



Literacy First Charter Schools

Literacy First Charter School Board of Trustees

Regular Board Meeting

Amended on January 7, 2022 at 4:55 PM PST

Date and Time

Wednesday January 12, 2022 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/88138787198?](https://us02web.zoom.us/j/88138787198?pwd=ZTRkQ1lzdDdxGJHdGtYRkx1Nld4Zz09)
[pwd=ZTRkQ1lzdDdxGJHdGtYRkx1Nld4Zz09](https://us02web.zoom.us/j/88138787198?pwd=ZTRkQ1lzdDdxGJHdGtYRkx1Nld4Zz09)
Meeting ID: 881 3878 7198
Passcode: 7P9LEC

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 December 8, 2021	Approve Minutes		1 m
E. Approve Current Agenda	Vote		
II. Executive Director's Report			5:07 PM
A. School events, program, and staffing update	FYI	Debbie Beyer	5 m
B. SARC approval	Vote	Gail Stroben	
<p>Gail Stroben will present the board with the current SARC and recommends the board approve the SARC. It must be board approved and posted to the LFCS website by February 1, 2022.</p>			
C. Policy to compensate staff for COVID related absences	Vote	Debbie Beyer	
<p>A detailed policy will be provided at the board meeting.</p>			
III. Chief Business Officer's Report			5:12 PM
A. 2021-22 Financial Report as of December 31, 2021	FYI	Steve Robinson	5 m
<p>CBO will present current school financials as of December 31, 2021.</p>			
B. Update on SOS lawsuits			5 m
<p>The CBO will update the board on the two lawsuits filed by SOS in opposition to the construction of our new school site on Chase Ave.</p>			
C. Update on JA facilities project	Discuss		
IV. Governance			5:22 PM
A. Board Protocols	Discuss	Priscilla Schreiber	5 m

	Purpose	Presenter	Time
B. Committee Assignments	Discuss	Priscilla Schreiber	5 m
C. Board Development and Recruitment	Discuss	Priscilla Schreiber	5 m

The board will interview a potential board member, Jason Lewis to fill the current vacancy. This potential trustee is a parent of two LFCS elementary students.

D. Vote on potential board member Jason Lewis	Vote		5 m
E. COVID Vaccine Mandate Letter to Gov. Newsom	Discuss		

The board will consider adding their names to a letter drafted for school board members and signed by other board members and addressed to the CA legislature and Gov. Newsom regarding the vaccine mandates.

V. Closed Session 5:42 PM

A. Enter Closed Session	Vote		5 m
B. Real Estate Matters	Discuss		5 m
C. Adjourn Closed Session	Vote		5 m

VI. Closing Items 5:57 PM

A. Adjourn Meeting	Vote		
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Cover Sheet

Approve Minutes From December 8, 2021

Section: I. Opening Items
Item: D. Approve Minutes From December 8, 2021
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Literacy First Charter School Board of Trustees on December 8, 2021

APPROVED



Literacy First Charter Schools

Minutes

Literacy First Charter School Board of Trustees

Regular Board Meeting

Date and Time

Wednesday December 8, 2021 at 5:00 PM

Location

698 West Main Street
El Cajon, CA 92021

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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=NkRVR3VoOW1SeUZIMzJFcnZad3pNUT09)
[pwd=NkRVR3VoOW1SeUZIMzJFcnZad3pNUT09](https://us02web.zoom.us/j/84218460904?pwd=NkRVR3VoOW1SeUZIMzJFcnZad3pNUT09)
Meeting ID: 842 1846 0904
Passcode: 80UBrM

Trustees Present

K. Evans, L. Razooky, M. Ferguson, P. Schreiber

Trustees Absent

None

Trustees who left before the meeting adjourned

L. Razooky

Guests Present

D. Beyer, L. Amorteguy, S. Robinson

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 Dec 8, 2021 at 5:10 PM.

C. Flag Salute

D. Approve Minutes From November 10, 2021

M. Ferguson made a motion to approve the minutes from Literacy First Charter School Board of Trustees on 11-10-21.

L. Razooky seconded the motion.

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

E. Approve Current Agenda

M. Ferguson made a motion to approve the minutes from.

P. Schreiber seconded the motion.

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

II. Executive Director's Report

A. School events and program update

Debbie Beyer shared in regards to the following items:

- The Newsletter and the events going on at schools this month.
- Staffing needs of the school.
- Student assessment data.

III. Chief Business Officer's Report

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

Board looked at and discussed MOU between LFCS and SDCOE document presented by Steve Robinson.

Recommendation that board approve 2021-26 MOU between LFCS and SDCOE.

K. Evans made a motion to Approve MOU between LFCS and SDCOE.

M. Ferguson seconded the motion.

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

Roll Call

P. Schreiber Aye

M. Ferguson Aye

L. Razooky Absent

K. Evans Aye

B.

