



MANZANITA
PUBLIC CHARTER SCHOOL

991 Mountain View Blvd,
Vandenberg AFB, CA 93437
(805) 734-5600 ~ FAX (805) 734-3572
www.manzanitacharterschool.com
A Gold Ribbon School

SUPERINTENDENT'S ENROLLMENT REPORT

DATE OF MEETING: WEDNESDAY, FEBRUARY 16, 2022

| | August | September | October | November | December | January | February | March | April | May |
|---------------------|------------|------------|------------|----------|----------|------------|------------|-------|-------|-----|
| Transitional Kinder | 13 | 13 | 13 | | | 13 | 12 | | | |
| Kinder | 54 | 56 | 56 | | | 52 | 53 | | | |
| First | 72 | 73 | 71 | | | 70 | 70 | | | |
| Second | 52 | 52 | 52 | | | 48 | 50 | | | |
| Third | 70 | 71 | 70 | | | 69 | 70 | | | |
| Fourth | 67 | 65 | 64 | | | 63 | 64 | | | |
| Fifth | 58 | 57 | 57 | | | 56 | 57 | | | |
| Sixth | 60 | 58 | 58 | | | 59 | 59 | | | |
| TOTAL | 446 | 445 | 441 | | | 430 | 435 | | | |

Manzanita Governance Board

Unadopted Minutes

JANUARY 26, 2022

Regular Board Meeting

Governance Board Members

| | |
|---------------|-----------------|
| Chairman | Arleen Pelster |
| Vice Chairman | Krishna Flores |
| Secretary | Eli Villanueva |
| Treasurer | Monique Mangino |
| Member | Eric Wilhelm |
| Member | Harvey Green |

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20.

The Board of Directors (“Board”) and employees of the Manzanita Public Charter School shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so by clicking the direct link: <https://us02web.zoom.us/j/6825676592> The regular meeting will begin at 4:00 pm.

The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting.

A) CALL TO ORDER

TIME: 4:00 PM

Pledge of Allegiance

Establish Quorum

5/6 (Eric Wilhelm – Absent)

Opening Comments/Introductions/Welcome Guests

B) Communications

Instructions for Presentations to the Board by Parents and Citizens

Manzanita Public Charter School (“School”) welcomes your participation at the School’s Board meetings. The purpose of a public meeting of the Board of Directors (“Board”) is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

1. Agendas are available to all audience members at the door to the meeting.
2. “Request to Speak” forms are available in Spanish and English to all audience members who wish to speak on any agenda item(s) or under the general category of “Oral Communications.”
3. “Oral Communications” is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes each and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your request form and you will be given an opportunity to speak for up to three (3) minutes when the Board discusses that item.

5. When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.
6. A member of the public requiring an interpreter will be provided six (6) minutes for public in accordance with section 54954.3 of the Government Code.

Any public records relating to an agenda item for an open session of the Board meeting which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 991 Mountain View Blvd, VAFB, CA.

In compliance with the Americans with Disabilities Act (ADA) and upon request, the School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact the Director's office.

C) Items Scheduled for Action/Consideration

1. Discussion and Approval of AB 361 30-day Meeting online determination (Suzanne Nicastro) (Attachment A)

The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020 and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.

D) Reports

1. Superintendent/Principal's Report
 - a. Enrollment Report
 - b. COVID Update
 - c. PSMI Update

E) Consent Agenda Items

Motion: Harvey Green Second: Krishna Flores Vote: 5/0 (Eric Wilhelm – Absent)

1. Approval of Meeting Minutes for the Special Board Meeting on November 17, 2021 (Attachment A)
2. Approval of Meeting Minutes for the Regular Board Meeting on December 8, 2021 (Attachment B)
3. Approval of Check Detail, Unpaid Bills Detail and Deposit Detail (Attachment C) Nancy Dow
4. Approval of the Personnel to Act as District Agents (Attachment D) (Suzanne Nicastro)
5. Approval of Personnel for the Release of Commercial and Payroll Warrants (Attachment E) (Suzanne Nicastro)
6. Approval of 2020/2021 Independent Audit for Manzanita Public Charter School (Attachment F) (Nancy Dow)

F) Items Scheduled for Action/Consideration

1. Discussion and Approval of Additional Signor to all Bank of the Sierra Accounts: Kathi Froemming (Attachment G) (Suzanne Nicastro)

Motion: Eli Villanueva Second: Harvey Green Vote: 5/0 (Eric Wilhelm – Absent)

2. Discussion and Approval of School Accountability Report Card (Suzanne Nicastro) (Attachment H) TABLED

G) Items Scheduled for Information and Discussion

1. Fiscal Leadership Transition
2. LCAP annual update Supplement and Universal PRE-K Overview - TABLED
3. Update of COVID Relief Funds
4. Update of 22/23 Governors Budget

H) Future Agenda Items

1. Single School Plan
2. Annual update to 21/22 LCAP

I) Adjourn to Closed Session Time: _____

The Governing Board will consider and may act upon the following items in closed session. Any action taken will be reported publicly upon reconvening to open session.

