



Literacy First Charter Schools

Literacy First Charter School Board of Trustees

Regular Board Meeting

Amended on December 6, 2021 at 1:11 PM PST

Date and Time

Wednesday December 8, 2021 at 5:00 PM PST

Location

698 West Main Street
El Cajon, CA 92021

Please contact Steve Robinson by phone 619.442.5197 or by email steve.robinson@lfcsinc.org to request any disability related access to this board meeting.

Documents related to this meeting are available on line at <https://www.lfcsinc.org/> by following the "LFCS Board of Trustees Meeting Agendas" link, in hard copy form at the on site meeting location of 698 W. Main Street El Cajon, CA 92020, or by emailing Steve Robinson at steve.robinson@lfcsinc.org.

To access this meeting remotely please follow the information below.

Join Zoom Meeting:

[https://us02web.zoom.us/j/84218460904?](https://us02web.zoom.us/j/84218460904?pwd=NkRVR3VoOW1SeUZIMzJFc nZad3pNUT09)
pwd=NkRVR3VoOW1SeUZIMzJFc nZad3pNUT09
Meeting ID: 842 1846 0904
Passcode: 80UBrM

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Flag Salute			5 m
D. Approve Minutes From November 10, 2021	Approve Minutes		1 m
E. Approve Current Agenda	Vote		
II. Executive Director's Report			5:07 PM
A. School events and program update	FYI	Debbie Beyer	5 m
III. Chief Business Officer's Report			5:12 PM
A. Vote on the LFCS and SDCOE MOU 2021-26	Vote	Steve Robinson	5 m
The CBO recommends the board approve the 2021-26 MOU between LFCS and SDCOE.			
B. 2021-22 Financial Report as of November 30, 2021	FYI	Steve Robinson	5 m
CBO will present current school financials as of November 30, 2021.			
C. 2021-22 First Interim Report	Vote	Steve Robinson	5 m
CBO will present the board with the 2021-22 First Interim Report and recommends the board approve it. This report must be submitted to SDCOE on or before December 15, 2021.			
D. Educator Effectiveness Block Grant and Expenditure Plan	Vote	Steve Robinson	
The CBO will present the details of the grant and the required expenditure plan for a vote. This grant will fund the vast majority of our professional development for the current school year and the subsequent 4 school years. This plan was read during the November 10, 2021 regular board meeting. The CBO recommends the board approve this plan.			

	Purpose	Presenter	Time
E. Request for Proposal: Audit and related services	Vote	Steve Robinson	
The CBO requests the board approve a request for proposal for LFCS' annual audit for fiscal years 2022, 2023, and 2024.			

IV. Governance 5:27 PM

A. Board Protocols	Discuss	Priscilla Schreiber	5 m
B. Committee Assignments	Discuss	Priscilla Schreiber	5 m
C. Board Development and Recruitment	Discuss	Priscilla Schreiber	5 m

V. Closed Session 5:42 PM

A. Real Estate Matters	Discuss		5 m
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B. Conference with legal counsel - Existing Litigation
(Paragraph (1) of subdivision (d) of Section 54956.9)

SOS v. San Diego County Board of Supervisors / Literacy First

C. Conference with Legal Counsel - Existing Litigation	Discuss		5 m
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(Paragraph (1) of subdivision (d) of Section 54956.9)

SOS v. San Diego County Board of Education / Literacy First

VI. Closing Items 5:52 PM

A. Adjourn Meeting	Vote		
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Cover Sheet

Approve Minutes From November 10, 2021

Section: I. Opening Items
Item: D. Approve Minutes From November 10, 2021
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Literacy First Charter School Board of Trustees on November 10, 2021

APPROVED



Literacy First Charter Schools

Minutes

Literacy First Charter School Board of Trustees

Regular Board Meeting

Date and Time

Wednesday November 10, 2021 at 5:00 PM

Location

698 West Main Street
El Cajon, CA 92021

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Join Zoom Meeting

[https://us02web.zoom.us/j/89866251714?](https://us02web.zoom.us/j/89866251714?pwd=ci9kekdeRnZQOWIzL0pjMEdWcCsyQT09)

[pwd=ci9kekdeRnZQOWIzL0pjMEdWcCsyQT09](https://us02web.zoom.us/j/89866251714?pwd=ci9kekdeRnZQOWIzL0pjMEdWcCsyQT09)

Meeting ID: 898 6625 1714

Passcode: 9mRpE7

Trustees Present

L. Razooky, M. Ferguson, P. Schreiber

Trustees Absent

K. Evans

Guests Present

D. Beyer, Jamie Robinson, Joe Crowley, L. Amorteguy, Laura Lahood, S. Robinson, Will Fossell

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

P. Schreiber called a meeting of the board of trustees of Literacy First Charter Schools to order on Wednesday Nov 10, 2021 at 5:10 PM.

C. Flag Salute

D. Approve Minutes From October 13, 2021

M. Ferguson made a motion to approve the minutes from Literacy First Charter School Board of Trustees on 10-13-21.

L. Razoogy seconded the motion.

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

E. Approve Current Agenda

L. Razoogy made a motion to approve the minutes from.

M. Ferguson seconded the motion.

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

II. Executive Director's Report

A. Language Support Program

Laura LaHood made a report about our Language Support Program. Our Arabic population is increasing. Teachers are given this data to be able to work with the students in the classroom. The language support program is designed to focus on listening and speaking when student is pulled for Language Support Class. Reading and writing is done in the classroom during a designated time in the classroom. Students who score high in all areas are considered for re-classification starting in 4th grade. Once reclassified they are monitored for 4 years.

B. School events and program update

Debbie Beyer made an attendance report for all campus', attendance rate is high for all campus'.

Debbie Beyer reported on 2021/2022 enrollment numbers. Total enrollment TK-12th grade is 1976.

Debbie Beyer made a report on the the colors chosen for the High School.

C. LFCS Testing Data

Jamie Robinson made a report on LFCS Testing Data. CAASSPP testing data discussed. All students 3rd - 8th grade tested in 20/21 school year in Math and Language. Shared percentages of students who met the standard. Shared the data from years prior to make comparison. Current State data has not been released as of yet. A report will be made when that data comes in.

III. Chief Business Officer's Report

A. Vote on the LFCS and SDCOE MOU 2021-26

Steve Robinson recommended the board table the vote on the MOU for 2021-26. Progress has been made anticipated vote at the December 2021 board meeting.

B. Bond Financing

A discussion with our Bond Underwriter, Will Fossel and Ziegler Capital Markets, who shared the process of school bond funding and answered questions from the board.

C. 2021-22 Financial Report as of October 31, 2021

Steve Robinson made a financial report as of October 31st, 2021. Discussion on Budget Summary. Completed first interim report will be presented at the December 2021 board meeting. Revenue and expenses are on pace for this time of year and sufficient cash on hand held in the county treasury. Draft of first interim report ALT form presented to the board as well as a budget summary document.

D. LCHS Project Update

Steve Robinson talked about the high school changes for the construction of the new high school building. Planning commission approved the minor changes in the plan. Finances paid to date for the project were shared with the board.

E. Educator Effectiveness Block Grant and Expenditure Plan

Steve Robinson presented the details of the grant and the required expenditure plan for a first reading. The grant will fund the vast majority of professional development for the current school year and the next 4 years. Steve shared the plan for this professional development. Plan is to spread the money out over 5 years. Vote to happen at the December 2021 board meeting.

F. 2021-22 Performance and Longevity Bonus

Steve Robinson recommended the board approve of the performance and longevity bonus in the December 2021 paycheck for all current employees who were also employed by the school during the 2020-21 school year for a minimum of 100 school days, except substitute, based on the high attendance rates and over all strong performance of LFCS students on state and local assessments during the 2021-22 school year.

M. Ferguson made a motion to Approve Performance and Longevity Bonus.

L. Razoogy seconded the motion.

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

IV. Governance

A. Board Protocols

None discussed.

B. Committee Assignments

Mark Ferguson made report on his meeting with PLEF. PLEF voted to give the vans purchased over to LFCS. Discussed the finances for PLEF. Calendar

discussed and activities done by PLEF. Dress up days, jog-a-thon, coin war are a few of the activities done during the year. Each member has specific responsibilities. Large Gala Event up for discussion in the Spring.

C. Board Development and Recruitment

P. Schreiber spoke to Rich Willis and waiting on reply.

V. Closed Session

A. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

M. Ferguson made a motion to Enter Closed Session at 6:32pm.

L. Razoogy seconded the motion.

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

B. Real Estate Matters

C. Conference with legal counsel - Existing Litigation

D. Conference with Legal Counsel - Existing Litigation

M. Ferguson made a motion to End Closed Session at 7:38pm.

L. Razoogy seconded the motion.

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

VI. Closing Items

A. Adjourn Meeting

M. Ferguson made a motion to Adjourn the meeting at 7:40pm.

P. Schreiber seconded the motion.

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

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:40 PM.

Respectfully Submitted,

L. Amorteguy

Cover Sheet

Vote on the LFCS and SDCOE MOU 2021-26

Section:	III. Chief Business Officer's Report
Item:	A. Vote on the LFCS and SDCOE MOU 2021-26
Purpose:	Vote
Submitted by:	
Related Material:	2021-26 SDCOE-LFCS MOU 11-16-21 FINAL.docx

MEMORANDUM OF UNDERSTANDING

by and between

San Diego County Board of Education

and Literacy First Charter Schools

This Memorandum of Understanding ("MOU" or "Agreement") is entered into by and between the San Diego County Office of Education ("SDCOE" or the "County Board") and Literacy First Charter Schools ("LFCS"), a nonprofit public benefit corporation operating Literacy First Charter ("Literacy First Charter" or the "Charter School"). Together, SDCOE, the County Board, LFCS, and the Charter School shall be referred to as the "Parties".

1. RECITALS

- (a) The San Diego County Board of Education ("County Board") is the governing elected body of the SDCOE, administered by the San Diego County Superintendent of Schools ("SDCSS"). SDCOE, the County Board, and SDCSS are referred to interchangeably herein unless otherwise specified.
- (b) LFCS is a California non-profit public benefit corporation that operates Literacy First Charter, a public charter school existing under the laws of the State of California and under the chartering authority and oversight of the County Board. LFCS, the non-profit public benefit corporation, shall be responsible for, and have all rights and benefits attributable to, the Charter School as further outlined herein. Wherever this Agreement obligates the Charter School to a course of action or prohibits or limits the Charter School from a course of action, LFCS shall also be required to fulfill such obligation and be subject to such prohibition or limitation. No other corporations shall participate in the governance of the Charter School unless a material revision to the Charter is requested and approved pursuant to the requirements of Education Code sections 47604 et. seq.
- (c) The County Board authorized the Charter School, and exercises oversight of it through the SDCOE. This Agreement is intended to outline the agreement of the Charter School and the SDCOE governing their respective fiscal and administrative responsibilities, their legal relationships, the provision of special education services and the operation of the Charter School.
- (d) The Charter School submitted a renewal charter petition on January 27, 2021. On April 14, 2021, the County Board approved the Charter School's renewal petition for the term of July 1, 2021 to June 30, 2026.
- (e) The Charter School also submitted a request for material revision of the Charter with the renewal petition on January 27, 2021. The County Board approved, with conditions, the Charter School's request for material revision on April 14, 2021.

- (f) Written modifications of this Agreement may be made by agreement as set forth in section 2.(a)(iii) below.
- (g) The terms of this Agreement are intended by both Parties to become part of the conditions, standards and procedures set forth in the renewal petition (the "Charter").
- (h) The Parties agree that this Agreement is consistent with the approved Charter. To the extent that this Agreement is inconsistent with any of the terms of the Charter, both Parties shall meet to amend the Agreement to reach consistency, if the inconsistency is material to the terms of the Charter. If the Parties do not reach agreement regarding the consistency, the Parties agree to follow the procedures for dispute resolution as stated in the Charter.

2. **AGREEMENTS**

(a) **Term**

- (i) The term of this Agreement shall be coterminous with the term of the Charter. This Agreement shall be effective on July 1, 2021, and upon approval by the Charter School's Board of Trustees, whichever is later, and will remain in place through June 30, 2026, or until otherwise terminated in accordance with this Agreement.
- (ii) If the County Board revokes or does not renew the Charter, this Agreement is terminated automatically after completion of required closure activities, irrespective of whether the Charter receives approval by the State Board of Education ("SBE"), or any other authorizing entity. This Agreement shall terminate automatically upon closure of the Charter School for any reason, after closure activities have been completed. "Closure" means that all legally required closure processes are completed, including completion of a final audit as required by law. Only the indemnification clauses in this Agreement survive closure.
- (iii) No oral or other agreements or understanding shall be effective to modify or alter the written terms of the Agreement. This Agreement may be amended or modified only by mutual written agreement, executed by duly authorized representatives of both Parties. Such modification must specifically indicate the Parties' intent to modify or amend this Agreement.
- (iv) The duly authorized representative of the County Board is the SDCSS or any designee thereof. In order to ensure consistency in communications, all communication regarding any aspect of the operation of the Charter School shall be initiated by the designated representative of the Charter School with the SDCSS, unless the SDCSS delegates this function to another officer of the SDCOE. The duly authorized representative of the Charter School is the Executive Director or designee.
- (v) Failure to meet and comply with the terms of the Agreement may constitute a material violation of the conditions, standards, or procedures set forth in the

Charter within the meaning of Education Code section 47607(f)(1) and subject to the procedures set forth in Education Code Sections 47607(g)-(h).

(b) State Funding under the Local Control Funding Formula

- (i) The Charter School will be funded in accordance with the Local Control Funding Formula (“LCFF”). The Charter School will receive base funding and may receive supplemental, and concentration grants. The Charter School will be responsible for providing the California Department of Education (“CDE”) with all data required for funding and will comply with all laws and regulations as developed by the Legislature and the SBE. All information provided by the Charter School shall be truthful and accurate.
- (ii) LCFF includes accountability requirements. The Charter School is required to develop, adopt, and annually update a Local Control and Accountability Plan (“LCAP”) using a template adopted by the SBE.
- (iii) The Charter School shall comply with the requirements of Education Code sections 47604.33, 47606.5, 52060(d) and 52064.1 in developing its LCAP including but not limited to:
 - (1) Consultation with teachers, principals, administrators, other school personnel, parents, and pupils in developing the LCAP and annual update;
 - (2) Hold at least one public hearing to solicit recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP or annual update. The agenda for the public hearing shall be posted at least 72 hours before the public hearing, and the LCAP and annual update shall be made available for public inspection at each site operated by the Charter School;
 - (3) On or before July 1 of each year, hold a public hearing to adopt the LCAP.
 - (4) Submit the LCAP and annual update to the SDCSS by or before July 1 of each year, and post on the Charter School’s website.
- (iv) The Charter School shall comply with all accountability measures, including the LCAP evaluation rubrics as may be revised by the SBE from time to time, as well as the following:
 - (1) SBE regulations including but not limited to all requirements “to increase and improve” services for targeted students.
 - (2) Address all State Priorities and required metrics.
 - (3) Comply with Education Code section 47607.3 and cooperate with SDCOE, the SDCSS, and the California Collaborative for Education Excellence if technical assistance is necessary.

