.80 |
| 408 P % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 403B Payable | 1,510.32 | 449.78 | 1,386.58 | 576.84 | 3,923.52 |
| TSA Deduction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Payroll Liability | 24,844.52 | 29,452.71 | 18,650.88 | 55,777.38 | 128,725.49 |
| Current Loans | | | | | |
| Current Loans | 0.00 | 0.00 | 0.00 | 41,675.00 | 41,675.00 |
| Total Current Loans | 0.00 | 0.00 | 0.00 | 41,675.00 | 41,675.00 |
| Total Current Liabilities | (16,296.24) | 43,984.55 | 216,657.03 | 93,648.79 | 337,994.13 |
| Other Current Liabilities | | | | | |
| Others | | | | | |
| Other Current Liabilities | 3,005.00 | 0.00 | 0.00 | 0.00 | 3,005.00 |
| Due to Grantor | (0.02) | 0.00 | 272,510.98 | 0.02 | 272,510.98 |
| Due to Student Groups/Other Agencies | 2,063.46 | 0.00 | 2,983.60 | 0.00 | 5,047.06 |
| Due To Bert Corona | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Oscar Romero | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Central Admin | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to YPI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Parent Group | 43,044.02 | 0.00 | 78,267.46 | 0.00 | 121,311.48 |
| Deferred Revenue | 0.00 | 0.00 | 150,213.92 | 0.00 | 150,213.92 |
| Total Others | 48,112.46 | 0.00 | 503,975.96 | 0.02 | 552,088.44 |
| Total Other Current Liabilities | 48,112.46 | 0.00 | 503,975.96 | 0.02 | 552,088.44 |
| Long Term Liabilities | | | | | |
| Capital Leases Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other General Long-Term Debt | 0.00 | 0.00 | 7,821,627.50 | 0.00 | 7,821,627.50 |
| Total Long Term Liabilities | 0.00 | 0.00 | 7,821,627.50 | 0.00 | 7,821,627.50 |
| Total Liabilities | 31,816.22 | 43,984.55 | 8,542,260.49 | 93,648.81 | 8,711,710.07 |
| Equity | | | | | |
| Fund Balance Reserved | | | | | |
| Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund Balance Reserved | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balance Unreserved | | | | | |
| Total Fund Balance Unreserved | 3,127,813.55 | 7,728.54 | 23,282,703.86 | 432,394.11 | 26,850,640.06 |
| Other Debits | | | | | |
| Total Other Debits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Net Assets | | | | | |
| Total Change in Net Assets | (768,211.87) | 0.00 | (404,011.27) | (180,986.52) | (1,353,209.66) |
| Total Equity | 2,359,601.68 | 7,728.54 | 22,878,692.59 | 251,407.59 | 25,497,430.40 |
| Total Liabilities & Equity | 2,391,417.90 | 51,713.09 | 31,420,953.08 | 345,056.40 | 34,209,140.47 |
| Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**YPI Charter Schools
Check Register
From 10/01/19 to 10/31/19**

| Vendor Name | Check Number | Effective Date | Transaction Description | Check Amount |
|---|----------------|----------------|--|--------------|
| 7 LAYER IT SOLUTIONS, INC. | 307503 | 10/3/2019 | 10/19 - MANAGEMENT SERVICES GOLD PACKAGE | 1,120.00 |
| 7 LAYER IT SOLUTIONS, INC. | 307583 | 10/17/2019 | 11/19 - MANAGEMENT SERVICES GOLD PACKAGE | 1,120.00 |
| ACHIEVE 3000, INC | 307584 | 10/17/2019 | MORCS & BCCS - ACHIEVE3000 (3RD INSTALLMENT) | 33,328.55 |
| AFLAC WORLDWIDE HEAD QUARTERS | 307504 | 10/3/2019 | 09/19 - HEALTH PREMIUM ACCT# JBP28 | 2,449.10 |
| ALBERT J. FUENTES | 307248 | 10/31/2019 | SCHCLMT - SELF CARE PD STIPENDS - ALBERT FUENTES | (105.00) |
| AT&T | 307505 | 10/3/2019 | 08/16 - 09/15/19 - FAX SERVICES ACCT# 213 351-1305 | 385.82 |
| AT&T MOBILITY | 307506 | 10/3/2019 | 07/20 - 08/19/19 - CELL PHONE SERVICES ACCT# 4731 | 899.98 |
| AT&T MOBILITY | 307550 | 10/11/2019 | 09/20 - 10/19/19 - CELL PHONE SERVICES ACCT# 4371 | 986.84 |
| BENECO | 307507 | 10/3/2019 | 10/19 - HEALTH PREMIUM | 74,078.09 |
| BETTER 4 YOU MEALS, INC. | 307508 | 10/3/2019 | 08/19 - STUDENT MEALS | 78,792.08 |
| BETTER 4 YOU MEALS, INC. | 307595 | 10/25/2019 | 09/19 - STUDENT MEALS | 15,824.52 |
| BRENDA CATARINO | 307540 | 10/9/2019 | CLASSROOM SUPPLIES | 143.09 |
| BRENDA CATARINO | 307540 | 10/9/2019 | STUDENT SUPPLIES | 20.84 |
| BROOKS TRANSPORTATION INC | 307509 | 10/3/2019 | GU - 09/03/19 - BUS - HS TO ANOISEWITHIN | 467.50 |
| BROOKS TRANSPORTATION INC | 307585 | 10/17/2019 | GU - BUS TRANSPORTATION - SYLMAR BIOTECH TO LA VALLEY COLLEG | 490.00 |
| BROOKS TRANSPORTATION INC | 307586 | 10/17/2019 | GU - BUS TRANSPORTATION - SYLMAR BIOTECH TO OCCIDENTAL COLL | 520.00 |
| CASA 0101, INC. | 307510 | 10/3/2019 | GU - 10/20/19 - ALWAYS RUNNING GROUP TICKETS | 900.00 |
| CHARTERSAFE | 307551 | 10/11/2019 | 10/19 - WORKERS' COMPENSATION & INSURANCE PREMIUM | 11,312.00 |
| CHARTERSAFE | 307551 | 10/11/2019 | FY18/19 - WORKERS' COMPENSATION AUDIT | 18,608.07 |
| CHARTERSAFE | 307596 | 10/25/2019 | 11/19 - WORKERS' COMPENSATION & INSURANCE PREMIUM | 11,312.00 |
| CLIFTONLARSONALLEN LLP | 307552 | 10/11/2019 | 2ND PROGRESS BILLING FOR FY18/19 AUDIT | 4,000.00 |
| DENYALE BROWN | 307597 | 10/25/2019 | FUN FRIDAY SUPPLIES | 106.40 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307511 | 10/3/2019 | REGISTRATION RENEWAL #7971263S21397 | 37.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307511 | 10/3/2019 | REGISTRATION RENEWAL #7971263S21398 | 37.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307511 | 10/3/2019 | REGISTRATION RENEWAL #S15441 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #11891263S13702 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #11891263S13703 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #4901263S14142 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #4901263S14143 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #5901263S14145 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #9891263S13700 | 34.00 |
| DEPARTMENT OF HOUSING AND COMMUNITY DEV | 307598 | 10/25/2019 | REGISTRATION RENEWAL #9891263S13701 | 34.00 |
| DIRECTED | 307512 | 10/3/2019 | 08/12 - 08/16/19 - SPECIAL ED SERVICES | 936.37 |
| DIRECTED | 307512 | 10/3/2019 | 08/19 - 08/23/19 - SPECIAL ED SERVICES | 6,265.69 |
| DIRECTED | 307512 | 10/3/2019 | 08/26 - 08/30/19 - SUBSTITUTE TEACHER | 3,540.00 |
| DIRECTED | 307512 | 10/3/2019 | 09/03 - 09/06/19 - SUBSTITUTE TEACHER | 4,155.00 |
| DIRECTED | 307512 | 10/3/2019 | Credit - 0.5hr of OT for Inv# DE37140 | (57.50) |
| DIRECTED | 307553 | 10/11/2019 | 08/13 - 08/16/19 - SPECIAL ED SERVICES | 1,804.51 |
| DIRECTED | 307553 | 10/11/2019 | 08/19 - 08/19/19 - SPECIAL ED SERVICES | 910.50 |
| DIRECTED | 307553 | 10/11/2019 | 08/26 - 08/29/19 - SUBSTITUTE TEACHER | 1,390.00 |
| DIRECTED | 307553 | 10/11/2019 | 08/26 - 08/30/19 - SPECIAL ED SERVICES | 4,028.62 |
| DIRECTED | 307553 | 10/11/2019 | 09/02 - 09/06/19 - SPECIAL ED SERVICES | 454.00 |
| DIRECTED | 307553 | 10/11/2019 | 09/03 - 09/06/19 - SUBSTITUTE TEACHER | 1,130.00 |
| DIRECTED | 307553 | 10/11/2019 | 09/17 - 09/20/19 - SPECIAL ED SERVICES | 850.14 |
| DIRECTED | 307553 | 10/11/2019 | 09/19 - 09/19/19 - SUBSTITUTE TEACHER | 980.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/08 - 09/13/19 - SPECIAL ED SERVICES | 1,456.61 |
| DIRECTED | 307599 | 10/25/2019 | 09/09 - 09/13/19 - SUBSTITUTE TEACHER | 1,825.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/16 - 09/20/19 - SUBSTITUTE TEACHER | 2,070.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/19 - 09/19/19 - SUBSTITUTE TEACHER | 490.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/24 - 09/27/19 - SUBSTITUTE TEACHER | 1,705.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/25 - 09/27/19 - SUBSTITUTE TEACHER | 1,375.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/27 - 09/27/19 - SPECIAL ED SERVICES | 896.39 |
| DIRECTED | 307599 | 10/25/2019 | 09/30 - 10/01/19 - SUBSTITUTE TEACHER | 490.00 |
| DIRECTED | 307599 | 10/25/2019 | 09/30 - 10/04/19 - SUBSTITUTE TEACHER | 2,064.06 |
| DIRECTED | 307599 | 10/25/2019 | 10/08 - 10/09 - SUBSTITUTE TEACHER | 735.00 |
| ELIZABETH CASTORENA | 307541 | 10/9/2019 | 09/24 - 10/11/19 - PAYROLL - ELIZABETH CASTORENA | 555.69 |
| ELIZABETH CASTORENA | 307542 | 10/9/2019 | 09/24 - 10/11/19 - PAYROLL - ELIZABETH CASTORENA | 1,272.43 |
| EMPLOYMENT DEVELOPMENT DEPARTMENT | 10/25/19 - SUI | 10/25/2019 | Q3 - 2019 - SUI PAYMENT | 634.13 |
| Eriverto Gonzales | 307513 | 10/3/2019 | FLOOR CLEANING SERVICES | 2,000.00 |
| EXED | 307514 | 10/3/2019 | 09/19 - MANAGEMENT CONTRACT FEE | 20,841.64 |
| EXED | 307600 | 10/25/2019 | 10/19 - MANAGEMENT CONTRACT FEE | 20,753.95 |
| FRANCISCO TOPETE | 307515 | 10/3/2019 | 09/01 - 09/15/19 - MAINTENANCE SERVICES | 1,221.00 |
| FRANCISCO TOPETE | 307515 | 10/3/2019 | 09/16 - 09/30/19 - MAINTENANCE SERVICES | 1,439.00 |
| FRANCISCO TOPETE | 307601 | 10/25/2019 | 10/01 - 10/15/19 - MAINTENANCE SERVICES | 1,753.00 |
| FRESH START MEALS, INC. | 307516 | 10/3/2019 | 06/19 - JANITORIAL SERVICES | 1,350.00 |
| FRESH START MEALS, INC. | 307516 | 10/3/2019 | 07/19 - JANITORIAL SERVICES | 1,650.00 |
| FRESH START MEALS, INC. | 307516 | 10/3/2019 | 08/19 - JANITORIAL SERVICES | 2,550.00 |
| FRESH START MEALS, INC. | 307602 | 10/25/2019 | 09/19 - JANITORIAL SERVICES | 2,850.00 |
| FRONTIER | 307554 | 10/11/2019 | 09/13 - 10/12/19 - FAX# 818-834-8075 | 228.91 |
| FULCRUM LEARNING SYSTEMS, INC. | 307555 | 10/11/2019 | 10/11/19 - LEADERSHIP AND TEAM DEVELOPMENT | 6,000.00 |
| GREEN WORKS DEVELOPMENT | 307517 | 10/3/2019 | ELECTRICAL FOR TV ROOM, SENSOR REPLACE, WALL MOUNT CONDENS/ | 1,500.00 |
| GREEN WORKS DEVELOPMENT | 307517 | 10/3/2019 | PRIME STORAGE STRUCTURE, AND CONCRETE SLAB, ELECTRICAL | 17,000.00 |
| GREEN WORKS DEVELOPMENT | 307517 | 10/3/2019 | REPAIR GIRLS BATHROOM FAUCET, DRAIN, PEDESTRIAN TREE/ WATER | 1,500.00 |
| GREEN WORKS DEVELOPMENT | 307517 | 10/3/2019 | SECONDARY STORAGE STRUCTURE, AND CONCRETE SLAB, ELECTRICAL | 8,000.00 |
| GREEN WORKS DEVELOPMENT | 307517 | 10/3/2019 | WINDOWS BUILDINGS #8/9, ROOF EMULSIFIER BUILDING A/1 | 1,779.00 |
| HD SUPPLY FACILITIES MAINTENANCE, LTD. | 307556 | 10/11/2019 | (4) NAPKIN RECEPTACLE LINER, 500/CARTON | 131.40 |
| HOME DEPOT CREDIT SERVICES | 307518 | 10/3/2019 | 07/06 - 08/05/19 - CARD ENDING 6922 | 1,207.32 |
| HOME DEPOT CREDIT SERVICES | 307587 | 10/17/2019 | 08/06 - 09/05/19 - CARD ENDING 6922 | 909.59 |
| IMPACT CANINE SOLUTIONS | 307557 | 10/11/2019 | 09/06/19 - CANINE SERVICES | 370.00 |
| IMPACT CANINE SOLUTIONS | 307557 | 10/11/2019 | 09/10/19 - CANINE SERVICES | 185.00 |