I) Reconvene to Open Session Time: _____

J) PUBLIC REPORT ON ACTION TAKEN IN CLOSED SESSION (includes the vote or abstention of every member present)

K) Next Meeting

The next scheduled meeting of the Governance Board will be held on Wednesday, February 16, 2022 at 4:00 PM in the Manzanita Public Charter School Staff Lounge.

L) Adjournment Time: 4:52 PM

Manzanita Charter School
 Check/Voucher Register - Check Register Board
 From 1/1/2022 Through 1/31/2022

| <u>Check Number</u> | <u>Vendor Name</u> | <u>Effective Date</u> | <u>Check Amount</u> |
|---------------------|-----------------------|-----------------------|---------------------|
| 1042 | Nichelle Rourke | 1/22/2022 | 100.00 |
| 1043 | Jenny Klinedinst | 1/24/2022 | 627.48 |
| 1044 | Nancy Dow | 1/24/2022 | 438.06 |
| 1045 | Kate Busarow | 1/22/2022 | 54.91 |
| 642 | Visa 1313 | 1/7/2022 | 3,756.99 |
| 643 | Visa 1313 | 1/7/2022 | 1,193.48 |
| 644 | SISC III | 1/17/2022 | 26,491.00 |
| 645 | LCA Bank Corp | 1/14/2022 | 529.06 |
| 646 | Lanspeed | 1/14/2022 | 5,894.50 |
| 647 | Advanced Compu... | 1/14/2022 | 900.00 |
| 648 | Wells Fargo Vend... | 1/14/2022 | 650.64 |
| 649 | LUSD UTIL | 1/14/2022 | 3,846.30 |
| 650 | Office Depot | 1/14/2022 | 107.93 |
| 651 | ComCast Business | 1/14/2022 | 1,881.36 |
| 652 | State of Californi... | 1/14/2022 | 179.00 |
| 653 | Big Green Cleanin... | 1/14/2022 | 645.00 |
| 654 | Diverse Pest | 1/14/2022 | 1,500.00 |
| 655 | Innovative Schoo... | 1/22/2022 | 700.00 |
| 656 | Ferguson Facilitie... | 1/20/2022 | 770.29 |
| 657 | VSP | 1/25/2022 | 423.43 |
| 658 | Valley Roll- Off S... | 1/25/2022 | 824.25 |
| 659 | STA West Region | 1/20/2022 | 39,807.30 |
| 660 | Nasco | 1/22/2022 | 253.75 |
| 661 | Discount Two Wa... | 1/22/2022 | 2,636.25 |
| 662 | Committee for Ch... | 1/20/2022 | 3,300.40 |
| 99053266 | Amazon.com | 1/7/2022 | 773.02 |
| eft771 | Aramark | 1/14/2022 | 83.73 |
| EFT778 | MarBorg Industries | 1/14/2022 | 1,283.75 |
| eft783 | Aramark | 1/22/2022 | 83.73 |
| EFT788 | MarBorg Industries | 1/22/2022 | 1,283.75 |
| Report Total | | | <u>101,019.36</u> |

Manzanita Charter School
Aged Payables by Invoice Date - AP Aging Board Report
Aging Date - 1/12/2022
From 7/1/2021 Through 2/11/2022