- (4) The Charter School shall ensure that all LCFF funds are spent in accordance with the requirements of the law.
 - (v) The Charter School meet all statewide standards and conduct the student assessments required, pursuant to Education Section 60605, and any other statewide standards authorized in statute, or student assessments applicable to students in non-charter public schools, as set forth in Education Code Section 47605(d)(1).
 - (vi) The Charter School shall elect to receive funding from the State directly, pursuant to Education Code section 47651.
 - (vii) Grants written by and obtained by the Charter School will come directly to the Charter School and not go through the SDCOE.
 - (viii) The Charter School agrees to comply with all applicable laws and regulations related to receipt and expenditures of funds.
 - (ix) The Charter School agrees that all revenue allocated to the Charter School by any federal, state, or local agency shall only be used to provide educational services and support for school age children enrolled in and attending the Charter School consistent with its Charter and shall not be used for purposes inconsistent with the approved Charter, this Agreement or any duly approved and authorized amendments to the Charter or this Agreement.
 - (1) Educational services and support do not include fee-based preschool services, after school programs, or childcare services.
 - (x) The Charter School agrees that any material change in the governance structure of the Charter School requires a material revision, approved by the County Board at a duly noticed meeting.
 - (xi) Should the Charter School, as an entity separate from LFCS, close (by revocation or nonrenewal of its Charter or by voluntary closure), and upon a final audit and the payment of, or provision for payment of, all debts and liabilities of the Charter School, any public funds held by or for the Charter School and any assets of the Charter School purchased with public funds shall be distributed in accordance with the terms of the Charter
- (c) **Legal Relationship**
- (i) The Parties recognize that the Charter School is a separate legal entity that operates under the supervisory oversight of the SDCOE. The Charter School is operated by a non-profit public benefit corporation. The Charter School shall maintain its status in good standing and compliance with its Bylaws.
 - (ii) The Charter School shall be wholly and independently responsible for Charter School's operations and shall manage its operations efficiently and economically as described in the Charter and its annual budget. If SDCOE, SDCSS, and the

County Board complies with its supervisory oversight duties, including but not limited to those set forth in Education Code Sections 47604.32, the SDCOE, SDCSS, and County Board shall not be liable for the debts or obligations of the Charter School, for claims arising from the debts or obligations of the Charter School or for claims arising from the performance of acts, errors, or omissions by the Charter School pursuant to Education Code Section 47604(d). With respect to its operations under the Charter and this Agreement, the Charter School agrees, to the fullest extent permitted by law, to indemnify the County Board, SDCSS, and SDCOE, its employees, and agents against any such claims as set forth in the Charter and this Section. The Charter School will not in any case attempt to avoid a debt, liability or obligation and will not otherwise shift any debt, liability or obligation to SDCOE, SDCSS, and the County Board provided that SDCOE, SDCSS, and the County Board have performed the oversight responsibilities described in Education Code Sections 47604.32 and 47605(m).

- (iii) It is agreed that it is the Parties' intent that the SDCOE shall not incur unreimbursed costs or expenses of any type whatsoever as a result of its relationship with the Charter School.
- (iv) The Charter School shall not have the authority to enter into a contract that would bind the SDCOE, SDCSS, or the County Board, nor to extend the credit of the SDCOE, SDCSS, or the County Board to any third person or party. The Charter School shall clearly indicate to vendors and other entities and individuals outside the SDCOE, SDCSS, or the County Board with which or with whom the Charter School enters into an agreement or contract, that the obligations of the Charter School under such agreement or contract are solely the responsibility of Charter School and are not the responsibility of the SDCOE, SDCSS, or County Board.
- (v) The Charter School shall notify the SDCOE in writing before it incurs a debt or sells receivables in an amount greater than twenty-five thousand dollars (\$25,000), setting forth the amount of debt, the lender, and the general terms of the agreement, but the Charter School shall not be required to seek or obtain SDCOE's approval to receive any such loans or debt. Advance notice shall include the amount of the loan or sale of receivables, a description of the need for the loan or sale or receivables, the terms, the plan for repayment if a loan, and a cash flow schedule. It is agreed that all loans and sales of receivables sought by the Charter School shall be authorized in advance by the Charter School's Board of Trustees and shall be the sole responsibility of the Charter School. Upon request, the Charter School shall provide information regarding any such loan to the County Board and SDCOE pursuant to Education Code section 47604.3.
- (vi) It is further agreed that all loans distributed by the Charter School to any other entity, including LFCS, shall be authorized in advance by the governing board of the Charter School and shall be the sole responsibility of the Charter School. The Charter School shall notify SDCOE, in writing, no later than ten (10) days prior to providing loan funding to any other entity. Advance notice shall include the amount of the loan, a description of terms of the loan, and the plan for repayment, including a cash flow schedule. Upon request, the Charter School

shall provide information regarding any such loan to the requesting agency pursuant to Education Code section 47604.3.

- (vii) The Charter School shall, to the fullest extent permitted by law, indemnify, defend, and hold harmless the SDCOE, SDCSS, or County Board, its officers, directors, employees, attorneys, agents, representatives, volunteers, successors and assigns from and against any and all actions, suits, claims, demands, losses, costs, penalties, obligations, errors, omissions, or liabilities, including legal costs, attorney's fees, and expert witness fees, whether or not suit is actually filed, and/or any judgment rendered against SDCOE and/or County Board Personnel, that may be asserted or claimed by any person, firm or entity arising out of, or in connection with, the Charter School's performance under this Agreement or the Charter, the condition or use of its facilities, or any acts, errors, negligence, omissions or intentional acts by the Charter School, its Board of Trustees, administrators, employees, agents, representatives, volunteers, successors and assigns. This indemnity and hold harmless provision shall exclude actions brought by third persons against the SDCOE, SDCSS, or County Board arising out of any intentional acts of the personnel of the SDCOE, SDCSS, or County Board or solely out of any acts or omissions of the personnel of the SDCOE, SDCSS, or County Board that are not otherwise related to or connected with the Charter School and/or its personnel. This indemnification clause shall survive termination of this Agreement.
- (viii) The Charter School will comply with all applicable state and federal laws, including, without limitation, Education Code section 47604.1, the Ralph M. Brown Act (Gov. Code, § 54950 et seq.), the California Public Records Act (Gov. Code, § 6250 et seq.), and conflict of interest laws applicable to charter schools in California, including without limitation, the Political Reform Act (Gov. Code, § 87100) and Government Code section 1090 et seq.
- (ix) The Charter School shall also comply with all applicable federal and state laws concerning the maintenance and disclosure of student records, including, without limitation, the Family Educational Rights and Privacy Act of 1974 (20 U.S.C.A. §1232g), all applicable state and federal laws and regulations concerning the improvement of student achievement, including, without limitation, applicable provisions of the Elementary and Secondary Education Act of 1965 (20 U.S.C.A. § 6301, et seq.), as reauthorized and amended by the Every Student Succeeds Act, and agrees to take appropriate remedial action if notified by the SDCOE, State of California, and/or Office for Civil Rights or other federal or state administrative agency charged with enforcement of these laws, of a violation of any of the foregoing.
- (x) To the extent necessary to discharge its reasonable supervisory oversight activities, the Charter School hereby designates the employees of the SDCOE as having a legitimate educational interest such that they are entitled upon request access to the Charter School's education records under the Family Educational Rights and Privacy Act ("FERPA") and related state laws regarding student records. At a minimum, such records include emergency contact information,

health and immunization data, attendance summaries, and academic performance data from all statewide student assessments pursuant to Education Code sections 60600, et seq.

Any complaints or concerns (including complaints filed with OCR, CDE, EEOC, or FEHA) received by the SDCOE about any aspect of the operation of the Charter School or about the Charter School shall be forwarded by the SDCOE to the Charter School for the Charter School to attempt to resolve. The SDCOE may request that the Charter School inform the SDCOE of how such concerns or complaints are being addressed, and the Charter School shall provide such information. The Charter School shall handle its own uniform complaints pursuant to a Uniform Complaint Procedure adopted in accordance with California Code of Regulations, Title 5, sections 4600 et seq. The SDCOE retains the authority to investigate any complaints received, in its sole discretion.

(d) Terms of the Approval with Conditions

- (i) On April 14, 2021, the County Board approved the Charter School's request for material revision of the Charter with conditions. The Charter School's operation is contingent upon its full and timely compliance with all conditions and terms set forth in this Agreement, including this section. The Parties agree that Charter School's failure to comply with any condition or term set forth herein, to the sole satisfaction of the SDCSS, may constitute sufficient grounds for revocation under Education Code 47607.
- (ii) By July 1, 2021, unless otherwise stated in the condition, the Charter School shall comply with each of the following conditions, to the sole satisfaction of the SDCSS, in order to address, reconcile and resolve the Findings presented in the Staff Report related to the material revision:
 - (1) Upon execution of this Agreement, and annually thereafter, provide SDCOE with a school safety plan that addresses the safety of staff and students at the new location of Liberty High School, 1530 Jamacha Road, El Cajon, CA. Until such time that the Charter School commences operations and on-site instruction, the proposed school safety plan submitted to government agencies as part of the site approval process (e.g. the San Diego County Planning Commission and the San Diego County Board of Supervisors) will satisfy this requirement. Within thirty (30) days of the first day of on-site instruction, the Charter School shall provide SDCOE with an updated plan, if applicable. This plan shall include the submission of any approvals or authorizations by any other local or governmental entities responsible for the granting of permits and approval concerning the new location of the school.
 - (2) In accordance with the deadlines provided by the San Diego Board of Supervisors and the San Diego County Planning Commission, address, reconcile and cure any findings and/or citations of the San Diego Board of Supervisors and the San Diego County Planning Commission, regarding

the construction of Liberty High School at 1530 Jamacha Road, El Cajon, CA to the sole satisfaction of the San Diego Board of Supervisors and/or the San Diego County Planning Commission depending on jurisdiction. SDCOE will consider this condition to be met with documentation that the charter school has met all requirements of the San Diego County Board of Supervisors and the San Diego County Planning Commission.

- (iii) Each of the conditions set forth above must be met independently, to the sole satisfaction of the SDCSS or designee, by July 1, 2021, unless otherwise stated within the condition, or unless a later deadline is agreed to in writing by the SDCSS or designee.
 - (iv) After July 1, 2021, the Charter School shall maintain continuous compliance with the conditions set forth above throughout the term of its Charter.
 - (v) The SDCSS, at its sole discretion, which shall be reasonably exercised and in good faith only, shall determine whether the Charter School has complied with the terms of this section, including compliance with each of the conditions set forth herein. Failure to comply with this section and each condition herein, in whole or in part, shall constitute a material breach of this Agreement.
 - (vi) If the SDCSS determines, in its sole discretion, which shall be reasonably exercised and in good faith only, that Charter School has materially breached this Agreement for any reason, including but not limited to failure to timely comply with any condition set forth in this section, the SDCSS will notify the Charter School in writing of the material breach.
 - (vii) The Parties agree that Charter School's failure to comply with any term of this Agreement, including this section, shall constitute sufficient grounds for revocation under Education Code 47607. The Charter School understands and acknowledges that material violations of the conditions contained in this section may cause SDCOE to initiate the revocation processes as described in Education Code Section 47607.
 - (viii) The County Board or SDCSS may also seek to enforce this Agreement in a court of law. Initiation of revocation proceedings is not required as a prerequisite to court action.
- (e) **Oversight Obligations.**
- SDCOE oversight obligations include, but are not limited to, the following:
- (i) Review and revision of this Agreement and any subsequent agreements to clarify and interpret the Charter, material revisions to the Charter, and the relationship between the Charter School and the County Board.
 - (ii) Monitoring performance and compliance with the Charter and with applicable laws, including, without limitation, by way of the following:

- (1) Identifying at least one staff member as a contact person for the Charter School. The SDCSS identifies the Senior Director of Charter School Services as said representative;
- (2) Visiting the Charter School at least once per year;
- (3) Ensuring that the Charter School submits the reports and documents required in this Agreement; and
- (4) Monitoring the fiscal condition of the Charter School.

(iii) **Site Visits**

- (1) The SDCOE will conduct a site visit prior to the opening of a new school and at least one visit during the school year. The site visits will consist of the following:
 - a. Periodic Site Visits.
 - i. The SDCOE will conduct at least one site visit annually in order to assess the Charter School's progress in governance and organizational management, educational performance, fiscal operations, and fulfillment of the terms of the Charter. SDCOE shall provide the Charter School at least 48-hour notice prior to the annual site visit.
 - ii. The site visits may include review of the facility, review of records maintained by the Charter School, interviews with the Executive Director of the Charter School and staff, and observation of instruction in the classroom, including voluntary and non-disruptive student and parent discussion. The evaluations for each year will be considered in any renewal decision made at the end of the term of the charter. Any deficiencies will be reviewed with the Charter School administration. The Charter School shall rectify any deficiencies identified, to the satisfaction of SDCOE.
 - iii. In addition to annual site visits, the SDCOE may also make unannounced visits to the Charter School.

(iv) **Responding to Inquiries/Requests for Information:**

- (1) The Charter School agrees to promptly respond to all reasonable inquiries of the SDCOE, including, but not limited to, inquiries regarding its financial records. The SDCOE will be reasonable in its request for information, including both timing and substance.

- (2) For purposes of oversight by the County Board, the SDCOE may require the Charter School to provide information and explanation of that information. The Charter School shall provide all information and documentation in the form and at the times specified by the SDCOE.

(v) **STRS/PERS:**

- (1) The SDCOE may, upon the Charter School’s request, process any reports required by the State Teachers’ Retirement System (“STRS”) and the Public Employees’ retirement System (“PERS”) in accordance with Education Code section 47611.3 on behalf of the Charter School. To do so, the Charter School will contact SDCOE and enter into a separate agreement specifying the service and cost.
- (2) Data required to be submitted pursuant to this Section shall be submitted in electronic form if requested by the County Board, to extent it is available in electronic form.

