



Elevate School

Board Meeting

Date and Time

Thursday March 10, 2022 at 3:30 PM PST

Location

Middle School Campus - Fireside Room
8404 Phyllis Place
San Diego, CA 92123

The public comment portion of the meeting is set aside for members of the audience to make comments or raise issues that are not specifically on the agenda or those items that are on the agenda. These presentations are limited to three (3) minutes per person and the total time allotted to non-agenda items will not exceed fifteen (15) minutes. Individuals wishing to speak please complete a [Public Comment Request Form](#) by 10:00am on the day of the meeting.

Agenda

	Purpose	Presenter	Time
I. Opening Items			3:30 PM
Opening Items			
A. Record Attendance and Guests		Carol Leighty	1 m
B. Call the Meeting to Order		Carol Leighty	1 m
C. Approve Agenda	Vote	Carol Leighty	1 m
D. Approve Minutes from Board Meeting on February 24	Approve Minutes	Carol Leighty	1 m
E. Non-Agenda Public Comment		Carol Leighty	5 m
II. Agenda Items			3:39 PM

	Purpose	Presenter	Time
A. Executive Director Report	FYI	Ryan Elliott	15 m
* Updated Safe Return to In-Person Instruction Plan (formerly called Safe Reopening Plan)			
B. Financial Update	FYI	Adam McWethy	15 m
C. Approve Second Interim Financial Report	Vote	Ryan Elliott	5 m
D. Approve Amendment to Fiscal Policies Adding Nvoicepay processing to Cash Disbursement Section	Vote	Ryan Elliott	5 m
E. Approve Auditor Selection	Vote	Ryan Elliott	10 m
F. Approve 22-23 Certificated Compensation Schedule	Vote	Adam McWethy	10 m
G. Appoint Board Members of the Elevate School Foundation	Vote	Carol Leighty	10 m
The Elevate School Foundation is a supporting organization of Elevate School.			
H. Approve 22-23 Academic Calendars (K-5 and 6-8)	Vote	Ryan Elliott	5 m
I. Approve authorization of Elevate Executive Director to enter into a new internet agreement for each campus on/before March 22nd pursuant to E-Rate and CALNET program guidelines.	Vote	Ryan Elliott	5 m
New costs to the school are expected to be approx \$1,800 per school site per month, prior to government subsidies.			
J. Task Force Updates	FYI	Carol Leighty	15 m
III. Closing Items			5:14 PM
A. Adjourn Meeting	Vote		

Cover Sheet

Approve Minutes from Board Meeting on February 24

Section:	I. Opening Items
Item:	D. Approve Minutes from Board Meeting on February 24
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Board Meeting on February 24, 2022

APPROVED



Elevate School

Minutes

Board Meeting

Date and Time

Thursday February 24, 2022 at 3:30 PM

Location

Zoom Meeting ID: 953 0451 5210

Passcode: elevate

The public comment portion of the meeting is set aside for members of the audience to make comments or raise issues that are not specifically on the agenda or those items that are on the agenda. These presentations are limited to three (3) minutes per person and the total time allotted to non-agenda items will not exceed fifteen (15) minutes. Individuals wishing to speak please complete a [Public Comment Request Form](#) by 10:00am on the day of the meeting.

Pursuant to Education Code Section 35144, the State of California's Ralph M. Brown Act, Government Code Section 54956, and AB 361 which allows for deviation from established protocols during meetings, the regular meeting of the Elevate Board scheduled for Thursday, February 24, 2022, will be conducted via Zoom. The Board will accept public testimony via Zoom for the Regular Meeting.

Directors Present

Adam McWethy (remote), Carol Leighty (remote), Cheryl Gorman (remote), Freda Callahan (remote), Jill Soule (remote), Kirsten Grimm (remote)

Directors Absent

Jo Luehmann

Guests Present

Kellie Hooper, Ryan Elliott (remote)

I. Opening Items

A.

Record Attendance and Guests

B. Call the Meeting to Order

Carol Leighty called a meeting of the board of directors of Elevate School to order on Thursday Feb 24, 2022 at 3:30 PM.

C. Approve Agenda

Jill Soule made a motion to approve the agenda.
Freda Callahan seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Approve Resolution of the Elevate Board Considering the Continued State of Emergency and Circumstances for Board Meetings by Teleconference Pursuant to the Brown Act

Jill Soule made a motion to Approve Resolution of the Elevate Board Considering the Continued State of Emergency and Circumstances for Board Meetings by Teleconference Pursuant to the Brown Act.
Freda Callahan seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Approve Minutes from Board Meeting on January 13

Adam McWethy made a motion to approve the minutes from Board Meeting on 01-13-22.
Freda Callahan seconded the motion.
The board **VOTED** unanimously to approve the motion.

F. Non-Agenda Public Comment

Comment was made by one parent.

G. Approve Minutes from Special Board Meeting on January 29, 2022

Freda Callahan made a motion to approve the minutes from Special Board Meeting on 01-29-22.
Cheryl Gorman seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

Freda Callahan Aye
Jill Soule Abstain
Jo Luehmann Absent
Cheryl Gorman Aye
Carol Leighty Aye
Kirsten Grimm Aye

II. Agenda Items

A. Executive Director Report

Ryan Elliott reported:

- Current enrollment is 419

- Attendance is 98% in Feb (to date), which is an increase from 83% K-5, 85% 6-7 during the first 2 weeks in January.
- 50K raise during the APEX fundraiser
- Masks are optional for outdoor use as of 2/23
- Equity audit will take place in early March
- Open enrollment is ongoing.
- Currently prepping for 8th grade, job postings are open to the public
- Verification form submitted for the charter school facilities grant program
- Submitted quarterly report for the PSCGP Grant
- Real estate brokers are looking for space in the Serra Mesa and Kearny Mesa areas.

B. Financial Update

DeAnna Jones reported on the financials.

C. Approve Revised Compensation Plans

Jill Soule made a motion to to approve the employee compensation schedule Appendix A with a revisit to Appendix B for presentation to the board in March. Adam McWethy seconded the motion. The board **VOTED** unanimously to approve the motion.

D. LCAP Supplement and MidYear Report

Ryan Elliott reported on the LCAP Supplement and MidYear Report

E. Approve Submission of 20-21 SARC Report (submitted 2/1/2022)

Adam McWethy made a motion to approve the SARC report. Freda Callahan seconded the motion. The board **VOTED** unanimously to approve the motion.

F. Task Force Updates

Equity Task Force gave an update.

III. Closing Items

A. Adjourn Meeting

Jill Soule made a motion to adjourn the meeting. Adam McWethy 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 5:08 PM.

Respectfully Submitted,
Cheryl Gorman

Cover Sheet

Financial Update

Section:	II. Agenda Items
Item:	B. Financial Update
Purpose:	FYI
Submitted by:	
Related Material:	EE School Jan 22 Financial Packet.pdf

ELEVATE SCHOOL - Financial Dashboard (January 2022)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●

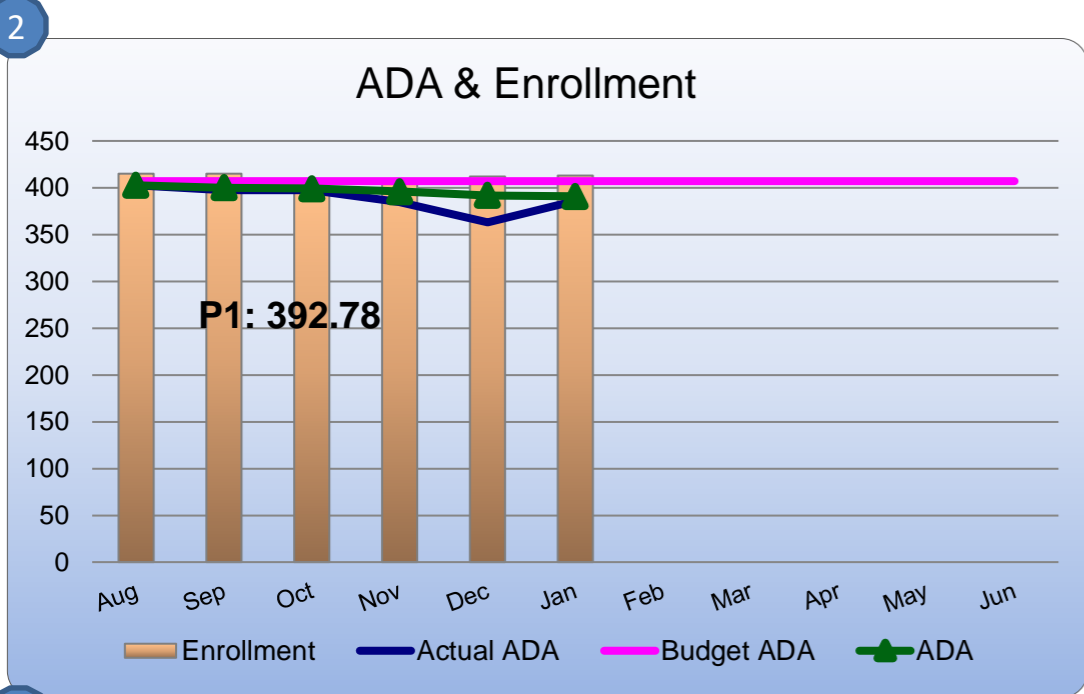
KEY POINTS

Per School Services of California Inc. (posted February 22, 2022):
 In its February Finance Bulletin, the Department of Finance (DOF) issued a promising state revenue outlook but cautions against too much optimism before May when we will have a more accurate account of tax collection revenues.

the DOF cautions that current estimates could be moderated later by less personal income tax revenues, which we will not know until more complete tax return data are available, or after April 15. This is because of the nearly \$16 billion in unanticipated revenues, \$6.2 billion is due to higher revenues from a corporation tax component that allows some taxpayers to reduce their federal tax liability. Every dollar received by this corporation tax component generates an equal dollar of personal income tax credit. Thus, when California residents file their 2021 tax returns, we will have a much clearer picture of how impactful this tax policy has on personal income tax revenues. However, as it stands, state revenues from the big three revenue sources are provided in the table below.