**YPI Charter Schools
Check Register
From 10/01/19 to 10/31/19**

| Vendor Name | Check Number | Effective Date | Transaction Description | Check Amount |
|--|-----------------|-----------------------------|--|--------------|
| INLAND MECHANICAL SERVICES | 307519 | 10/3/2019 07/19 | - AC MAINTENANCE SERVICES | 460.00 |
| Inland Overhead Door Company | 307520 | 10/3/2019 08/30/19 | - DOORS REPAIR CLASSROOM 102 | 402.50 |
| IXL Learning | 307603 | 10/25/2019 1 YEAR | - IXL SITE LICENSE GRADE 9-12 | 2,695.00 |
| JAMF SOFTWARE, LLC. | 307558 | 10/11/2019 | EDU - JAMF PRO (CASPER SUITE) FOR IOS AM | 18,550.00 |
| Jason Pickard | 307621 | 10/25/2019 10/16 - 10/31/19 | - PAYROLL - JASON PICKARD | 2,748.74 |
| JESSICA GARCIA | 307101 | 10/31/2019 | AMAZON - (2) EMBOSSED FOIL SEALS FOR STUDENTS AWARDS | (32.82) |
| Julie Zurek | 307521 | 10/3/2019 | WASC CHAIR PRE-VISIT - MILEAGE REIMBURSEMENT | 65.88 |
| KELLY PAPER | 307559 | 10/11/2019 | COPY PAPER MULTIPURPOSE | 617.31 |
| KELLY PAPER | 307559 | 10/11/2019 | WHITE COPY PAPER | 569.78 |
| LA DEPT. OF WATER AND POWER | 307560 | 10/11/2019 08/13 - 09/12/19 | - UTILITY CHARGES ACCT# 7740 | 7,348.48 |
| LA DEPT. OF WATER AND POWER | 307561 | 10/11/2019 08/27 - 09/26/19 | - ELECTRIC CHARGES | 7,069.49 |
| LAKESHORE LEARNING MATERIALS | 307562 | 10/11/2019 (5) | - GEOBOARDS - SET OF 6 | 113.15 |
| LAW OFFICES OF YOUNG, MINNEY & CORR, LLP | 307522 | 10/3/2019 07/19 | - LEGAL SERVICES | 54,088.62 |
| LAW OFFICES OF YOUNG, MINNEY & CORR, LLP | 307604 | 10/25/2019 08/19 | - LEGAL SERVICES | 1,339.50 |
| LOS ANGELES COUNTY OFFICE OF EDUCATION | 10/31/19 - STRS | 10/31/2019 08/19 - FY19/20 | - STRS PAYMENT - PENALTY | 20.00 |
| LOS ANGELES COUNTY OFFICE OF EDUCATION | 10/31/19 - STRS | 10/31/2019 10/19 - FY19/20 | - STRS PAYMENT | 95,336.82 |
| LOS ANGELES MISSION COLLEGE FISCAL OPERATI | 307563 | 10/11/2019 | REGISTRATION FEE - 10/12/19 GIRLS VOLLEYBALL TOURNAMENT | 325.00 |
| LOS ANGELES UNIFIED SCHOOL DISTRICT | 307502 | 10/2/2019 | 10% OF PROP 39 OVER-ALLOCATED SPACE 2016 - 2019 | 19,800.00 |
| LUIS GIRON | 307523 | 10/3/2019 09/19 | - LANDSCAPING SERVICES | 800.00 |
| MAJOR METROPOLITAN SECURITY | 307524 | 10/3/2019 10/19 | - MONITORING BURGLAR ALARM | 55.00 |
| MAJOR METROPOLITAN SECURITY | 307524 | 10/3/2019 10/19 | - MONITORING FIRE ALARM | 65.00 |
| MAJOR METROPOLITAN SECURITY | 307524 | 10/3/2019 10/19 | - MONITORING SERVICES | 285.00 |
| MAJOR METROPOLITAN SECURITY | 307588 | 10/17/2019 11/19 | - MONITORING FIRE ALARM | 65.00 |
| MAJOR METROPOLITAN SECURITY | 307605 | 10/25/2019 11/19 | - MONITORING BURGLAR ALARM | 55.00 |
| MAJOR METROPOLITAN SECURITY | 307605 | 10/25/2019 11/19 | - MONITORING SERVICES | 285.00 |
| MARK SANDERS | 307593 | 10/21/2019 10/16 - 10/31/19 | - PAYROLL - MARK SANDERS | 2,517.01 |
| MASERGY CLOUD COMMUNICATIONS, INC | 307564 | 10/11/2019 09/19 | - COMMUNICATIONS SERVICES | 1,559.87 |
| MASERGY CLOUD COMMUNICATIONS, INC | 307564 | 10/11/2019 09/19 | - COMMUNICATIONS SERVICES NON ERATE | 212.11 |
| MCCALLA COMPANY | 307525 | 10/3/2019 | CUSTODIAL SUPPLIES | 121.06 |
| MCCALLA COMPANY | 307565 | 10/11/2019 | CUSTODIAL SUPPLIES | 323.95 |
| NALLELY BRAVO | 307307 | 10/30/2019 | NOT SO WIMPY TEACHER - FIFTH GRADE VIP WRITING UNIT ONLINE | (147.00) |
| NEOFUNDS BY NEOPOST | 307526 | 10/3/2019 08/19 | - POSTAGE ACCT# 9317 | 206.36 |
| NEOFUNDS BY NEOPOST | 307527 | 10/3/2019 08/19 | - POSTAGE ACCT# 3235 | 185.25 |
| NEOFUNDS BY NEOPOST | 307543 | 10/9/2019 03/19 | - EQUIPMENT RENTAL ACCT# 9317 | 85.25 |
| NEOFUNDS BY NEOPOST | 307566 | 10/11/2019 09/19 | - EQUIPMENT RENTAL ACCT# 9317 | 142.62 |
| NEOFUNDS BY NEOPOST | 307567 | 10/11/2019 08/19 | - POSTAGE ACCT# 8323 | 212.85 |
| NEOFUNDS BY NEOPOST | 307606 | 10/25/2019 09/19 | - POSTAGE ACCT# 3235 | 139.00 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - (2) KASHI GRANOLA BAR | 30.58 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - (2) SPRING WATER, 35/CARTON | 19.36 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - CHOCOLATE CHIP MINI COOKIES, 30/CARTON | 48.24 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - KIND BAR MINI'S, 10/PACK | 9.87 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - OFFICE SUPPLIES | 718.52 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - OFFICE SUPPLIES & STUDENT SNACKS | 133.67 |
| OFFICE 360 | 307568 | 10/11/2019 | GU - STUDENT SUPPLIES & OFFICE SUPPLIES | 1,334.66 |
| OFFICE 360 | 307568 | 10/11/2019 | OFFICE SUPPLIES | 99.36 |
| OFFICE 360 | 307589 | 10/17/2019 | OFFICE SUPPLIES | 2,921.94 |
| OFFICE 360 | 307589 | 10/17/2019 | OFFICE SUPPLIES & STUDENT SNACKS | 923.02 |
| OFFICE 360 | 307589 | 10/17/2019 | STUDENT SUPPLIES | 3,413.51 |
| OFFICE 360 | 307607 | 10/25/2019 (2) | - PAPER TOWEL ROLLS, 30 ROLLS/CARTON | 71.46 |
| PAYCOM PAYROLL, LLC | 10/15/19-PR | 10/15/2019 | PAYCOM FEES - 10/15/19 PAYROLL | 516.40 |
| PAYCOM PAYROLL, LLC | 10/31/19-PR | 10/31/2019 | PAYCOM FEES - 10/31/19 PAYROLL | 516.40 |
| PETER HUANG AND LORETTA HUANG | 307569 | 10/11/2019 09/06 - 10/08/19 | - ELECTRIC CHARGES | 635.49 |
| PETER HUANG AND LORETTA HUANG | 307608 | 10/25/2019 11/19 | - RENT | 4,994.72 |
| PRN NURSING CONSULTANTS | 307528 | 10/3/2019 08/22/19 | - SPECIAL ED SERVICES | 450.00 |
| PRN NURSING CONSULTANTS | 307528 | 10/3/2019 08/28/19 | - SPECIAL ED SERVICES | 225.00 |
| PRN NURSING CONSULTANTS | 307528 | 10/3/2019 09/01/19 | - SPECIAL ED SERVICES | 225.00 |
| PURE WATER OF LA | 307529 | 10/3/2019 08/19 | - WATER COOLER MONTHLY MAINTENANCE | 76.65 |
| PURE WATER OF LA | 307529 | 10/3/2019 09/19 | - WATER COOLER MONTHLY MAINTENANCE | 76.65 |
| PURE WATER OF LA | 307570 | 10/11/2019 10/19 | - WATER COOLER MONTHLY MAINTENANCE | 76.65 |
| RENE QUON | 307544 | 10/9/2019 | KEY PADLOCKS | 26.87 |
| REPUBLIC SERVICES #902 | 307571 | 10/11/2019 10/19 | - WASTE DISPOSAL SERVICES ACCT# 9496 | 1,167.69 |
| ROCHELLE SMITH | 307609 | 10/25/2019 10/16 - 10/31/19 | - PAYROLL - ROCHELLE SMITH | 1,939.07 |
| ROCHELLE SMITH | 307610 | 10/25/2019 10/16 - 10/31/19 | - PAYROLL - ROCHELLE SMITH | 1,342.99 |
| SAN FERNANDO VALLEY JAPANESE AMERICAN COI | 307572 | 10/11/2019 | RENT ADJUSTMENT & ROOM CLEANING | 300.00 |
| SCHOOLMINT, INC | 307400 | 10/23/2019 FY19/20 | - ANNUAL CHARTER CHOICE: APP & LOTTERY | (9,500.00) |
| SCHOOLMINT, INC | 307611 | 10/25/2019 FY19/20 | - ANNUAL CHARTER CHOICE: APP & LOTTERY | 9,500.00 |
| SFVJACC | 307612 | 10/25/2019 11/19 | - RENT | 9,500.00 |
| SFVJLI | 307613 | 10/25/2019 11/19 | - RENT ROOM 4&5 | 800.00 |
| SHERRI PRESTON | 307573 | 10/11/2019 | MILEAGE - TRIP TO MORCS FOR AN ASSESSMENT | 19.49 |
| SKY SPORTSWEAR | 307530 | 10/3/2019 (120) | - JACKET WITH EMBROIDERY | 4,045.00 |
| SKY SPORTSWEAR | 307530 | 10/3/2019 (50) | - GILDAN ZIP HOODIE | 1,100.00 |
| SKY SPORTSWEAR | 307530 | 10/3/2019 (95) | - PE HOODIE, (90) PE SHORT | 2,720.00 |
| SOCAL OFFICE TECHNOLOGIES, INC | 307531 | 10/3/2019 09/28 - 10/27/19 | - BASE RATE CHARGE #CNA6494-01 | 162.82 |
| SOCAL OFFICE TECHNOLOGIES, INC | 307574 | 10/11/2019 09/16 - 10/15/19 | - BASE RATE CHARGE # CNA1945-02 | 626.20 |
| SOCAL OFFICE TECHNOLOGIES, INC | 307614 | 10/25/2019 06/29 - 9/28/19 | - OVERAGE CHARGE #CNA7355-01 | 7,139.49 |
| Sparkletts | 307532 | 10/3/2019 09/19 | - BOTTLED WATER ACCT# 0211 | 63.13 |
| Sparkletts | 307575 | 10/11/2019 07/19 | - BOTTLED WATER ACCT# 0236 | 99.82 |
| Sparkletts | 307575 | 10/11/2019 08/19 | - BOTTLED WATER ACCT# 0236 | 89.74 |
| Sparkletts | 307575 | 10/11/2019 08/19 | - BOTTLED WATER ACCT# 8625 | 278.73 |
| Sparkletts | 307575 | 10/11/2019 09/19 | - BOTTLED WATER ACCT# 0236 | 117.39 |
| Sparkletts | 307590 | 10/17/2019 08/19 | - BOTTLED WATER ACCT# 8625 | 182.33 |