(vi) **Reserves:**

The Charter School shall comply with Generally Accepted Accounting Principles (GAAP) applicable to public school finance and fiscal management. The Charter School shall maintain a minimum reserve for economic uncertainties (designated fund balance) in accordance with the following:

Size of Charter School	Amount of Reserve for Economic Uncertainty
ADA 0 to 300	The greater of 5% of total expenditures or \$69,000
ADA 301 to 1,000	The greater of 4% of total expenditures or \$69,000
ADA 1,001 to 30,000	3% of total expenditures
ADA 30,001 to 400,000	2% of total expenditures
ADA 400,001 and over	1% of total expenditures

(vii) **Insurance and Risk Management:**

- (1) The Charter School will obtain its own insurance coverage to cover the operations of the Charter School and shall supply the SDCOE certificates of insurance, with proof of insurance of at least the types and amounts recommended by the SDCOE’s insurer based upon the standard coverage for a school of similar size and location, as initially outlined below, which may change annually based on, among other factors, size and location of

the Charter School subject to SDCOE agreement to such change. The Charter School agrees to name SDCOE as an additional insured on all certificates of insurance.

- a. Comprehensive or commercial general liability insurance with limits not less than Five Million Dollars (\$5,000,000) each occurrence combined single limit for bodily injury and property damage and with tail coverage for a period of 10 years after termination of the Charter School's charter.
- b. Comprehensive or Business Automobile Liability Insurance with limits not less than One Million Dollars (\$1,000,000) each occurrence Combined Single Limit for Bodily Injury and Property Damage including coverage for Owned, Non-owned and Hired Vehicles, as applicable.
- c. Workers' Compensation, at statutory limits, with Employer's Liability limits (including employment practices coverage) not less than One Million Dollars (\$1,000,000) each occurrence.
- d. Professional Liability (Errors and Omissions) Insurance (including employment practices coverage) with limits not less than Five Million Dollars (\$5,000,000) each occurrence.
- e. Property Insurance insuring real and personal property of the named insured with a blanket limit applying to all property of owned, rented, leased, or borrowed by the Charter School.
- f. Commercial Crime / Faithful Performance / Fidelity Bond coverage shall be maintained by the Charter School to cover all Charter School employees who handle, process, or otherwise have responsibility for Charter School funds, supplies, equipment and/or other assets. Minimum amount of coverage shall be One Million Dollars (\$1,000,000) per occurrence, with no self-insured retention. The bond/policy deductible shall not exceed Five Thousand Dollars (\$5,000).
- g. Cyber Coverage for both electronic and non-electronic data breach of One Million Dollars (\$1,000,000) per occurrence with an aggregate limit of not less than Two Million Dollars (\$2,000,000).
- h. If any policies are written on a claims-made form, the Charter School agrees to maintain such insurance continuously in force for ten (10) years following termination or revocation of the Charter or extend the period for reporting claims for ten (10) years following the termination or revocation of the Charter to the effect that occurrences which take place during this time, but are reported later, shall be insured.

- i. The Charter School shall be responsible, at its sole expense, for separately insuring its personal property.
- j. The Charter School shall add the SDCOE, SDCSS, and County Board, and its officers, officials, employees, agents, and volunteers, as named additional insured on all of its insurance policies.
- k. The Charter School must have adopted a resolution with administrative rules and regulations in regard to risk management and safety.
- l. The Charter School must adhere to established claim reporting guidelines, especially as they relate to timeliness and completeness of reporting, and providing assistance requested by or its representative in the investigation and defense of a claim.
- m. The Charter School must follow established guidelines in regard to obtaining appropriate certificates of insurance, additional insured endorsements and hold harmless and indemnification agreements.
- n. The Charter School waives all rights against SDCOE, SDCSS, and the County Board, and their agents, officers, directors and employees for recovery of damages to the extent these damages are covered by Commercial General Liability, Commercial Umbrella Liability, Business Auto Liability or Workers' Compensation and Employers Liability insurance maintained per requirements stated above.
- o. The Charter School shall establish and institute risk management policies and practices to address reasonably foreseeable occurrences. Copies of all policies of insurance and memoranda of coverage shall be provided by the Charter School to the SDCOE upon request. If the Charter School makes changes to its insurance policies, it must notify the SDCOE within ten (10) days of doing so.
- p. Should insurance expire or lapse for any reason, the Charter School shall not operate unless and until full coverage as set forth herein is reinstated.
- q. The County Board reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Agreement at any time.

- r. The charter school agrees to indemnify and hold harmless the SDCOE and its agents, employees, assigns against any and all claims, losses, damages, monetary awards and expenses, including all costs and attorneys' fees, incurred in connection with any and all claims of negligence, or willful misconduct on the part of the Charter School, its employees and agents and volunteers, brought by any entity or person for any injury, death, illness, disease, or damage to property, arising from or connected with the operation of Charter School included but not limited to the delivery of special education services.

(viii) **Governance**

(1) Posting of Information.

At all times it is operational, the Charter School will have the following information posted on its website and will update the posting within thirty (30) days, whenever the information changes:

- a. LFCS's Articles of Incorporation and Bylaws.
- b. Rosters and biographies of current LFCS Board of Trustees.
- c. The annual calendar of governing board meetings, including a description of how parents and community members will be notified of the meetings.
- d. The audio recording, video recording, or both of all governing board meetings, if LFCS manages two or more charter schools that are not located in the same county, in accordance with Education Code Section 47604.1(c)(4).

(2) Governing Board Composition

- a. The Charter School, including LFCS, shall comply with Government Code Section 1090 et. seq., as set forth in Education Code Section 47604.1
- b. The Governing Board of Literacy First Charter Schools, Inc. shall make best efforts to fill a parent member seat on the Board. If the seat remains vacant for a period over sixty (60) days after the first day of school, Literacy First Charter School must provide correspondence to the SDCOE of its outreach efforts to secure a parent board member. The board member must be a current parent at the time appointed or elected, and may not be appointed or elected for subsequent terms after their child is no longer a student at the charter school.

- c. The Charter School shall immediately provide notice to SDCOE of any change in the composition of board members and officers.
- d. The Charter School must comply with this section in order to open under the authorization of the SDCOE.

(3) Governing Board Meetings

- a. The LFCS Board of Trustees shall conduct public meetings at such intervals, and not less than once per quarter, as necessary to ensure that they are providing sufficient direction to the Charter School through implementation of effective policies and procedures.
- b. The LFCS Board of Trustees meeting(s) will be conducted at a location within San Diego County and in accordance with Education Code Section 47604.1.
- c. All LFCS Board of Trustees meetings will be conducted in compliance with the requirements of Education Code section 47604.1 and the Ralph M. Brown Act (Govt. Code §§ 54950 – 54963).
- d. The Charter School shall post all meeting agendas, agenda attachments and minutes regarding LFCS on the Charter School’s website. A direct link for a current LFCS governing board meeting agenda shall be placed on the Charter School website’s homepage at the time they are required to be distributed to the public pursuant to the Brown Act. The current agenda shall be retrievable, downloadable, indexable, and electronically searchable, and shall comply with the electronic format requirements of Government Code section 54954.2(a)(2).
- e. Copies of LFCS meeting minutes shall be posted on the Charter School’s website within thirty (30) days after their approval by the governing board.
- f. A two-way teleconference location shall be established at each school site, and, if applicable, each resource center.
- g. Copies of all approved governing board meeting minutes will be maintained by the Charter School and shall be provided to the SDCOE within 30 days of approval of the governing board
- h. To the extent LFCS elects to have and is approved to have a Sole Statutory Member, whenever a decision by the Sole Statutory Member impacts the Charter School, the Charter School must post an agenda and minutes of its Sole Statutory Member at its facility and on its website.

(4) Brown Act Training.

- a. The Charter School will provide annual Brown Act training to its Board of Trustee members and the Charter School's administrators. Proof of such annual training shall be provided to SDCSS or designee.

(5) Governing Board Policies:

The Charter School's Board of Trustees will adopt policies and procedures to guide the operation of the Charter School. The policies and procedures will include, but not be limited to, the following:

- a. *Conflicts of Interest.*
 - i. The Charter School and its employees shall adhere to its conflicts of interest code which shall include provisions indicating the Charter School will adhere to the Political Reform Act and Government Code section 1090. The Charter School will train board members and impacted Charter School employees regarding its conflict of interest policy. Upon request, the Charter School will provide verification that all board members and impacted Charter School employees have participated in conflict of interest training.
- b. *Internal Fiscal Controls.*
 - i. The Charter School will develop and maintain internal fiscal control policies governing all financial activities. Prior to opening (or as policies are revised), a copy of the Charter School's internal control policies and procedures approved by the Charter School's Board of Trustees will be submitted to the SDCOE. Such policies and procedures are subject to review during site visits to see that they are being implemented.
 - ii. Such policies will include, but not be limited to the following:
 - 1) Expenditures shall be made in accordance with amounts specified in the annual budget or budgetary revisions adopted by the Charter School's Board of Trustees;
 - 2) The Charter School's funds shall be managed and held in a manner that provides a high degree of protection of the Charter School's assets; and

- 3) All transactions shall be recorded and documented in an appropriate manner that allows reporting to CDE and SDCOE.

c. *Campus Supervision.*

- i. Policies must include, but not be limited to, the supervision of students before and after school, and while on campus, student pick-up, as well as a procedure for visitors to enter and leave the campus.

d. *Discipline Policies.*

- i. Policies must include, but not be limited to, lists of the offenses for which students may (and must) be suspended or expelled, and the procedures for suspension or expulsion for disciplinary reasons or involuntary removal for any reason, including an explanation of how the Charter School will comply with federal and state constitutional procedural and substantive due process requirements that is consistent with the requirements of Education Code sections 47605(c)(5)(J), 47606.2 and 48901.1.
- ii. The procedures shall include the way in which a student will be provided schoolwork, if requested, for a suspension of two (2) or more school days, and the following statements:
 - 1) Upon the request of a parent, a legal guardian or other person holding the right to make an education decision for the pupil, or the affected pupil, a teacher shall provide to a pupil in any of grades 1 to 12, inclusive, who has been suspended from school for two (2) or more schooldays, the homework that the pupil would otherwise have been assigned.
 - 2) If a homework assignment that is requested and turned into the teacher by the pupil either upon the pupil's return to school from suspension or within the timeframe originally prescribed by the teacher, whichever is later, is not graded before the end of the academic term, that assignment shall not be included in the calculation of the pupil's overall grade in the class.

e. *Admissions.*

- i. Policies and procedures regarding admission, lottery enrollment, non-discrimination, and admission preferences in accordance with Education Code Section 47600 et. seq.
- f. *Parent/Student Handbook.*
 - i. The Parent/Student Handbook must include, at a minimum, detailed expectations for student attendance, behavior, and discipline, as well as policies and consequences for bullying and harassment, due process rights related to discipline (including suspension, expulsion, and special education), and a description of both informal and formal complaint procedures that parents may pursue in the event of disagreements. In addition to posting this document on the school's website, the Charter School will provide a hardcopy of the Parent/Student handbook to each family at the beginning of each school year and if applicable, comply with all legally required annual notifications.
- g. *Health and Safety Plan.*
 - i. At all times it is operational, the Charter School will have the following information posted on the Charter School website and will update the posting as quickly as possible whenever the information changes:
 - 1) A copy of the school safety plan for students and employees.
 - 2) A statement informing the public that staff has been trained in health, safety, and emergency procedures.
 - ii. The school safety plan will be consistent with the requirements of Education Code section 32282, and will address at a minimum, an assessment of the current status of school crime committed on school campuses and at school-related functions; child abuse reporting procedures; disaster and emergency procedures, including fire emergencies, earthquakes and other natural disasters, civil disorder, accidents, injuries, and other threats to the health and safety of students and staff; procedures to notify teachers of dangerous pupils; policies for pupils who committed an act listed in Education Code of section 48915(c) and other school-designated serious acts that would lead to suspension,

expulsion, or mandatory expulsion recommendation; a discrimination and harassment policy; and provisions of any schoolwide dress code that prohibits pupils from wearing “gang-related apparel,” if the school has adopted that type of a dress code. The Charter School will provide training for staff and students in responding to emergencies and the earthquake emergency procedure system.

- iii. The school safety plan will be reviewed and updated by March 1 of each school year. A copy of the school safety plan will be forwarded to the SDCOE on or before March 1 of each school year, and within ten (10) business days of receipt of a written request from SDCOE.
- iv. The procedures regarding pupil and staff safety and health shall require that each employee of the Charter School furnish the Charter School with a criminal record summary as described in Education Code section 44237.

h. Future Laws.

The Charter School will comply with all future federal, state, and local laws and regulations that apply to charter schools and update their policies accordingly.

(6) Closure Procedures.

- a. If the Charter School closes for any reason, closure procedures must be conducted in a manner compliant with requirements contained in Education Code Section 47605(c)(5)(O) and California Code of Regulations, Title 5, section 11962, and at a minimum, must include the following:
 - i. Identification of a responsible person(s) – e.g. Executive Director or Chair of the Charter School Board of Trustees to oversee and conduct the closure process. This provision shall include a process to ensure that it is updated no less than annually or when any change is made.
 - ii. Notification of students and families, SDCOE, the SELPA of which the Charter School is a member, the retirement systems in which Charter School employees participate, and the California Department of Education of school closure. The notice must include:
 - 1) The effective date of the closure,

- 2) The name(s) of and contact information for the person(s) to whom reasonable inquiries may be made regarding the closure,
 - 3) The pupils' school districts of residence, and
 - 4) The manner in which parents (guardians) may obtain copies of pupil records, including specific information on completed courses and credits that meet graduation requirements.
- iii. Provision of a list of pupils in each grade level and the classes they have completed, together with information on the pupils' district of residence, to the responsible person overseeing and conducting the closure.
- iv. Security of student and business records, including:
- 1) Transfer and maintenance of all pupil records, all state assessment results, and any special education records to the SDCOE, and
 - 2) Transfer and maintenance of personnel records in accordance with applicable law.
- v. Processing of final employee payroll and benefits.
- vi. Identification of all assets and liabilities and plan for transfer/disposal as detailed in the Charter, this Agreement, and in accordance with law and funding or gift restrictions, including but not limited to:
- 1) The return of any grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law, as appropriate, which may include submission of final expenditure reports for entitlements grants and the filing of any required final expenditure reports and final performance reports, and
 - 2) The return of any donated materials and property in accordance with the conditions established when the donation of such materials or property was accepted.
- vii. Completion and filing of any annual reports required pursuant to Education Code section 47604.33

- viii. Completion of a final independent close-out audit within six (6) months after the closure of the Charter School, to be paid for by the Charter School, that includes the following:
 - 1) An accounting of all financial assets, including cash and accounts receivable, and an inventory or property, equipment, and other items of material value,
 - 2) An accounting of the liabilities, including accounts payable and any reduction of apportionments as a result of audit findings and other investigations, loans, and unpaid staff compensation, and
 - 3) An assessment of the disposition of any restricted funds received by or due to the Charter School.
- ix. Identification of a source of funding to be used for closeout expenses, including the final audit.
- x. Dissolution of the Charter School and/or nonprofit corporation.
- b. If the Charter School is to close permanently for any reason (i.e., voluntary surrender, non-renewal, or revocation), the Charter School will serve written notice that the closure procedures have been invoked.