| Vendor Name | Due Date | 1 - 30 Days Past Due | 31 - 60 Days Past Due | 61 - 90 Days Past Due | Over 90 Days Past Due | Total |
|------------------------|------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|------------|
| Amazon.com | 2/6/2022 | 187.20 | 0.00 | 0.00 | 0.00 | 187.20 |
| Total Amazon.com | | 187.20 | 0.00 | 0.00 | 0.00 | 187.20 |
| Aramark | 12/25/2021 | 0.00 | (83.73) | 0.00 | 0.00 | (83.73) |
| Total Aramark | | 0.00 | (83.73) | 0.00 | 0.00 | (83.73) |
| ComCast Business | | 0.00 | 0.00 | 0.00 | (1,500.86) | (1,500.86) |
| Total ComCast Business | | 0.00 | 0.00 | 0.00 | (1,500.86) | (1,500.86) |
| Earthsafe | 8/11/2021 | 0.00 | 0.00 | 0.00 | 102.20 | 102.20 |
| Total Earthsafe | | 0.00 | 0.00 | 0.00 | 102.20 | 102.20 |
| Office Depot | 11/18/2021 | 0.00 | 0.00 | 91.11 | 0.00 | 91.11 |
| | 11/19/2021 | 0.00 | 0.00 | 41.19 | 0.00 | 41.19 |
| | 11/20/2021 | 0.00 | 0.00 | 41.82 | 0.00 | 41.82 |
| Total Office Depot | | 0.00 | 0.00 | 174.12 | 0.00 | 174.12 |
| Visa 1313 | 9/30/2021 | 0.00 | 0.00 | 0.00 | 1,964.01 | 1,964.01 |
| Total Visa 1313 | | 0.00 | 0.00 | 0.00 | 1,964.01 | 1,964.01 |
| Visa 4121 | 12/28/2021 | 0.00 | (0.09) | 0.00 | 0.00 | (0.09) |
| Total Visa 4121 | | 0.00 | (0.09) | 0.00 | 0.00 | (0.09) |
| Report Total | | 187.20 | (83.82) | 174.12 | 565.35 | 842.85 |

Manzanita Charter School

Deposits

9110 - Cash in Bank

| Document Date | Deposit Number | Customer ID | Transaction Source | Cleared Status | Cleared Date | Document Amount | Document Description |
|-------------------------|----------------|----------------|--------------------|----------------|--------------|------------------|----------------------|
| 1/4/2022 | 166 | MPCS Health | CR | OS | | 32,639.91 | Jan 2022 CR |
| 1/18/2022 | 167 | MPCS Donations | CR | OS | | 300.00 | Jan 2022 CR |
| | | | | | | <u>32,939.91</u> | |
| Total 9110 - Cash in | | | | | | | |
| Report Total | | | | | | <u>32,939.91</u> | |

Manzanita Public Charter School

2021 School Accountability Report Card

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at www.cde.ca.gov/ta/ac/sa/

For more information about the LCFF or the LCAP, see the CDE LCFF web page at www.cde.ca.gov/fg/aa/lc/

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at dq.cde.ca.gov/dataquest/ that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2021-22 School Contact Information

| | |
|--|---|
| School Name | Manzanita Public Charter School |
| Street | 991 Mountain View Blvd. |
| City, State, Zip | Vandenberg AFB, CA 93437-1209 |
| Phone Number | (805) 734-5600 |
| Principal | Suzanne Nicastro |
| Email Address | suzanne.nicastro@manzanitacharterschool.com |
| School Website | www.manzanitacharterschool.com |
| County-District-School (CDS) Code | 42 69229 0116921 |

2021-22 District Contact Information

| | |
|---------------------------------|---|
| District Name | Manzanita Public Charter School |
| Phone Number | (805) 734-5600 |
| Superintendent | Suzanne Nicastro |
| Email Address | suzanne.nicastro@manzanitacharterschool.com |
| District Website Address | www.manzanitacharterschool.com |

2021-22 School Overview

Manzanita Public Charter School is located in the northern region of Santa Barbara County, on Vandenberg Air Force property, and serves students in Transitional Kindergarten through sixth grade. The school follows a traditional academic calendar. Manzanita is an independent charter school, authorized the Lompoc Unified School District. During the 2020-21 school year, approximately 424 students attended MPCS. The school's mission/vision statement is as follows: Our vision is to shape and develop a school culture that promotes creativity and a deep development of learning independence and strengths while providing personalized services in a results driven culture.

Manzanita's Strength Based Workshop Model (SBW) was designed to both build learning independence and help identify individual scholar strengths. These strengths are the foundation for the school's Response to Intervention (RTI) approach and enrichment activities. The population at Manzanita includes approximately 20% EL learners, 28% military dependents, and 57% free and reduced students. The school's diverse population of learners demands teacher differentiation and unique instructional design. This learning environment has evolved over time into our SBW model. The SBW model addresses individual student needs through our instructional workshop model, RTI process, visual and performing arts programs, GATE program, and scholar led parent teacher conferences. Manzanita's visual and performing arts programs play an important role in meeting scholar needs through the SBW model. Highly qualified art and music teacher aligns instruction to complement common core standards and individual scholar interests. Scholars receive 45-80 minutes of visual and performing arts instruction each week which culminates in school wide music concerts and art showcases. The school's response to state and local achievement assessment results is the grade level identification of trimester "essential standards." Scholars are expected to master these 'essential standards' and are given extra assistance during 'reteaching' periods as well as an after school math learning camp. Common, grade level formative assessments are given regularly to determine reteaching groups.