**YPI Charter Schools
Check Register
From 10/01/19 to 10/31/19**

| Vendor Name | Check Number | Effective Date | Transaction Description | Check Amount |
|--|--------------|----------------|---|-------------------|
| Sparkletts | 307615 | 10/25/2019 | 09/19 - BOTTLED WATER ACCT# 8625 | 240.65 |
| STATE OF CALIFORNIA - COMMISSION ON TEACHI | 307576 | 10/11/2019 | PROVISIONAL INTERSHIP PERMIT - N. SORIANO | 100.00 |
| Sterno Products | 307577 | 10/11/2019 | TRAVEL CARTS, MILK CRATES, BREAKFAST BAGS | 2,521.97 |
| SUBWAY SANDWICHES | 307545 | 10/9/2019 | GU - SUBWAY SANDWICH FOR FIELD TRIP - CASA 0101 | 314.55 |
| SUCCESS FOR ALL FOUNDATION, INC. | 307578 | 10/11/2019 | 08/08/19 - ON SITE TRAINING CONTRACT# 103437 | 5,100.00 |
| SUCCESS FOR ALL FOUNDATION, INC. | 307616 | 10/25/2019 | #REF! | 0.00 |
| SYNCB/AMAZON | 307533 | 10/3/2019 | (13) 3 POCKET WAIST APRON | 92.95 |
| SYNCB/AMAZON | 307533 | 10/3/2019 | (19) BOOK - PRE-REFERRAL INTERVENTION MANUAL-FOURTH EDITION | 1,956.62 |
| SYNCB/AMAZON | 307591 | 10/17/2019 | 5 OZ CLEAR PLASTIC CUPS (300) | 19.98 |
| SYNCB/AMAZON | 307591 | 10/17/2019 | BOOK - PRE-REFERRAL INTERVENTION MANUAL | 205.99 |
| SYNCB/AMAZON | 307591 | 10/17/2019 | STUDENT SUPPLIES | 67.90 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | (10) LAPTOP BATTERY FOR MACBOOK AIR 11 INCH | 399.90 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | (2) BANDAGE (PACK OF 4) | 16.74 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | (2) PLASTIC CUPS, 150-COUNT PACKAGE | 16.98 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | 08/19 - AMAZON WEB SERVICES | 398.71 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | 09/19 - AMAZON WEB SERVICES | 9.79 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | 2 STEP FOLDING STOOL | 49.49 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | BOOKS | 168.90 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | MINI DISPLAYPORT THUNDERBOLT TO HDMI ADAPTER | 17.39 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | OFFICE SUPPLIES | 116.85 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | OFFICE SUPPLIES & CLASSROOM SUPPLIES | 176.19 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | OFFICE SUPPLIES & EMERGENCY SUPPLY | 39.97 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | STUDENT SUPPLIES | 401.36 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | STUDENT SUPPLIES & OFFICE SUPPLIES | 256.26 |
| SYNCB/AMAZON | 307618 | 10/25/2019 | USB C TO USB ADAPTER (2 PACK) | 49.36 |
| T-MOBILE | 307579 | 10/11/2019 | 08/28 - 09/27/19 - GEAR UP CELL PHONE ACCT# 3095 | 131.49 |
| The College Board | 307619 | 10/25/2019 | 2018 - 2019 SCHOOL YEAR AP TEST | 425.00 |
| The Education Team | 307534 | 10/3/2019 | 08/19 - 08/23/19 - SUBSTITUTE TEACHER | 1,382.73 |
| The Education Team | 307580 | 10/11/2019 | 08/26 - 08/30/19 - SUBSTITUTE TEACHER | 1,393.77 |
| The Education Team | 307620 | 10/25/2019 | 09/03 - 09/06/19 - SUBSTITUTE TEACHER | 1,068.54 |
| The Education Team | 307620 | 10/25/2019 | 09/09 - 09/13/19 - SUBSTITUTE TEACHER | 1,578.78 |
| The Education Team | 307620 | 10/25/2019 | 09/16 - 09/20/19 - SUBSTITUTE TEACHER | 1,246.41 |
| The Education Team | 307620 | 10/25/2019 | 10/02 - 10/04/19 - SUBSTITUTE TEACHER | 847.16 |
| TIME WARNER CABLE | 307535 | 10/3/2019 | 08/31 - 09/30/19 - INTERNET SERVICES ACCT# 2611 | 496.96 |
| TIME WARNER CABLE | 307546 | 10/9/2019 | 09/16 - 10/15/19 - INTERNET SERVICES ACCT# 9720 | 1,389.20 |
| UNIVERSITY OF SOUTHERN CALIFORNIA | 307547 | 10/9/2019 | GU - 10/22/19 FIELD TRIP LUNCH - DISCOVERY PREP HS STUDENTS | 0.00 |
| UNUM | 307539 | 10/4/2019 | 10/19 - PREMIUM ACCT# 0933184 001 5 | 917.50 |
| UNUM | 307592 | 10/17/2019 | 11/19 - PREMIUM ACCT# 0836771-001 1 | 936.80 |
| USC HOSPITALITY | 307594 | 10/21/2019 | GU - 10/22/19 FIELD TRIP LUNCH - DISCOVERY PREP HS STUDENTS | 677.53 |
| WAXIE SANITARY SUPPLY | 307536 | 10/3/2019 | CUSTODIAL SUPPLIES | 1,068.19 |
| WAXIE SANITARY SUPPLY | 307581 | 10/11/2019 | CUSTODIAL SUPPLIES | 1,763.53 |
| XEROX FINANCIAL SERVICES | 307537 | 10/3/2019 | 08/12 - 09/11/19 - COPIER LEASE# 010-0042733-001 | 2,015.95 |
| XEROX FINANCIAL SERVICES | 307548 | 10/9/2019 | 09/07 - 10/06/19 - COPIER LEASE# 010-0042736-001 | 718.46 |
| XEROX FINANCIAL SERVICES | 307548 | 10/9/2019 | 09/13 - 10/12/19 - COPIER LEASE# 010-0058450-003 | 372.46 |
| XEROX FINANCIAL SERVICES | 307582 | 10/11/2019 | 09/21 - 10/20/19 - COPIER LEASE# 010-0042733-002 | 39.36 |
| XEROX FINANCIAL SERVICES | 307582 | 10/11/2019 | 09/29 - 10/28/19 - COPIER LEASE# 010-0058450-001 | 1,017.35 |
| XEROX FINANCIAL SERVICES | 307582 | 10/11/2019 | 09/29 - 10/28/19 - COPIER LEASE# 010-0058450-002 | 409.43 |
| YPI | 307538 | 10/3/2019 | 2017-2018 - ASES GRANT | 16,380.00 |
| YPI | 307549 | 10/9/2019 | 07/19 - 08/19 - GEAR UP SERVICES TRUE UP | 90,796.29 |
| YPI | 307549 | 10/9/2019 | 2018-2019 - ASES GRANT | 10,651.07 |
| HERTZ FURNITURE SYSTEMS INC | 1173 | 10/4/2019 | (2) HEAVY DUTY CLASSROOM TABLES | 718.53 |
| HERTZ FURNITURE SYSTEMS INC | 1173 | 10/4/2019 | CLASSROOM FURNITURES | 4,915.46 |
| Total | | | | 818,302.47 |

Coversheet

FY 18-19 YPICS Audit

Section: V. Items Scheduled For Action
Item: B. FY 18-19 YPICS Audit
Purpose: Vote
Submitted by:
Related Material: YPI Schools audited FS draft 12.4.19.pdf

YPI CHARTER SCHOOLS, INC.
**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**
YEAR ENDED JUNE 30, 2019

OPERATING:

Bert Corona Charter School: #0654
Monsenor Oscar Romero Charter School: #0931
Bert Corona High School: #1724

**YPI CHARTER SCHOOLS, INC.
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CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
YPI Charter Schools, Inc.
Pacoima, California

Report on the Financial Statements

We have audited the accompanying financial statements of YPI Charter Schools, Inc. (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Board of Directors
YPI Charter Schools, Inc.

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The columns by location on the statement of financial position, activities and cash flows and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

YPI CHARTER SCHOOLS, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

| ASSETS | Bert Corona Charter School | Monsenor Oscar Romero Charter School | Bert Corona High School | Central Administration | Eliminations | Total |
|--|-------------------------------|--|----------------------------|---------------------------|---------------------|----------------------|
| CURRENT ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 1,417,585 | \$ 2,788,433 | \$ 201,140 | \$ 49,893 | \$ - | \$ 4,457,051 |
| Accounts Receivable - Federal and State | 818,812 | 536,018 | 430,541 | - | - | 1,785,371 |
| Accounts Receivable - Other | 3,000 | 2,698 | - | - | - | 5,698 |
| Intercompany Receivable | 282,783 | - | - | - | (282,783) | - |
| Prepaid Expenses and Other Assets | 402,569 | 23,009 | 7,877 | 9,169 | - | 442,624 |
| Total Current Assets | <u>2,924,749</u> | <u>3,350,158</u> | <u>639,558</u> | <u>59,062</u> | <u>(282,783)</u> | <u>6,690,744</u> |
| LONG-TERM ASSETS | | | | | | |
| Property, Plant, and Equipment, Net | 798,366 | 28,913,251 | 221,535 | 18,751 | - | 29,951,903 |
| Other Long-Term Assets | 800 | - | - | 9,766 | - | 10,566 |
| Total Long-Term Assets | <u>799,166</u> | <u>28,913,251</u> | <u>221,535</u> | <u>28,517</u> | <u>-</u> | <u>29,962,469</u> |
| Total Assets | <u>\$ 3,723,915</u> | <u>\$ 32,263,409</u> | <u>\$ 861,093</u> | <u>\$ 87,579</u> | <u>\$ (282,783)</u> | <u>\$ 36,653,213</u> |
| LIABILITIES AND NET ASSETS | | | | | | |
| CURRENT LIABILITIES | | | | | | |
| Accounts Payable and Accrued Liabilities | \$ 197,570 | \$ 919,506 | \$ 115,708 | \$ 87,212 | \$ - | \$ 1,319,996 |
| Intercompany Payable | - | - | 282,783 | - | (282,783) | - |
| Deferred Revenue | 338,032 | 150,214 | - | - | - | 488,246 |
| Amount Held for Others | 21,774 | 67,039 | - | - | - | 88,813 |
| Revolving Loan Payable, Current Portion | - | - | 50,008 | - | - | 50,008 |
| Capital Leases, Current Portion | 31,367 | 22,405 | - | - | - | 53,772 |
| Total Current Liabilities | <u>588,743</u> | <u>1,159,164</u> | <u>448,499</u> | <u>87,212</u> | <u>(282,783)</u> | <u>2,000,835</u> |
| LONG-TERM LIABILITIES | | | | | | |
| Loan Payable | - | 7,821,628 | - | - | - | 7,821,628 |
| Total Long-Term Liabilities | <u>-</u> | <u>7,821,628</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>7,821,628</u> |
| NET ASSETS | | | | | | |
| Without Donor Restriction | 3,135,172 | 23,282,617 | 412,594 | 367 | - | 26,830,750 |
| Total Net Assets | <u>3,135,172</u> | <u>23,282,617</u> | <u>412,594</u> | <u>367</u> | <u>-</u> | <u>26,830,750</u> |
| Total Liabilities and Net Assets | <u>\$ 3,723,915</u> | <u>\$ 32,263,409</u> | <u>\$ 861,093</u> | <u>\$ 87,579</u> | <u>\$ (282,783)</u> | <u>\$ 36,653,213</u> |

See accompanying Notes to Financial Statements.