(7) Administration

a. **Enrollment and Admission Documentation.**

- i. At all times it is operational, the Charter School will have the following information posted on the Charter School website and will update the posting as quickly as possible whenever the information changes:
 - 1) Procedures for application, the public random drawing, enrollment, and admission
 - 2) A copy of any application and enrollment forms and information provided to prospective families
 - 3) The notice developed by the CDE regarding suspected violations of Education Code Section

47605(e)(4)(A)-(C) (“Charter School Complaint Notice and Form”).

- ii. The Charter School Complaint Notice and Form shall also be provided upon the following, in accordance with the Education Code Section 47605(e)(4)(D):
 - 1) When a parent, guardian, or pupil inquires about enrollment,
 - 2) Before conducting an enrollment lottery, and before disenrollment of a pupil.

b. **Business Services Contracts.**

- i. The Charter School shall provide the SDCOE a copy of its agreement, with any vendor that will provide business services to the Charter School, including but not limited to, payroll, accounting and budgeting, attendance accounting, fiscal reporting, contracts management, and purchasing, specifying the exact services that will be provided, the cost, and the term of the contract.
- ii. Upon request, the charter school must provide the SDCOE a copy of its agreements with any vendor that either individually or collectively exceed \$10,000.

(8) Facilities:

a. **Facilities Agreement.**

- i. The Charter School is responsible to secure its own facilities, including any additional agreements necessary to secure it. In order to operate under the SDCOE authorization, the Charter School must demonstrate by no later than sixty (60) days, or with a waiver, thirty (30) days, prior to the start of each school year that it has possession and use of facilities capable of housing its education program as described in the Charter. The Charter School will notify SDCOE as soon as possible if an extension/waiver is needed. SDCOE shall have the discretion to deny the request but shall not unreasonably withhold granting the Charter School’s waiver request. The Charter School must provide the SDCOE with documentary evidence of its legal right to use its site and any ancillary facilities identified by the Charter School for at least the first year of the Charter School’s operation, including the lease agreement if applicable, and evidence

that the facility will be adequate for the Charter School's needs.

- ii. The Charter School shall not change facilities without a material revision to the Charter, unless necessitated by emergency circumstances. The Charter School must demonstrate that the new facilities are capable of housing its educational program and will be adequate for the Charter School's needs and must provide a copy of the proposed lease agreement, if applicable.
- iii. In the event of emergency circumstances necessitating a temporary change of facilities, the Charter School shall notify the SDCOE of the emergency circumstances, in writing, within three (3) days, along with the address of the temporary location and anticipated duration of stay.
- iv. The Charter School shall not establish additional sites or facilities without a material revision to the Charter.

b. **Zoning and Occupancy.**

- i. The Charter School shall maintain documentation on file or know where to access all local approvals including applicable fire marshal clearances, certificates of occupancy, signed building permit inspections and approved zoning variances. The Charter School shall make such documents available to the SDCOE if requested, to the extent the Charter School has access to such documents. The Charter School may not exempt itself from applicable/local zoning or building code ordinances.

c. **Facility Safety.**

- i. Charter School shall comply with Education Code section 47610 by either utilizing facilities that are compliant with the Field Act or facilities that are compliant with the State Building Code as enforced by the local planning jurisdiction. The facilities shall meet the requirements of the Americans with Disabilities Act and shall be approved by the local fire marshal for the use intended. The Charter School agrees to ensure sprinkler systems, fire extinguishers, and fire alarms are tested annually at its facilities to ensure that they are maintained in an operable condition at all times. The Charter School shall conduct fire drills monthly and shall maintain records of such drills.

(9) Transportation

- a. All responsibility for transportation services, if offered, will be provided by the Charter School, including transportation for field trips. If parents will transport students, all parents must comply with the criminal background check provisions as provided in Education Code Section 45125.1 and submit to a tuberculosis risk assessment and examination, and, if tuberculosis risk factors are identified, be determined to be free of infectious tuberculosis, as provided in Education Code Section 49406.

(10) Nutritional Services

- a. Absent a separate written agreement to the contrary, the Charter School will be responsible for providing its own food services. The Charter School shall provide each needy student, as defined in Education Code Section 49552, with one nutritionally adequate free or reduced-price meal, as defined in Education Code Section 49553(a), during each school day in accordance with Education Code Section 47613.5.

(11) Student Data:

- a. The Charter School shall submit student enrollment projections of the preceding school year to the SDCOE by June 1 of each year. These projections should be consistent with the Charter School's budget for the following year.
- b. The Charter School shall maintain contemporaneous written records of enrollment and ADA and make these records available to the SDCOE for inspection and audit upon request. The Charter School shall provide copies of the P-1, P-2, and annual state attendance reports to the SDCOE prior to each report's deadline submission date. Copies of amended state attendance reports, if any, shall be provided to the SDCOE within three (3) weeks of discovery of the need for making such an amendment. The Charter School shall be responsible for reporting all necessary information for the California Basic Education Data System ("CBEDS") to the CDE. Such reports must be generated using the Attendance Reporting software as applicable to charter schools.
- c. The Charter School's student discipline policies shall be provided to the SDCOE annually, by August 15 of each year, and as updated.
- d. The Charter School shall provide written notice to the SDCOE of each San Diego County resident student that leaves the Charter School at any time without completing the school year, including when the student has ceased attending the Charter School for

disciplinary reasons and any other involuntary removal for any reason. The Charter School may not otherwise involuntarily remove a student except as permitted by law and as described in the Charter School's suspension, expulsion, and involuntary removal policies and procedures. This section will report all students, including special education students.

- e. Regarding San Diego County students expelled or leaving the Charter School, the Charter School shall inform the SDCOE, the student's last known school district of residence and the SELPA in writing as soon as practicable, but in no event later than thirty (30) days (as set forth in Ed. Code section 47605(e)(3)) of the date any student ceases to attend the Charter School for any reason during the school year, along with the date the student left or was involuntarily removed by the Charter School, and the reason for leaving, if known. No student may be involuntarily removed from the Charter School without compliance with the Charter School Suspension/Expulsion/Involuntary Removal policies and procedures.

(12) Personnel Data/Credential Data

- a. Staffing data, including a list of all teachers, along with associated credentials, permits, and clearances, shall be provided to the SDCOE on a semi-annual basis, on October 1 and March 1 of each school year. Teacher credentials, clearances, and permits shall be maintained on file at the Charter School and shall be subject to periodic inspection by the SDCOE if needed.
- b. All teachers shall hold the Commission on Teacher Credentialing certificate, permit, or other document required for the teacher's certificated assignment. Teachers who are not appropriately credentialed, and who taught at a California charter school during the 2019-20 school year, have until June 30, 2025 to secure the certificate, permit, or other document required for the teacher's certificated assignment.
- c. All teachers shall have a certificate of clearance and satisfy the requirements for professional fitness pursuant to Education Code sections 44339, 44340, and 44341.
- d. All employees of the Charter School, volunteers (including parents) who will be performing services that are not under the direct supervision of a Charter School employee, and onsite vendors having unsupervised contact with students, such as vendors performing school and classroom janitorial services, school site administrative services, school site grounds and landscape maintenance, pupil transportation, and school site

food-related services, will submit to background checks and fingerprinting in accordance with Education Code sections 45125 and 45125.1. The Charter School will maintain on file, and available for inspection, evidence that clear criminal records summaries based on criminal background checks were conducted and received for all employees prior to employment and volunteers prior to assignment, and documentation that vendors have conducted required criminal background checks for their employees prior to any unsupervised contact with students. The Charter School shall be responsible for ensuring compliance with all applicable fingerprinting and criminal background investigation requirements. No individual may begin employment or be in contact with students that has not received full clearance.

- e. All employees of the Charter School and volunteers who have frequent or prolonged contact with students (including parents) shall submit to a tuberculosis risk assessment prior to employment or assignment in accordance with Education Code section 49406.
- f. The Charter School shall report employment status changes for credentialed employees based on allegations of misconduct to the Commission on Teacher Credentialing (“CTC”) within thirty (30) days pursuant to Education Code sections 44030.5. Annually the Charter School will provide SDCSS the number of employees, if any, who are reported to the CTC based on allegations of misconduct.
- g. All staff working at the Charter School are employees or contractors of the Charter School. The Charter School shall have sole responsibility for employment, management, salary, benefits, dismissal and discipline of its employees. The Charter School is the public-school employer of all Charter School employees for purposes of the Educational Employment Relations Act. The Charter School agrees to comply with applicable federal statutory and regulatory requirements for qualified teachers and paraprofessionals used for instructional support as set forth in federal and state law.
- h. If any Charter School staff are employees of a related corporation, as defined under the IRS Code, such employment relationship should be disclosed to the Charter School Governing Board at a public open session, and the Charter School must provide notice to the SDCOE of the employees and their positions.

- i. The Charter School shall provide, at the request of the SDCOE, SDCSS, or County Board, a copy of the Charter School’s Employee Handbook (e.g. personnel and payroll policies) within a reasonable time. If the Charter School makes any changes to the Employee Handbook or other personnel policies, it will provide a copy to the SDCOE. The employee handbook must detail expectations for employee performance and behavior, due process rights of employees related to disciplinary actions (including termination), compensation and benefit information, and a description of both informal and formal complaint procedures that employees may pursue in the event of disagreements.

(13) Financial Reporting

a. Budget

- i. The Charter School shall submit the following financial reports to SDCOE in accordance with Education Code section 47604.33 using state approved SACS reporting forms:
 - 1) A preliminary budget on or before July 1 of each year.
 - 2) An LCAP and annual update on or before July 1 of each year.
 - 3) A first interim report on or before December 15 of each year.
 - 4) A second interim report on or before March 15 of each year.
 - 5) Unaudited Actuals report for the prior fiscal year, on or before September 15 of each year.
- ii. The preliminary budget and each of the reports mentioned in 13(a)(i) will contain the following financial documents:
 - 1) All key budget variables and assumptions, including revenue, expenditure, debt, beginning and ending balance variables shall be defined. Certificated and classified employee salary data, and health benefit plans and policies will be made available upon request.

- 2) Local Control Funding Formula (LCFF) Calculator used for the reporting period.
- 3) Multiyear Financial Projections including the current fiscal year and two (2) subsequent fiscal years.
- 4) Cash Flow projections for all twelve (12) months of the current or proposed fiscal year.
- 5) Copies of budget revisions shall be provided to the SDCOE within two (2) weeks of revision, upon approval by the Charter School's Board of Trustees.

- iii. To the extent that it appears the Charter School builds or sustains reserves in excess of 30% of total expenditures, the Charter School shall provide detailed reporting of how it built such reserves while providing the educational program promised in the Charter, and its intended use, if requested by the SDCOE.
- iv. A copy of any revisions to Charter School budget guidelines, policies, and internal controls shall be provided to the SDCOE within four (4) weeks of adoption of revisions.
- v. The Charter School shall provide a copy of the budget guidelines, policies, and internal controls at the request of the chartering authority.
- vi. The Charter School shall provide budget data required by this Section for its sole statutory member and all related contracting corporations as defined by the IRS Code, if any.

b. **Cash Flow Data / Long Term Debt:**

- i. The Charter School shall notify SDCOE in writing, within fifteen (15) days of requesting additional funds, anytime the Charter School has to borrow money from any source to meet cash flow obligations or long-term debt obligations. This includes any time the Charter School sells its receivables. The Charter School shall not be required to seek or obtain SDCOE's approval to receive any such loans or debt.
- ii. Financing documents shall be made available for SDCOE review.

c. **Financial Data:**

- i. Bank account reconciliations for the Charter School will be the responsibility of the Charter School.

d. **Financial Audit:**

- i. The Charter School's Board of Trustees will annually appoint an external independent fiscal auditor. Said independent fiscal auditor will be approved by the State Controller's Office and must be listed on its website as approved to conduct such educational audits. The audit shall include, but not be limited to:

- 1) An audit of the accuracy of the Charter School's financial statements.
- 2) An audit of the Charter School's attendance accounting and revenue claims practices; and
- 3) An audit of the Charter School's internal control practices.

- ii. The Charter School shall provide a copy of the Charter School's Audited Financial Report to the SDCOE, the SDCSS, the State Controller, and the CDE by December 15 of each year.

- iii. The Charter School's Executive Director will review any audit exceptions or deficiencies and report to the Charter School's Board with recommendations on how to resolve them.

- iv. The Charter School's Executive Director will submit a report to the SDCSS describing how the exceptions and deficiencies, if any, have been or will be resolved to the satisfaction of the SDCSS along with an anticipated timeline for the same.

- v. Any disputes regarding the resolution of audit exceptions and deficiencies will be resolved through the process described in the Charter.

- vi. The Charter School shall, upon request by the SDCOE, present a report to the County Board on its fiscal solvency. This presentation shall be made at an agenda meeting of the County Board and the report shall include review of the Charter School's ADA, revenue, expenditures, debt, audit findings, and

compliance with revenue-based programs and grants such as the National School Lunch Program and the Public Charter Schools Grant Program.

(14) Programmatic Reporting:

a. Instructional Materials

- i. A list of core instructional materials by grade and content will be maintained by the Charter School and shall be made available to the SDCOE within ten (10) business days of receipt of a written request from the SDCOE.

b. Calendar:

- i. The Charter School's calendar and daily schedule shall be submitted annually to the SDCOE for review and verification of compliance with instructional day and minutes requirements. Any calendar changes will be provided to the SDCOE by May 1 prior to the beginning of a new school year.

c. Other:

- i. The Charter School shall provide such other documents, data and reports as may be reasonably requested or required by the SDCOE.

(ix) Fees for Oversight and Other Services:

- (1) The Parties agree that the SDCOE will incur costs in connection with its performance of supervisory oversight of the Charter School as required by law, and that it is not in the best interests of either Party to require a mechanical assessment, accounting, and billing process to compensate the SDCOE for such costs.
- (2) The Parties agree that the actual cost of the SDCOE's supervisory oversight of the Charter School is one percent (1%) of the revenue of the charter school as set forth in Education Code Section 47613. The Charter School shall pay the County Board one percent (1%) of its revenue to cover the actual cost of oversight. Pursuant to Education Code Section 47613(f), "revenue of the charter school" means the amount received in the current fiscal year from the local control funding formula calculated pursuant to Education Code Section 42238.02, as implemented by Section 42238.03, or as modified by the Legislature. Pursuant to Education Code Section 47613(g), "costs of supervisorial oversight" includes, but is not limited to, costs incurred pursuant to Education Code section 47607.3.