2021-22 Financial Report as of November 30, 2021

Steve Robinson reported on current school financials as of November 30, 2021.

C. 2021-22 First Interim Report

Steve Robinson made a presentation of the 2021-22 First Interim Report and recommendation for board approval. Report must be submitted to SDCOE on or before December 15th 2021

M. Ferguson made a motion to Approve First Interim report for 2021-22.

K. Evans seconded the motion.

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

Roll Call

L. Razoogy Absent

P. Schreiber Aye

M. Ferguson Aye

K. Evans Aye

L. Razoogy left at 7:28 PM.

D. Educator Effectiveness Block Grant and Expenditure Plan

Steve Robinson presented detail of the grant and the required expenditure plan for a vote. The grant will fund the vast majority of our professional development for the current school year and the subsequent 4 school years. The plan was read during the November 10, 2021 regular board meeting. Recommendation is that board approve this plan.

K. Evans made a motion to Approve Educator Effectiveness Block Grant.

M. Ferguson seconded the motion.

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

Roll Call

K. Evans Aye

M. Ferguson Aye

P. Schreiber Aye

L. Razoogy Absent

E. Request for Proposal: Audit and related services

Steve Robinson requested the board approve a request for proposal for LFCS' annual audit for fiscal years 2022, 2023, and 2024.

Board recommendation that Steve Robinson coordinate an interview with Auditors and report back to the board.

P. Schreiber will speak to Lucy on participating in the interview process

M. Ferguson made a motion to Approve request for proposal for LFCS annual audit for year 2022, 2023, and 2024.

K. Evans seconded the motion.

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

Roll Call

M. Ferguson Aye

K. Evans Aye

P. Schreiber Aye

L. Razoogy Absent

IV. Closed Session

A.

Real Estate Matters

Closed session began at 5:56 and was motioned by Evan and 2nd by Ferguson. It ended at 7:20 Motioned by Evans and 2nd by Ferguson. Closed session discussions included real estate matters, the SOS v. SDCOE case and the SOS v. SDCBS case.

B. Conference with legal counsel - Existing Litigation

C. Conference with Legal Counsel - Existing Litigation

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:45 PM.

Respectfully Submitted,
L. Amorteguy

Cover Sheet

2021-22 Financial Report as of December 31, 2021

Section:	III. Chief Business Officer's Report
Item:	A. 2021-22 Financial Report as of December 31, 2021
Purpose:	FYI
Submitted by:	
Related Material:	State Revenues at Stratospheric Levels _ SSC.pdf LFCS Actuals Ending 12.31.2021.pdf LFCS 2021-22 P-1 Report.pdf SDCOE 2020-21 Unaudited Actuals Report.pdf 2021-22 LFCS Budget Summaries Dec 2021.pdf

LFCS Budget Summary as of December 31, 2021

Budget Item Description as of 12.31.21	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	\$23,681,860.00	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	\$24,535,998.00	Based on ADA of 1860 (95% of current enrollment of 1958).
Projected Expenditures		50% of the school year completed
Projected Salaries and Benefits	\$16,694,841.00	49.3% expensed to date
Projected Books and Supplies	\$1,346,480.00	39.3% expensed to date
Projected Services and Operations	\$5,149,547.00	48.1% expensed to date
Total Projected Expenditures	\$23,190,868.00	48.5% expensed to date
Projected Net Position	\$1,345,130.00	\$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	\$4,998,081.00	In County Treasury only
Cash position 6.30.22 + Def. Revenue	\$6,049,211.00	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 recv'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 recv'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.

Principal Apportionment Data Collection (PADC)

Processing Cycle: 2021-22 P-1, Reporting Period: 2021-22 P-1

Home / Data Entry / Charter School / Literacy First Charter / Attendance Charter School

Attendance Charter School

Record Information

Entity Information

County: San Diego
School: Literacy First Charter
CDS Code: 37 10371 6119119
Charter Number: 0405
Data ID: D19A6398

Validation Information

Number of Records: 7
Number of Errors: 0
Number of Warnings: 1
Passed Data Validation: Yes

Details

Last Saved By: Literacyfirst
Last Saved Date: 1/5/2022 10:19:44 AM
Last Validation By: Literacyfirst
Last Validation Date: 1/5/2022 10:25:47 AM

Certification Information

Charter School - COE Oversight: Literacyfirst - 1/5/2022 10:30:28 AM
County Office of Education: None

Charter Status

Data ID:

D19A6398

Does this charter school operate multiple instructional tracks? YES (Multitrack)

A-1a

Does this charter school operate multiple instructional tracks? NO (Single Track)

A-1b

Instructional Tracks: If Yes (Multitrack) was selected in A-1, check the box for Track A and each additional track in alphabetical order. Note: subsequent data entry will need to contain information for all tracks selected.