"Big Three" Taxes			
Year-to-Date (in millions)			
	Projection	Actual	Change
Personal Income Tax	\$76,711	\$85,886	\$9,175 (12.0%)
Sales and Use Tax	\$17,919	\$17,696	-\$223 (-1.2%)
Corporation Tax	\$10,003	\$17,998	\$7,995 (79.9%)

Notwithstanding the DOF's caution, state revenues will be higher than the Governor's January estimates when he issues his revised State Budget in May. It's just a question of by how much. Since Test 1 is the operative test for the Proposition 98 minimum guarantee for 2021-22 and 2022-23, K-14 education funding will increase by 40 cents of every new, unanticipated state dollar.



3 Average Daily Attendance Analysis

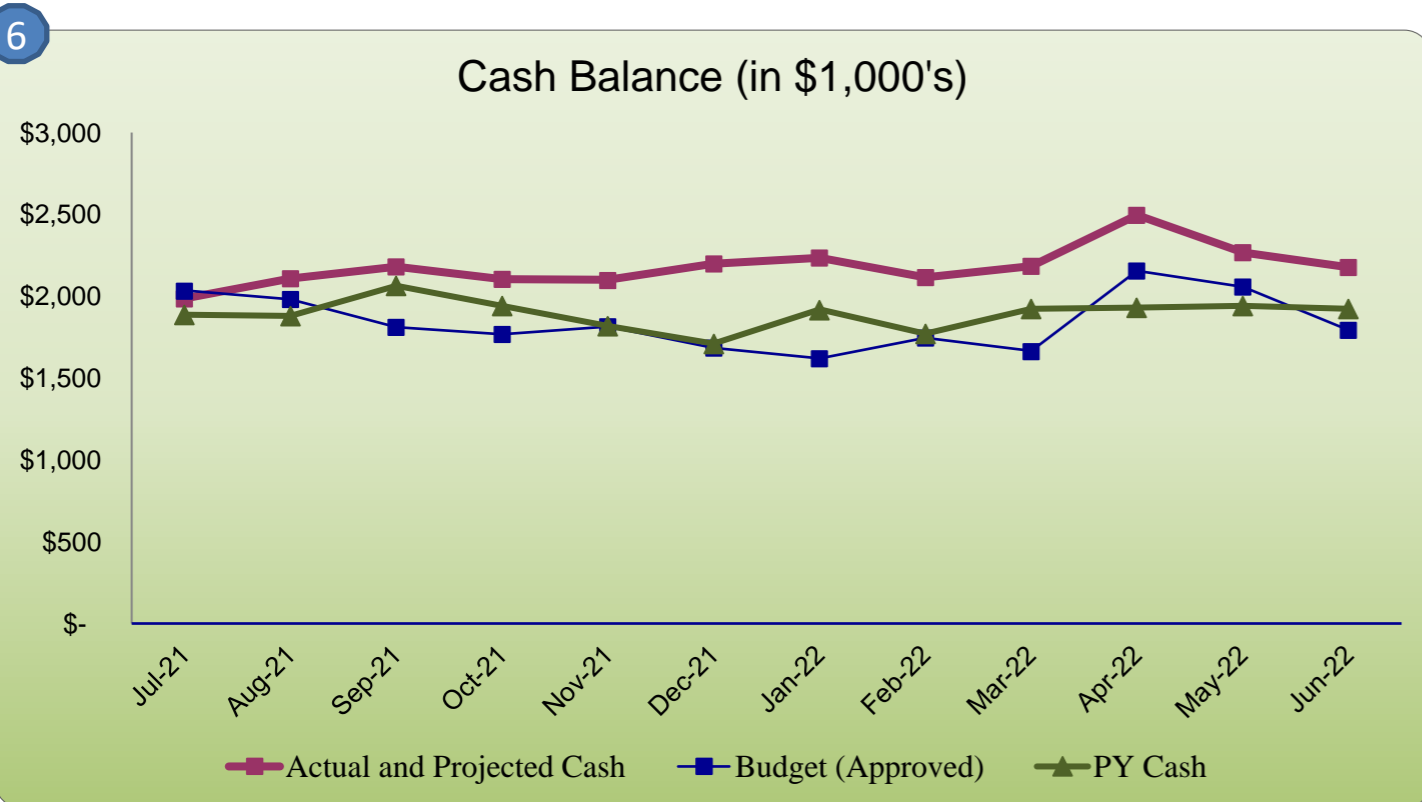
Category	Financial Month	Forecasted P2	Budgeted P2	Better/ (Worse)	Prior Year P2
Enrollment	412	415	424	(9)	366
ADA %	87.9%	94.00%	96.0%	-2.0%	96.0%
ADA	391.97	390.57	407.04	(16.47)	349.50

4 LCFF Supplemental & Concentration Grant Factors

Category	Budget	Forecast	Variance	Prior Year
Unduplicated Pupil %	41.5%	45.2%	3.7%	40.7%
3-Year Average %	41.5%	42.5%	0.9%	40.4%
District UPP C. Grant Cap	57.4%	37.7%	-19.7%	59.2%

5 INCOME STATEMENT

INCOME STATEMENT	Forecast	VS. Budget		FY 21-22 YTD	Historical	
	As of 01/31/22	FY 21-22 Budget	Variance B/(W)	Actual YTD	FY 20-21	FY 19-20
Local Control Funding Formula	3,639,849	3,791,815	(151,966)	1,870,625	3,108,971	2,784,879
Federal Revenue	1,040,996	854,592	186,405	306,968	824,446	467,497
State Revenue	496,809	486,253	10,555	246,433	188,492	324,291
Other Local Revenue	328,597	303,402	25,195	96,986	255,270	238,697
Grants/Fundraising	34,664	33,664	1,000	1,447	61,799	121,558
TOTAL REVENUE	5,540,914	5,469,725	71,189	2,522,459	4,438,978	3,936,922
Certificated Salaries	2,283,191	2,248,419	(34,772)	1,161,480	1,705,279	1,414,423
Classified Salaries	686,921	671,335	(15,586)	333,707	601,648	467,582
Benefits	821,281	837,189	15,907	471,011	625,991	738,511
Student Supplies	370,190	428,361	58,171	214,903	446,895	246,121
Operating Expenses	1,145,979	1,153,810	7,831	597,643	954,462	792,867
Other	28,020	24,017	(4,003)	16,112	24,342	15,073
TOTAL EXPENSES	5,335,582	5,363,130	27,548	2,794,857	4,358,617	3,674,576
<i>Total per ADA</i>	13,661	13,176	(485)		12,471	11,830
NET INCOME / (LOSS)	205,332	106,595	98,737	(272,398)	80,361	262,346



Year-End Cash Balance

Projected	Budget	Variance
2,177,618	1,794,060	383,559

7 Balance Sheet

Balance Sheet	6/30/2021	1/31/2022	6/30/2022 FC
Assets			
Cash, Operating	1,271,251	1,583,747	1,377,281
Cash, Restricted	652,145	652,067	800,337
Accounts Receivable	686,702	55,424	459,222
Due From Others	2,646	2,500	2,500
Other Assets	168,935	78,420	219,245
Net Fixed Assets	91,577	90,286	78,378
Total Assets	2,873,257	2,462,444	2,936,963
Liabilities			
A/P & Payroll	196,814	86,161	210,500
Due to Others	89,739	10,984	41,826
Deferred Revenue	140,935	191,928	33,536
Total Debt	0	0	0
Total Liabilities	427,488	289,073	285,862
Equity			
Beginning Fund Bal.	2,365,408	2,445,769	2,445,769
Net Income/(Loss)	80,361	(272,398)	205,332
Total Equity	2,445,769	2,173,371	2,651,101
Total Liabilities & Equity	2,873,257	2,462,444	2,936,963

Days Cash on Hand	107	109	95
Cash Reserve %	29.3%	29.8%	25.9%



ELEVATE SCHOOL
 2021-22 Cash Flow Forecast
 Prepared by ExED. For use by ExED and ExED clients only. © 2021 ExED