YPI CHARTER SCHOOLS, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

| | Bert Corona Charter School | Monsenor Oscar Romero Charter School | Bert Corona High School | Central Administration | Eliminations | Total |
|---|-------------------------------|--|----------------------------|---------------------------|--------------------|----------------------|
| REVENUES, WITHOUT DONOR RESTRICTION | | | | | | |
| State Revenue: | | | | | | |
| State Aid | \$ 2,785,038 | \$ 2,575,885 | \$ 2,150,908 | \$ - | \$ - | \$ 7,511,831 |
| Other State Revenue | 998,018 | 7,188,787 | 441,549 | - | - | 8,628,354 |
| Federal Revenue: | | | | | | |
| Grants and Entitlements | 3,312,202 | 554,092 | 235,882 | - | - | 4,102,176 |
| Local Revenue: | | | | | | |
| In-Lieu Property Tax Revenue | 929,617 | 837,274 | 567,112 | - | - | 2,334,003 |
| Contributions | 12,301 | 17,250 | 40,547 | - | - | 70,098 |
| Investment Income | 392 | - | - | 23 | - | 415 |
| Other Revenue | 66,851 | 50,366 | 59,370 | 1,377,575 | (1,377,575) | 176,587 |
| Total Revenues | <u>8,104,419</u> | <u>11,223,654</u> | <u>3,495,368</u> | <u>1,377,598</u> | <u>(1,377,575)</u> | <u>22,823,464</u> |
| EXPENSES | | | | | | |
| Program Services | 6,514,684 | 4,111,992 | 2,659,614 | - | - | 13,286,290 |
| Management and General | 1,439,292 | 1,179,731 | 767,286 | 1,377,596 | (1,377,575) | 3,386,330 |
| Fundraising | 2,377 | - | 1,947 | - | - | 4,324 |
| Total Expenses | <u>7,956,353</u> | <u>5,291,723</u> | <u>3,428,847</u> | <u>1,377,596</u> | <u>(1,377,575)</u> | <u>16,676,944</u> |
| CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION | 148,066 | 5,931,931 | 66,521 | 2 | - | 6,146,520 |
| CHANGE IN NET ASSETS | 148,066 | 5,931,931 | 66,521 | 2 | - | 6,146,520 |
| Net Assets, Beginning of Year | <u>2,987,106</u> | <u>17,350,686</u> | <u>346,073</u> | <u>365</u> | <u>-</u> | <u>20,684,230</u> |
| NET ASSETS, END OF YEAR | <u>\$ 3,135,172</u> | <u>\$ 23,282,617</u> | <u>\$ 412,594</u> | <u>\$ 367</u> | <u>\$ -</u> | <u>\$ 26,830,750</u> |

See accompanying Notes to Financial Statements.

**YPI CHARTER SCHOOLS, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019**

| | Bert Corona Charter School | Monsenor Oscar Romero Charter School | Bert Corona High School | Central Administration | Eliminations | Total |
|---|-------------------------------|--|----------------------------|---------------------------|--------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| Change in Net Assets | \$ 148,066 | \$ 5,931,931 | \$ 66,521 | \$ 2 | \$ - | \$ 6,146,520 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities: | | | | | | |
| Depreciation | 261,064 | 407,190 | 30,568 | 9,024 | - | 707,846 |
| Change in Operating Assets: | | | | | | |
| Accounts Receivable - Federal and State | 608,538 | (199,931) | (112,531) | - | - | 296,076 |
| Accounts Receivable - Other | 27,096 | 26,976 | 21 | 81 | - | 54,174 |
| Intercompany Receivable | (233,192) | 53,424 | - | - | 179,768 | - |
| Prepaid Expenses and Other Assets | (387,461) | (21,260) | (7,532) | 54,838 | - | (361,415) |
| Other Long-Term Assets | 1,957 | 1,150 | 1,375 | 810 | - | 5,292 |
| Change in Operating Liabilities: | | | | | | |
| Accounts Payable and Accrued Liabilities | (210,382) | (1,026,193) | 55,962 | 39,930 | - | (1,140,683) |
| Intracompany Payable | - | - | 233,192 | (53,424) | (179,768) | - |
| Deferred Revenue | 338,032 | (1,942,024) | - | - | - | (1,603,992) |
| Amounts Held for Others | 15,461 | 10,240 | - | - | - | 25,701 |
| Capital Lease Payable | (47,638) | (15,879) | - | - | - | (63,517) |
| Net Cash Provided (Used) by Operating Activities | <u>521,541</u> | <u>3,225,624</u> | <u>267,576</u> | <u>51,261</u> | <u>-</u> | <u>4,066,002</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| Purchases of Property, Plant, and Equipment | <u>(395,414)</u> | <u>(5,898,571)</u> | <u>(194,920)</u> | <u>(1,368)</u> | <u>-</u> | <u>(6,490,273)</u> |
| Net Cash Used by Investing Activities | <u>(395,414)</u> | <u>(5,898,571)</u> | <u>(194,920)</u> | <u>(1,368)</u> | <u>-</u> | <u>(6,490,273)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | |
| Repayments of Debt | <u>-</u> | <u>-</u> | <u>(49,998)</u> | <u>-</u> | <u>-</u> | <u>(49,998)</u> |
| Net Cash Provided (Used) by Financing Activities | <u>-</u> | <u>-</u> | <u>(49,998)</u> | <u>-</u> | <u>-</u> | <u>(49,998)</u> |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | 126,127 | (2,672,947) | 22,658 | 49,893 | - | (2,474,269) |
| Cash and Cash Equivalents, Beginning of Year | <u>1,291,458</u> | <u>5,461,380</u> | <u>178,482</u> | <u>-</u> | <u>-</u> | <u>6,931,320</u> |
| CASH AND CASH EQUIVALENTS, END OF YEAR | <u>\$ 1,417,585</u> | <u>\$ 2,788,433</u> | <u>\$ 201,140</u> | <u>\$ 49,893</u> | <u>\$ -</u> | <u>\$ 4,457,051</u> |
| SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION | | | | | | |
| Cash Paid for Interest | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 251</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 251</u> |

See accompanying Notes to Financial Statements.

YPI CHARTER SCHOOLS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

| | Program Services | Management and General | Fundraising | Eliminations | Total Expenses |
|------------------------------------|----------------------|---------------------------|-----------------|--------------|----------------------|
| Salaries and Wages | \$ 4,358,447 | \$ 1,407,268 | \$ - | \$ - | \$ 5,765,715 |
| Pension Expense | 611,242 | 56,209 | - | - | 667,451 |
| Other Employee Benefits | 750,301 | 236,713 | - | - | 987,014 |
| Payroll Taxes | 110,536 | 82,118 | - | - | 192,654 |
| Legal Expenses | - | 131,939 | - | - | 131,939 |
| Accounting Expenses | - | 256,800 | - | - | 256,800 |
| Instructional Materials | 1,091,132 | 579 | - | - | 1,091,711 |
| Other Fees for Services | 3,194,625 | 1,575,587 | - | (1,377,575) | 3,392,637 |
| Information Technology | - | 63,210 | - | - | 63,210 |
| Advertising and Promotion Expenses | - | 12,666 | - | - | 12,666 |
| Office Expenses | 985,820 | 541,401 | - | - | 1,527,221 |
| Occupancy Expenses | 957,512 | 240,549 | - | - | 1,198,061 |
| Travel and Conference Expense | 54,734 | 21,431 | - | - | 76,165 |
| Interest Expense | - | 251 | - | - | 251 |
| Depreciation Expense | 698,822 | 9,024 | - | - | 707,846 |
| Insurance Expense | - | 57,534 | - | - | 57,534 |
| Other Expenses | 473,119 | 70,626 | 4,324 | - | 548,069 |
| | | | - | | |
| Subtotal | 13,286,290 | 4,763,905 | 4,324 | (1,377,575) | 16,676,944 |
| Eliminations | - | (1,377,575) | - | 1,377,575 | - |
| Total | <u>\$ 13,286,290</u> | <u>\$ 3,386,330</u> | <u>\$ 4,324</u> | <u>\$ -</u> | <u>\$ 16,676,944</u> |

See accompanying Notes to Financial Statements.

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

YPI Charter Schools, Inc. (the School) is a California nonprofit public benefit corporation developed by the Youth Policy Institute (YPI). The School currently manages three charter schools: Bert Corona Charter School, Monsenor Oscar Romero Charter School, and Bert Corona Charter High School. All of these charter schools are funded principally through state of California public education monies received through the California Department of Education and the Los Angeles Unified School District (the District).

The School's vision is to equip urban students in grades 5-12 for academic success and active community participation. The majority of students come from predominantly Latino immigrant families with high poverty levels. The School seeks to close the achievement gap for these students by providing clear and high expectations for all students to achieve a personalized and supportive learning environment that recognizes students' accomplishments, family-school-community partnerships and service, and integrated technology in the classroom.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

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

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2019. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$1,000.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation.

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

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

Contributions

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

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files and exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Change in Accounting Principle

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

Evaluation of Subsequent Events

The School has evaluated subsequent events through **REPORT DATE**, the date these financial statements were available to be issued.

YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$6,248,120.

As part of our liquidity management plan, we might consider investing cash in excess of daily requirements in short term investments, CDs, and money market funds, but have not invested to date. Funds are kept in checking accounts for daily requirements.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains its cash and cash equivalents at high-credit quality financial institutions. Accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

The School had two major vendors consisting of a significant portion of its expenses during the year ended June 30, 2019. Expenditures to Kemp Bros. Construction consisted of 28.24% of the School's expenses, or \$5,098,082, during the year ended June 30, 2019. Accounts payable to this vendor at June 30, 2019 were \$332,384. Expenditures to YPI Schools consisted of 15.8% of the School's expenses, or \$2,850,286, during the year ended June 30, 2019. Accounts payable to this vendor at June 30, 2019 were \$62,364.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense for the year ended June 30, 2019 was \$707,846.

The components of property, plant, and equipment as of June 30, 2019 are as follows:

| | Bert Corona Charter School | Montsenor Oscar Romero Charter School | Monsenor Bert Corona High School | Central Administration | Total |
|-----------------------------------|-------------------------------|---|--|---------------------------|----------------------|
| Building | \$ 1,449,617 | \$ 28,944,476 | \$ - | \$ 6,686 | \$ 30,400,779 |
| Building Improvements | 237,541 | - | - | - | 237,541 |
| Computer and Equipment | 1,162,447 | 523,096 | 309,099 | 39,590 | 2,034,232 |
| Furniture | 38,561 | 21,063 | 1,720 | - | 61,344 |
| Subtotal | <u>2,888,166</u> | <u>29,488,635</u> | <u>310,819</u> | <u>46,276</u> | <u>32,733,896</u> |
| Less: Accumulated Depreciation | <u>(2,089,800)</u> | <u>(575,384)</u> | <u>(89,284)</u> | <u>(27,525)</u> | <u>(2,781,993)</u> |
| Total | <u>\$ 798,366</u> | <u>\$ 28,913,251</u> | <u>\$ 221,535</u> | <u>\$ 18,751</u> | <u>\$ 29,951,903</u> |

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 EMPLOYEE RETIREMENT

Multi-Employer Defined Benefit Pension Plans

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS).

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

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2018, total plan net assets are \$225 billion, the total actuarial present value of accumulated plan benefits is \$374 billion, contributions from all employers totaled \$4.9 billion, and the plan is 64% funded. The School did not contribute more than 5% of the total contributions to the plan.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the SIRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020-21. The required employer contribution rate for year ended June 30, 2019 was 16.28% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

The School's contributions to STRS for the past three years are as follows:

| Year Ended June 30, | Bert Corona Charter School | | Montsenor Oscar Romero Charter School | | Bert Corona High School | |
|---------------------|----------------------------|-------------|---------------------------------------|-------------|-------------------------|-------------|
| | Required | Percent | Required | Percent | Required | Percent |
| | Contribution | Contributed | Contribution | Contributed | Contribution | Contributed |
| 2017 | \$ 184,567 | 100 % | \$ 137,757 | 100 % | \$ 89,671 | 100 % |
| 2018 | \$ 189,918 | 100 % | \$ 153,453 | 100 % | \$ 127,421 | 100 % |
| 2019 | \$ 222,069 | 100 % | \$ 193,350 | 100 % | \$ 184,413 | 100 % |

NOTE 6 OPERATING LEASES

Bert Corona Charter School

The School has two lease agreements for Bert Corona Charter School ending in June 2020 and 2021. Rent expense for the year ended June 30, 2019 under these leases was \$118,795.

Home Office

The School leases facilities for its home office until August 18, 2021. Rent expense for the year ended June 30, 2019 was \$60,372.

Future minimum lease payments are as follows:

| Year Ending June 30, | Amount |
|----------------------|-------------------|
| 2020 | \$ 180,696 |
| 2021 | 170,496 |
| 2022 | 7,062 |
| Total | <u>\$ 358,254</u> |

NOTE 7 REVOLVING LOAN

Bert Corona Charter High School has a revolving loan from the California School Finance Authority. The loan has a principal of \$250,000 with an interest rate of 0.3% annually. The balance of the loan as of June 30, 2019 was \$50,008, which matures in June 2020.

NOTE 8 LINE OF CREDIT

The School has a revolving line of credit with Pacific Western Bank. The line of credit has a principal of \$500,000 with a variable interest rate currently set at 6.25% annually. The line of credit was renewed in 2019. There was no outstanding balance as of June 30, 2019.

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 9 CAPITAL LEASE PAYABLE

The School entered into two capital leases with Apple Inc. for equipment costing \$167,184. The leases mature in 36 months, bear a 0% interest rate and contain a purchase option of \$1 at end of the lease term. The outstanding balance under the leases at June 30, 2019 was \$53,772, which is due in 2019-20.