A-2

Track A

A-2a

Track B

A-2b

Track C

A-2c

Track D

A-2d

Track E

A-2e

Is this charter school in its first year of operation? YES

If Yes, move on to Line A-4

A-3a

Is this charter school in its first year of operation? NO

If No, move on to Line A-5.

A-3b

Date (mm/dd/yyyy) Instruction Commenced

A-4

Single Track/Track A

A-4a

Track B

A-4b

Track C

A-4c

Track D

A-4d

Track E

A-4e

Did the charter school cease operation or instruction during the current fiscal year? YES

If Yes, move on to Line A-6

A-5a

Did the charter school cease operation or instruction during the current fiscal year? NO
 If No, move on to Line A-7

A-5b

Date (mm/dd/yyyy) Operation or Instruction Ceased

A-6

Single Track/Track A

A-6a

Track B

A-6b

Track C

A-6c

Track D

A-6d

Track E

A-6e

Days of Operation. Only required at P-1 and P-2 if school ceased operation during the fiscal year. Required for all charter schools at Annual.

A-7

Single Track/Track A

A-7a

Track B

A-7b

Track C

A-7c

Track D

A-7d

Track E

A-7e

Indicate the Type of Instruction

A-8

Classroom-based

A-8a

Nonclassroom-based

A-8b

Combination

A-8c

ADA

Reported ADA

Single track charter schools report all ADA in the Single TRK/TRK A record. Charter schools operating multiple instructional tracks report ADA for Track A in Single TRK/TRK A (record 1 of 5), and report ADA for Tracks B, C, D, E by navigating to records 2 through 5.

Countywide charters authorized pursuant to EC 47605.6 and charters approved by the State Board of Education pursuant to EC Section 47605(k) must also complete the ADA Allocation Tab.

Instructional Track

Classroom-based ADA

Single TRK/TRK

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
Regular Classroom-based ADA					
Extended Year Special Education [EC 56345(b)(3)]					
Classroom-based ADA (Divisor 175)					
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children Institutions Classroom-based ADA					
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children Institutions Classroom-based ADA (Divisor 175)					
Classroom-based ADA Totals for Track (Sum of B-1 through B-4)					
Nonclassroom-based ADA					
Regular Nonclassroom-based ADA					
Extended Year Special Education [EC 56345(b)(3)]					
Nonclassroom-based ADA (Divisor 175)					
Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children Institutions					
Nonclassroom-based ADA					
B-1	729.41	515.69	266.72	336.15	1,847.97
B-2	0	0	0	0	0
B-3	0	0	0	0	0
B-4	0	0	0	0	0
B-5	729.41	515.69	266.72	336.15	1,847.97
C-1	0	0	0	0	0
C-2	0	0	0	0	0
C-3	0	0	0	0	0

Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions Nonclassroom-based ADA (Divisor 175)
 Nonclassroom-based ADA Totals for Track (Sum of C-1 through C-4)

C-4	0	0	0	0	0
C-5	0	0	0	0	0

ADA Totals for Track

D-1	729.41	515.69	266.72	336.15	1,847.97
D-2	0	0	0	0	0

Total Regular ADA (B-1 + C-1)
 Total Extended Year Special Education [EC 56345(b)(3)] ADA (Divisor 175) (B-2 + C-2)

Total Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions ADA (B-3 + C-3)

D-3	0	0	0	0	0
-----	---	---	---	---	---

Total Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions (Divisor 175) ADA (B-4 + C-4)

D-4	0	0	0	0	0
D-5	729.41	515.69	266.72	336.15	1,847.97

ADA Totals for Track (Sum of D-1 through D-4)

Other ADA

ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Line D-5 (TK/K-3 Column, First Year ADA Only)

E-1	0	0	0	0	0
-----	---	---	---	---	---

Nonclassroom-based ADA not eligible for funding pursuant to EC 47612.5(b) and 51745.6 and not included in C-5

E-2	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA, pursuant to EC 51749.5, included in C-5

E-3	0	0	0	0	0
-----	---	---	---	---	---

Course Based Independent Study ADA not eligible for funding, pursuant to EC 47612.5(b) and 51745.6, included in E-2

E-4	0	0	0	0	0
-----	---	---	---	---	---

ADA Allocation

Countywide charters approved pursuant to EC Section 47605.6 and charters approved by the State Board of Education pursuant to EC Section 47605(k) must complete the ADA Allocation Tab to report ADA by school district of residence for calculation of in-lieu of property taxes.

Reported ADA

Enter data for the first record, save, and click Add New to select county and school district of residence for the second and each subsequent record.