	Actuals as of 1/31/2022												FORECAST	Budget Variance	
	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	ACTUAL Nov-21	ACTUAL Dec-21	ACTUAL Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)
Income															
8011-8098 · Local Control Funding Formula Sources															
8011 Local Control Funding Formula	36,984	36,984	66,570	99,329	66,570	66,570	82,507	59,613	59,613	59,613	59,613	21,868	0.00	715,834	(163,744)
8012 Education Protection Account	-	-	17,475	-	-	17,475	-	-	23,453	-	-	19,711	-	78,114.00	(3,294)
8096 In Lieu of Property Taxes	-	167,689	335,377	223,585	210,795	220,576	220,576	203,620	421,459	210,730	210,730	210,730	208,472	2,844,338	13,509
8098 In Lieu of Property Taxes, Prior Year	28	-	1,535	-	-	-	-	-	-	-	-	-	-	1,563	1,563
Total 8011-8098 · Local Control Funding Formula Sources	37,012	204,673	420,957	322,914	277,365	304,621	303,083	263,233	504,525	270,343	270,343	252,309	208,472	3,639,849	(151,966)
8100-8299 · Federal Revenue															
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	45,750	45,750	-
8221 Child Nutrition - Federal	-	-	-	-	21,661	20,603	-	16,342	12,447	19,354	10,883	\$23,921	20,995	146,206	44,451
8291 Title I	-	-	-	11,457	-	-	5,317	-	11,350	-	-	17,277	0	45,401	4,026
8292 Title II	-	-	-	-	-	-	-	-	2,230	-	-	4,460	2,230	8,920	53
8295 Title IV, SSAE	-	-	-	2,500	-	-	3,640	-	1,500	-	-	2,360	-	10,000	-
8297 Facilities Incentive Grant	-	20,000	-	-	60,000	-	-	60,000	-	100,000	-	-	-	240,000	240,000
8299 All Other Federal Revenue	-	20,571	-	-	-	119,609	21,610	-	-	360,770	-	-	22,159	544,719	(102,125)
Total 8100-8299 · Other Federal Income	-	40,571	-	13,957	81,661	140,212	30,567	76,342	27,528	480,124	10,883	48,017	91,134	1,040,996	186,405
8300-8599 · Other State Revenue															
8520 Child Nutrition - State	-	-	-	-	1,248	1,187	-	941	717	1,055	776	\$1,609	2,433	9,965	2,513
8550 Mandate Block Grant	-	-	-	-	-	6,015	-	-	-	-	-	-	-	6,015	0
8561 State Lottery - Non Prop 20	-	-	-	-	-	-	27,655	-	-	15,915	-	15,915	4,174	63,658	2,602
8562 State Lottery - Prop 20	-	-	-	-	-	-	743	-	-	-	-	6,346	18,296	25,385	5,440
8560 Lottery Revenue	-	-	-	-	-	-	28,398	-	-	15,915	-	22,261	22,470	89,043	8,042
8592 State Mental Health	-	-	-	-	-	-	-	-	33,750	-	-	-	41,250	75,000	-
8599 State Revenue - Other	-	-	-	-	51,944	68,325	89,317	-	-	-	-	107,199	-	316,785	-
Total 8300-8599 · Other State Income	-	-	-	-	53,192	75,527	117,715	941	34,467	16,969	776	131,069	66,153	496,809	10,555
8600-8799 · Other Local Revenue															
8631 Sale of Equipment & Supplies	-	350	-	-	-	-	-	-	-	-	-	-	-	350	350
8660 Interest & Dividend Income	-	202	-	2,777	-	-	2,886	2,016	-	2,798	-	-	6,226	16,905	(2,445)
8689 All Other Fees & Contracts	-	18	55	-	-	-	-	-	-	-	-	-	-	73	73
8695 Contributions & Events	-	148	-	-	149	-	150	233	580	83	66	211	29,147	30,767	-
8696 Other Fundraising	-	-	-	-	-	-	-	-	-	-	-	2,713	183	2,897	-
8699 All Other Local Revenue	-	-	1,420	-	-	-	-	-	10,423	-	-	-	7,508	19,350	-
8792 Transfers of Apportionments - Special Education	-	12,051	12,051	-	43,384	21,692	-	38,060	38,060	38,060	38,060	-	50,400	291,819	27,117
Total 8600-8799 · Other Income-Local	-	12,412	13,882	2,777	43,633	22,692	3,036	40,309	49,063	40,941	38,127	2,924	93,465	363,261	26,195
Prior Year Adjustments															
8999 Other Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INCOME	37,012	257,656	434,839	339,648	455,850	543,052	454,401	380,825	615,583	808,377	320,128	434,320	459,223	5,540,914	71,189
Expense															
1000 · Certificated Salaries															
Total 1000 · Certificated Salaries	19,925	158,493	157,002	196,170	217,182	206,224	206,485	206,485	246,057	223,057	223,057	223,057	-	2,283,191	(34,772)
2000 · Classified Salaries															
Total 2000 · Classified Salaries	7,592	39,288	66,422	65,953	43,634	57,583	53,234	66,843	76,843	69,843	69,843	69,843	-	686,921	(15,586)
3000 · Employee Benefits															
3111 STRS - State Teachers Retirement System	3,371	22,941	33,732	35,179	32,453	35,233	35,277	34,937	41,633	37,741	37,741	37,741	-	387,979	(7,547)
3311 OASDI - Social Security	471	1,979	3,310	3,315	3,381	3,299	3,029	4,144	4,764	4,330	4,330	4,330	-	40,682	941
3331 MED - Medicare	397	2,866	3,212	3,747	3,732	3,756	3,697	3,963	4,682	4,247	4,247	4,247	-	42,794	(458)
3401 H&W - Health & Welfare	40,072	20,922	23,410	31,549	22,138	28,953	26,130	26,130	26,130	26,130	26,130	-	-	297,693	(5,718)
3501 SUI - State Unemployment Insurance	137	988	1,108	1,292	1,287	1,295	1,275	1,367	1,614	1,464	1,464	1,464	-	14,757	21,156
3601 Workers' Compensation Insurance	7,775	2,793	6,742	2,793	2,793	5,586	-	-	-	-	-	-	-	28,482	6,357
3901 Other Retirement Benefits	333	545	748	643	436	537	332	1,003	1,153	1,048	1,048	1,048	-	8,873	1,198
Total 3000 · Employee Benefits	52,557	53,034	72,261	78,519	66,240	78,660	69,739	71,543	79,976	74,960	74,960	48,831	-	821,281	15,907
4000 · Supplies															
4111 Core Curricula Materials	14,488	826	918	-	-	-	1,262	4,500	1,469	1,469	1,469	1,469	1,469	27,869	12,622
4211 Books & Other Reference Materials	-	4,649	1,345	343	846	(10)	2,465	1,020	1,020	1,020	1,020	1,020	1,020	14,741	486
4311 Student Materials	10,974	4,978	16,998	1,500	1,869	600	1,576	1,440	1,440	1,440	1,440	1,440	1,440	45,694	42,500
4351 Office Supplies	8	503	6,873	6,983	1,542	820	1,591	1,570	1,570	1,570	1,570	1,570	1,570	26,169	(14,736)
4371 Custodial Supplies	19	1,636	2,145	1,306	1,782	720	1,176	2,017	2,017	2,017	2,017	2,017	2,017	18,868	(6,843)

ELEVATE SCHOOL
2021-22 Cash Flow Forecast
 Prepared by ExED. For use by ExED and ExED clients only. © 2021 ExED