NOTE 10 RELATED PARTY

The Youth Policy Institute Charter Schools Inc. and the School had common origins since Bert Corona Charter School was established in 2004, and Monseñor Oscar Romero Charter School established in 2007. Since 2010, the two entities have had separate boards, management, and operating staff and the School no longer considers Youth Policy Institute Charter Schools Inc. to be a related party.

NOTE 11 DUE TO OTHERS

The School receives contributions for the YPI Parent Group and student groups. The amount of cash held payable to the Parent Group and student groups as of June 30, 2019 are \$82,342 and \$6,471, respectively.

NOTE 12 CONTINGENCIES

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

Prop 39

Pop 39 Overalllocation Contingent Liability

In September 2019, LAUSD issued the School a penalty of \$198,900 regarding alleged overallocation of facilities under Prop 39. The School made a 10% good faith payment which is reflected in these financial statements, and is in negotiation with LAUSD with the goal of having the penalty dismissed. This has occurred outside of dispute resolution and no litigation has been entered. Management believes the amount of obligation cannot be estimated as of the date of this report

Litigation

The School is subject to asserted and unasserted claims encountered in the normal course of business. The School's management and legal counsel assess such contingency liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the School or unasserted claims that may result in such proceedings, the School's legal counsel evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein. In the opinion of management, disposition of these matters will not have a material effect on the School's financial condition or results of operations.

**YPI CHARTER SCHOOLS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 13 COMMITMENTS

Facility Use Agreements

The School has a co-location facility use agreement for Monsenor Oscar Romero Charter School with the Los Angeles Unified School District (the District) for property shared with Berendo Middle School. The total pro-rata share charge payments made for the year ended June 30, 2019 was \$142,213.

The School has a co-location facility use agreement for Bert Corona High School with the Los Angeles Unified School District (the District). The total pro-rata share charge payments made for the year ended June 30, 2019 was \$285,660.

Prop 1D

Monseñor Oscar Romero Charter School was awarded \$15,643,256 through Proposition 1D of which \$7,821,628 will be a grant and \$7,821,628 will be a long-term debt. Repayment of the debt is due on January 1, 2020.

NOTE 14 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include pension expense, other employee benefits, payroll taxes, other fees for services, information technology, occupancy, and other expenses, which are allocated on the basis of estimates of time and effort.

SUPPLEMENTARY INFORMATION

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**YPI CHARTER SCHOOLS, INC.
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2019**

YPI Charter Schools, Inc. (the School) was established on November 17, 2003 and is a California non-profit public benefit corporation. The School operates three sites: Bert Corona Charter School, Monsenor Oscar Romero Charter School and Bert Corona Charter High, approved by the Los Angeles Unified School District as follows:

- Bert Corona Charter School (charter number 0654) – established in April 2004.
- Monsenor Oscar Romero Charter School (charter number 0931) – established in May 2007.
- Bert Corona Charter High (charter number 1724) – established in 2015.

The Board of Directors and the Administrators as of the year ended June 30, 2019 were as follows:

BOARD OF DIRECTORS

| Member | Office | Term (In Years) | Term Expires |
|------------------|---------------|------------------------|---------------------|
| Mary Keipp | President | 2 | June 2019 |
| Joe Lucente | Treasurer | 2 | June 2019 |
| Sandra Mendoza | Secretary | 2 | June 2019 |
| Michael Green | Member | 2 | June 2019 |
| Alex Reza | Member | 1 | June 2019 |
| Carlos Vaquerano | Member | 2 | June 2019 |
| Cesar Lopez | Member | 1 | June 2019 |

ADMINISTRATORS

| | |
|------------------|---|
| Yvette King Berg | Executive Director |
| Ruben Dueñas | Chief Operating Officer/Executive Administrator |

**YPI CHARTER SCHOOLS, INC.
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2019**

| | Instructional Minutes | | Traditional Instructional Days | Status |
|--|-----------------------|--------|--------------------------------------|---------------|
| | Requirement | Actual | | |
| Bert Corona Charter School: | | | | |
| Grade 5 | 54,000 | 67,086 | 180 | In compliance |
| Grade 6 | 54,000 | 67,086 | 180 | In compliance |
| Grade 7 | 54,000 | 67,086 | 180 | In compliance |
| Grade 8 | 54,000 | 67,086 | 180 | In compliance |
| Monsenor Oscar Romero Charter School: | | | | |
| Grade 6 | 54,000 | 69,841 | 180 | In compliance |
| Grade 7 | 54,000 | 69,841 | 180 | In compliance |
| Grade 8 | 54,000 | 69,841 | 180 | In compliance |
| Bert Corona Charter High School: | | | | |
| Grade 9 | 64,800 | 65,475 | 177 | In compliance |
| Grade 10 | 64,800 | 65,475 | 177 | In compliance |

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information

**YPI CHARTER SCHOOLS, INC.
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2019**

| | Second Period Report | | Annual Report | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | Classroom Based | Total | Classroom Based | Total |
| Bert Corona Charter School: | | | | |
| Grades 5-6 | 136.56 | 136.56 | 136.43 | 136.43 |
| Grades 7-8 | 228.87 | 228.87 | 228.09 | 228.09 |
| Subtotal | <u>365.43</u> | <u>365.43</u> | <u>364.52</u> | <u>364.52</u> |
| Monsenor Oscar Romero Charter School: | | | | |
| Grades 6 | 114.32 | 114.32 | 114.28 | 114.28 |
| Grades 7-8 | 214.81 | 214.81 | 214.40 | 214.40 |
| Subtotal | <u>329.13</u> | <u>329.13</u> | <u>328.68</u> | <u>328.68</u> |
| Bert Corona Charter High School: | | | | |
| Grades 9-12 | 222.93 | 222.93 | 217.93 | 217.93 |
| Subtotal | <u>222.93</u> | <u>222.93</u> | <u>217.93</u> | <u>217.93</u> |
| ADA Totals | <u><u>917.49</u></u> | <u><u>917.49</u></u> | <u><u>911.13</u></u> | <u><u>911.13</u></u> |

See accompanying Independent Auditors' Report and the Notes to Supplementary Information

**YPI CHARTER SCHOOLS, INC.
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

| | <u>Bert Corona Charter School</u> | <u>Monsenor Oscar Romero Charter School</u> | <u>Bert Corona Charter High School</u> |
|---|---------------------------------------|---|--|
| June 30, 2019 Annual Financial Report Fund Balances (Net Assets) | \$ 3,135,172 | \$ 23,282,704 | \$ 432,394 |
| Adjustments and Reclassifications: | | | |
| Increase (Decrease) of Fund Balance (Net Assets): | | | |
| Accounts Payable and Accrued Liabilities | - | (87) | (19,800) |
| Net Adjustments and Reclassifications | <u>-</u> | <u>(87)</u> | <u>(19,800)</u> |
| June 30, 2019 Audited Financial Statement Fund Balances (Net Assets) | <u>\$ 3,135,172</u> | <u>\$ 23,282,617</u> | <u>\$ 412,594</u> |

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See accompanying Independent Auditors' Report and the Notes to Supplementary Information

**YPI CHARTER SCHOOLS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

| Federal Grantor/Pass-Through Grantor Program or Cluster Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Bert Corona Charter School | Monsenor Oscar Romero Charter School | Bert Corona High School | Total |
|---|---------------------------|--|-------------------------------|--|----------------------------|---------------------|
| U.S. Department of Education | | | | | | |
| Pass-Through Program from California | | | | | | |
| Department of Education: | | | | | | |
| Title I, Part A | 84.010 | 14981 | \$ 136,568 | \$ 152,338 | \$ 70,254 | \$ 359,160 |
| Title II, Part A, Teacher Quality | 84.367 | 14341 | 17,253 | 17,708 | 9,130 | 44,091 |
| Title III, Limited English Proficient Student Program | 84.365 | 14346 | 9,080 | 10,255 | 3,205 | 22,540 |
| Title IV, Part A, Student Support and Academic Enrichment | 84.424A | N/A | 10,000 | 10,496 | 10,000 | 30,496 |
| Gaining Early Awareness and Readiness for Undergraduate Programs | 84.334A | N/A | 2,169,207 | - | - | 2,169,207 |
| School Climate Transformation Grant | 84.184G | N/A | 630,880 | - | - | 630,880 |
| Special Education | 84.027 | 13379 | 75,889 | 68,350 | 46,296 | 190,535 |
| <i>Total U.S. Department of Education</i> | | | <u>3,048,877</u> | <u>259,147</u> | <u>138,885</u> | <u>3,446,909</u> |
| U.S. Department of Agriculture | | | | | | |
| Pass-Through Program from California | | | | | | |
| Department of Education: | | | | | | |
| Child Nutrition Program Cluster: | | | | | | |
| Especially Needy Breakfast Program | 10.553 | 13526 | 145,491 | 163,890 | 54,240 | 363,621 |
| Breakfast Program | 10.553 | 13526 | 94,594 | 106,557 | 35,265 | 236,416 |
| National School Lunch Program | 10.555 | 23165 | 9,411 | 10,601 | 3,508 | 23,520 |
| Meal Supplements | 10.557 | N/A | 10,686 | 12,037 | 3,984 | 26,707 |
| <i>Total U.S. Department of Agriculture</i> | | | <u>260,182</u> | <u>293,085</u> | <u>96,997</u> | <u>650,264</u> |
| U.S. Department of Health and Human Services | | | | | | |
| Pass-Through Program from California | | | | | | |
| Department of Education: | | | | | | |
| Medicaid | 93.778 | N/A | 3,143 | 1,860 | - | 5,003 |
| <i>Total U.S. Department of Health and Human Services</i> | | | <u>3,143</u> | <u>1,860</u> | <u>-</u> | <u>5,003</u> |
| Total Federal Expenditures | | | <u>\$ 3,312,202</u> | <u>\$ 554,092</u> | <u>\$ 235,882</u> | <u>\$ 4,102,176</u> |

N/A - Pass-through entity number not readily available or not applicable.

See accompanying Independent Auditors' Report and the Notes to Supplementary Information

**YPI CHARTER SCHOOLS, INC.
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2019**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 5 INDIRECT COST

The School has elected to use a rate other than the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

Board of Directors
YPI Charter Schools, Inc.
Pacoima, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of YPI Charter Schools, Inc. (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated **REPORT DATE**.

Internal Control Over Financial Reporting

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

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

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

Board of Directors
YPI Charter Schools, Inc.

Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California

REPORT DATE

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
YPI Charter Schools, Inc.
Pacoima, California

Report on Compliance for Each Major Federal Program

We have audited the compliance of YPI Charter Schools, Inc. (the School) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Board of Directors
YPI Charter Schools, Inc.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California

REPORT DATE



CliftonLarsonAllen LLP
 CLAAconnect.com

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
 YPI Charter Schools, Inc.
 Pacoima, California

We have audited YPI Charter Schools, Inc.'s (the School) compliance with the types of compliance requirements described in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2019. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

Compliance Requirements Tested

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

| <u>Description</u> | <u>Procedures Performed</u> |
|---|-----------------------------|
| School Districts, County Offices of Education, and Charter Schools: | |
| California Clean Energy Jobs Act | Yes |
| Before and After School Education and Safety Program | Yes |
| Proper Expenditure of Education Protection Account Funds | Yes |

Board of Directors
 YPI Charter Schools, Inc.

| <u>Description</u> | <u>Procedures Performed</u> |
|---|-----------------------------|
| Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| Local Control and Accountability Plan | Yes |
| Independent Study-Course Based | Not applicable |
| Charter Schools: | |
| Attendance | Yes |
| Mode of Instruction | Yes |
| Nonclassroom-based instructional/independent study | Not applicable |
| Determination of funding for nonclassroom-based instruction | Not applicable |
| Annual instructional minutes – classroom based | Yes |
| Charter School Facility Grant Program | Yes |

Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2019.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California

REPORT DATE

**YPI CHARTER SCHOOLS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)

84.334A

Name of Federal Program or Cluster

Gaining Early Awareness and Readiness for Undergraduate Programs

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**YPI CHARTER SCHOOLS, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
 YEAR ENDED JUNE 30, 2019**

All audit findings must be identified as one or more of the following categories:

| <u>Five Digit Code</u> | <u>Finding Types</u> |
|------------------------|--|
| 10000 | Attendance |
| 20000 | Inventory of Equipment |
| 30000 | Internal Control |
| 40000 | State Compliance |
| 42000 | Charter School Facilities Program |
| 43000 | Apprenticeship: Related and Supplemental Instruction |
| 50000 | Federal Compliance |
| 60000 | Miscellaneous |
| 61000 | Classroom Teacher Salaries |
| 62000 | Local Control Accountability Plan |
| 70000 | Instructional Materials |
| 71000 | Teacher Misassignments |
| 72000 | School Accountability Report Card |

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

Our audit did not disclose any matters required to be reported in accordance with the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**YPI CHARTER SCHOOLS, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

There were no findings and questioned costs related to the basic financial statements, federal or state awards for the prior year.