About this School

| 2020-21 Student Enrollment by Grade Level | |
|---|--------------------|
| Grade Level | Number of Students |
| Kindergarten | 68 |
| Grade 1 | 47 |
| Grade 2 | 68 |
| Grade 3 | 59 |
| Grade 4 | 56 |
| Grade 5 | 59 |
| Grade 6 | 56 |
| Total Enrollment | 413 |

| 2020-21 Student Enrollment by Student Group | |
|---|-----------------------------|
| Student Group | Percent of Total Enrollment |
| Female | 48.9 |
| Male | 51.1 |
| Asian | 1 |
| Black or African American | 2.7 |
| Filipino | 1 |
| Hispanic or Latino | 55.7 |
| Two or More Races | 11.4 |
| White | 28.3 |
| English Learners | 17.7 |
| Foster Youth | 0.5 |
| Homeless | 1 |
| Socioeconomically Disadvantaged | 57.4 |
| Students with Disabilities | 9 |

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>

2019-20 Teacher Preparation and Placement

| Authorization/Assignment | 2019-20 |
|---|---------|
| Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned) | |
| Intern Credential Holders Properly Assigned | |
| Teachers Without Credentials and Misassignments (“ineffective” under ESSA) | |
| Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA) | |
| Unknown | |
| Total Teaching Positions | |

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2019-20 Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

| Authorization/Assignment | 2019-20 |
|--|---------|
| Permits and Waivers | |
| Misassignments | |
| Vacant Positions | |
| Total Teachers Without Credentials and Misassignments | |

2019-20 Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

| Indicator | 2019-20 |
|--|---------|
| Credentialed Teachers Authorized on a Permit or Waiver | |
| Local Assignment Options | |
| Total Out-of-Field Teachers | |

2019-20 Class Assignments

| Indicator | 2019-20 |
|--|---------|
| Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned) | |
| No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach) | |

2021-22 Quality, Currency, Availability of Textbooks and Other Instructional Materials

| | |
|---|---------|
| Year and month in which the data were collected | 10/2018 |
|---|---------|

| Subject | Textbooks and Other Instructional Materials/year of Adoption | From Most Recent Adoption ? | Percent Students Lacking Own Assigned Copy |
|--|---|-----------------------------|--|
| Reading/Language Arts | Benchmark Advance, 2018 | Yes | 0 |
| Mathematics | Bridges Math Adoption, K-5 AND CMP3 Math Adoption Grade 6, 2016 | Yes | 0 |
| Science | FOSS K-8 Scope and Sequence Program | | 0 |
| History-Social Science | Scott Foresman, Addison Wesley, History-Social Science | | 0 |
| Foreign Language | | | |
| Health | | | |
| Visual and Performing Arts | | | |
| Science Laboratory Equipment (grades 9-12) | | | |

School Facility Conditions and Planned Improvements

The Administration takes great efforts to ensure that the 15 acre school site is clean, safe and functional through proper facilities maintenance and campus supervision. During the summer of 2019, the exterior school campus was painted. Manzanita Public School's original facilities were built in 1961; ongoing maintenance and campus improvements ensure facilities remain up to date and provide adequate space for students and staff. The Superintendent/Principal and the charter authorizing agency, Lompoc Unified School District, work together to inspect facilities for safety hazards or other conditions need attention prior to students and staff entering school grounds. In addition, LUSD helps to provide regular maintenance support when requested. Two contracted maintenance workers are employed by the school. Night Custodians are contracted via a local company and are responsible for: Office area cleaning; cleaning desktops and classrooms; restroom cleaning; common area cleaning. Restrooms are checked throughout the day for cleanliness and subsequently cleaned as needed.