	Actuals as of 1/31/2022												FORECAST	Budget Variance	
	ACTUAL Jul-21	ACTUAL Aug-21	ACTUAL Sep-21	ACTUAL Oct-21	ACTUAL Nov-21	ACTUAL Dec-21	ACTUAL Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)
4391 Food (Non Nutrition Program)	127	274	2,847	641	521	1,250	660	648	648	648	648	648	648	9,562	(6,688)
4392 Uniforms	-	-	-	713	213	-	2,025	443	443	443	443	443	443	5,167	(229)
4393 PE & Sports Equipment	-	-	1,396	-	-	237	87	931	931	931	931	931	931	6,374	(4,404)
4399 All Other Supplies	192	1,559	3,101	302	10,695	(301)	375	908	908	908	908	908	908	20,466	(5,105)
4390 Other Supplies	-	-	-	-	-	-	-	2,931	2,931	2,931	2,931	2,931	2,931	41,568	(16,426)
4411 Non Capitalized Equipment	-	5,060	25,037	1,749	739	3,691	726	5,596	5,596	5,596	5,596	5,596	5,596	64,980	52,000
4711 Nutrition Program Food & Supplies	290	-	8,985	16,947	15,951	6,217	9,864	14,605	12,164	9,461	10,137	13,516	\$12,164	130,301	(11,430)
Total 4000 · Supplies	26,099	19,487	69,645	30,483	34,159	13,224	21,806	33,678	28,206	25,503	26,179	29,558	12,164	370,190	58,171
5000 · Operating Services															
5211 Travel & Conferences	1,143	-	322	270	134	1,984	215	805	805	805	805	805	805	8,093	10,437
5311 Dues & Memberships	10,115	128	(5)	-	-	4,190	-	593	593	593	593	593	593	17,392	(3,605)
5451 General Insurance	15,208	5,271	5,271	5,271	5,271	10,542	-	-	-	-	-	-	-	46,834	6,683
5511 Utilities	-	-	-	-	4,000	-	-	3,077	3,077	3,077	3,077	3,077	3,077	19,385	(4,469)
5531 Housekeeping Services	-	3,306	4,977	3,055	3,408	7,012	2,816	3,179	3,179	3,179	3,179	3,179	3,179	40,467	(21,173)
5599 Other Facility Operations & Utilities	400	-	131	167	99	253	590	1,036	1,036	1,036	1,036	1,036	1,036	6,819	1,151
5619 Other Facility Rentals	64,955	32,602	32,588	32,602	34,322	32,682	32,602	32,602	32,602	32,602	32,602	12,436	405,200	405,200	(5,000)
5621 Equipment Lease	1,527	1,016	1,853	824	1,834	3,013	1,562	1,637	1,637	1,637	1,637	1,637	1,637	19,814	(524)
5631 Vendor Repairs	-	1,692	5,136	978	-	400	-	564	564	564	564	564	564	11,024	(9,831)
5812 Field Trips & Pupil Transportation	-	-	1,296	-	-	-	-	3,341	3,341	3,341	3,341	3,341	3,341	18,000	9,000
5821 Legal	-	815	3,641	1,284	25	1,202	724	405	405	405	405	405	405	9,718	753
5823 Audit	-	-	-	-	3,083	3,083	-	441	441	441	441	441	441	8,368	11,237
5831 Advertisement & Recruitment	-	524	408	1,500	-	3,000	-	880	880	880	880	880	880	9,833	7,505
5842 Special Education Services	-	-	3,211	10,637	12,171	325	6,705	32,388	13,954	13,954	13,954	13,954	13,954	121,253	(10,998)
5843 Non Public School	-	(198)	-	-	1,782	-	-	448	1,189	594	594	594	594	5,599	10,171
5849 Other Student Instructional Services	-	-	-	-	-	-	-	1,535	1,535	1,535	1,535	1,535	1,535	7,674	13,083
5852 PD Consultants & Tuition	-	-	1,720	179	1,330	-	2,615	2,756	2,756	2,756	2,756	2,756	2,756	19,622	5,000
5859 All Other Consultants & Services	-	15,699	14,881	9,186	29,526	19,579	16,179	16,239	16,239	16,239	16,239	16,239	16,239	186,244	6,306
5861 Non Instructional Software	13,119	3,204	2,241	5,362	2,652	1,049	213	627	627	627	627	627	627	30,974	-
5865 Fundraising Cost	-	-	-	-	-	-	-	6,966	6,966	6,966	6,966	6,966	6,966	34,832	362
5871 District Oversight Fees	-	-	4,905	(4,905)	-	6,144	6,144	6,215	6,215	6,215	6,215	6,215	6,215	64,362	2,474
5872 Special Education Fees (SELPA)	-	-	-	-	-	-	-	-	-	-	-	-	9,842	9,842	(375)
5899 All Other Expenses	-	-	462	15	22	15	67	162	162	162	162	162	162	1,391	3,269
5911 Office Phone	159	341	341	1,360	638	378	374	224	224	224	224	224	224	4,708	141
5921 Internet	1,220	1,220	1,220	1,220	1,220	1,395	1,295	1,481	1,481	1,481	1,481	1,481	1,481	16,195	(10,015)
5923 Website Hosting	11,500	-	(11,500)	-	-	-	-	-	-	-	-	-	-	-	-
5931 Postage & Shipping	-	47	110	203	16	196	40	163	163	163	163	163	163	1,427	664
5999 Other Communications	-	10	-	50	10	20	10	122	122	122	122	122	122	711	4,500
Total 5000 · Operating Services	119,346	65,678	73,208	69,258	101,543	96,461	72,151	121,924	104,231	103,637	103,637	83,470	31,437	1,145,979	7,831
6000 · Capital Outlay															
6901 Depreciation Expense	2,055	2,180	2,228	2,211	2,674	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	28,020	(4,003)
Total 6000 · Capital Outlay	2,055	2,180	2,228	2,211	2,674	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	28,020	(4,003)
7000 · Other Outgo															
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 7000 · Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	227,574	338,160	440,766	442,594	465,433	454,533	425,798	502,855	537,694	499,380	500,056	457,139	43,601	5,335,582	27,548
NET INCOME	(190,562)	(80,503)	(5,927)	(102,946)	(9,582)	88,519	28,603	(122,030)	77,889	308,996	(179,928)	(22,820)	415,622	205,332	98,737
Operating Income														233,352	
EBITDA														233,352	
Beginning Cash Balance	1,923,397	1,986,018	2,108,085	2,179,082	2,103,350	2,098,894	2,198,613	2,235,814	2,116,166	2,184,581	2,495,958	2,266,706	2,177,618	1,923,397	139,196
Cash Flow from Operating Activities															
Net Income	(190,562)	(80,503)	(5,927)	(102,946)	(9,582)	88,519	28,603	(122,030)	77,889	308,996	(179,928)	(22,820)	415,622	205,332	98,737
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	267,586	206,562	98,303	21,583	27,424	(80)	9,900	-	-	-	-	55,425	-	686,703	(99,222)
Current Year Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	(459,223)	(459,223)	144,893

ELEVATE SCHOOL
 2021-22 Cash Flow Forecast
 Prepared by ExED. For use by ExED and ExED clients only. © 2021 ExED

	ACTUAL							Actuals as of 1/31/2022					FORECAST	Budget Variance	
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Accrual	Jul-21 - Jun-22	Better / (Worse)
Change in Due from	-	20,563	(22,661)	2,205	1,319	(1,442)	162							146	146
Change in Accounts Payable	(73,486)	(10,990)	(27,591)	(2,132)	(19,499)	8,389	(2,753)					111,581	12,759	(3,723)	(1,647)
Change in Due to	-	(13,079)	(14,683)	-	(50,993)	-	-	-	-	-	-	-	30,842	(47,913)	149,332
Change in Accrued Vacation	-	-	-	-	-	-	-							-	-
Change in Payroll Liabilities	(36,444)	7,784	44,603	5,515	(5,100)	2,098	(1,046)							17,409	17,409
Change in Prepaid Expenditures	93,472	-	(357)	(2,169)	(238)	(146)	(46)	-	(11,856)	-	(51,706)	(77,262)		(50,310)	27,931
Change in Deposits	-	-	-	-	-	-	-							-	-
Change in Deferred Revenue	-	-	-	-	50,993	-	-					(158,393)		(107,400)	(107,400)
Depreciation Expense	2,055	2,180	2,228	2,211	2,674	2,382	2,382	2,382	2,382	2,382	2,382	2,382		28,020	4,003
Cash Flow from Investing Activities	-	-	-	-	-	-	-								
Capital Expenditures	-	(10,450)	(2,918)	-	(1,452)	-	-	-	-	-	-	-		(14,820)	10,180
Cash Flow from Financing Activities	-	-	-	-	-	-	-								
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Use - Loans	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Ending Cash Balance	1,986,018	2,108,085	2,179,082	2,103,350	2,098,894	2,198,613	2,235,814	2,116,166	2,184,581	2,495,958	2,266,706	2,177,618	2,177,618	2,177,618	383,559



**Elevate School
Financial Analysis
January 2022**

Net Income

Elevate School is projected to have a net income of \$205,332 in Fiscal Year 2021-22. This is \$98,737 more than the current board-approved budget.

Balance Sheet

As of January 31, 2022, the school's operating cash balance was \$1,583,747, with an additional amount of \$652,067 reserved for Economic Uncertainty.

As of January 31, 2022, the Accounts Receivable balance was \$55,424.

As of January 31, 2022, the Accounts Payable balance, including payroll liabilities, totaled \$86,161.

Income Statement

Revenue

Total revenue for Fiscal Year 2021-22 is projected to be \$5,540,914, which is 71,189 more than the board-approved budget.

- LCFF is projected to be \$151,966 under budget based on a 415 enrollment and 94% ADA, resulting to a projected 390.57 Average Daily Attendance rate.
- Federal Revenue is projected to be \$186,405 favorable mainly due to an increase in spending of ESSER funds, an increase in the Child Nutrition rate, and higher than budgeted UPP.
- State Revenue is projected to be \$10,555 favorable due to a projected increase to the State Lottery revenue.
- Other Local Revenue is projected to be \$25,195 favorable due to a projected increase in State SPED revenue.

Expenses

Total expenses for the year are projected to be \$5,335,582. This is \$27,548 less than the budgeted amount.

- Certificated Salaries are projected to be \$34,772 over budget due to recent increased salaries.
- Classified Salaries are projected to be \$15,586 over budget due to recent rate increases.
- Benefits are projected to be \$15,907 under budget due the SUI – State Unemployment Insurance projected to be \$15,000 less than the budgeted amount.
- Student Supplies expenses are projected to be \$58,171 under budget due to Student Materials and Non Capitalized Equipment are projected to be less than budgeted.