DRAFT

Coversheet

1st Interim Report

Section: V. Items Scheduled For Action
Item: C. 1st Interim Report
Purpose: Vote
Submitted by:
Related Material: BCCS 1st Interim REPORTS.pdf
BCCHS 1st Interim REPORTS.pdf
MORCS 1st Interim REPORTS.pdf

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,829,336.84 | 3,829,336.84 | 904,652.02 | 3,713,480.89 | (115,855.95) | -3.0% |
| 2) Federal Revenue | | 8100-8299 | 3,026,933.55 | 3,026,933.52 | 403,514.57 | 3,001,993.61 | (24,939.91) | -0.8% |
| 3) Other State Revenue | | 8300-8599 | 442,188.94 | 442,188.94 | 2,144.15 | 447,100.68 | 4,911.74 | 1.1% |
| 4) Other Local Revenue | | 8600-8799 | 286,942.44 | 286,942.44 | 130,832.43 | 332,297.70 | 45,355.26 | 15.8% |
| 5) TOTAL, REVENUES | | | 7,585,401.77 | 7,585,401.74 | 1,441,143.17 | 7,494,872.88 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,314,092.05 | 1,314,092.05 | 373,974.19 | 1,213,934.99 | 100,157.06 | 7.6% |
| 2) Classified Salaries | | 2000-2999 | 789,647.57 | 789,647.58 | 280,058.76 | 830,193.22 | (40,545.64) | -5.1% |
| 3) Employee Benefits | | 3000-3999 | 620,232.45 | 620,232.46 | 207,277.93 | 627,518.71 | (7,286.25) | -1.2% |
| 4) Books and Supplies | | 4000-4999 | 743,145.40 | 743,145.39 | 163,261.90 | 741,464.63 | 1,680.76 | 0.2% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 3,778,986.43 | 3,782,948.68 | 1,091,825.34 | 3,761,385.72 | 21,562.96 | 0.6% |
| 6) Depreciation | | 6000-6999 | 334,979.33 | 334,979.33 | 87,272.48 | 274,330.07 | 60,649.26 | 18.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 5,684.45 | 5,684.45 | (5,684.45) | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 7,581,083.23 | 7,585,045.49 | 2,209,355.05 | 7,454,511.79 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 4,318.54 | 356.25 | (768,211.88) | 40,361.09 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.01 | 0.00 | 0.01 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 4,318.54 | 356.26 | (768,211.88) | 40,361.10 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,106,587.20 | 3,135,092.50 | | 3,135,092.50 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,106,587.20 | 3,135,092.50 | | 3,135,092.50 | | |
| d) Other Restatements | | 9795 | (38,341.46) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 3,068,245.74 | 3,135,092.50 | | 3,135,092.50 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 3,072,564.28 | 3,135,448.76 | | 3,175,453.60 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 421,463.07 | 453,437.71 | | 453,437.71 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | | 2,651,101.21 | 2,682,011.05 | | 2,722,015.89 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,467,266.43 | 2,467,266.43 | 436,847.00 | 2,227,084.11 | (240,182.32) | -9.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 548,806.28 | 548,806.28 | 151,736.00 | 577,054.29 | 28,248.01 | 5.1% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 813,264.13 | 813,264.13 | 316,069.02 | 909,342.49 | 96,078.36 | 11.8% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,829,336.84 | 3,829,336.84 | 904,652.02 | 3,713,480.89 | (115,855.95) | -3.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 273,819.64 | 273,819.64 | 0.00 | 259,550.63 | (14,269.01) | -5.2% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 73,136.19 | 73,136.19 | 25,384.74 | 73,032.65 | (103.54) | -0.1% |
| Title I, Part A, Basic | 3010 | 8290 | 147,810.95 | 147,810.94 | 33,494.00 | 136,568.00 | (11,242.94) | -7.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 17,116.82 | 17,116.82 | 4,104.00 | 17,253.00 | 136.18 | 0.8% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 8,617.36 | 8,617.35 | 0.00 | 9,156.75 | 539.40 | 6.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 10,000.00 | 10,000.00 | 2,500.00 | 10,000.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,496,432.59 | 2,496,432.58 | 338,031.83 | 2,496,432.58 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,026,933.55 | 3,026,933.52 | 403,514.57 | 3,001,993.61 | (24,939.91) | -0.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 21,194.91 | 21,194.91 | 0.00 | 19,476.39 | (1,718.52) | -8.1% |
| Mandated Costs Reimbursements | | 8550 | 6,162.01 | 6,162.01 | 0.00 | 6,162.01 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 75,200.52 | 75,200.52 | 2,144.15 | 76,138.37 | 937.85 | 1.2% |
| After School Education and Safety (ASES) | 6010 | 8590 | 163,800.00 | 163,800.00 | 0.00 | 163,800.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 175,831.50 | 175,831.50 | 0.00 | 181,523.91 | 5,692.41 | 3.2% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 442,188.94 | 442,188.94 | 2,144.15 | 447,100.68 | 4,911.74 | 1.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 1,537.62 | 1,537.62 | 1,537.62 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 236,942.44 | 236,942.44 | 90,461.89 | 232,302.64 | (4,639.80) | -2.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 50,000.00 | 50,000.00 | 38,832.92 | 98,457.44 | 48,457.44 | 96.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 286,942.44 | 286,942.44 | 130,832.43 | 332,297.70 | 45,355.26 | 15.8% |
| TOTAL, REVENUES | | | 7,585,401.77 | 7,585,401.74 | 1,441,143.17 | 7,494,872.88 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,198,196.66 | 1,198,196.66 | 327,364.88 | 1,080,788.71 | 117,407.95 | 9.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 6,089.12 | 6,089.12 | (6,089.12) | New |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 115,895.39 | 115,895.39 | 40,520.19 | 127,057.16 | (11,161.77) | -9.6% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,314,092.05 | 1,314,092.05 | 373,974.19 | 1,213,934.99 | 100,157.06 | 7.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 323,534.15 | 323,534.16 | 133,965.25 | 348,524.25 | (24,990.09) | -7.7% |
| Classified Support Salaries | | 2200 | 52,133.72 | 52,133.72 | 9,458.97 | 41,593.83 | 10,539.89 | 20.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 91,078.27 | 91,078.27 | 33,584.15 | 113,028.88 | (21,950.61) | -24.1% |
| Clerical, Technical and Office Salaries | | 2400 | 254,618.61 | 254,618.61 | 77,890.09 | 247,094.30 | 7,524.31 | 3.0% |
| Other Classified Salaries | | 2900 | 68,282.82 | 68,282.82 | 25,160.30 | 79,951.96 | (11,669.14) | -17.1% |
| TOTAL, CLASSIFIED SALARIES | | | 789,647.57 | 789,647.58 | 280,058.76 | 830,193.22 | (40,545.64) | -5.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 219,453.38 | 219,453.37 | 74,260.20 | 217,893.48 | 1,559.89 | 0.7% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 79,462.37 | 79,462.39 | 22,658.39 | 76,923.10 | 2,539.29 | 3.2% |
| Health and Welfare Benefits | | 3401-3402 | 289,182.67 | 289,182.66 | 87,200.49 | 291,490.19 | (2,307.53) | -0.8% |
| Unemployment Insurance | | 3501-3502 | 1,051.87 | 1,051.88 | 328.89 | 1,023.93 | 27.95 | 2.7% |
| Workers' Compensation | | 3601-3602 | 22,502.85 | 22,502.86 | 20,482.07 | 31,790.86 | (9,288.00) | -41.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 682.83 | 682.82 | 0.00 | 547.91 | 134.91 | 19.8% |
| Other Employee Benefits | | 3901-3902 | 7,896.48 | 7,896.48 | 2,347.89 | 7,849.24 | 47.24 | 0.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 620,232.45 | 620,232.46 | 207,277.93 | 627,518.71 | (7,286.25) | -1.2% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 11,366.66 | 11,366.66 | 15,733.32 | 19,233.32 | (7,866.66) | -69.2% |
| Books and Other Reference Materials | | 4200 | 15,000.00 | 15,000.00 | 2,458.71 | 14,000.00 | 1,000.00 | 6.7% |
| Materials and Supplies | | 4300 | 275,500.00 | 275,500.00 | 104,696.85 | 284,200.00 | (8,700.00) | -3.2% |
| Noncapitalized Equipment | | 4400 | 71,000.00 | 71,000.00 | 1,549.17 | 71,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 370,278.74 | 370,278.73 | 38,823.85 | 353,031.31 | 17,247.42 | 4.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 743,145.40 | 743,145.39 | 163,261.90 | 741,464.63 | 1,680.76 | 0.2% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 64,710.00 | 64,710.00 | 19,224.69 | 54,010.00 | 10,700.00 | 16.5% |
| Dues and Memberships | | 5300 | 11,400.00 | 11,400.00 | 4,161.00 | 11,400.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 24,203.03 | 24,203.03 | 18,263.32 | 31,463.32 | (7,260.29) | -30.0% |
| Operations and Housekeeping Services | | 5500 | 140,314.00 | 140,314.00 | 39,200.75 | 142,384.00 | (2,070.00) | -1.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 259,205.63 | 259,205.63 | 143,940.60 | 265,277.08 | (6,071.45) | -2.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,209,153.77 | 3,213,116.02 | 848,649.40 | 3,182,451.32 | 30,664.70 | 1.0% |
| Communications | | 5900 | 70,000.00 | 70,000.00 | 18,385.58 | 74,400.00 | (4,400.00) | -6.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 3,778,986.43 | 3,782,948.68 | 1,091,825.34 | 3,761,385.72 | 21,562.96 | 0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 334,979.33 | 334,979.33 | 87,272.48 | 274,330.07 | 60,649.26 | 18.1% |
| TOTAL, DEPRECIATION | | | 334,979.33 | 334,979.33 | 87,272.48 | 274,330.07 | 60,649.26 | 18.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 5,684.45 | 5,684.45 | (5,684.45) | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 5,684.45 | 5,684.45 | (5,684.45) | New |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 7,581,083.23 | 7,585,045.49 | 2,209,355.05 | 7,454,511.79 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.01 | 0.00 | 0.01 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.01 | 0.00 | 0.01 | | |

Bert Corona Charter High
Los Angeles Unified
Los Angeles County

2019-20 First Interim
Charter Schools Enterprise Fund
Revenues, Expenses and Changes in Net Position

19 64733 0132126
Form 621

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,726,183.20 | 2,726,183.20 | 575,631.99 | 2,324,501.41 | (401,681.79) | -14.7% |
| 2) Federal Revenue | | 8100-8299 | 254,103.84 | 254,103.83 | 34,258.18 | 224,837.99 | (29,265.84) | -11.5% |
| 3) Other State Revenue | | 8300-8599 | 62,785.16 | 62,785.16 | 0.00 | 56,658.79 | (6,126.37) | -9.8% |
| 4) Other Local Revenue | | 8600-8799 | 176,024.96 | 176,024.93 | 41,561.22 | 162,203.09 | (13,821.84) | -7.9% |
| 5) TOTAL, REVENUES | | | 3,219,097.16 | 3,219,097.12 | 651,451.39 | 2,768,201.28 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,179,167.40 | 1,179,167.40 | 276,075.99 | 908,531.16 | 270,636.24 | 23.0% |
| 2) Classified Salaries | | 2000-2999 | 272,980.20 | 272,980.20 | 96,003.97 | 297,417.61 | (24,437.41) | -9.0% |
| 3) Employee Benefits | | 3000-3999 | 493,614.77 | 493,614.78 | 142,039.95 | 426,293.28 | 67,321.50 | 13.6% |
| 4) Books and Supplies | | 4000-4999 | 281,754.64 | 281,754.64 | 68,546.73 | 191,490.67 | 90,263.97 | 32.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 920,217.47 | 922,649.34 | 228,902.12 | 863,338.92 | 59,310.42 | 6.4% |
| 6) Depreciation | | 6000-6999 | 59,200.85 | 59,200.85 | 20,795.12 | 62,576.24 | (3,375.39) | -5.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 74.00 | 74.00 | (74.00) | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 3,206,935.33 | 3,209,367.21 | 832,437.88 | 2,749,721.88 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 12,161.83 | 9,729.91 | (180,986.49) | 18,479.40 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (0.02) | (0.01) | 0.00 | 0.00 | 0.01 | -100.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (0.02) | (0.01) | 0.00 | 0.00 | | |

Bert Corona Charter High
 Los Angeles Unified
 Los Angeles County

2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0132126
 Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 12,161.81 | 9,729.90 | (180,986.49) | 18,479.40 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 348,291.11 | 432,394.11 | | 432,394.11 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 348,291.11 | 432,394.11 | | 432,394.11 | | |
| d) Other Restatements | | 9795 | (1,275.66) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 347,015.45 | 432,394.11 | | 432,394.11 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 359,177.26 | 442,124.01 | | 450,873.51 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 14,865.94 | 161,823.75 | | 161,823.75 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | | 344,311.32 | 280,300.26 | | 289,049.76 | | |