County of Residence

District of Residence

Classroom-based ADA

Regular Classroom-based ADA

Extended Year Special Education [EC 56345(b)(3)]

Classroom-based ADA (Divisor 175)

Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions Classroom-based ADA

Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions Classroom-based ADA (Divisor 175)

Classroom-based ADA Totals for District of Residence (Sum of F-1 through F-4)

Nonclassroom-based ADA

Regular Nonclassroom-based ADA

Extended Year Special Education [EC 56345(b)(3)]

Nonclassroom-based ADA (Divisor 175)

Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions Nonclassroom-based ADA

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
F-1	0	0	0	0	0
F-2	0	0	0	0	0
F-3	0	0	0	0	0
F-4	0	0	0	0	0
F-5	0	0	0	0	0
G-1	0	0	0	0	0
G-2	0	0	0	0	0
G-3	0	0	0	0	0

Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions Nonclassroom-based ADA (Divisor 175)
 Nonclassroom-based ADA Totals for District of Residence (Sum of G-1 through G-4)

G-4

G-5

ADA Totals for District of Residence

H-1

H-2

H-3

H-4

H-5

Total Regular ADA (F-1 + G-1)
 Total Extended Year Special Education [EC 56345(b)(3)] ADA (Divisor 175) (F-2 + G-2)

Total Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions ADA (F-3 + G-3)

Total Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions (Divisor 175) ADA (F-4 + G-4)

ADA Totals for District of Residence (Sum of H-1 through H-4)

Summary

Summary of Reported ADA for All Tracks

Classroom-based ADA Totals for All Tracks (Sum of all records B-5)

Nonclassroom-based ADA Totals for All Tracks (Sum of all records C-5)

	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
I-1	729.41	515.69	266.72	336.15	1,847.97
I-2	0	0	0	0	0

ADA Totals for All Tracks

Total Regular ADA (Sum of All Records D-1)

Total Extended Year Special Education [EC 56345(b)(3)] ADA (Sum of All Records D-2)

Total Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions ADA (Sum of All Records D-3)

Total Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions ADA (Sum of All records D-4)

J-1	729.41	515.69	266.72	336.15	1,847.97
J-2	0	0	0	0	0
J-3	0	0	0	0	0
J-4	0	0	0	0	0
J-5	729.41	515.69	266.72	336.15	1,847.97

Summary of Reported ADA for All Districts of Residence

Applicable to countywide charter schools authorized pursuant to EC 47605.6 and State Board of Education authorized charters

Classroom-based ADA Totals for All Districts (sum of all records F-5)

Nonclassroom-based ADA Totals for All Districts (sum of all records G-5)

K-1	0	0	0	0	0
K-2	0	0	0	0	0

ADA Totals for All Districts of Residence

Total Regular ADA (sum of all records H-1)

Total Extended Year Special Education [EC 56345(b)(3)] ADA (Divisor 175) (Sum of All Records H-2)

Total Special Education - Nonpublic, Nonsectarian Schools [EC 56366(a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Childrens Institutions ADA (Sum of All Records H-3)

L-1	0	0	0	0	0
L-2	0	0	0	0	0
L-3	0	0	0	0	0

Total Extended Year Special Education - Nonpublic,
 Nonsectarian Schools [EC 56366(a)(7)] and/or
 Nonpublic, Nonsectarian Schools - Licensed Childrens
 Institutions (Divisor 175) ADA (Sum of All Records H-4)

L-4	0	0	0	0	0
L-5	0	0	0	0	0

ADA Totals for All Districts (Sum of L-1 through L-4)

LITERACY FIRST CHARTER SCHOOLS

12/30/2021

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	8,928,827	4,682,227	(2,398,723)	52.4%
b) Educational Protection Account (EPA)	8012	3,962,510	6,369,904	2,135,215	2,407,394	33.5%
c) Transfers to Charter schools in Lieu of Property Taxes	8096	3,981,722	3,480,781	1,461,928	(500,941)	42.0%
Total LCFF Sources	8010-8099	19,271,782	18,779,512	8,279,370	(492,270)	44.1%
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	2,395,544	667,923	392,992	27.9%
4) Other Local Revenue	8600-8799	1,752,037	1,759,442	610,100	7,405	34.7%
5) TOTAL, REVENUES		24,439,767	24,535,998	9,750,507	96,231	39.7%
B. EXPENSES						
1) Certificated Salaries	1000-1999	10,666,630	9,726,096	4,953,233	(940,534)	50.9%
2) Classified Salaries	2000-2999	2,181,890	2,346,917	1,156,068	165,027	49.3%
3) Employee Benefits	3000-3999	4,279,562	4,621,828	2,143,472	342,266	46.4%
4) Books and Supplies	4000-4999	1,629,280	1,346,480	529,421	(282,800)	39.3%
5) Services and Other Operating Expenses	5000-5999	5,244,768	5,149,547	2,476,426	(95,221)	48.1%
8) Other - September Suspense	7999	0	0	0	0	0.0%
9) TOTAL, EXPENSES		24,002,130	23,190,868	11,258,620	(811,262)	48.5%
C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		437,637	1,345,130	(1,508,113)	907,493	-112.1%
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	1,345,130	(1,508,113)	907,493	-112.1%
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	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		16,725,108		
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					