- (3) The Charter School shall pay for separately purchased administrative or other services as defined within this MOU or as agreed upon separately.
- (4) The Charter School has the obligation to provide all administrative services necessary to operate the Charter School. The Charter School may provide these services directly or may contract with a third party to provide services, including the SDCOE. If the Charter School purchases administrative services from a third party other than the SDCOE it shall ensure that the SDCOE is able to access the Charter School's documents held by the third-party service provider.
- (5) Should the Charter School desire to purchase additional administrative or business services not included in this MOU from the SDCOE, the Charter School shall request administrative services in writing. If the Charter School requests administrative services from the SDCOE in writing, the Parties shall execute an administrative services contract delineating their agreement. Any such contract is incorporated by reference herein and shall govern the Parties' entire relationship with respect to the SDCOE's provision of administrative services.
- (6) If SDCOE applies for additional sources of funding in the form of grants and/or categorical funding at the request of and for the benefit of the Charter School, SDCOE will receive one percent (1%) of such funds at the time they are paid to the Charter School. Such funds shall not be considered revenue for purposes of the SDCOE's oversight fee.

(f) **Special Education and Related Services**

(i) **Legal Relationship**

The following provisions govern the application of special education to students of the Charter School:

- (1) The Charter School shall be its own local educational agency ("LEA"), pursuant to California Education Code section 47641, subdivision (a) , for purposes of compliance with state and federal education laws and for eligibility for state and federal special education funds. The Charter School has obtained membership as an independent LEA in the El Dorado County Charter Special Education Local Plan Area ("SELPA"). The Charter School has provided SDCOE with verifiable written assurances that the Charter School have been accepted to participate as an LEA in the SELPA.
- (2) The Charter School will serve as its own LEA for the purposes of special education, and as such, the Charter School is solely responsible, at its own expense, for ensuring that all children with disabilities enrolled in the Charter School receive special education and designated instruction and services in conformity with their individualized education programs and in compliance with the Individuals with Disabilities Education Improvement Act ("IDEA") (20 U.S.C. § 1400 et seq.), its implementing

regulations and all applicable state and federal law. (34 C.F.R. § 300.209(c); Ed. Code, § 47646(a).)

- (3) It is understood and agreed that SDCOE shall not be responsible for the provision of special education services to the Charter School nor its students and that any action brought to secure the same shall be subject to the indemnification provisions contained herein without exclusion.

(ii) **Section 504 and ADA**

The Charter School shall comply with Section 504 of the Rehabilitation Act of 1973 (“Section 504”) and the Americans with Disabilities Act (“ADA”). The Charter School understands that it is solely responsible for its compliance with Section 504 and the ADA, at its own expense and that these are not special education services for which special education funds may be used.

(iii) **IDEA:**

The Charter School shall ensure that no student is denied enrollment on the basis of special education status or disability. The Charter School shall be solely and independently responsible for compliance with the IDEA and state special education laws, in regard to the determination, provision and financing of special education placement and services for all students seeking to and/or enrolled at the Charter School. The SDCOE solely operates as the chartering authority pursuant to the California Charter Schools Act.

(iv) **Program, Policies and Procedures:**

The Charter School must develop, adopt, and comply with policies and procedures regarding the identification, assessment, individualized education program (“IEP”) development, placement and provision of services to students with disabilities. The Charter School’s program, policies and procedures must in any case comply with SELPA policies and procedures and all applicable state and federal laws.

(v) **FAPE:**

The Charter School shall ensure that a free appropriate public education (“FAPE”) is provided to all children with disabilities eligible for special education under the IDEA and enrolled or seeking to enroll in the Charter School, in accordance with state and federal legal mandates. The Charter School will ensure that an IEP is developed and implemented for each student enrolled in or seeking to enroll in the Charter School and eligible therefore, in accordance with state and federal legal mandates, and SELPA policies. The Charter School must make a full continuum of special education programs and related services available, and provide those programs and services to students eligible for such who are seeking to enroll or enrolled in the Charter School, as required by state and federal law and students’ respective IEP. The Charter School must make such services and

placements available regardless of the type of instructional program or service delivery ordinarily or otherwise offered by the Charter School.

(vi) **Expertise and Responsibility of Charter School:**

The Charter School is responsible for the management of its special education budgets, personnel, programs and services. The Charter School shall employ appropriately qualified, credentialed employees or contract with qualified third-party providers to provide all necessary and appropriate special education placement and services to its students. Those individuals shall understand, accept responsibility, and provide services for:

- (1) Child Find;
- (2) Interim Programs;
- (3) Referral;
- (4) Assessment;
- (5) Placement
- (6) Special Education Instruction;
- (7) Related Services;
- (8) Due process;
- (9) Discipline/manifestation determination;
- (10) Transportation.

(vii) **Contract for Services:**

The Charter School may contract with the SDCOE to provide any of these services, on a fee for service basis, pursuant to the fee schedule governing the assigned SELPA.

(viii) **Child Find (“Search and Serve” Notices):**

The Charter School must include a notice at the beginning of the year and at the semester in a publication to parents of Charter School students notifying them of the responsibility to “search and serve” students who need or are believed to need special education services.

(ix) **Pre-Referral Interventions:**

The Charter School must implement a process (e.g. a “Student Study Team”) to monitor and guide referrals of general education students for special education evaluation and services, such that general education interventions, where appropriate, are utilized and exhausted before the Charter School refers the student for a special education evaluation. The Charter School understands that this process and any other interventions employed prior to a referral for special education evaluation are not a special education service.

(x) **Identification and Referral:**

The Charter School shall have responsibility to identify and refer students who have an actual or suspected disability to receive assessment for special education eligibility under the IDEA. The Charter School will maintain and implement policies and procedures to ensure identification and referral of students who have, or may have, such exceptional needs. These policies and procedures will be in accordance with federal law, California law, and SELPA policy. The Charter School shall be solely responsible for obtaining the cumulative files, prior and/or current IEPs and other special education information from the student’s prior LEA. The Charter School acknowledges that under the IDEA, a child shall not be determined to be a child with a disability eligible for special education if the determinant factor for such determination is: (a) lack of appropriate instruction in reading, including in the essential components of reading instruction as referenced in the IDEA; (b) lack of instruction in math; or (c) limited English proficiency. (20 U.S.C. § 1414, subd. (b)(5)(A-C).)

(xi) **Assessments:**

The Charter School will conduct any and all necessary assessments to determine eligibility for special education programs and related services of students suspected of having qualifying disabilities, and may seek assistance from SDCOE on a fee for service basis. If the Charter School concludes that there are suspected disabilities that warrant assessment, the school must develop an assessment plan, using SELPA forms, for each student with suspected disabilities within the fifteen (15) day timeline. The assessment plan will describe the types of assessments that may be used to determine the eligibility of students for special education instruction and services. Assessments will be conducted, within legal timelines, after receiving the parents’ written consent. The Charter School shall conduct an IEP team meeting that includes required team members within mandated timelines for each student assessed to discuss results, determine eligibility and (if eligible) specify special education instruction and services. All decisions regarding eligibility, goals, program, placement, and exit from special education must be done through the IEP process according to federal and state timelines.

(xii) **Individualized Education Program (IEP):**

The Charter School shall be responsible for scheduling IEP meetings and having a designated Charter School administrator, Charter School general education teacher(s), any special education providers who is/are knowledgeable about the student’s education program and parent(s) in attendance at all IEP meetings. Decisions regarding identification, determination or change in eligibility, areas of needs, goals/objectives, services, program, placement and exit from special education shall be made by the IEP team.

(xiii) **Forms, Reports and Records:**

The Charter School will maintain copies of assessments, IEP materials, and other special education records and reports for SDCOE review upon SDCOE's request pursuant to its general oversight obligations.

(xiv) **Implementation and Progress Reporting:**

The Charter School shall ensure that each Charter School student's IEP, and all services, accommodations, modifications, supports for instruction, goals and objectives, behavioral supports, data collection and progress reporting called for therein, are fully implemented, including by all Charter School staff who work with the student. The Charter School will ensure that the teachers and other persons who provide services to a student with disabilities are knowledgeable of the content of the student's IEP and implementing that IEP appropriately. The Charter School is responsible for monitoring and reporting progress towards IEP goals for the student with special needs at least in the same interval as progress is reported to general education students.

(xv) **Interim Placements for Students Transferring Into the Charter School:**

For students transferring to the Charter School with IEPs, the Charter School shall provide the special education instruction and related services required and consistent with their IEPs upon enrollment. The Charter School acknowledges that it is obligated to implement the IEP the student transfers in with regardless of whether the level and types of services called for in that IEP are currently available or otherwise being provided at the Charter School. IEP team meetings for such students to develop an ongoing IEP will be held within thirty (30) days of the student's enrollment, in accordance with state and federal law.

(xvi) **Revocation of Consent:**

The Charter School will ensure that it receives a written revocation of consent from an eligible Charter School student's parent or guardian if, at any time subsequent to the initial provision of special education and related services to the student, the parent or guardian of that student wishes to withdraw that student from special education. Such revocation of consent for the continued provision of special education and related services must be in writing. Should a parent or guardian revoke consent to special education and related services in writing, the Charter School understands that the Charter School may not continue to provide special education and related services to the child after providing prior written notice to the parent in accordance with section 300.503 of the Title 34 of the Code of Federal Regulations.

(xvii) **Policies and Procedures:**

The Charter School shall obtain all SELPA policies, procedures and forms regarding special education. At least annually, the Charter School shall be responsible for reviewing the policies, procedures, and forms with all Charter School staff at a staff meeting, including explanation of any updates or revisions thereto. The Charter School shall be solely responsible for preparation of materials, for

conducting their staff review annually, and ensuring Charter School staff understands special education policies, procedures and forms.

(xviii) **Student Withdrawal from Charter School:**

As soon as practicable but within one (1) school day of any special education student's expulsion, withdrawal, or involuntary removal from the Charter School for any reason during the school year, the Charter School shall notify the district of residence and the SDCOE's Director of Special Education of the student's name, date of expulsion, withdrawal or disenrollment, the reason for such separation, and the student's next school/LEA of attendance. The Charter School shall comply with Education Code section 47605(e)(3) in terms of providing notice of expulsion, withdrawal, or if a student leaves the Charter School without graduating or completing the school year for any reason. If the Charter School expels a special education student, it is obligated to pay any costs of that student's placement and services during the term of expulsion, as required by law.

(xix) **Complaints:**

The Charter School shall address /respond to/investigate all complaints it receives involving special education. The Charter School shall notify the SDCOE in writing within two (2) business days of receiving any complaint, whether oral or in writing, regarding special education. Also, within two (2) business days of receiving any written complaints or concerns in any way to special education, the Charter School shall provide copies to the SDCOE's Director of Special Education, or designee.

(xx) **Due Process Hearings:**

The Charter School shall notify the SDCOE's Special Education Director of any due process proceedings filed against the Charter School under IDEA, and of any complaints to state or federal agencies relating to special education and/or students with qualifying disabilities within two (2) business days of receipt by the Charter School. The Charter School shall bear all financial responsibility and procure and provide its own legal representation for such due process proceedings and/or complaints. When the SDCOE or County Board is named as a party to a due process filing involving the Charter School, the SDCOE shall have the right to provide its own legal defense and/or representation, initially at its own expense, but it will be entitled to indemnification by Charter School as provided herein.

(xxi) **Student Discipline:**

Charter School acknowledges it is obligated to and will ensure that its student discipline procedures for suspension and expulsion of students with disabilities are in full compliance with state and federal law. Charter School understands and acknowledges that prior to imposing any discipline on a student with a disability that would constitute a change in placement, or prior to imposing such discipline

on a student for whom the charter school has a basis of knowledge that the student is a student with a disability, a manifestation determination must first be convened to determine whether the violative conduct was a manifestation of the student's disability or caused by a failure to implement the student's IEP or Section 504 Plan, as applicable.

(g) **Special Education Funding**

The Charter School shall comply with the funding model adopted by the assigned SELPA. Charter School shall only spend special education funds as allowed by law, and shall document that all state and federal special education funds are used for the sole purpose of providing special education instruction and/or services to identified students with disabilities. The Charter School assures the SDCOE that it understands how to properly expend and account for its use of special education funds.

(h) **Charter School Payment For Special Education Services Delivered to Students in Juvenile Court and Community Schools:**

For each student enrolled at the Charter School who subsequently attends or is enrolled at an SDCOE Juvenile Court and Community School (JCCS), on either a temporary or long-term basis, the Charter School shall owe SDCOE reimbursement for SDOE's actual special education costs incurred to provide special education services to that student, for the duration of that student's attendance at a JCCS.

During each fiscal year, on a quarterly basis, SDCOE shall calculate the Charter School's share of the special education costs for each Charter School student who has attended a JCCS during that quarter. This calculation shall include all students who were enrolled at the Charter School for any length of time immediately prior to attending a JCCS, regardless of home district. The Charter School shall pay SDCOE for the invoiced costs as set forth above, within 60 days of the date of said invoice. In the event that the COE and Charter School cannot agree as to the amount owed pursuant to the calculations, the matter shall be resolved pursuant to the dispute resolution provision in the Charter School's charter. However, the Charter School shall pay any undisputed amount based on the timelines prescribed in this section.

(h) **Additional Provisions**

(i) **Non-Assignment:**

Neither Party shall assign its rights, duties or privileges under this Agreement, nor shall either Party attempt to confer any of its rights, duties or privileges under this Agreement on any third party, without the advanced written consent of the other Party. Any assignment in violation of this provision shall be void.

(ii) **Enforceability:**

The Charter School understands and acknowledges that violations of any laws could subject its charter to revocation, pursuant to section 47607, subdivision (f). Should the County Board or SDCSS, or designee, determine that the Charter

School has failed to comply with a condition of this agreement, or is violating or has violated law, SELPA policies, or any provision of this Agreement, the SDCOE may initiate the revocation processes as described in Education Code Section 47607.

(iii) **Renewal.**

- (1) The Parties recognize that renewal of the Charter for subsequent terms will require consideration of academic performance and other criteria set forth in Education Code sections 47607, 47607.2 and 47605.
- (2) If the Charter School intends to apply for a renewal of its Charter, it must submit its petition in accordance with Education Code Section 47600 et. seq .
- (3) The Charter School may not submit a petition for renewal more than twelve (12) months in advance of its current charter term end date.