Bert Corona Charter High
Los Angeles Unified
Los Angeles County

2019-20 First Interim
Charter Schools Enterprise Fund
Revenues, Expenses and Changes in Net Position

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Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,198,652.30 | 2,198,652.30 | 417,036.00 | 1,819,404.30 | (379,248.00) | -17.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 43,848.00 | 43,848.00 | 11,147.00 | 36,816.00 | (7,032.00) | -16.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 483,682.90 | 483,682.90 | 147,448.99 | 468,281.11 | (15,401.79) | -3.2% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,726,183.20 | 2,726,183.20 | 575,631.99 | 2,324,501.41 | (401,681.79) | -14.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 97,819.10 | 97,819.10 | 0.00 | 94,064.94 | (3,754.16) | -3.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 43,497.23 | 43,497.22 | 11,842.18 | 37,609.38 | (5,887.84) | -13.5% |
| Title I, Part A, Basic | 3010 | 8290 | 88,233.86 | 88,233.86 | 17,230.00 | 70,254.00 | (17,979.86) | -20.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 10,996.63 | 10,996.63 | 2,686.00 | 9,130.00 | (1,866.63) | -17.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 3,557.02 | 3,557.02 | 0.00 | 3,779.67 | 222.65 | 6.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 10,000.00 | 10,000.00 | 2,500.00 | 10,000.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 254,103.84 | 254,103.83 | 34,258.18 | 224,837.99 | (29,265.84) | -11.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 7,648.37 | 7,648.37 | 0.00 | 8,105.50 | 457.13 | 6.0% |
| Mandated Costs Reimbursements | | 8550 | 10,411.83 | 10,411.83 | 0.00 | 10,448.73 | 36.90 | 0.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 44,724.96 | 44,724.96 | 0.00 | 38,104.56 | (6,620.40) | -14.8% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Bert Corona Charter High
Los Angeles Unified
Los Angeles County

2019-20 First Interim
Charter Schools Enterprise Fund
Revenues, Expenses and Changes in Net Position

19 64733 0132126
Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 62,785.16 | 62,785.16 | 0.00 | 56,658.79 | (6,126.37) | -9.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 515.46 | 515.46 | 515.46 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 144,024.96 | 144,024.93 | 34,424.68 | 124,328.79 | (19,696.14) | -13.7% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 32,000.00 | 32,000.00 | 6,621.08 | 37,358.84 | 5,358.84 | 16.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 176,024.96 | 176,024.93 | 41,561.22 | 162,203.09 | (13,821.84) | -7.9% |
| TOTAL, REVENUES | | | 3,219,097.16 | 3,219,097.12 | 651,451.39 | 2,768,201.28 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,009,167.40 | 1,009,167.40 | 217,776.53 | 743,231.70 | 265,935.70 | 26.4% |
| Certificated Pupil Support Salaries | | 1200 | 75,000.00 | 75,000.00 | 26,608.48 | 76,608.48 | (1,608.48) | -2.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 95,000.00 | 95,000.00 | 31,690.98 | 88,690.98 | 6,309.02 | 6.6% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,179,167.40 | 1,179,167.40 | 276,075.99 | 908,531.16 | 270,636.24 | 23.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 32,500.60 | 32,500.60 | 8,992.40 | 68,033.04 | (35,532.44) | -109.3% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 97,850.00 | 97,850.00 | 34,346.84 | 101,921.97 | (4,071.97) | -4.2% |
| Clerical, Technical and Office Salaries | | 2400 | 103,077.60 | 103,077.60 | 37,862.56 | 86,292.43 | 16,785.17 | 16.3% |
| Other Classified Salaries | | 2900 | 39,552.00 | 39,552.00 | 14,802.17 | 41,170.17 | (1,618.17) | -4.1% |
| TOTAL, CLASSIFIED SALARIES | | | 272,980.20 | 272,980.20 | 96,003.97 | 297,417.61 | (24,437.41) | -9.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 196,920.96 | 196,920.95 | 46,378.23 | 154,528.08 | 42,392.87 | 21.5% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 37,980.93 | 37,980.92 | 11,605.13 | 36,183.89 | 1,797.03 | 4.7% |
| Health and Welfare Benefits | | 3401-3402 | 241,576.33 | 241,576.34 | 70,600.13 | 214,600.13 | 26,976.21 | 11.2% |
| Unemployment Insurance | | 3501-3502 | 726.07 | 726.08 | 187.84 | 604.78 | 121.30 | 16.7% |
| Workers' Compensation | | 3601-3602 | 13,285.16 | 13,285.17 | 11,838.23 | 16,931.87 | (3,646.70) | -27.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 395.52 | 395.51 | 0.00 | 0.00 | 395.51 | 100.0% |
| Other Employee Benefits | | 3901-3902 | 2,729.80 | 2,729.81 | 1,430.39 | 3,444.53 | (714.72) | -26.2% |
| TOTAL, EMPLOYEE BENEFITS | | | 493,614.77 | 493,614.78 | 142,039.95 | 426,293.28 | 67,321.50 | 13.6% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 8,313.29 | 8,313.29 | 2,695.00 | 6,993.21 | 1,320.08 | 15.9% |
| Books and Other Reference Materials | | 4200 | 5,414.09 | 5,414.09 | 168.90 | 3,670.98 | 1,743.11 | 32.2% |
| Materials and Supplies | | 4300 | 97,509.19 | 97,509.19 | 33,131.93 | 55,252.25 | 42,256.94 | 43.3% |
| Noncapitalized Equipment | | 4400 | 20,079.13 | 20,079.13 | 1,664.88 | 4,000.00 | 16,079.13 | 80.1% |
| Food | | 4700 | 150,438.94 | 150,438.94 | 30,886.02 | 121,574.23 | 28,864.71 | 19.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 281,754.64 | 281,754.64 | 68,546.73 | 191,490.67 | 90,263.97 | 32.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,515.58 | 3,515.58 | (460.35) | 2,000.00 | 1,515.58 | 43.1% |
| Dues and Memberships | | 5300 | 6,286.42 | 6,286.42 | 4,605.00 | 7,426.40 | (1,139.98) | -18.1% |
| Insurance | | 5400-5450 | 15,530.44 | 15,530.44 | 10,946.64 | 18,081.24 | (2,550.80) | -16.4% |
| Operations and Housekeeping Services | | 5500 | 2,307.16 | 2,307.16 | 185.00 | 2,307.16 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 252,022.91 | 252,022.91 | 25,103.51 | 247,446.69 | 4,576.22 | 1.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 610,126.71 | 612,558.58 | 182,005.24 | 556,337.43 | 56,221.15 | 9.2% |
| Communications | | 5900 | 30,428.25 | 30,428.25 | 6,517.08 | 29,740.00 | 688.25 | 2.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 920,217.47 | 922,649.34 | 228,902.12 | 863,338.92 | 59,310.42 | 6.4% |

Bert Corona Charter High
Los Angeles Unified
Los Angeles County

2019-20 First Interim
Charter Schools Enterprise Fund
Revenues, Expenses and Changes in Net Position

19 64733 0132126
Form 621

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 59,200.85 | 59,200.85 | 20,795.12 | 62,576.24 | (3,375.39) | -5.7% |
| TOTAL, DEPRECIATION | | | 59,200.85 | 59,200.85 | 20,795.12 | 62,576.24 | (3,375.39) | -5.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 74.00 | 74.00 | (74.00) | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 74.00 | 74.00 | (74.00) | New |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 3,206,935.33 | 3,209,367.21 | 832,437.88 | 2,749,721.88 | | |

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2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0132126
 Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (0.02) | (0.01) | 0.00 | 0.00 | 0.01 | -100.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (0.02) | (0.01) | 0.00 | 0.00 | 0.01 | -100.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (0.02) | (0.01) | 0.00 | 0.00 | | |

Bert Corona Charter High
Los Angeles Unified
Los Angeles County

First Interim
Charter Schools Enterprise Fund
Exhibit: Restricted Net Position Detail

19 64733 0132126
Form 62I

| Resource | Description | 2019/20 Projected Year Totals |
|-----------------|--------------------------------|--|
| | | |
| | Total, Restricted Net Position | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|-------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,568,157.59 | 3,568,157.60 | 828,071.01 | 3,693,181.18 | 125,023.58 | 3.5% |
| 2) Federal Revenue | | 8100-8299 | 537,316.43 | 537,316.43 | 67,345.14 | 565,179.40 | 27,862.97 | 5.2% |
| 3) Other State Revenue | | 8300-8599 | 197,470.63 | 197,470.63 | 2,395.91 | 204,516.77 | 7,046.14 | 3.6% |
| 4) Other Local Revenue | | 8600-8799 | 235,932.64 | 235,932.63 | 142,274.98 | 252,179.98 | 16,247.35 | 6.9% |
| 5) TOTAL, REVENUES | | | 4,538,877.29 | 4,538,877.29 | 1,040,087.04 | 4,715,057.33 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,187,824.91 | 1,187,824.91 | 348,536.31 | 1,220,690.49 | (32,865.58) | -2.8% |
| 2) Classified Salaries | | 2000-2999 | 486,958.90 | 486,958.92 | 168,306.55 | 565,679.31 | (78,720.39) | -16.2% |
| 3) Employee Benefits | | 3000-3999 | 561,465.93 | 561,465.95 | 175,572.09 | 553,321.31 | 8,144.64 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 512,039.14 | 512,039.14 | 116,817.90 | 532,362.07 | (20,322.93) | -4.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,447,398.36 | 1,451,004.24 | 356,237.82 | 1,523,142.52 | (72,138.28) | -5.0% |
| 6) Depreciation | | 6000-6999 | 919,859.22 | 919,859.22 | 274,567.25 | 821,097.15 | 98,762.07 | 10.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 67,156.76 | 67,156.76 | 4,060.32 | 71,217.08 | (4,060.32) | -6.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 5,182,703.22 | 5,186,309.14 | 1,444,098.24 | 5,287,509.93 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (643,825.93) | (647,431.85) | (404,011.20) | (572,452.60) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.01 | 0.00 | | |

Monsenor Oscar Romero Charter Middle
 Los Angeles Unified
 Los Angeles County

2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0114959
 Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (643,825.93) | (647,431.85) | (404,011.19) | (572,452.60) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,143,576.94 | 23,282,703.85 | | 23,282,703.85 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,143,576.94 | 23,282,703.85 | | 23,282,703.85 | | |
| d) Other Restatements | | 9795 | (498,852.00) | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 23,644,724.94 | 23,282,703.85 | | 23,282,703.85 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 23,000,899.01 | 22,635,272.00 | | 22,710,251.25 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 20,790,626.59 | 20,772,435.86 | | 20,772,435.86 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | | 2,210,272.42 | 1,862,836.14 | | 1,937,815.39 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,337,408.74 | 2,337,408.74 | 406,573.00 | 2,260,430.90 | (76,977.84) | -3.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 496,245.34 | 496,245.35 | 136,825.00 | 556,631.12 | 60,385.77 | 12.2% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 734,503.51 | 734,503.51 | 284,673.01 | 876,119.16 | 141,615.65 | 19.3% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,568,157.59 | 3,568,157.60 | 828,071.01 | 3,693,181.18 | 125,023.58 | 3.5% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 287,828.40 | 287,828.40 | 0.00 | 304,514.23 | 16,685.83 | 5.8% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 66,053.31 | 66,053.31 | 22,863.14 | 70,364.36 | 4,311.05 | 6.5% |
| Title I, Part A, Basic | 3010 | 8290 | 146,832.00 | 146,832.00 | 37,361.00 | 152,338.00 | 5,506.00 | 3.7% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 16,952.00 | 16,952.00 | 4,355.00 | 17,708.00 | 756.00 | 4.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 9,650.72 | 9,650.72 | 0.00 | 10,254.81 | 604.09 | 6.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 10,000.00 | 10,000.00 | 2,766.00 | 10,000.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 537,316.43 | 537,316.43 | 67,345.14 | 565,179.40 | 27,862.97 | 5.2% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 23,710.38 | 23,710.38 | 0.00 | 25,120.01 | 1,409.63 | 5.9% |
| Mandated Costs Reimbursements | | 8550 | 5,549.91 | 5,549.91 | 0.00 | 5,549.91 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 67,917.72 | 67,917.72 | 2,395.91 | 73,554.23 | 5,636.51 | 8.3% |
| After School Education and Safety (ASES) | 6010 | 8590 | 100,292.62 | 100,292.62 | 0.00 | 100,292.62 | 0.00 | 0.0% |