San Diego County Office of Education **Main Campus**

6401 Linda Vista Road, San Diego, CA 92111

858-292-3500 | www.sdcoe.net

January 6, 2022

Literacy First Charter School
 Debbie Beyer, Executive Director
 799 East Washington Avenue
 El Cajon, CA 92020

Dear Ms. Beyer:

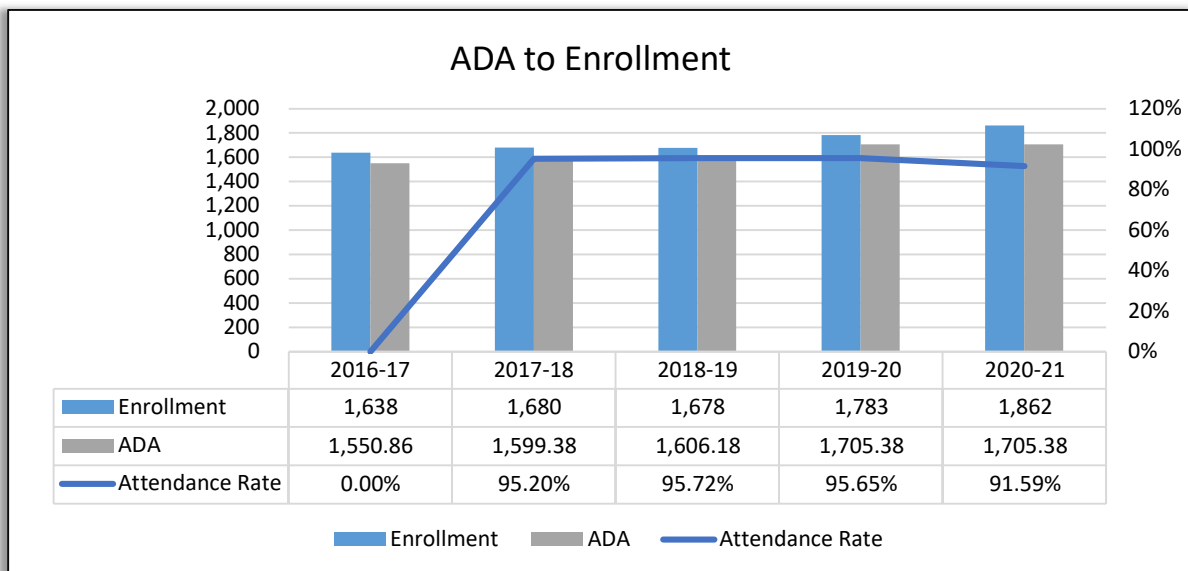
Re: 2020-21 Unaudited Actuals Financial Report

Our office has completed its review of the 2020-21 Unaudited Actuals Financial Report for Literacy First Charter School and has verified it for accuracy pursuant to Education Code Section 47604.33. During our review, we noted the following items for the charter school’s review and/or action:

Financial Status July 1, 2020 through June 30, 2021

Attendance and Enrollment

Literacy First Charter School had a 4.24% increase in enrollment from 2019-20 to 2020-21; Enrollment rose from 1,783 to 1,862 students. The charter school's funded Average Daily Attendance (ADA) was 1,705.38. This funded ADA amount was the same as the 2019-20 ADA due to the prior year guarantee provision.



San Diego County Superintendent of Schools **Dr. Paul Gothold**

San Diego County Board of Education

Paulette Donnellon

Guadalupe González

Alicia Muñoz

Gregg Robinson

Rick Shea

January 6, 2022
 Literacy First Charter
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Deficit Spending

The charter school was also able to meet 2020-21 operating expenses with current year revenue in the charter school fund.

Fiscal Year	(Deficit) / Surplus
2018-19	\$777,386
2019-20	\$(339,170)
2020-21	\$3,950,886

Material Variances: Budget vs. Actuals

The charter school reported Unaudited Actuals with material differences as compared to the 2020-21 Second interim Budget.