Year and month of the most recent FIT report

04/2018

| System Inspected | Rate Good | Rate Fair | Rate Poor | Repair Needed and Action Taken or Planned |
|--|-----------|-----------|-----------|---|
| Systems: Gas Leaks, Mechanical/HVAC, Sewer | X | | | |
| Interior: Interior Surfaces | | | X | |
| Cleanliness: Overall Cleanliness, Pest/Vermin Infestation | X | | | |
| Electrical | | X | | |
| Restrooms/Fountains: Restrooms, Sinks/ Fountains | | X | | |
| Safety: Fire Safety, Hazardous Materials | | | X | |
| Structural: Structural Damage, Roofs | | | X | |
| External: Playground/School Grounds, Windows/ Doors/Gates/Fences | | X | | |

Overall Facility Rate

| Exemplary | Good | Fair | Poor |
|-----------|------|------|------|
| | | X | |

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

The 2020-2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-2021 school year to other school years.

| Subject | School 2019-20 | School 2020-21 | District 2019-20 | District 2020-21 | State 2019-20 | State 2020-21 |
|--|----------------|----------------|------------------|------------------|---------------|---------------|
| English Language Arts/Literacy (grades 3-8 and 11) | N/A | N/A | N/A | N/A | N/A | N/A |
| Mathematics (grades 3-8 and 11) | N/A | N/A | N/A | N/A | N/A | N/A |

2020-21 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | 228 | 226 | 99.12 | 0.88 | 49.56 |
| Female | 103 | 102 | 99.03 | 0.97 | 58.82 |
| Male | 125 | 124 | 99.2 | 0.8 | 41.94 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | -- | -- | -- | -- | -- |
| Hispanic or Latino | 128 | 127 | 99.22 | 0.78 | 37.8 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | 24 | 24 | 100 | 0 | 45.83 |
| White | 67 | 66 | 98.51 | 1.49 | 71.21 |
| English Learners | 41 | 41 | 100 | 0 | 19.51 |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 33 | 33 | 100 | 0 | 69.7 |
| Socioeconomically Disadvantaged | 127 | 126 | 99.21 | 0.79 | 35.71 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | 29 | 27 | 93.1 | 6.9 | 33.33 |

2020-21 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment. The CDE will populate this table for schools in cases where the school administered the CAASPP assessment. In cases where the school administered a local assessment instead of CAASPP, the CDE will populate this table with "NT" values, meaning this school did not test students using the CAASPP. See the local assessment(s) table for more information.

| CAASPP Student Groups | CAASPP Total Enrollment | CAASPP Number Tested | CAASPP Percent Tested | CAASPP Percent Not Tested | CAASPP Percent Met or Exceeded |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------------|
| All Students | 228 | 226 | 99.12 | 0.88 | 38.94 |
| Female | 103 | 102 | 99.03 | 0.97 | 44.12 |
| Male | 125 | 124 | 99.20 | 0.80 | 34.68 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | -- | -- | -- | -- | -- |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | -- | -- | -- | -- | -- |
| Hispanic or Latino | 128 | 127 | 99.22 | 0.78 | 27.56 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | 24 | 24 | 100.00 | 0.00 | 45.83 |
| White | 67 | 66 | 98.51 | 1.49 | 57.58 |
| English Learners | 41 | 41 | 100.00 | 0.00 | 17.07 |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | 33 | 33 | 100.00 | 0.00 | 66.67 |
| Socioeconomically Disadvantaged | 127 | 126 | 99.21 | 0.79 | 25.40 |
| Students Receiving Migrant Education Services | -- | -- | -- | -- | -- |
| Students with Disabilities | 29 | 27 | 93.10 | 6.90 | 18.52 |

2020-21 Local Assessment Test Results in ELA by Student Group

This table displays Local Assessment test results in ELA by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

| | | | | | |
|----------------------------------|-----|-----|-----|-----|-----|
| All Students | N/A | N/A | n/a | n/a | n/a |
| Female | n/a | n/a | n/a | n/a | n/a |
| Male | n/a | n/a | n/a | n/a | n/a |
| American Indian or Alaska Native | n/a | n/a | n/a | n/a | n/a |
| Asian | n/a | n/a | n/a | n/a | n/a |
| Black or African American | n/a | n/a | n/a | n/a | n/a |
| Filipino | n/a | n/a | n/a | n/a | n/a |
| Hispanic or Latino | n/a | n/a | n/a | n/a | n/a |

| | | | | | |
|---|-----|-----|-----|-----|-----|
| Native Hawaiian or Pacific Islander | n/a | n/a | n/a | n/a | n/a |
| Two or More Races | n/a | n/a | n/a | n/a | n/a |
| White | n/a | n/a | n/a | n/a | n/a |
| English Learners | n/a | n/a | n/a | n/a | n/a |
| Foster Youth | n/a | n/a | n/a | n/a | n/a |
| Homeless | n/a | n/a | n/a | n/a | n/a |
| Military | n/a | n/a | n/a | n/a | n/a |
| Socioeconomically Disadvantaged | n/a | n/a | n/a | n/a | n/a |
| Students Receiving Migrant Education Services | n/a | n/a | n/a | n/a | n/a |
| Students with Disabilities | n/a | n/a | n/a | n/a | n/a |

*At or above the grade-level standard in the context of the local assessment administered.