ADA & Enrollment

Financials were calculated based on an enrollment of 415 and ADA percentage of 94%, resulting to a projected Average Daily Attendance of 390.57. Budgeted enrollment was 424 with a 96% ADA percentage, resulting to an Average Daily Attendance of 407.04.

**Elevate School
Check Register
From 01/01/2022 to 01/31/2022**

Check #	Vendor Name	Date	Description	Amount
1002559	CINTAS	1/10/2022	GRAY MICROFIBER WIPE FOR TS CAMPUS	149.76
1002560	ELIZABETH CARNAVOS	1/10/2022	SDCCD - TUITION REIM FOR CONTINUING EDUCATION CLASSES	436.00
1002561	THE LIBRARY STUDIO	1/10/2022	11/01/21-11/02/21 - VETERANS DAY ASSEMBLY VIDEO	1,500.00
1002562	KAREN MONTESDEOCA	1/10/2022	MILEAGE - FROM TS TO MS FOR LUNCH SERVICES	52.37
1002563	ISABEL MANOOKIAN	1/10/2022	UCSD - INDUCTION PROGRAM	700.00
1002564	NOEL BRAY-HOAGLAND	1/10/2022	UCSD - INDUCTION PROGRAM	700.00
1002565	QUENCH USA, INC (D363708)	1/10/2022	VOID - \$63.58 - 12/19/21-01/18/22 - WATER SERVICE TS CAMPUS	0.00
1002566	A PLUS CHARTER CONSULTING	1/10/2022	01/22 - RETAINER LCAP SERVICES	5,000.00
1002567	CALIFORNIA CHOICE BENEFIT ADMINISTRATORS	1/10/2022	11/21-01/22 - HEALTH PREMIUM & RETROACTIVE ADJ	26,922.87
1002568	OPEN WORKS	1/10/2022	12/21 - JANITORIAL SERVICES AT TS CAMPUS	2,822.00
1002569	OFFICE DEPOT	1/10/2022	COPY PAPER, CARD STOCK	110.76
1002570	QUENCH USA, INC (D363707)	1/10/2022	12/19/21-01/18/22 - WATER SERVICE SM CAMPUS	63.58
1002571	TOP NOTCH CATERING	1/18/2022	12/21 - MEALS & EQUIPMENT RENTALS	10,063.75
1002572	CINTAS	1/18/2022	MICROFIBER TOWELS, SIG SANT, AUTOSOAP, ETC FOR TS CAMPUS	77.10
1002573	AZTEC LEASING, INC	1/18/2022	12/10/21-01/09/22 - COPIER LEASE	261.84
1002574	AZTEC LEASING, INC	1/18/2022	12/21 - COPIER LEASE	125.58
1002575	AZTEC LEASING, INC	1/18/2022	12/25/21-01/24/22 - COPIER LEASE	586.70
1002576	JILLIAN WILLIAMS	1/18/2022	PEARSON - LICENSES FOR SPED ASSESSMENTS, PAR - TEST FOR SPED	144.13
1002577	YOUNG, MINNEY & CORR, LLP	1/18/2022	12/01/21-12/27/21 - LEGAL SERVICES	723.82
1002578	SOUND THERAPIES, INC.	1/18/2022	12/21 - SPEECH & LANGUAGE THERAPY	6,180.00
1002579	OPEN WORKS	1/18/2022	01/22 - JANITORIAL SERVICES AT TS CAMPUS	2,134.00
1002580	EXED	1/18/2022	12/21 - MANAGEMENT CONTRACT FEE, CALPADS & SIS SUPPORT SERVICES	9,379.17
1002581	OFFICE DEPOT	1/18/2022	COPY PAPER, MAKERS, SOAP	121.45
1002582	MALLORY DOAK	1/24/2022	MILEAGE	69.78
1002583	CHOICE BUILDER ADMINISTRATORS	1/24/2022	02/22 - HEALTH PREMIUM	3,983.91
1002584	RUN THE RACE LLC	1/24/2022	01/04/22-01/07/22 - MAINTENANCE & CUSTODIAL SERVICES FOR SM CAMPUS	179.20
1002585	MICHELLE HUTCHINSON	1/24/2022	VONS - CANDY FOR STUDENT BAGS	37.97
1002586	KAREN MONTESDEOCA	1/24/2022	RESTAURANT.ORG - FOOD HANDLERS COURSE & EXAM	179.00
1002587	JESSICA PEURIFOY	1/24/2022	UCSD - TEACHER INDUCTION PROGRAM	600.00
1002588	KARINNE CAISSE	1/24/2022	THRIFTBOOKS, AMAZON - BOOKS FOR 7TH GRADE LIBRARY HOME DEPOT - POTTING MIX, SEEDS, WALMART - GLOVES, TROWELS, CULTIVATORS	314.98
1002589	MONIQUE MATOS	1/24/2022	FOR GARDEN	82.86
1002590	OFFICE DEPOT	1/24/2022	PENCILS, COPY PAPER	241.84
1002591	THE UNIFORM STORE	1/24/2022	STAFF SWEATSHIRTS	2,025.10
1002592	FAITH COMMUNITY CHURCH	1/24/2022	02/22 - RENT	22,880.00
1002593	CHARLOTTE R KINGSTON	1/24/2022	01/22 - STIPEND FOR COUNSELING INTERNSHIP	600.00
1002594	MADELINE STANLEY	1/24/2022	01/22 - STIPEND FOR COUNSELING INTERNSHIP	600.00
1002595	DBA CITY VIEW CHURCH	1/24/2022	02/22 - RENT FOR MIDDLE SCHOOL CAMPUS	9,550.00
1002596	CINTAS	1/31/2022	MICROFIBER TOWELS, SIG SANT, AUTOSOAP FOR SM CAMPUS	690.33
1002597	SHANNON CHATFIELD	1/31/2022	TEACHERS PAY TEACHERS - MATH POSTER & EXTENDED TEXT RESOURCES	24.45
1002598	JILLIAN WILLIAMS	1/31/2022	PEARSON - LICENSES FOR SPED ASSESSMENTS, PAR - TEST FOR SPED	110.38
1002599	JERARDO HERNANDEZ	1/31/2022	A+ LIVE SCAN - FINGERPRINTING	52.00
1002600	OFFICE DEPOT	1/31/2022	COPY PAPER, CONSTRUCTION PAPER	1,330.99
1002601	HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	1/31/2022	SPANISH CURRICULUM - TEACHER & STUDENT EDITION	1,261.90
1002602	REBECCA L BARTHOLOMY	1/31/2022	01/22 - STIPEND FOR COUNSELING INTERNSHIP	600.00
1290M	TONY LAW	1/6/2022	12/07/21-12/15/21 - CUSTODIAL SERVICES	189.00
1291M		1/12/2022	01/22 - PAYROLL	143.04
2201040-1019M	WILINE NETWORKS INC	1/4/2022	01/22 - INTERNET SERVICE AT SM CAMPUS	1,121.82
2201041-1019M	WILINE NETWORKS INC	1/4/2022	01/22 - INTERNET SERVICE AT MS CAMPUS	173.48
2201280-1019M	BUSINESS CARD	1/28/2022	12/07/21-01/06/22 - CREDIT CARD PURCHASES	5,696.98
Total				120,993.89

Cover Sheet

Approve Second Interim Financial Report

Section: II. Agenda Items
Item: C. Approve Second Interim Financial Report
Purpose: Vote
Submitted by:
Related Material: 37683380129395 - Elevate School - 2nd FY22.pdf

Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date:

Description	Object Code	A	B	C	D	(A + C)	(B + D)	(E + H)	(G - E)
		Unrestricted Budget as of 2nd Interim	Unrestricted Actuals through 01/31/22	Restricted Budget as of 2nd Interim	Restricted Actuals through 01/31/22	Total Budget	Total Actuals through 01/31/22	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
A. REVENUES (8000-8799)									
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)									
LCFF State Aid - Current Year (CY) (Res 0000)	8011	879,578	455,514			879,578	455,514	879,578	-
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	81,408	34,950			81,408	34,950	81,408	-
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-			-	-	-	-
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	2,830,829	1,380,161			2,830,829	1,380,161	2,830,829	-
Other LCFF Transfers	8091, 8097	-	-			-	-	-	-
Total, LCFF Sources		3,791,815	1,870,625			3,791,815	1,870,625	3,791,815	-
2. Federal Revenues (8100-8299)									
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290			41,375	16,774	41,375	16,774	41,375	-
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290			8,867	-	8,867	-	8,867	-
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290			-	-	-	-	-	-
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290			-	-	-	-	-	-
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4110)	8290			10,000	6,140	10,000	6,140	10,000	-
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290			-	-	-	-	-	-
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181			45,750	-	45,750	-	45,750	-
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182			-	-	-	-	-	-
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220			101,755	42,264	101,755	42,264	101,755	-
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-			-	-	-	-
Other Federal Revenues (All other resources not reported separately)	8100-8299	406,844	119,609	240,000	122,181	646,844	241,790	646,844	-
Total - Federal Revenues		406,844	119,609	447,748	187,359	854,592	306,968	854,592	-
3. Other State Revenues (8300-8599)									
State Special Education (Res 6500)	8792			264,702	89,178	264,702	89,178	264,702	-
State Special Education Mental Health Services (Res 6512)	8590			75,000	-	75,000	-	75,000	-
Mandate Block Grant (Res 0000)	8550	6,015	6,015			6,015	6,015	6,015	0
After School Education and Safety (ASES) (Res 6010)	8677, 8590			-	-	-	-	-	-
Common Core Standards Implementation (Res 7405)	8590			-	-	-	-	-	-
Charter School Facility Grant Program (SB 740) (Res 6030)	8590			-	-	-	-	-	-
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590			-	-	-	-	-	-
Lottery, Unrestricted (Res 1100)	8560	61,056	27,655			61,056	27,655	61,056	-
Lottery, Restricted - Prop 20 (Res 6300)	8560			19,945	743	19,945	743	19,945	-
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590			-	-	-	-	-	-
Other State Revenues (All other resources not reported separately)	8300-8599	-	-	324,237	212,021	324,237	212,021	324,237	-
Total - Other State Revenues		67,071	33,670	683,884	301,942	750,955	335,611	750,955	0
4. Local Revenue (8600-8799)									
All Local Revenues	8600-8799	72,364	9,154	-	100	72,364	9,254	72,364	-
Total - Local Revenues		72,364	9,154	-	100	72,364	9,254	72,364	-
5. TOTAL REVENUES		4,338,093	2,033,058	1,131,632	489,401	5,469,725	2,522,459	5,469,725	0
B. EXPENDITURES AND OTHER OUTGO (1000-7499)									
1. Certificated Salaries									
Teachers' Salaries	1100	1,443,742	661,858	170,000	141,587	1,613,742	803,445	1,613,742	-
Pupil Support Salaries	1200	18,624	16,047	98,544	44,998	117,169	61,045	117,169	-
Supervisors' and Administrators' Salaries	1300	407,849	257,383	63,197	13,931	471,046	271,313	471,046	-
Other Certificated Salaries	1900	4,453	0	42,009	25,677	46,462	25,677	46,462	-
Total, Certificated Salaries		1,874,668	935,287	373,750	226,193	2,248,419	1,161,480	2,248,419	-

Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date:

Description	Object Code	A	B	C	D	(A + C)	(B + D)	(E + H)	(G - E)
		Unrestricted Budget as of 2nd Interim	Unrestricted Actuals through 01/31/22	Restricted Budget as of 2nd Interim	Restricted Actuals through 01/31/22	Total Budget	Total Actuals through 01/31/22	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
2. Classified Salaries									
Instructional Salaries	2100	151,950	26,479	218,421	107,470	370,371	133,949	370,371	-
Support Salaries	2200	76,199	36,875	-	-	76,199	36,875	76,199	-
Supervisors' and Administrators' Salaries	2300	77,250	35,847	-	-	77,250	35,847	77,250	-
Clerical and Office Salaries	2400	147,514	110,263	-	16,773	147,514	127,036	147,514	-
Other Classified Salaries	2900	-	-	-	-	-	-	-	-
Total, Classified Salaries		452,914	209,463	218,421	124,243	671,335	333,707	671,335	-
3. Employee Benefits									
STRS	3101-3102	321,752	164,472	58,681	33,714	380,432	198,186	380,432	-
PERS	3201-3202	-	-	-	-	-	-	-	-
OASDI/Medicare (Social Security)	3301-3302	61,831	27,406	22,129	12,784	83,959	40,191	83,959	-
Health and Welfare Benefits	3401-3402	262,405	184,982	29,570	8,193	291,975	193,175	291,975	-
Unemployment Insurance	3501-3502	28,629	5,630	7,284	1,752	35,913	7,382	35,913	-
Workers' Compensation Insurance	3601-3602	18,276	21,004	16,563	7,478	34,839	28,482	34,839	-
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	10,070	3,596	-	-	10,070	3,596	10,070	-
Total, Employee Benefits		702,963	407,090	134,226	63,921	837,189	471,011	837,189	-
4. Books and Supplies									
Approved Textbooks and Core Curricula Materials	4100	40,491	17,494	-	-	40,491	17,494	40,491	-
Books and Other Reference Materials	4200	3,226	9,639	12,000	-	15,226	9,639	15,226	-
Materials and Supplies	4300	116,849	59,282	19,945	33,232	136,794	92,514	136,794	-
Non-capitalized Equipment	4400	106,980	37,002	10,000	-	116,980	37,002	116,980	-
Food (Food used in food-service activities for which the purpose is nutrition)	4700	9,664	-	109,207	58,254	118,870	58,254	118,870	-
Total, Books and Supplies		277,210	123,418	151,152	91,486	428,361	214,903	428,361	-
5. Services and Other Operating Expenditures									
Subagreements for Services	5100	-	-	-	-	-	-	-	-
Travel and Conferences	5200	18,530	2,848	-	1,221	18,530	4,069	18,530	-
Dues and Memberships	5300	13,787	14,428	-	-	13,787	14,428	14,428	641
Insurance	5400	53,517	46,834	-	-	53,517	46,834	53,517	-
Operations and Housekeeping Services	5500	42,178	27,681	-	2,533	42,178	30,213	42,178	-
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	180,683	41,844	240,000	240,345	420,683	282,189	420,683	-
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-	-	-	-	-	-
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	470,211	170,791	116,041	36,029	586,251	206,820	586,251	-
Communications	5900	18,863	13,091	-	-	18,863	13,091	18,863	-
Total, Services and Other Operating Expenditures		797,770	317,517	356,041	280,127	1,153,810	597,643	1,154,451	641
6. Capital Outlay									
Depreciation Expense (See Sections G.9 & F.2.a)	6900	24,017	16,112	-	-	24,017	16,112	24,017	-
Total, Capital Outlay		24,017	16,112	-	-	24,017	16,112	24,017	-
7. Other Outgo									
Tuition to Other Schools (Include contribution to unfunded cost of Sp Ed.)	7110-7143	-	-	-	-	-	-	-	-
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-	-	-	-	-	-	-	-
All Other Transfers	7280-7299	-	-	-	-	-	-	-	-
Transfers of Indirect Costs (MUST net to zero)	7300-7399	-	-	-	-	-	-	-	-
Debt Service - Interest	7430-7439	-	-	-	-	-	-	-	-
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-

Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date:

Description	Object Code	A	B	C	D	(A+C)	(B+D)	(E+H)	(G-E)
		Unrestricted Budget as of 2nd Interim	Unrestricted Actuals through 01/31/22	Restricted Budget as of 2nd Interim	Restricted Actuals through 01/31/22	Total Budget	Total Actuals through 01/31/22	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
8. TOTAL EXPENDITURES		4,129,541	2,008,887	1,233,589	785,970	5,363,130	2,794,857	5,363,771	641
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		208,552	24,171	(101,957)	(296,569)	106,595	(272,398)	105,954	
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)									
1. All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	
2. Other Uses	7630-7699	-	-	-	-	-	-	-	
3. Contributions between unrestricted and restricted accounts (MUST net to zero) (Include contribution to the unfunded cost of Special Education)	8980-8999	(101,957)	(296,569)	101,957	296,569	-	-	-	
4. TOTAL OTHER FINANCING SOURCES/USES		(101,957)	(296,569)	101,957	296,569	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		106,595	(272,398)	0	0	106,595	(272,398)	105,954	
F. FUND BALANCE/NET POSITION (Budget and Actuals MUST match) (F.1.a-b)									
1. Beginning Fund Balance/Net Position									
a. July 1 (MUST match EFB/Net Position of PY Unaudited Actuals, Section F.2)	9791	2,457,274	2,457,274	-	-	2,457,274	2,457,274	2,457,274	
b. Adjustments/Restatements	9793, 9795	(11,505)	(11,505)	-	-	(11,505)	(11,505)	(11,505)	
c. Adjusted Beginning Fund Balance/Net Position		2,445,769	2,445,769	-	-	2,445,769	2,445,769	2,445,769	
2. Projected Ending Fund Balance/Net Position, June 30 (E + F.1.c.)	See cell M133	2,552,364	2,173,371	0	0	2,552,364	2,173,371	2,551,723	
Components of Ending Net Position									
a. Net Investment in Capital Assets (See Sections B.6 and G.9)	9796		90,284		-		90,284		
b. Restricted Net Position	9797				0		0		
c. Unrestricted Net Position	9791		2,083,087		-		2,083,087		
G. ASSETS									
1. Cash									
In County Treasury	9110		1,949,093		126,514		2,075,607		
Fair Value Adjustment to Cash in County Treasury	9111		-		-		-		
In Banks	9120		160,208		-		160,208		
In Revolving Fund	9130		-		-		-		
With Fiscal Agent/Trustee	9135		-		-		-		
Collections Awaiting Deposit	9140		-		-		-		
2. Investments	9150		-		-		-		
3. Accounts Receivable	9200		34,500		-		34,500		
4. Due From Grantor Government	9290		11,139		44,286		55,425		
5. Due From Other Funds	9310		-		-		-		
6. Stores	9320		-		-		-		
7. Prepaid Expenditures (Expenses)	9330		46,420		-		46,420		
8. Other Current Assets	9340		-		-		-		
9. Capital Assets (See Sections B.6 & F.2.a)	9400-9489		90,284		-		90,284		
10. Total Assets			2,291,643		170,800		2,462,443		
H. DEFERRED OUTFLOWS OF RESOURCES									
1. Deferred Outflows of Resources	9490		-		-		-		
2. Total Deferred Outflows			-		-		-		
I. LIABILITIES									
1. Accounts Payable	9500		118,272		-		118,272		
2. Due to Grantor Government	9590		-		-		-		
3. Due to Other Funds	9610		-		-		-		
4. Current Loans	9640		-		-		-		
5. Deferred Revenue	9650		-		170,800		170,800		
6. Long-term Liabilities	9660-9669		-		-		-		
7. Total Liabilities			118,272		170,800		289,072		

Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Has board approved a revised budget? (check box below)

- No.
 Yes. (Enter board approved revision date below)

Revised Date:

Description	Object Code	A	B	C	D	(A+C) E	(B+D) F	(E+H) G	(G-E) H
		Unrestricted Budget as of 2nd Interim	Unrestricted Actuals through 01/31/22	Restricted Budget as of 2nd Interim	Restricted Actuals through 01/31/22	Total Budget	Total Actuals through 01/31/22	Projected EFB/NP (Higher of Budget or Actual)	Amount over Budget
J. DEFERRED INFLOWS OF RESOURCES									
1. Deferred Inflows of Resources	9690						-		
2. Total Deferred inflows of Resources			-		-		-		
K. ENDING FUND BALANCE/NET POSITION, January 31, 2022									
1. Ending Fund Balance/Net Position (G10+H2-I7-J2)			2,173,371		-		2,173,371		
<i>(MUST agree with F.2)</i>									

Instructions:

Column G " Preliminary Budget (A)" - manual input (data source: Budget submitted in June 2021)
 Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)
 Column I "\$ Difference" - will automatically populate
 Column J "% Change" - will automatically populate
 Column K "Explanation" - provide an explanation if Column J is highlighted in RED

Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Description	Object Code	Preliminary Budget (A)	2nd Interim Budget (B)	2nd Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
				\$ Difference (Col B & A) (C)	% Change (C/A) (D)	
A. REVENUES (8000-8799)						
1. Local Control Funding Formula (LCFF) Sources - (8011-8097)						
LCFF State Aid - Current Year (CY) (Res 0000)	8011	879,578	879,578	-	0%	
Education Protection Account State Aid (EPA) - CY (Res 1400)	8012	81,408	81,408	-	0%	
State Aid - Prior Years (LCFF State Aid and EPA) (Res 0000 and Res 1400)	8019	-	-	-	0%	
Transfers to Charter Schools In Lieu of Property Taxes - CY & PY (Res 0000)	8096	2,830,829	2,830,829	-	0%	
Other LCFF Transfers	8091, 8097	-	-	-	0%	
Total, LCFF Sources		3,791,815	3,791,815	-	0%	
2. Federal Revenues (8100-8299)						
ESEA (ESSA), Title I, Part A, Basic Grants Low-Income and Neglected (Res 3010)	8290	41,375	41,375	-	0%	
ESEA (ESSA): Title II, Part A, Improving Teacher Quality Program (Res 4035)	8290	8,867	8,867	-	0%	
ESEA (ESSA): Title III, Limited English Proficient Student Program (Res 4203)	8290	-	-	-	0%	
ESEA (ESSA): Title III, Immigrant Education Program (Res 4201)	8290	-	-	-	0%	
ESEA (ESSA): Title IV, 21st Century Learning Communities (Res 4124)	8290	-	-	-	0%	
ESEA (ESSA): Title IV, Part A, Student Support and Academic Enrichment Grants (Res 4100)	8290	10,000	10,000	-	0%	
ESSA: Title V, Part B, Public Charter Schools Grant Program (Res 4610)	8290	-	-	-	0%	
Fed SpEd, IDEA Basic Local Assistance Entitlement, Part B, Sec 611 (Res 3310)	8181	45,750	45,750	-	0%	
Fed Sp Ed, IDEA Mental Health Allocation Plan, Part B, Sec 611 (Res 3327)	8182	-	-	-	0%	
Child Nutrition - Federal (NSLP) (Res 5310 and others)	8220	101,755	101,755	-	0%	
Maintenance and Operations (Public Law 81-874) (Res 0000)	8110	-	-	-	0%	
Other Federal Revenues (All other resources not reported separately)	8100-8299	646,844	646,844	-	0%	
Total - Federal Revenues		854,592	854,592	-	0%	
3. Other State Revenues (8300-8599)						
State Special Education (Res 6500)	8792	264,702	264,702	-	0%	
State Special Education Mental Health Services (Res 6512)	8590	75,000	75,000	-	0%	
Mandate Block Grant (Res 0000)	8550	6,015	6,015	-	0%	
After School Education and Safety (ASES) (Res 6010)	8677, 8590	-	-	-	0%	
Common Core Standards Implementation (Res 7405)	8590	-	-	-	0%	
Charter School Facility Grant Program (SB 740) (Res 6030)	8590	-	-	-	0%	
COVID-19 LEA Response Funds (SB 117) (Res 7388)	8590	-	-	-	0%	
Lottery, Unrestricted (Res 1100)	8560	61,056	61,056	-	0%	
Lottery, Restricted - Prop 20 (Res 6300)	8560	19,945	19,945	-	0%	
Proposition 39 - California Clean Energy Jobs Act (Res 6230)	8590	-	-	-	0%	
Other State Revenues (All other resources not reported separately)	8300-8599	324,237	324,237	-	0%	
Total - Other State Revenues		750,955	750,955	-	0%	
4. Local Revenue (8600-8799)						
All Local Revenues	8600-8799	72,364	72,364	-	0%	
Total - Local Revenues		72,364	72,364	-	0%	
5. TOTAL REVENUES		5,469,725	5,469,725	-		
B. EXPENDITURES AND OTHER OUTGO (1000-7499)						
1. Certificated Salaries						
Teachers' Salaries	1100	1,613,742	1,613,742	-	0%	
Pupil Support Salaries	1200	117,169	117,169	-	0%	
Supervisors' and Administrators' Salaries	1300	471,046	471,046	-	0%	
Other Certificated Salaries	1900	46,462	46,462	-	0%	
Total, Certificated Salaries		2,248,419	2,248,419	-	0%	
2. Classified Salaries						
Instructional Salaries	2100	370,371	370,371	-	0%	
Support Salaries	2200	76,199	76,199	-	0%	
Supervisors' and Administrators' Salaries	2300	77,250	77,250	-	0%	
Clerical and Office Salaries	2400	147,514	147,514	-	0%	
Other Classified Salaries	2900	-	-	-	0%	
Total, Classified Salaries		671,335	671,335	-	0%	

Instructions:

Column G " Preliminary Budget (A)" - manual input (data source: Budget submitted in June 2021)
 Column H "2nd Interim Budget" - will automatically populate (linked to Interim Input tab)
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Charter School Name:	Elevate School
CDS #:	37-68338-
Charter Approving Entity:	San Diego Unified School District
County:	San Diego
SBE Charter #:	1633