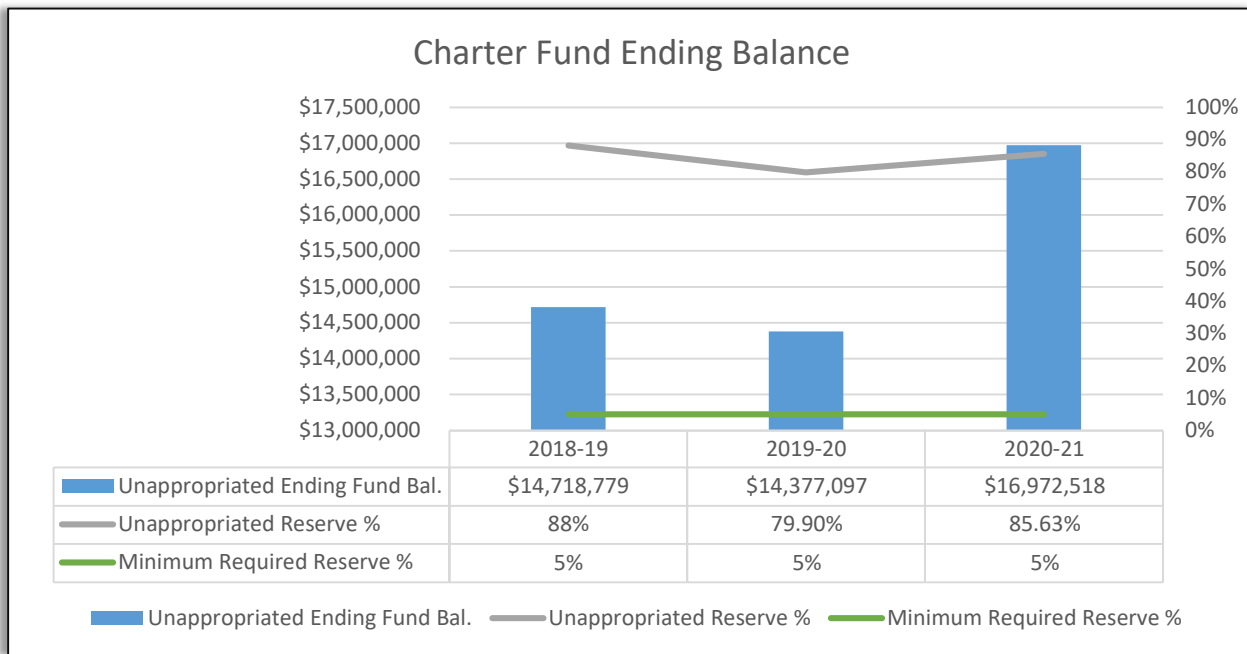
A material variance in State Revenue resulted in an increase of 35.11% from the 2020-21 Second Interim Budget projection to the 2020-21 Unaudited Actuals. This increase was due to the allocation of various funding sources that were not reported at Second Interim. These include the Expanded Learning and In Person Instruction grant amounts for which allocations were not yet available, the projection variances to the actual allocation for the Charter School Facility Grant Program (Senate Bill 740 Program) and State Lottery funding.

Unexpected expenditures of \$103,084 for Non-Capital Equipment were not included in the 2020-21 Second Interim Budget. The purchase of computers and Smartboards was made in the second half of the year. The charter school does not anticipate these expenditures in the 2021-22 fiscal year.

Ending Fund Balance

The 2020-21 ending fund balance was \$18,233,221, which was lower by 2.18% than projected at 2020-21 Second Interim reporting. This variance was a result of an audit adjustment for (\$669,959.30) reported in the 2020-21 Unaudited Actuals. In the 2019-20 Audit Report it was noted that the assets of Literacy First Charter Schools (LFCS) were to be separated from Literacy First Charter Schools Issuer, LLC (LLC). The process of separating financial records and assets began by making the necessary entries in the 2020-21 LFCS financial reports. The charter school expects to make additional adjustments in the 2021-22 fiscal year to finalize the separation of assets as advised by the auditor.

January 6, 2022
 Literacy First Charter
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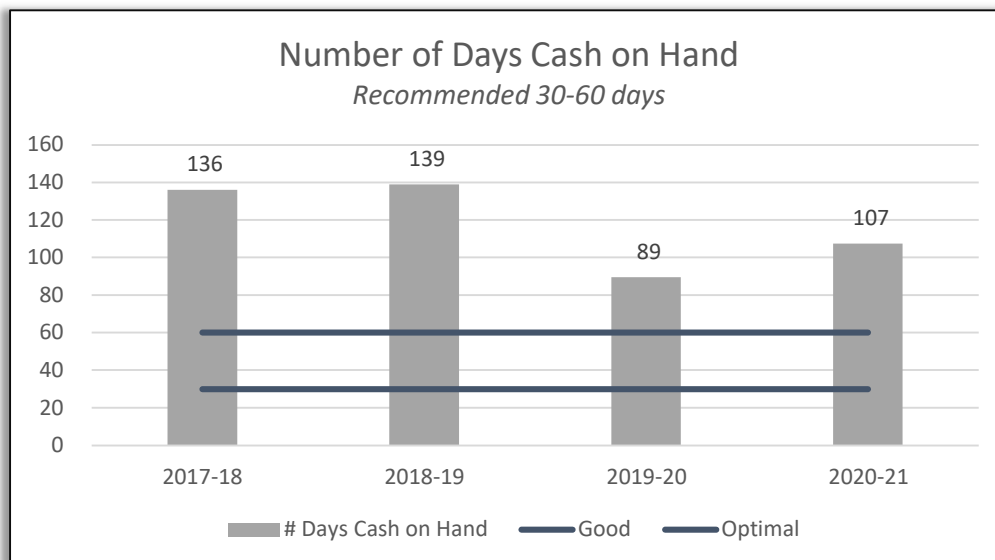