Monsenor Oscar Romero Charter Middle
 Los Angeles Unified
 Los Angeles County

2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0114959
 Form 621

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 197,470.63 | 197,470.63 | 2,395.91 | 204,516.77 | 7,046.14 | 3.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 210,932.64 | 210,932.63 | 76,477.88 | 219,546.05 | 8,613.42 | 4.1% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 25,000.00 | 25,000.00 | 65,797.10 | 32,633.93 | 7,633.93 | 30.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 235,932.64 | 235,932.63 | 142,274.98 | 252,179.98 | 16,247.35 | 6.9% |
| TOTAL, REVENUES | | | 4,538,877.29 | 4,538,877.29 | 1,040,087.04 | 4,715,057.33 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,077,614.91 | 1,077,614.91 | 310,729.69 | 1,109,410.53 | (31,795.62) | -3.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 110,210.00 | 110,210.00 | 37,806.62 | 111,279.96 | (1,069.96) | -1.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,187,824.91 | 1,187,824.91 | 348,536.31 | 1,220,690.49 | (32,865.58) | -2.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 148,541.23 | 148,541.25 | 46,541.81 | 154,333.72 | (5,792.47) | -3.9% |
| Classified Support Salaries | | 2200 | 40,652.00 | 40,652.00 | 13,354.37 | 41,003.37 | (351.37) | -0.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 51,374.63 | 51,374.63 | 22,132.40 | 93,832.96 | (42,458.33) | -82.6% |
| Clerical, Technical and Office Salaries | | 2400 | 218,859.14 | 218,859.14 | 76,988.80 | 246,877.07 | (28,017.93) | -12.8% |
| Other Classified Salaries | | 2900 | 27,531.90 | 27,531.90 | 9,289.17 | 29,632.19 | (2,100.29) | -7.6% |
| TOTAL, CLASSIFIED SALARIES | | | 486,958.90 | 486,958.92 | 168,306.55 | 565,679.31 | (78,720.39) | -16.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 198,366.76 | 198,366.76 | 60,464.26 | 209,602.62 | (11,235.86) | -5.7% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 54,475.82 | 54,475.82 | 17,061.59 | 60,106.84 | (5,631.02) | -10.3% |
| Health and Welfare Benefits | | 3401-3402 | 282,536.75 | 282,536.77 | 75,333.77 | 243,333.76 | 39,203.01 | 13.9% |
| Unemployment Insurance | | 3501-3502 | 837.41 | 837.40 | 257.60 | 892.39 | (54.99) | -6.6% |
| Workers' Compensation | | 3601-3602 | 20,618.79 | 20,618.79 | 19,271.23 | 30,122.07 | (9,503.28) | -46.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 247.77 | 247.77 | 0.00 | 0.00 | 247.77 | 100.0% |
| Other Employee Benefits | | 3901-3902 | 4,382.63 | 4,382.64 | 3,183.64 | 9,263.63 | (4,880.99) | -111.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 561,465.93 | 561,465.95 | 175,572.09 | 553,321.31 | 8,144.64 | 1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 13,191.18 | 13,191.18 | 15,733.32 | 15,733.32 | (2,542.14) | -19.3% |
| Books and Other Reference Materials | | 4200 | 43,146.67 | 43,146.67 | 1,062.73 | 43,146.67 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 129,538.93 | 129,538.93 | 59,450.98 | 129,538.93 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 6,499.65 | 10,633.99 | (5,633.99) | -112.7% |
| Food | | 4700 | 321,162.36 | 321,162.36 | 34,071.22 | 333,309.16 | (12,146.80) | -3.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 512,039.14 | 512,039.14 | 116,817.90 | 532,362.07 | (20,322.93) | -4.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 21,900.00 | 21,900.00 | 1,517.59 | 21,900.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 10,090.88 | 10,090.88 | 3,695.00 | 15,258.65 | (5,167.77) | -51.2% |
| Insurance | | 5400-5450 | 21,184.03 | 21,184.03 | 16,989.54 | 32,188.02 | (11,003.99) | -51.9% |
| Operations and Housekeeping Services | | 5500 | 370,000.00 | 370,000.00 | 33,284.55 | 384,940.00 | (14,940.00) | -4.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 28,401.24 | 28,401.24 | 17,253.07 | 38,667.01 | (10,265.77) | -36.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 939,352.52 | 942,958.40 | 274,454.27 | 963,364.87 | (20,406.47) | -2.2% |
| Communications | | 5900 | 56,469.69 | 56,469.69 | 9,043.80 | 66,823.97 | (10,354.28) | -18.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,447,398.36 | 1,451,004.24 | 356,237.82 | 1,523,142.52 | (72,138.28) | -5.0% |

Monsenor Oscar Romero Charter Middle
 Los Angeles Unified
 Los Angeles County

2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0114959
 Form 62I

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| DEPRECIATION | | | | | | | | |
| Depreciation Expense | | 6900 | 919,859.22 | 919,859.22 | 274,567.25 | 821,097.15 | 98,762.07 | 10.7% |
| TOTAL, DEPRECIATION | | | 919,859.22 | 919,859.22 | 274,567.25 | 821,097.15 | 98,762.07 | 10.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 67,156.76 | 67,156.76 | 4,060.32 | 71,217.08 | (4,060.32) | -6.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 67,156.76 | 67,156.76 | 4,060.32 | 71,217.08 | (4,060.32) | -6.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 5,182,703.22 | 5,186,309.14 | 1,444,098.24 | 5,287,509.93 | | |

Monsenor Oscar Romero Charter Middle
 Los Angeles Unified
 Los Angeles County

2019-20 First Interim
 Charter Schools Enterprise Fund
 Revenues, Expenses and Changes in Net Position

19 64733 0114959
 Form 621

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.01 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.01 | 0.00 | | |

Coversheet

CA Laws Effective January 1, 2020 Board Resolution

Section: V. Items Scheduled For Action
Item: D. CA Laws Effective January 1, 2020 Board Resolution
Purpose: Vote
Submitted by:
Related Material: YPICS Board Resolution Laws Taking Effect 2019-8.pdf

Board Resolution # 2019-8



RESOLUTION REGARDING LAWS TAKING EFFECT JANUARY 1, 2020

WHEREAS, Governor Newsom signed Assembly Bill (AB) 51, AB 189, AB 272, AB 543, AB 709, AB, 711, AB 947, AB 982, AB 1319, AB 1354, AB 1595, AB1767, Senate Bill 142, and SB 265, during 2019;

WHEREAS, Assembly AB 5 (Chapter 711/2019)—Employment Discrimination: Enforcement. This bill prohibits a person from requiring any employee or applicant for employment, as a condition of employment, continued employment, or the receipt of any employment-related benefit, to waive their right to file for violations of any provision of the California Fair Employment and Housing Act or other specific statutes governing employment. The bill also prohibits an employer from threatening, retaliating, discriminating against, or terminating any employee or applicant for employment because of the refusal to consent to the waiver of their rights.

WHEREAS, AB 189 (Chapter 674/2019)—Child Abuse or Neglect: Mandated Reporters: Autism Service Personnel. This bill adds qualified autism service providers, professionals, and paraprofessionals to the list of individuals who are mandated reporters;

WHEREAS, AB 272 (Chapter 42/201f)—Pupils: Use of Smartphones. This bill explicitly authorizes the governing body of a school district, a county office of education (COE), or a charter school to adopt a policy to limit or prohibit the use of smartphones by students while they are at school or under the supervision and control of an employee(s) of the school district, COE, or charter school.;

WHEREAS, B 543 (Chapter 428/2019)—Education: Sexual Harassment: Written Policy: Posters. Current law requires each educational institution in the state to have a written policy on sexual harassment and to display that policy in a prominent location in the main administrative building or other area of the educational institution's campus or school site. The policy must be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester, or summer session, as applicable. This bill requires a copy of the policy also be provided as part of an orientation program conducted for continuing students;

WHEREAS, AB 709 (Chapter 437/2019)—School Districts: Governing Boards: Pupil Members. Current law requires an LEA with one or more high schools to appoint one or more student members to the governing board if students submit a petition to make those appointments. Student members also have the right to attend all meetings of the governing board, except executive sessions, and must be seated with the members of the governing board and be recognized as a full member at the meetings, including receiving all open meeting materials presented to the board members at the same time the materials are presented to the board members. This bill requires a student member to also be appointed to subcommittees of the

governing board in the same manner as other board members, be made aware of the time commitment required to participate in subcommittee meetings and work, and authorizes them to decline an appointment to a subcommittee;

WHEREAS AB 711 (Chapter 179/2019)—Pupil Records: Name and Gender Changes. This bill requires a school district, charter school, or COE to update a former student’s records to include their updated legal name or gender if the school district, charter school, or COE receives government-issued documentation demonstrating that the former student’s legal name or gender was been changed;

WHEREAS, AB 947 (Chapter 778/2019)—Visually Impaired Pupils: Expanded Core Curriculum. This bill authorizes school districts, COEs, and charter schools to consider elements of the expanded core curriculum when developing an Individualized Education Program (IEP) for a student who is blind, has low vision, or is visually impaired. If an orientation and mobility evaluation is needed for a student who is blind, has low vision, or is visually impaired, this bill requires that these evaluations be conducted by appropriately certified specialists and occur in familiar and unfamiliar environments; in varying lighting conditions; and in the home, school, and community, as appropriate;

WHEREAS, AB 982 (Chapter 779/2019)—Pupils: Homework Assignments for Suspended Pupils. Existing law authorizes the teacher of any class from which a student is suspended to require the suspended student to complete any assignments and tests missed during the suspension. This bill additionally requires a teacher, upon the request of a parent, legal guardian, or other person holding the right to make educational decisions for the student, to provide the homework that would otherwise have been assigned to a student who has been suspended from school for two or more school days. If a homework assignment is turned in upon the student’s return to school from suspension or within the timeframe originally prescribed by the teacher, whichever is later, and it is not graded before the end of the academic term, the assignment will not be included in the calculation of the student’s overall grade in the class;

WHEREAS, AB 1319 (Chapter 458/2019)—Migrant Education: Pupil Residency. This bill requires LEAs to allow a migratory child to continue attending their school of origin or a school within the school district of origin regardless of any change of residence of the student;

WHEREAS, AB 1595 (Chapter 543/2019)—Elementary and Secondary Education: Omnibus Bill. If a school district or charter school elects to offer any interscholastic athletic program, existing law requires the school district or charter school to acquire at least one automated external defibrillator (AED) for each school within the school district or the charter school. This bill instead requires a school district or charter school offering an interscholastic athletic program to acquire at least one AED for each school that participates in the program within the jurisdiction of the school district or the charter school;

WHEREAS, AB 1767 (Chapter 694/2019)—Pupil Suicide Prevention Policies. This bill requires the governing board of an LEA that serves students in kindergarten through grade 6 to adopt and update a policy on pupil suicide prevention that specifically addresses the needs of high-risk groups before the beginning of the 2020—21 school year. The policy must be age appropriate and delivered and discussed in a manner that is sensitive to the needs of young students and must be written to ensure proper coordination and consultation with the county mental health plan for a referral for mental health or related services made on behalf of a student who is a Medi-Cal beneficiary. The bill also requires the policy to address any training on suicide awareness and prevention to be provided to teacher’s of students in all of the grades served by the LEA;

WHEREAS, SB 142 (Chapter 720/2019)—Employees: Lactation Accommodation. Existing law requires employers to provide a reasonable amount of break time to employees desiring to express milk for the employee’s infant child and to make reasonable efforts to provide the employee with the use of a room—or other location, other than a bathroom—in close proximity to the employee’s work area for the employee to express milk in private. Existing law also exempts an employer from the break time requirement if the employer’s operations would be seriously disrupted by providing that time to employees. This bill instead requires an employer to provide a lactation room or location that includes prescribed features and requires an employer’ to provide access to a sink and refrigerator in close proximity to the employee’s workspace. Denial of reasonable break time or adequate space to express milk will be deemed a failure to provide a rest period in accordance with state law. Employer’s will be prohibited from discharging, or in any other manner discriminating or retaliating against, an employee for exercising or attempting to exercise rights under these provisions and would establish remedies that include filing a complaint with the Labor Commissioner. Employers with fewer than fifty employees may seek an exemption if the employer demonstrates that the requirement posed an undue hardship by causing the employer significant difficulty or expense, though the employer must make a reasonable effort to provide a place for an employee to express milk in private;

WHEREAS, SB 265 (Chapter 785/2019)—Pupil Meals: Child Hunger Prevention and Fair Treatment Act of 2017. The Child Hunger Prevention and Fair Treatment Act of 2017 requires certain LEAs that provide school meals through the federal National School Lunch Program or the federal School Breakfast Program, to ensure that a student whose parent or guardian has unpaid school meal fees is not shamed, treated differently, or served a meal that differs from other students. This bill instead requires those LEAs to ensure that a student whose parent or guardian has unpaid school meal fees is not denied a reimbursable meal of the student’s choice because of the fact that the student's parent or guardian has unpaid meal fees and to ensure that the pupil is not shamed or treated differently from other pupils. This bill went into effect on October 12, 2019.

NOW, THEREFORE, LET IT BE RESOLVED: that the governing board of the YPI Charter Schools; intends for the YPICS to comply with the laws signed by Governor Newsome and that will become effective January 1, 2020 or before.

DATED: December 9, 2019

Board President- Mary Keipp

Board Secretary- Sandra Mendoza