(iv) **Notices.**

Any notice, documentation, and/or information required or permitted to be given under this MOU shall be deemed to have been given, served and received if given in writing and personally delivered or either deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service or facsimile transmission, or received by e-mail, addressed as follows:

If to the County Board: County Superintendent of Schools
San Diego County Office of Education
Attn: Kristin Armatis, Charter School Svcs
6401 Linda Vista Rd, Room 506,
San Diego, CA 92111

If to the Charter School: Debbie Beyer, Executive Director
Literacy First Charter
698 West Main Street
El Cajon, CA 92020

(v) **Material Revisions to Charter.**

Changes to the Charter that are material may not be made without the County Board's consideration and approval. Amendments to the Charter considered to be material include, but are not limited to, the following:

- (1) Substantial changes to the educational program (including the addition or deletion of an educational program), mission, or vision
- (2) Changing to (or adding) a non-classroom-based program

- (3) Proposed changes in enrollment that differs by more than twenty-five (25) percent +/- of the enrollment originally projected in the Charter, or as approved by the County Board
- (4) Addition or deletion of grades or grade levels to be served
- (5) Admission preferences changes
- (6) Governance structure changes
- (7) Expansion of operations to one or more additional site
- (8) Change of the Charter School's location and facilities
- (9) Change of the Charter School's name

The replacement of the Charter School with any other non-profit corporation or other operating body or governance structure shall be treated as a material revision of the Charter, subject to the review and approval of the County Board pursuant to applicable provisions of the Education Code. Notwithstanding the above, no change made to the Charter for the sole purpose of conforming with a change in law, or as required by SDCOE, shall be considered a material revision.

(vi) **Severability.**

If any provision or any part of this Agreement is for any reason held to be invalid or unenforceable or contrary to public policy, law or statute and/or ordinance, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable.

(vii) **Entire Agreement.**

This Agreement represents the entire Agreement and understandings of the Parties hereto and no prior writings, conversations or representations of any nature shall be deemed to vary the provisions hereof. This Agreement may not be amended in any way except by a writing duly executed by both Parties hereto.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed, such Parties acting by their representatives being thereunto duly authorized.

Literacy First Charter

Dated _____

By: _____
Debbie Beyer, Executive Director

Dated _____

By: _____

SAN DIEGO COUNTY SUPERINTENDENT OF SCHOOLS

Dated _____

By: _____
San Diego County Superintendent of
Schools

Cover Sheet

2021-22 Financial Report as of November 30, 2021

Section:	III. Chief Business Officer's Report
Item:	B. 2021-22 Financial Report as of November 30, 2021
Purpose:	FYI
Submitted by:	
Related Material:	November 2021 Financials.pdf

LITERACY FIRST CHARTER SCHOOLS

11/30/2021

Fund: 6209
Charter Schools Enterprise Fund

CDE Charter # / CDS #: 0405 / 37-10371-6119119
Sponsoring LEA: SDCOE

Description	Object Codes	Original Adopted Budget (A)	Projected Operating Budget (B)	Actuals To Date (C)	Difference Col B & A (D)	% Diff Column B & C (E)
A. REVENUES						
1) LCFF Sources						
a) State Aid - Local Control Funding Formula (LCFF)	8011	11,327,550	9,032,196	3,987,344	(2,295,354)	44.1%
b) Educational Protection Account (EPA)	8012	3,962,510	6,369,904	1,067,607	2,407,394	16.8%
c) Transfers to Charter schools in Lieu of Property Taxes	8096	3,981,722	3,480,781	1,183,466	(500,941)	34.0%
Total LCFF Sources	8010-8099	19,271,782	18,882,881	6,238,417	(388,901)	33.0%
2) Federal Revenue	8100-8299	1,413,396	1,601,500	193,114	188,104	12.1%
3) Other State Revenue	8300-8599	2,002,552	2,704,179	493,577	701,627	18.3%
4) Other Local Revenue	8600-8799	1,752,037	1,759,442	477,643	7,405	27.1%
5) TOTAL, REVENUES		24,439,767	24,948,002	7,402,751	508,235	29.7%
B. EXPENSES						
1) Certificated Salaries	1000-1999	10,666,630	10,008,831	3,965,420	(657,799)	39.6%
2) Classified Salaries	2000-2999	2,181,890	2,484,146	897,263	302,256	36.1%
3) Employee Benefits	3000-3999	4,279,562	4,617,548	1,637,805	337,986	35.5%
4) Books and Supplies	4000-4999	1,629,280	1,655,115	468,529	25,835	28.3%
5) Services and Other Operating Expenses	5000-5999	5,244,768	5,079,296	2,192,576	(165,472)	43.2%
8) Other - September Suspense	7999	0	0	0	0	0.0%
9) TOTAL, EXPENSES		24,002,130	23,844,936	9,161,592	(157,194)	38.4%
C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)						
		437,637	1,103,066	(1,758,841)	665,429	-159.5%
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8900-8929					
b) Transfers Out	7600-7629					
2) Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0.0%
b) Uses	7630-7699	0	0	0	0	0.0%
3) Contributions (between unrestrict/restricted)	8980-8999	0	0	0	0	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0	0	0	0	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C + D4)						
		437,637	1,103,066	(1,758,841)	665,429	-159.5%
F. FUND BALANCE, RESERVES / NET POSITION						
1) Beginning Fund Balance / Net Position						
a) As of July 1 - Unaudited	9791	17,595,730		18,233,221	0	
b) Audit Adjustments	9793	0			0	
c) As of July 1 - Audited (F1a + F1b)		17,595,730		18,233,221		
d) Other Restatements	9795	0		0	0	
e) Adjusted Beginning Balance / Net Position (F1c + F1d)		17,595,730		18,233,221		
2) Ending Fund Balance / Net Position, June 30 (E + F1e)		18,033,367		16,474,380		
G. COMPONENTS OF ENDING FUND BALANCE - FUND 01						
1) Nonspendable						
a) Revolving Cash	9711					
b) stores	9712					
c) Prepaid	9713					
d) All Others	9719					
2) Restricted	9740					
3) Committed						
a) Stabilization Arrangements	9750					
b) Other Commitments	9760					
4) Assigned						
a) Other Assignments	9780					
5) Unassigned/Unappropriated						
a) Reserve for Economic Uncertainties	9789					
b) Unassigned/Unappropriated Amount	9790					
G. COMPONENTS OF ENDING NET POSITION - FUND 62						
a) Net Investment in Capital Assets	9796					
b) Restricted Net Position	9797					
c) Unrestricted Net Position	9790					

LFCS Budget Summary as of November 30, 2021

Budget Item Description as of 11.30.21	Amount	Notes
July 1, 2021 Initial Cash on hand	\$5,558,219.00	In County Treasury only; July 1, 2020 cash on hand was \$3,230,307
Projected Revenue		
New Revenue 2021-22	\$24,093,864.00	2021-22 revenue and 2020-21 accounts receivable
2020-21 Carry Over Revenue	\$854,138.00	AB86; ESSER II & III; SB740; Prof Dev Block Grant
Total Projected 2021-22 Revenue	\$24,948,002.00	Based on ADA of 1860 (95% of current enrollment of 1958).
Projected Expenditures		41.7% of the school year completed
Projected Salaries and Benefits	\$17,110,525.00	38% expensed to date
Projected Books and Supplies	\$1,655,115.00	28.3% expensed to date
Projected Services and Operations	\$5,079,296.00	43.2% expensed to date
Total Projected Expenditures	\$23,844,936.00	38.4% expensed to date
Projected Net Position	\$1,103,066.00	\$380,192 New Revenue over all expenses + Carry Over Revenue
Cash Position		
Cash on hand 11.30.2021	\$6,203,792.00	In County Treasury only
Projected Deferred Revenue	\$1,051,130.00	Fed & State SPED; June LCFF State Aid; SB740; Lottery
Projected ending cash position 6.30.22	\$4,756,017.00	In County Treasury only
Cash position 6.30.22 + Def. Revenue	\$5,807,147.00	7.1.21 Initial Cash position + \$248,928

AB 86 ELO and IPI Funds: Total allocation of \$1,610,639 (\$1,721,503 - ELO PP 10%); \$753,903 rec'd in May 2021. \$233,940 paid toward June COVID pay. \$647,455 paid toward Sept COVID pay. Current balance (\$127,492). \$366,459 due in Dec 2021. \$490,277 paid based on quarterly reimbursements through the 2022-23 school year. \$673,219 available for allocation.

AB 86 ELO Paraprofessional Funds: \$110,864 total allocation (10% of total ELO allocation of \$1,108,644). \$54,839 rec'd. \$56,025 due.

Title I Funds: Need to figure out a new or expanded program not previously paid with state or local funds. These funds are not currently part of the 2021-22 budget.

ESSER II: Total allocation of \$1,109,706. \$132,526 received to date. \$475,657 expensed to date. Current balance of \$634,049 paid by reimbursements through the September 30, 2023.

ESSER III: Total allocation of \$2,494,030. \$184,611 received to date. \$0 expensed to date. Reimbursement basis. Can be expensed through September 30, 2024.

Cover Sheet

2021-22 First Interim Report

Section:	III. Chief Business Officer's Report
Item:	C. 2021-22 First Interim Report
Purpose:	Vote
Submitted by:	
Related Material:	2021-22 LFCS 1st Interim Report Board Copy.pdf

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: First Interim Report

Charter School Name: **Literacy First Charter Schools**
(continued)
CDS #: **37-10371-6119119**
Charter Approving Entity: **SDCOE**
County: **San Diego**
Charter #: **0405**
Fiscal Year: **2021-22**

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			First Interim - Oct 31		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	11,327,550.00		11,327,550.00	2,491,570.00		2,491,570.00	8,334,674.00		8,334,674.00
Education Protection Account State Aid - Current Year	8012		3,962,510.00	3,962,510.00		1,067,607.00	1,067,607.00		6,369,904.00	6,369,904.00
State Aid - Prior Years	8019			-	800,891.00		800,891.00	800,891.00		800,891.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	3,981,722.00		3,981,722.00	905,003.00		905,003.00	3,480,781.00		3,480,781.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		15,309,272.00	3,962,510.00	19,271,782.00	4,197,464.00	1,067,607.00	5,265,071.00	12,616,346.00	6,369,904.00	18,986,250.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290		365,250.00	365,250.00		171,863.00	171,863.00			-
Special Education - Federal	8181, 8182		229,625.00	229,625.00					233,497.00	233,497.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		818,521.00	818,521.00		21,251.00	21,251.00		1,368,003.00	1,368,003.00
Total, Federal Revenues		-	1,413,396.00	1,413,396.00	-	193,114.00	193,114.00	-	1,601,500.00	1,601,500.00
3. Other State Revenues										
Special Education - State	StateRevSE		1,338,302.00	1,338,302.00		234,638.00	234,638.00		1,285,431.00	1,285,431.00
All Other State Revenues	StateRevAO		2,002,552.00	2,002,552.00		114,009.00	114,009.00		2,486,776.00	2,486,776.00
Total, Other State Revenues		-	3,338,854.00	3,338,854.00	-	-	348,647.00	-	-	3,772,207.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	415,735.00		415,735.00	39,254.00		39,254.00	418,400.00	6,664.00	425,064.00
Total, Local Revenues		415,735.00	-	415,735.00	39,254.00	-	39,254.00	418,400.00	6,664.00	425,064.00
5. TOTAL REVENUES		15,725,007.00	8,714,760.00	24,439,767.00	4,236,718.00	1,260,721.00	5,846,086.00	13,034,746.00	7,978,068.00	24,785,021.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	4,394,191.00	4,178,070.00	8,572,261.00	123,022.00	2,371,764.00	2,494,786.00	1,639,471.00	6,130,661.00	7,770,132.00
Certificated Pupil Support Salaries	1200	310,307.00	211,271.00	521,578.00	92,003.00	87,207.00	179,210.00	313,081.00	237,177.00	550,258.00
Certificated Supervisors' and Administrators' Salaries	1300	1,286,805.00	148,249.00	1,435,054.00	412,058.00	125,342.00	537,400.00	1,370,630.00	238,674.00	1,609,304.00
Other Certificated Salaries	1900	95,595.00	42,142.00	137,737.00	19,208.00	18,958.00	38,166.00	67,848.00	43,516.00	111,364.00
Total, Certificated Salaries		6,086,898.00	4,579,732.00	10,666,630.00	646,291.00	2,603,271.00	3,249,562.00	3,391,030.00	6,650,028.00	10,041,058.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	84,527.00	237,915.00	322,442.00	10,844.00	93,665.00	104,509.00	85,459.00	329,619.00	415,078.00
Non-certificated Support Salaries	2200	794,454.00		794,454.00	185,750.00	25,140.00	210,890.00	847,247.00	25,142.00	872,389.00
Non-certificated Supervisors' and Administrators' Sal.	2300			-			-			-
Clerical and Office Salaries	2400	874,666.00		874,666.00	281,585.00	48,494.00	330,079.00	848,935.00	48,495.00	897,430.00
Other Non-certificated Salaries	2900	180,328.00		180,328.00	49,327.00	10,773.00	60,100.00	242,937.00	10,773.00	253,710.00
Total, Non-certificated Salaries		1,943,975.00	237,915.00	2,181,890.00	527,506.00	178,072.00	705,578.00	2,024,578.00	414,029.00	2,438,607.00
3. Employee Benefits										
STRS	3101-3102	1,004,233.00	693,927.00	1,688,160.00	90,093.00	396,565.00	486,658.00	621,865.00	1,042,710.00	1,664,575.00
PERS	3201-3202	397,385.00	112,535.00	509,920.00	100,679.00	61,538.00	162,217.00	392,812.00	198,738.00	591,550.00
OASDI / Medicare / Alternative	3301-3302	230,273.00	105,203.00	335,476.00	50,158.00	60,777.00	110,935.00	210,761.00	148,870.00	359,631.00
Health and Welfare Benefits	3401-3402	773,774.00	470,351.00	1,244,125.00	201,971.00	423,138.00	625,109.00	678,101.00	840,188.00	1,518,289.00
Unemployment Insurance	3501-3502	95,483.00	57,020.00	152,503.00	5,952.00	14,048.00	20,000.00	89,524.00	50,242.00	139,766.00
Workers' Compensation Insurance	3601-3602	155,233.00	92,602.00	247,835.00	17,784.00	47,437.00	65,221.00	128,321.00	123,036.00	251,357.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	55,794.00	45,749.00	101,543.00	6,696.00	17,964.00	24,660.00	66,086.00	33,889.00	99,975.00
Total, Employee Benefits		2,712,175.00	1,567,387.00	4,279,562.00	473,333.00	1,021,467.00	1,494,800.00	2,187,470.00	2,437,673.00	4,625,143.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	18,162.00	132,633.00	150,795.00	4,916.00	42,293.00	47,209.00	4,917.00	156,669.00	161,586.00
Books and Other Reference Materials	4200	99,829.00	43,115.00	142,944.00	23,104.00	2,169.00	25,273.00	99,924.00	44,951.00	144,875.00
Materials and Supplies	4300	496,330.00	689,039.00	1,185,369.00	203,689.00	49,852.00	253,541.00	956,424.00	155,777.00	1,112,201.00
Noncapitalized Equipment	4400	86,000.00	64,372.00	150,372.00	13,436.00	55,428.00	68,864.00	88,403.00	80,194.00	168,597.00
Food	4700			-			-			-
Total, Books and Supplies		700,121.00	929,159.00	1,629,280.00	245,145.00	149,742.00	394,887.00	1,149,668.00	437,591.00	1,587,259.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	104,493.00	35,779.00	140,272.00	14,479.00	6,841.00	21,320.00	108,114.00	18,279.00	126,393.00
Dues and Memberships	5300	37,768.00	282.00	38,050.00	9,271.00		9,271.00	37,768.00	282.00	38,050.00
Insurance	5400	146,214.00		146,214.00	193,292.00		193,292.00	193,499.00		193,499.00
Operations and Housekeeping Services	5500	289,824.00		289,824.00	85,634.00		85,634.00	290,210.00		290,210.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,137,467.00	1,433,419.00	2,570,886.00	197,032.00	853,662.00	1,050,694.00	557,614.00	1,614,472.00	2,172,086.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	1,141,399.00	781,209.00	1,922,608.00	256,244.00	53,357.00	309,601.00	1,169,384.00	731,999.00	1,901,383.00
Communications	5900	136,914.00		136,914.00	40,526.00		40,526.00	137,003.00		137,003.00
Total, Services and Other Operating Expenditures		2,994,079.00	2,250,689.00	5,244,768.00	796,478.00	913,860.00	1,710,338.00	2,493,592.00	2,265,032.00	4,858,624.00