Reserve for Economic Uncertainties

The charter school is required to maintain a reserve for economic uncertainties (REU) of 3% of total expenditures per the memorandum of understanding between the charter school and the San Diego County Office of Education (SDCOE). In our review, we noted that the charter school had a REU of 85.63%, therefore meeting the REU requirement in 2020-21.

Cash Flow

The charter school had sufficient cash to meet all 2020-21 expenditures without the need for short-term borrowing. The charter school has a 2020-21 ending cash balance of \$5,829,221.24, representing 107 days cash on hand. The K-12 charter school industry recommends that charter schools maintain a cash balance between 30- and 60-days cash on hand.



January 6, 2022
Literacy First Charter
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Long-Term Debt and Liabilities

The charter school has not incurred any new debt or long-term liabilities since the 2020-21 Second Interim Report.

Timeliness of Submission

Education Code section 47604.33 requires that on or before September 15, each charter school shall prepare and submit a final unaudited report for the full prior year with the entity that approved the charter school. The charter school met this requirement.

If you have any questions regarding this review, please feel free to contact Anna Buxbaum at abuxbaum@sdcoe.net or at (858) 290-5899.

Sincerely,



Kristin Armatis
Senior Director, Charter School Services

KA:tm

cc: Mrs. Priscilla Schreiber, Board of Trustees President, Literacy First Charter School
Mr. Steve Robinson, Chief Financial Official, Literacy First Charter School

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues at Stratospheric Levels

 [BY PATTI F. HERRERA, EDD](#)

 [BY WENDI MCCASKILL](#)

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posted January 5, 2022

State Budget hawks have long expected California revenues leading up to the release of Governor Gavin Newsom's fourth Budget proposal to exceed 2021 Budget Act projections. The Department of Finance's (DOF) December [Finance Bulletin](#) affirms these expectations, reporting that state year-to-date revenues for the current fiscal year exceed budget estimates by \$13.4 billion. November alone saw revenues nearly \$2.2 billion higher than monthly projections. Each of the "Big Three" taxes that generate the lion's share of state General Fund revenues are outperforming expectations by double-digit percentages, as shown below.

"Big Three" Taxes			
Year-to-date, in millions			
	Projection	Actual	Change
Personal Income Tax	\$35,786	\$45,220	\$9,434 (26.4%)
Sales and Use Tax	\$11,359	\$12,755	\$1,369 (12.3%)
Corporation Tax	\$3,331	\$5,181	\$1,849 (55.5%)

To highlight the significant growth, personal income tax revenues from the same period two years ago totaled \$31.47 billion. The total of \$45.22 billion in the current Finance Bulletin represents an increase of nearly \$14 billion, or 43%.

These revenues create a significant budget surplus that will heavily influence Governor Newsom's 2022 State Budget proposal, which is slated to be released on or before January 10, 2022. This bodes well for K-12 school agencies and community colleges because under the Proposition 98 minimum guarantee, K-14 public education stands to gain forty cents (\$0.40) of every unanticipated dollar that the state receives.

Robust state revenues come with some sobering (though not unexpected) data around headline inflation, which increased at the national level by 6.8% in November and in California by 5.6% in October. Inflationary pressures continue to occupy economists, monetary, and fiscal policymakers because it is proving to be

persistent. Continued high consumer demand for goods juxtaposed by scarce supply and labor shortages threaten to protract current inflation trends. Moreover, the economic disruption of the omicron variant is exacerbating economic pressures.

On a more positive note, unemployment continues to abate. Both the U.S. and California unemployment rates decreased by 0.4%—to 4.2% and 6.9%, respectively—in November with most sectors, such as leisure and hospitality and manufacturing, gaining jobs. Rise in employment is accompanied by increases in personal income (due largely to wage and salary growth) of 3.4% and 5.2% in the third quarter of 2021 for California and the nation, respectively.

Housing supply and affordability issues persist in California. While October 2021 housing permits are up from 2019 and 2020 levels, median home prices remain nearly 12% higher than a year ago November, at \$782,480.