Description	Object Code	Preliminary Budget (A)	2nd Interim Budget (B)	2nd Interim Budget vs Preliminary Budget Favorable / (Unfavorable)		Explanation of Change <i>(e.g. enrollment increase from 350 students to 280.; one-time purchase of 100 chrome books, etc.)</i> =>10% and =>(-10%)
				\$ Difference (Col B & A) (C)	% Change (C/A) (D)	
3. Employee Benefits						
STRS	3101-3102	380,432	380,432	-	0%	
PERS	3201-3202	-	-	-	0%	
OASDI/Medicare (Social Security)	3301-3302	83,959	83,959	-	0%	
Health and Welfare Benefits	3401-3402	291,975	291,975	-	0%	
Unemployment Insurance	3501-3502	35,913	35,913	-	0%	
Workers' Compensation Insurance	3601-3602	34,839	34,839	-	0%	
OPEB, Allocated	3701-3702	-	-	-	0%	
OPEB, Active Employees	3751-3752	-	-	-	0%	
Other Employee Benefits	3901-3902	10,070	10,070	-	0%	
Total, Employee Benefits		837,189	837,189	-	0%	
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	40,491	40,491	-	0%	
Books and Other Reference Materials	4200	15,226	15,226	-	0%	
Materials and Supplies	4300	136,794	136,794	-	0%	
Non-capitalized Equipment	4400	116,980	116,980	-	0%	
Food (Food used in food-service activities for which the purpose is nutrition)	4700	118,870	118,870	-	0%	
Total, Books and Supplies		428,361	428,361	-	0%	
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	0%	
Travel and Conferences	5200	18,530	18,530	-	0%	
Dues and Memberships	5300	13,787	13,787	-	0%	
Insurance	5400	53,517	53,517	-	0%	
Operations and Housekeeping Services	5500	42,178	42,178	-	0%	
Rentals,Leases,Repairs,and Noncapitalized Improvements	5600	420,683	420,683	-	0%	
Transfer of Direct Costs (MUST net to zero)	5700	-	-	-	0%	
Prof/Consulting Svcs and Operating Expend (Include District Oversight)	5800	586,251	586,251	-	0%	
Communications	5900	18,863	18,863	-	0%	
Total, Services and Other Operating Expenditures		1,153,810	1,153,810	-	0%	
6. Capital Outlay						
Depreciation Expense (See Sections G.9 & F.2.a)	6900	24,017	24,017	-	0%	
Total, Capital Outlay		24,017	24,017	-	0%	
7. Other Outgo						
Tuition to Other Schools (<i>Include contribution to unfunded cost of Sp Ed.</i>)	7110-7143	-	-	-	0%	
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	-	-	-	0%	
Transfers of Apportionments to Other LEAs - Spec Ed and All Others	7221-7223	-	-	-	0%	
All Other Transfers	7280-7299	-	-	-	0%	
Transfers of Indirect Costs (MUST net to zero)	7300-7399	-	-	-	0%	
Debt Service - Interest	7430-7439	-	-	-	0%	
Debt Service - Principal (FOR MODIFIED ACCRUAL BASIS ONLY)	7439	-	-	-	0%	
Total, Other Outgo		-	-	-	0%	
8. TOTAL EXPENDITURES		5,363,130	5,363,130	-		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		106,595	106,595			
D. OTHER FINANCING SOURCES/USES (7600-7699, 8930-8999)						
1. All Other Financing Sources	8930-8979	-	-	-		
2. Other Uses	7630-7699	-	-	-		
3. Contributions between unrestricted and restricted account (MUST net to zero) <i>(Include contribution to the unfunded cost of Special Education)</i>	8980-8999	-	-	-		
4. TOTAL OTHER FINANCING SOURCES/USES		-	-	-		
E. NET INCREASE (DECREASE) IN FUND BALANCE/NET POSITION (C + D.4.)		106,595	106,595	-		

Cover Sheet

Approve Amendment to Fiscal Policies Adding Nvoicepay processing to Cash Disbursement Section

Section: II. Agenda Items
Item: D. Approve Amendment to Fiscal Policies Adding Nvoicepay
processing to Cash Disbursement Section
Purpose: Vote
Submitted by:
Related Material: EE Amendment to Fiscal Policy 03.10.22.pdf

Addition to Cash Disbursement Section of Fiscal Policy

Procedures:

- Once an invoice is approved by the Executive Director for payment, the ExED Accounting Analyst will submit the invoice to Nvoicepay for payment.
- The ExED AM or VP will review the payments submitted to Nvoicepay and will approve or reject each vendor payment.
- After ExED AM or VP has approved a vendor payment, Nvoicepay will electronically withdraw funds from the organization's bank account and transfer the funds to a Nvoicepay trust account. Each vendor payment will be a separate bank withdrawal and a separate line on the bank statement. Nvoicepay will then issue payments to the organization's vendor. The payments are disbursed from Nvoicepay's trust account via one of three payment methods: Check, ACH, or payment card. The payments will include a Reference ID that ExED will record as the transaction number in ExED's accounting system. The Reference ID will not be in sequence as it is based on Nvoicepay's numbering system.
- Nvoicepay will save an electronic check copy for any paper checks issued and Nvoicepay will save vendor remittances for any ACH or payment card payments issued.
- Nvoicepay will stale date payments after 60 days. When this situation happens, Nvoicepay will void the payment and credit the funds back to the organization's bank account. ExED may also direct Nvoicepay to reissue a payment prior to the 60-day deadline. In this case, Nvoicepay will void the original payment and issue a new payment. The new payment will be recorded as a payment modification and will be linked to the original payment in Nvoicepay. The new payment will have a new Reference ID for tracking purposes, however, the new Reference ID will not be updated in ExED's accounting system where the original Reference ID is recorded as the new transaction is only impacting Nvoicepay's account.

Cover Sheet

Approve Auditor Selection

Section:	II. Agenda Items
Item:	E. Approve Auditor Selection
Purpose:	Vote
Submitted by:	
Related Material:	Elevate School Audit & Tax Engagement Letter 2022-2024.pdf



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 7, 2022

Governing Board and Management
Elevate School
2285 Murray Ridge Rd
San Diego, CA 92123

We are pleased to confirm our understanding of the services we are to provide for Elevate School for the fiscal years ending June 30, 2022, 2023 and 2024.

Audit Scope

We will audit the financial statements of Elevate School, (the “Organization”), which comprise the statement of financial position as of June 30, 2022, 2023 and 2024, the related statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Financial Reports – Alternative Form with Audited Financial Statements

**A Federal Single Audit under Uniform Guidance is applicable in any year that the Organization expends more than \$750,000 in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

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- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable
- An opinion (or disclaimer of opinion) on compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. A Federal Single Audit under Uniform Guidance becomes applicable when the Organization expends more than \$750,000 in Federal funds in any given year.

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal year(s) ending June 30, 2022, 2023 and 2024. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

If, during our tax preparation, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Elevate School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education/Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Christy White Brook, CPA, CFE is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Audit Services	\$ 9,000	\$ 9,360	\$ 9,735
Single Audit Fees*	4,500	4,500	4,500
Tax Preparation (<i>optional services</i>)	1,500	1,500	1,500
Total Maximum Professional Services	<u>\$ 15,000</u>	<u>\$ 15,360</u>	<u>\$ 15,735</u>

**Single Audit Fees apply any year the Organization expends more than \$750,000 in Federal Funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the Elevate School during the period under this agreement, shall be in addition to the above maximum fee.

Optional tax preparation services will only be performed if noted as agreed upon by selection of “audit and tax preparation” in your response. Selection of “audit only” will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 local education agencies pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc. has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Christy White Brook, CPA, CFE
President
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Elevate School.

Please check your selection:

_____ Audit Only

_____ Audit and Tax Preparation

Signature

Title

Date

Cover Sheet

Approve 22-23 Certificated Compensation Schedule

Section: II. Agenda Items
Item: F. Approve 22-23 Certificated Compensation Schedule
Purpose: Vote
Submitted by:
Related Material:
2022.3.10 Proposed 22-23 Certificated Compensation Schedule - Appendix B.pdf



Appendix B
2022-2023 Certificated Compensation Schedule
Elevate School
 (Effective July 1, 2022)

Years of Experience	BA
1	56,500
2	58,549
3	60,598
4	62,647
5	64,697
6	66,746
7	68,795
8	70,844
9	72,893
10	74,942
11	76,992
12	79,041
13	81,090
14	83,139
15	83,139
16	83,139
17	83,139
18	83,139
19	83,139
20	83,139
21	83,139
22	83,139
23	83,139
24	83,139
25	83,139

Base Salary/Compensation

- Placement determined by Years of Creditable Service +1 (ie. An individual with 3 years of creditable service will be placed at Year 4).

Criteria for Creditable Service:

- Full-year, full-time K-12 teaching assignment in a public school district/charter or WASC/IB accredited private school (including international schools).
- Individual must have possessed appropriate credential for the entire year of said teaching assignment.
- Individuals may earn up to 9 years of creditable service completed at other educational institutions.

Additional Stipends (to be evenly distributed between 21 pay periods, except for Teacher Retreat and SBAC Power Hour)

- Additional \$1,500 added to salary for Master's Degree (earned in related field)
 - Official transcript must be submitted to Human Resources by June 1 to qualify for the following school year
- \$1,200 Anniversary Stipend on year 5 at Elevate
- \$2,400 Anniversary Stipend on year 9 at Elevate
- \$1,000 Stipend for Academic Task Force, Equity Task Force, Lighthouse Team (teachers only)
- SBAC Power Hour
- Shared Classroom
- \$750 for Teacher Retreat
- Consideration may be given to individuals who possess or pursue a specialty credential/certification that is utilized in current position

Cover Sheet

Approve 22-23 Academic Calendars (K-5 and 6-8)

Section:	II. Agenda Items
Item:	H. Approve 22-23 Academic Calendars (K-5 and 6-8)
Purpose:	Vote
Submitted by:	
Related Material:	2022.3.10 22-23 Academic Calendar DRAFT (K-5).pdf 2022.3.10 Academic Calendar DRAFT 2022-2023 (MS).pdf



DRAFT Elementary K-5 Academic Calendar 2022-2023

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	T	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	32	33	34	35
30	31					

February 2023						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
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26	27	28				

March 2023						
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April 2023						
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23	24	25	26	27	28	29
30						

May 2023						
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023						
S	M	T	W	T	F	S
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- New Trimester Begins
- No School
- Staff Development Day - No School for Students
- Minimum Day - All Students K-5th
- Minimum Day - Kindergarten only
- Parent/Teacher Conferences
- Start/End Day

draft 10/29/21



DRAFT Middle School (6-8) Academic Calendar 2022-2023

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	32	33	34	35
30	31					

February 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				







March 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

-  New Academic Quarter Begins
-  No School
-  Staff Development Day - No School for Students
-  Minimum Day - All Students K-5th
-  Student-led Conferences
-  Start/End Day

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