6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170									
Buildings and Improvements of Buildings	6200									
Books and Media for New School Libraries or Major Expansion of School Libraries	6300									
Equipment	6400									
Equipment Replacement	6500									
Depreciation Expense (for accrual basis only)	6900									
Total, Capital Outlay										
7. Other Outgo										
Tuition to Other Schools	7110-7143									
Transfers of Pass-through Revenues to Other LEAs	7211-7213									
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE									
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO									
All Other Transfers	7281-7299									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES										
		14,437,248.00	9,584,882.00	24,002,130.00	2,888,753.00	4,866,412.00	7,555,165.00	11,246,338.00	12,304,353.00	23,550,691.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		1,287,759.00	(850,122.00)	437,637.00	1,547,965.00	(3,605,891.00)	(1,709,079.00)	1,788,408.00	(4,326,285.00)	1,234,330.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		1,287,759.00	(850,122.00)	437,637.00	1,547,965.00	(3,605,891.00)	(1,709,079.00)	1,788,408.00	(4,326,285.00)	1,234,330.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	16,972,518.00	575,197.00	17,547,715.00	16,972,518.00	575,197.00	17,547,715.00	16,972,518.00	575,197.00	17,547,715.00
b. Adjustments to Beginning Balance	9793, 9795									
c. Adjusted Beginning Balance		16,972,518.00	575,197.00	17,547,715.00	16,972,518.00	575,197.00	17,547,715.00	16,972,518.00	575,197.00	17,547,715.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		18,260,277.00	(274,925.00)	17,985,352.00	18,520,483.00	(3,030,494.00)	15,838,636.00	18,760,926.00	(3,751,088.00)	18,782,045.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711									
Stores (equals object 9320)	9712									
Prepaid Expenditures (equals object 9330)	9713									
All Others	9719									
b. Restricted	9740									
c. Committed										
Stabilization Arrangements	9750									
Other Commitments	9760									
d. Assigned										
Other Assignments	9780									
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789									
Unassigned/Unappropriated Amount	9790									

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period:

Charter School Name: Literacy First Charter Schools
(continued)
CDS #: 37-10371-6119119
Charter Approving Entity: SDCOE
County: San Diego
Charter #: 0405
Fiscal Year: 2021-22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	11,327,550.00	2,491,570.00	8,334,674.00	(2,992,876.00)	-26.42%
Education Protection Account State Aid - Current Year	8012	3,962,510.00	1,067,607.00	6,369,904.00	2,407,394.00	60.75%
State Aid - Prior Years	8019	-	800,891.00	800,891.00	800,891.00	New
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	3,981,722.00	905,003.00	3,480,781.00	(500,941.00)	-12.58%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		19,271,782.00	5,265,071.00	18,986,250.00	(285,532.00)	-1.48%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	365,250.00	171,863.00	-	(365,250.00)	(100%)
Special Education - Federal	8181, 8182	229,625.00	-	233,497.00	3,872.00	1.69%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	818,521.00	21,251.00	1,368,003.00	549,482.00	67.13%
Total, Federal Revenues		1,413,396.00	193,114.00	1,601,500.00	188,104.00	13.31%
3. Other State Revenues						
Special Education - State	StateRevSE	1,336,302.00	234,638.00	1,285,431.00	(50,871.00)	-3.81%
All Other State Revenues	StateRevAO	2,002,552.00	114,009.00	2,486,776.00	484,224.00	24.18%
Total, Other State Revenues		3,338,854.00	348,647.00	3,772,207.00	433,353.00	12.98%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	415,735.00	39,254.00	425,064.00	9,329.00	2.24%
Total, Local Revenues		415,735.00	39,254.00	425,064.00	9,329.00	2.24%
5. TOTAL REVENUES		24,439,767.00	5,846,086.00	24,785,021.00	345,254.00	1.41%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	8,572,261.00	2,494,786.00	7,770,132.00	(802,129.00)	-9.36%
Certificated Pupil Support Salaries	1200	521,578.00	179,210.00	550,258.00	28,680.00	5.50%
Certificated Supervisors' and Administrators' Salaries	1300	1,435,054.00	537,400.00	1,609,304.00	174,250.00	12.14%
Other Certificated Salaries	1900	137,737.00	38,166.00	111,364.00	(26,373.00)	-19.15%
Total, Certificated Salaries		10,666,630.00	3,249,562.00	10,041,058.00	(625,572.00)	-5.86%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	322,442.00	104,509.00	415,078.00	92,636.00	28.73%
Non-certificated Support Salaries	2200	794,454.00	210,890.00	872,389.00	77,935.00	9.81%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	874,666.00	330,079.00	897,430.00	22,764.00	2.60%
Other Non-certificated Salaries	2900	190,328.00	60,100.00	253,710.00	63,382.00	33.30%
Total, Non-certificated Salaries		2,181,890.00	705,578.00	2,438,607.00	256,717.00	11.77%
3. Employee Benefits						
STRS	3101-3102	1,688,160.00	486,658.00	1,664,575.00	(23,585.00)	-1.40%
PERS	3201-3202	509,920.00	162,217.00	591,550.00	81,630.00	16.01%
OASDI / Medicare / Alternative	3301-3302	335,476.00	110,935.00	359,631.00	24,155.00	7.20%
Health and Welfare Benefits	3401-3402	1,244,125.00	625,109.00	1,518,289.00	274,164.00	22.04%
Unemployment Insurance	3501-3502	152,503.00	20,000.00	139,766.00	(12,737.00)	-8.35%
Workers' Compensation Insurance	3601-3602	247,835.00	65,221.00	251,357.00	3,522.00	1.42%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	101,543.00	24,660.00	99,975.00	(1,568.00)	-1.54%
Total, Employee Benefits		4,279,562.00	1,494,800.00	4,625,143.00	345,581.00	8.08%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	150,795.00	47,209.00	161,586.00	10,791.00	7.16%
Books and Other Reference Materials	4200	142,744.00	25,273.00	144,875.00	2,131.00	1.49%
Materials and Supplies	4300	1,185,369.00	253,541.00	1,112,201.00	(73,168.00)	-6.17%
Noncapitalized Equipment	4400	150,372.00	68,864.00	168,597.00	18,225.00	12.12%

Food	4700	-	-	-	-	-
Total, Books and Supplies		1,629,280.00	394,887.00	1,587,259.00	(42,021.00)	-2.58%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	140,272.00	21,320.00	126,393.00	(13,879.00)	-9.89%
Dues and Memberships	5300	38,050.00	9,271.00	38,050.00	-	0.00%
Insurance	5400	146,214.00	193,292.00	193,499.00	47,285.00	32.34%
Operations and Housekeeping Services	5500	289,824.00	85,634.00	290,210.00	386.00	0.13%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,570,886.00	1,050,694.00	2,172,086.00	(398,800.00)	-15.51%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,922,608.00	309,601.00	1,901,383.00	(21,225.00)	-1.10%
Communications	5900	136,914.00	40,526.00	137,003.00	89.00	0.07%
Total, Services and Other Operating Expenditures		5,244,768.00	1,710,338.00	4,858,624.00	(386,144.00)	-7.36%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
8. TOTAL EXPENDITURES		24,002,130.00	7,555,165.00	23,550,691.00	(451,439.00)	-1.88%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		437,637.00	(1,709,079.00)	1,234,330.00	796,693.00	182.04%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		437,637.00	(1,709,079.00)	1,234,330.00	796,693.00	182.04%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	17,547,715.00	17,547,715.00	17,547,715.00	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		17,547,715.00	17,547,715.00	17,547,715.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		17,985,352.00	15,838,636.00	18,782,045.00		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	-	-	-	-	

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Literacy First Charter Schools
 (continued) _____
 CDS #: 37-10371-6119119
 Charter Approving Entity: SDCOE
 County: San Diego
 Charter #: 0405
 Fiscal Year: 2021-22

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	8,334,674.00	0.00	8,334,674.00	8,716,939.00	9,267,167.00
Education Protection Account State Aid - Current Year	8012	0.00	6,369,904.00	6,369,904.00	6,185,746.00	6,185,746.00
State Aid - Prior Years	8019	800,891.00	0.00	800,891.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	3,480,781.00	0.00	3,480,781.00	3,796,372.00	3,796,372.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		12,616,346.00	6,369,904.00	18,986,250.00	18,699,057.00	19,249,285.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	233,497.00	233,497.00	232,750.00	232,750.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	1,368,003.00	1,368,003.00	1,247,015.00	1,247,015.00
Total, Federal Revenues		0.00	1,601,500.00	1,601,500.00	1,479,765.00	1,479,765.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,285,431.00	1,285,431.00	1,283,354.00	1,290,003.00
All Other State Revenues	StateRevAO	0.00	2,486,776.00	2,486,776.00	1,354,873.00	1,356,216.00
Total, Other State Revenues		0.00	3,772,207.00	3,772,207.00	2,638,227.00	2,646,219.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	418,400.00	6,664.00	425,064.00	445,441.00	445,441.00
Total, Local Revenues		418,400.00	6,664.00	425,064.00	445,441.00	445,441.00
5. TOTAL REVENUES						
		13,034,746.00	11,750,275.00	24,785,021.00	23,262,490.00	23,820,710.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,639,471.00	6,130,661.00	7,770,132.00	7,381,625.00	7,530,853.00
Certificated Pupil Support Salaries	1200	313,081.00	237,177.00	550,258.00	522,745.00	535,138.00
Certificated Supervisors' and Administrators' Salaries	1300	1,370,630.00	238,674.00	1,609,304.00	1,528,839.00	1,556,766.00
Other Certificated Salaries	1900	67,848.00	43,516.00	111,364.00	105,796.00	107,028.00
Total, Certificated Salaries		3,391,030.00	6,650,028.00	10,041,058.00	9,539,005.00	9,729,785.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	85,459.00	329,619.00	415,078.00	402,626.00	410,169.00
Non-certificated Support Salaries	2200	847,247.00	25,142.00	872,389.00	846,217.00	863,767.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	848,935.00	48,495.00	897,430.00	870,507.00	887,895.00
Other Non-certificated Salaries	2900	242,937.00	10,773.00	253,710.00	246,099.00	250,927.00
Total, Non-certificated Salaries		2,024,578.00	414,029.00	2,438,607.00	2,365,449.00	2,412,758.00
3. Employee Benefits						
STRS	3101-3102	621,865.00	1,042,710.00	1,664,575.00	1,714,512.00	1,765,947.00
PERS	3201-3202	392,812.00	198,738.00	591,550.00	609,296.00	627,576.00
OASDI / Medicare / Alternative	3301-3302	210,761.00	148,870.00	359,631.00	370,420.00	381,533.00
Health and Welfare Benefits	3401-3402	678,101.00	840,188.00	1,518,289.00	1,563,838.00	1,610,753.00
Unemployment Insurance	3501-3502	89,524.00	50,242.00	139,766.00	143,959.00	148,278.00
Workers' Compensation Insurance	3601-3602	128,321.00	123,036.00	251,357.00	258,898.00	266,664.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
Other Employee Benefits	3901-3902	66,086.00	33,889.00	99,975.00	102,974.00	106,063.00
Total, Employee Benefits		2,187,470.00	2,437,673.00	4,625,143.00	4,763,897.00	4,906,814.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	4,917.00	156,669.00	161,586.00	122,903.00	125,803.00
Books and Other Reference Materials	4200	99,924.00	44,951.00	144,875.00	110,192.00	112,793.00
Materials and Supplies	4300	956,424.00	155,777.00	1,112,201.00	845,943.00	865,907.00
Noncapitalized Equipment	4400	88,403.00	80,194.00	168,597.00	128,236.00	131,262.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		1,149,668.00	437,591.00	1,587,259.00	1,207,274.00	1,235,765.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	108,114.00	18,279.00	126,393.00	129,742.00	132,804.00
Dues and Memberships	5300	37,768.00	282.00	38,050.00	39,058.00	39,980.00
Insurance	5400	193,499.00	0.00	193,499.00	198,627.00	203,314.00
Operations and Housekeeping Services	5500	290,210.00	0.00	290,210.00	297,901.00	304,931.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	557,614.00	1,614,472.00	2,172,086.00	2,229,647.00	2,282,266.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,169,384.00	731,999.00	1,901,383.00	1,951,770.00	1,997,832.00
Communications	5900	137,003.00	0.00	137,003.00	140,633.00	143,953.00
Total, Services and Other Operating Expenditures		2,493,592.00	2,365,032.00	4,858,624.00	4,987,378.00	5,105,080.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		11,246,338.00	12,304,353.00	23,550,691.00	22,863,003.00	23,390,202.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,788,408.00	(554,078.00)	1,234,330.00	399,487.00	430,508.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,788,408.00	(554,078.00)	1,234,330.00	399,487.00	430,508.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	16,972,518.00	575,197.00	17,547,715.00	18,782,045.00	19,181,532.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		16,972,518.00	575,197.00	17,547,715.00	18,782,045.00	19,181,532.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		18,760,926.00	21,119.00	18,782,045.00	19,181,532.00	19,612,040.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	19,181,532.00	19,612,040.00