Cover Sheet

COVID Vaccine Mandate Letter to Gov. Newsom

Section:	IV. Governance
Item:	E. COVID Vaccine Mandate Letter to Gov. Newsom
Purpose:	Discuss
Submitted by:	
Related Material:	UPDATED-Jan-4-Letter-to-Legislature.pdf

January 3, 2022

California State Senate
California State Assembly
State Capitol
10th and L Streets
Sacramento, CA 95814

Dear California State Legislature,

RE: Return to Local Decision-Making Authority and Reconsideration of Proposed Vaccination Mandate

As elected school board trustees from California school districts and county boards of education, we have worked collaboratively with state and local health departments to keep our schools open. For nearly two years, we have followed the issued requirements to prioritize the health and safety of our students.

Our districts have operated in-person learning safely since reopening, many since fall of 2020 without ever needing to close a campus due to COVID-19, without a COVID-19 vaccination mandate.

However, we now have seen first-hand the growing mental health crisis among children and must in all decisions weigh the need for normalcy, acknowledging our responsibility to protect not only the physical, but also the social, emotional and mental health of our students.

Parents, including COVID-19 vaccinated and pro-vaccination parents, have expressly shared that they are uncomfortable subjecting their children to a vaccination for which there is no longitudinal data. We support staff and families maintaining the choice and freedom to obtain the COVID-19 vaccine for themselves and their children, but believe the Governor's proposed vaccination mandate removes choice from the equation by forcing individuals to submit to the mandate or lose access to in-person instruction (if they are students) and their jobs (if they are staff).

Therefore, we believe that parent/guardian choice in vaccination and other health decisions is crucial. We believe that staff choice in vaccination and other health decisions is critical. While we understand the goals of the Governor and the CDPH to stop the spread of COVID-19, we believe the Governor's proposed K-12 student vaccine mandate is ill-advised and in opposition to the educational and social-emotional goals of the State and our districts, therefore we urge the Governor to reconsider and rescind the proposed vaccine mandate and the State

Legislature not to implement a vaccine mandate as a condition of in-person instruction and employment in grades K-12.

Additionally, we expect the end of the State of Emergency, no later than March 31, 2022, to return full local control and decision-making authority back to local school boards. We expect all masking, testing and vaccination mandates to terminate at that time to allow a return to normal school activities as consistent with our local conditions on April 1, 2022 at the latest.

Our children have carried this burden for too long. Statewide masking, testing and vaccine mandates are not the answer. We are asking for your support to allow us to return normalcy to our schools. Our students, educators and families need your support.

Sincerely,

Kevin Alexander

Trustee, President

Millville Elementary School District

Marilyn Anderson

Trustee, Vice President

Placentia-Yorba Linda Unified School District

Rebekah Anthony

Trustee

Loomis School District

Jeff Barke

Trustee, President

Orange County Classical Academy Charter School

Orange Unified District

Mari Barke

Trustee, President

Orange County Board of Education

Leandra Blades

Trustee, Clerk

Placentia-Yorba Linda Unified School District

Jeff Boom

Trustee, Area 4

Marysville Joint Unified School District Board

Judy Bullockus

Trustee, Area 7

Capistrano Unified School District

Julie Constant

Trustee

Roseville City School District

Pete Constant

Trustee

Roseville Joint Union High School District

Dereck Counter

Trustee, Clerk

Rocklin Unified School District

Tom Courtney

Trustee, President

Lucerne Valley Unified

Gary Criddle

Trustee, Area 2

Marysville Joint Unified School District

Andrew Cruz

Trustee

Chino Valley Unified School District

Lisa Davis

Trustee

Capistrano Unified School District

Steven Fogg

Trustee

Clovis Unified School District

Tim Garman

Trustee, President

Happy Valley Union School District

Keith Giles

Trustee, Vice President

Lancaster School District

Heidi Hall

Trustee

Roseville Joint Union High School District

Jason Hansen

Trustee

Lucerne Valley Unified School District

Jim Harvey

Trustee

Lucerne Valley Unified School District

Susan Hatmaker

Trustee

Clovis Unified School District

Meghan Krafka

Trustee

Roseville City School District

Greg Kunath

Trustee

Saddleback Valley Unified School District

Julie Leavens-Hupp

Trustee, Vice President

Rocklin Unified School District

Rick Ledesma

Trustee, Area 7

Orange Unified School District

Chelsea LaGrange

Trustee, Clerk

Lucerne Valley Unified School District

Mary Little

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Kern County Board of Education

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Millville Elementary School District

Kris Wyatt

Trustee

Western Placer Unified School District

Tony Yadon

Trustee

Lincoln Unified School District

CC: Governor Gavin Newsom