Cash Flow Worksheet
2021-22

Actual or Projected	July		August		September		October		November		December		January		February		March		April		May		June		Accruals		TOTAL								
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual		Projected							
A. BEGINNING CASH	9110		5,558,219	4,108,612	5,207,865	5,736,359	4,917,165	5,695,531	5,439,071	5,222,806	7,195,791	6,842,026	6,239,083																						
B. RECEIPTS																																			
LCHF Sources																																			
State Aid, EPA	8011-8019		443,473	386,046	1,762,490	694,883	2,462,315	694,883	1,058,055	2,825,487	1,058,055	1,058,055	1,767,433																						
In Lieu Property Taxes	8006			216,733	409,808	278,462	278,462	278,462	278,462	487,309	243,655	243,655	487,310																						
Other LCHF/Revenue Limit Transfers	8001, 8007																																		
Federal Revenue	8100-8299				21,251	171,863	343,131	343,131	289,604				320,088																						
Other State Revenue	8300-8599				(10,516)	162,164	162,164	600,074	800,074	550,768	217,428	94,456																							
Other Local Revenue	8600-8799		1,000	58,725	66,876	121,899	140,966	123,114	120,363	121,599	17,978	25,023	76,811																						
All Other Financing Sources	8830-8979																																		
Other Receipts/Non-Revenue																																			
TOTAL RECEIPTS			444,473	661,504	2,260,425	1,256,591	3,207,022	1,693,782	1,747,720	3,881,542	1,544,161	2,764,961																							
C. DISBURSEMENTS																																			
Certificated Salaries	1000-1999		654,112	706,553	1,165,431	718,793	1,247,331	792,691	792,691	792,691	792,691	792,691	792,691																						
Classified Salaries	2000-2999		92,070	128,844	261,945	219,464	206,697	206,697	219,464	206,697	206,697	206,697	206,697																						
Employee Benefits	3000-3999		439,850	365,176	346,104	367,950	352,646	352,643	394,489	352,643	352,643	352,643	352,643																						
Books and Supplies	4000-4999		79,924	141,862	127,353	91,567	155,806	137,231	133,658	150,444	133,858	134,762	151,349																						
Services and Operating Expenditures	5000-5999		244,651	434,303	389,830	280,286	420,067	409,740	460,510	409,740	412,510	463,280	456,785																						
Capital Outlay	6000-6999		173,476	139,868		17,819																													
Other Outgo	7000-7499																																		
All Other Financing Uses	7630-7699		217,915	191,248			5,000																												
Other Disbursements/ Non Expenditures																																			
TOTAL DISBURSEMENTS			1,901,998	2,107,874	2,290,663	1,715,879	2,428,656	1,950,242	1,963,885	1,908,557	1,897,926	1,981,264	2,181,268																						
D. PRIOR YEAR TRANSACTIONS, Other																																			
Accounts Receivable	9200-9399		7,918	2,545,623	558,732	143,268	205,115																												
Accounts Payable	9500-9630			1,095,253	528,494	(316,020)	776,366	(256,460)	(216,265)	1,972,985	(353,765)	563,693																							
(Liabilities, including Deferred	9650																																		
TOTAL PRIOR YEAR TRANSACTIONS, Other			7,918	2,545,623	558,732	143,268	205,115																												
E. (B - C + D)			(1,449,607)	1,095,253	528,494	(316,020)	776,366	(256,460)	(216,265)	1,972,985	(353,765)	563,693																							
F. ENDING CASH (A + E)			4,108,612	5,207,865	5,736,359	5,420,339	4,917,165	5,695,531	5,439,071	5,222,806	7,195,791	6,842,026	6,239,083																						
G. ENDING CASH, PLUS ACCRUALS																																			

2022-23 Projected Revenue

Local Control Funding Formula		Notes / Assumptions
State Aid	8,716,939	LCFF Calculator (1860 ADA and 1016 unduplicated)
Education Protection Act	6,185,746	LCFF Calculator (1860 ADA and 1016 unduplicated)
In Lieu of Property Tax	3,796,372	October ILPT Schedule (\$2041.06 x 1860 ADA)
Total LCFF Revenue	\$18,699,057.00	
Federal Revenue		
SPED	\$232,750.00	Assumed same funding rate and enrollment as 2021-22
Title I		Did not budget Title 1 but will apply for it.
ESSER II		Plan to be fully expensed in 2021-22
ESSER III	\$1,062,404.00	We plan to expend half of our ESSER III funds
ESSER III Acct Rec.	\$184,611.00	in 2022-23.
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
Total Federal Revenue	\$1,479,765.00	
Other State Revenue		
Lottery	\$422,220.00	Per SSC Dartboard, lottery revenue is unchanged from 2021-22 and assuming same ADA.
SB 740 Facilities Grant	\$800,000.00	Assuming same level of funding as 2021-22. We have not received our exact allocation amount for 2021-22. \$800,000 estimate is based on 2019-20 funding level.
Educator Effectiveness Fund	\$85,519.00	Plan to spend our allotment evenly over 5 years.
AB 86 In Person Inst Grant		Plan to be fully expensed in 2021-22
AB 86 IPI Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
AB86 ELO Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 ELO Grant Paraprof.		Plan to be fully expensed in 2021-22
AB86 ELO Grant P Acct. Rec		Plan to be fully expensed in 2021-22
Prof Dev Block Grant	\$3,969.00	Assuming this remains unchanged from 2021-22
Mandated Block Grant	\$43,165.00	Per SSC Dartboard, (\$17.64x1502 ADA) + (\$49.03x340 ADA). ADA is from LCFF Calculator.
Total Other State Revenue	\$1,354,873.00	
Local Revenue		
State SPED	\$1,283,354.00	Assuming 2021-22 funding rate of (\$715 x 1860 ADA) - 3.5% admin fee per SELPA funding document.
All other Local Revenue	\$445,441.00	Assuming the same as 2021-22
Total Local Revenue	\$1,728,795.00	
Total Projected Revenue	\$23,262,490.00	

2022-23 Projected Expenses

Expenses		Notes / Assumptions
Certificated Salaries	\$9,539,005.00	2021-22 budgeted amount reduced by 7% due to COVID related extra pay in 2021-22 that will not be budgeted for 2022-23 plus 2% COLA = net 5% decrease 2021-22 to 2022-23. Assuming same number of certificated staff as enrollment is projected to remain constant.
Classified Salaries	\$2,365,449.00	2021-22 budgeted amount reduced by 5% due to COVID related extra pay not budgeted for 2022-23 plus 2% COLA = net 3% decrease 2021-22 to 2022-23. Assuming same number of classified staff as enrollment is projected to remain constant.
Employee Benefits	\$4,763,897.00	Assuming a 3% increase due to STRS and PERS increases and constant unemployment insurance rates per SSC Dartboard. The lack of deductions related to 2021-22 COVID puts negative pressure on the 2022-23 Employee Benefits projected budget amount.
Books and Supplies	\$1,207,274.00	We expect a reduction in COVID related expenses in this category as we ease out of the pandemic. So, I took the 2019-20 actuals of \$1,104,792 and multiplied by the year to year CA CPI per the SSC Dartboard to get to the 2022-23 amount.
Services and Operations	\$4,987,378.00	2021-22 budgeted amount x 2022-23 CA CPI of 2.65% per the SSC Dartboard. I do expect this number to increase based on current inflation but I believe we are strong enough revenue over expenses to absorb a higher inflation rate. Plus our leases are fixed increases not tied to the inflation rate.
Total Expenses	\$22,863,003.00	

The percentage of each subcategory within the above expenditures are assumed to remain constant from the current operating budget to the projected 2022-23 budget. For example if the 1100's make up 20% of the total expenditures for all the 1000's in 2021-22, then it is assumed the 1100's will make up 20% of the total expenditures for all the 1000's in fiscal year 2022-23.

2023-24 Projected Revenue

Local Control Funding Formula		Notes / Assumptions
State Aid	9,267,167	LCFF Calculator (1860 ADA and 1016 unduplicated)
Education Protection Act	6,185,746	LCFF Calculator (1860 ADA and 1016 unduplicated)
In Lieu of Property Tax	3,796,372	October ILPT Schedule (\$2041.06 x 1860 ADA)
Total LCFF Revenue	\$19,249,285.00	
Federal Revenue		
SPED	\$232,750.00	Assumed same funding rate and enrollment as 2021-22
Title I		Did not budget Title 1 but will apply for it.
ESSER II		Plan to be fully expensed in 2021-22
ESSER III	\$1,247,015.00	We plan to expend the remainig half of our ESSER III funds
ESSER III Acct Rec.		in 2023-24.
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
Total Federal Revenue	\$1,479,765.00	
Other State Revenue		
Lottery	\$422,220.00	Per SSC Dartboard, lottery revenue is unchanged from 2021-22 and assuming same ADA.
SB 740 Facilities Grant	\$800,000.00	Assuming same level of funding as 2021-22. We have not received our exact allocation amount for 2021-22. \$800,000 estimate is based on 2019-20 funding level.
Educator Effectiveness Fund	\$85,519.00	Plan to spend our allotment evenly over 5 years.
AB 86 In Person Inst Grant		Plan to be fully expensed in 2021-22
AB 86 IPI Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
AB86 ELO Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 ELO Grant Paraprof.		Plan to be fully expensed in 2021-22
AB86 ELO Grant P Acct. Rec		Plan to be fully expensed in 2021-22
Prof Dev Block Grant	\$3,969.00	Assuming this remains unchanged from 2021-22
Mandated Block Grant	\$44,508.00	Per SSC Dartboard, (\$18.19x1502 ADA) + (\$50.55x340 ADA) ADA is from LCFF Calculator.
Total Other State Revenue	\$1,356,216.00	
Local Revenue		
State SPED	\$1,290,003.00	Assuming 2021-22 funding rate of (\$715 x 1860 ADA) - 3% admin fee per SELPA funding document.
All other Local Revenue	\$445,441.00	Assuming the same as 2021-22
Total Local Revenue	\$1,735,444.00	
Total Projected Revenue	\$23,820,710.00	

2023-24 Projected Expenses

Expenses		Notes / Assumptions
Certificated Salaries	\$9,729,785.00	2022-23 budgeted amount x 2% COLA. Since enrollment is projected to remain constant, the number of certificated staff is assumed to remain constant.
Classified Salaries	\$2,412,758.00	2022-23 budgeted amount x 2% COLA. Since enrollment is projected to remain constant, the number of classified staff is assumed to remain constant.
Employee Benefits	\$4,906,814.00	2022-23 budgeted amount x 3% COLA
Books and Supplies	\$1,235,765.00	We expect a reduction in COVID related expenses in this category as we ease out of the pandemic. So, I took the 2019-20 actuals of \$1,104,792 and multiplied by the year to year CA CPI per the SSC Dartboard to get to the 2023-24 amount.
Services and Operations	\$5,105,080.00	2022-23 budgeted amount x 2022-23 CA CPI of 2.36% per the SSC Dartboard. I do expect this number to increase based on current inflation but I believe we are strong enough revenue over expenses to absorb a higher inflation rate. Plus our leases are fixed increases not tied to the inflation rate.
Total Expenses	\$23,390,202.00	

The percentage of each subcategory within the above expenditures are assumed to remain constant from the current operating budget to the projected 2023-24 budget. For example if the 1100's make up 20% of the total expenditures for all the 1000's in 2021-22, then it is assumed the 1100's will make up 20% of the total expenditures for all the 1000's in fiscal year 2023-24.

Cover Sheet

Educator Effectiveness Block Grant and Expenditure Plan

Section: III. Chief Business Officer's Report
Item: D. Educator Effectiveness Block Grant and Expenditure Plan
Purpose: Vote
Submitted by:
Related Material:
LFCS Educator Effectiveness Block Grant Expenditure Plan.docx



October 22, 2021

LFCS Educator Effectiveness Expenditure Plan

According to the CDE, LFCS is due to receive \$427,596 through the Educator Effectiveness Block Grant. These funds can be spent from the 2021-22 school year through the 2025-26 school years equating to \$85,519.20 per year. The purpose of these funds is to provide professional development that promotes educator equity, quality, and effectiveness. 80% of our total allocation is scheduled to be dispersed in the fall of 2021 with the remaining 20% dispersed in the spring of 2022. Yearly expenditure reports will be due to CDE until all funds have been expensed.

LFCS will use this revenue to fund our teacher coaching (CAT) and induction program, subject specific training for our AP teachers, content and pedagogical training for general education teachers, best practices training for our SPED teachers and language support teachers, and mental health training for our counselors. Our plan is to spend \$85,519.20 in each of the following school years, 2021-22, 2022-23, 2023-24, 2024-25, and 2025-26.

For qualified professional development which earns an employee undergraduate or graduate credit from an accredited institution of learning approved by school administration, the employee would be reimbursed for tuition and required course materials upon completion of each credit bearing course with a gpa of no less than 2.0 on a 4.0 scale or no less than a grade of C- or its equivalent as long as the employee remains employed by LFCS at the time of his / her submission of the transcript for the reimbursement and remains employed by LFCS for at least 3 school years after their last reimbursement under this plan and with these funds.

To qualify for this funding, the initial reading of this plan needs to occur during the November 10, 2021 regular board meeting and approved during the December 8, 2021 regular board meeting.

Respectfully submitted by:

Steve Robinson

Chief Business Officer, Literacy First Charter Schools

799 E. Washington Ave., El Cajon CA 92020
619.579.7232
www.lfcsinc.org

Cover Sheet

Request for Proposal: Audit and related services

Section:	III. Chief Business Officer's Report
Item:	E. Request for Proposal: Audit and related services
Purpose:	Vote
Submitted by:	
Related Material:	2022-24 Request for Proposal Audit.docx



November 16, 2021

Request For Proposal: Annual Audit and Related Services

Literacy First Charter Schools invites and welcomes proposals to perform an annual independent financial audit and provide related services. Based on your previous work experience, your firm has been selected to receive this RFP and is invited to submit a proposal to include at least the following services:

1. Produce an annual independent audit report of the school's financial position as of June 30, 2022, 2023, and 2024 that complies with California Education Code and the compliance regulations of the California Department of Education and the California State Controller's Office as they relate to charter schools including an audit of the school's attendance accounting and revenue claims practices as well as an audit of the school's internal control practices.
2. Prepare the federal and state information returns, including Form 990, for the years ended June 30, 2022, 2023, and 2024
3. Provide a thorough and timely review of each audit report with school leadership.
4. Throughout the length of the contract, provide timely and informative guidance to school leadership regarding the school's finances and financial compliance obligations.

Proposals are due no later than February 1, 2022 and may be submitted electronically to steve.robinson@lfsinc.org or in hard copy to Literacy First Charter Schools c/o Steve Robinson 698 W. Main Street El Cajon, CA 92020. Only those proposals received by the stated deadline will be considered. All proposals, submitted by the deadline, will be reviewed and evaluated based upon information provided in the submitted proposal.

Please direct any questions pertaining to this proposal to Steve Robinson by phone at 619.316.5839 or by email steve.robinson@lfsinc.org.

I look forward to reviewing your proposal.

Sincerely,

Steve Robinson

Chief Business Officer, Literacy First Charter Schools

799 E. Washington Ave., El Cajon CA 92020
619.579.7232
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