2020-21 Local Assessment Test Results in Math by Student Group

This table displays Local Assessment test results in Math by student group for students grades three through eight and grade eleven. LEAs/schools will populate this table for schools in cases where the school administered a local assessment. In cases where the school administered the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

| | | | | | |
|---|-----|-----|-----|-----|-----|
| All Students | n/a | n/a | n/a | n/a | n/a |
| Female | n/a | n/a | n/a | n/a | n/a |
| Male | n/a | n/a | n/a | n/a | n/a |
| American Indian or Alaska Native | n/a | n/a | n/a | n/a | n/a |
| Asian | n/a | n/a | n/a | n/a | n/a |
| Black or African American | n/a | n/a | n/a | n/a | n/a |
| Filipino | n/a | n/a | n/a | n/a | n/a |
| Hispanic or Latino | n/a | n/a | n/a | n/a | n/a |
| Native Hawaiian or Pacific Islander | n/a | n/a | n/a | n/a | n/a |
| Two or More Races | n/a | n/a | n/a | n/a | n/a |
| White | n/a | n/a | n/a | n/a | n/a |
| English Learners | n/a | n/a | n/a | n/a | n/a |
| Foster Youth | n/a | n/a | n/a | n/a | n/a |
| Homeless | n/a | n/a | n/a | n/a | n/a |
| Military | n/a | n/a | n/a | n/a | n/a |
| Socioeconomically Disadvantaged | n/a | n/a | n/a | n/a | n/a |
| Students Receiving Migrant Education Services | n/a | n/a | n/a | n/a | n/a |
| Students with Disabilities | n/a | n/a | n/a | n/a | n/a |

*At or above the grade-level standard in the context of the local assessment administered.

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

The 2019-2020 data cells with N/A values indicate that the 2019-2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019-2020 school year.

For any 2020-2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

| Subject | School 2019-20 | School 2020-21 | District 2019-20 | District 2020-21 | State 2019-20 | State 2020-21 |
|--|----------------|----------------|------------------|------------------|---------------|---------------|
| Science (grades 5, 8 and high school) | N/A | 27.12 | N/A | 22.23 | N/A | 28.72 |

2020-21 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. For any data cells with N/T values indicate that this school did not test students using the CAASPP Science.

| Student Group | Total Enrollment | Number Tested | Percent Tested | Percent Not Tested | Percent Met or Exceeded |
|---|------------------|---------------|----------------|--------------------|-------------------------|
| All Students | 59 | 59 | 100.00 | 0.00 | 27.12 |
| Female | 21 | 21 | 100.00 | | |
| Male | 38 | 38 | 100.00 | | |
| American Indian or Alaska Native | 0 | 0 | 0 | 0 | 0 |
| Asian | 0 | 0 | 0 | 0 | 0 |
| Black or African American | -- | -- | -- | -- | -- |
| Filipino | 0 | 0 | 0 | 0 | 0 |
| Hispanic or Latino | 28 | 28 | 100.00 | 0.00 | 21.43 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0 | 0 |
| Two or More Races | -- | -- | -- | -- | -- |
| White | 20 | 20 | 100.00 | 0.00 | 35.00 |
| English Learners | -- | -- | -- | -- | -- |
| Foster Youth | 0 | 0 | 0 | 0 | 0 |
| Homeless | -- | -- | -- | -- | -- |
| Military | -- | -- | -- | -- | -- |
| Socioeconomically Disadvantaged | 31 | 31 | 100.00 | 0.00 | 16.13 |
| Students Receiving Migrant Education Services | 0 | 0 | 0 | 0 | 0 |
| Students with Disabilities | -- | -- | -- | -- | -- |

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2020-21 California Physical Fitness Test Results

Due to the COVID-19 crisis, the Physical Fitness Test was suspended during the 2020-2021 school year and therefore no data are reported and each cell in this table is populated with "N/A."

| Grade Level | Percentage of Students Meeting Four of Six Fitness Standards | Percentage of Students Meeting Five of Six Fitness Standards | Percentage of Students Meeting Six of Six Fitness Standards |
|-------------|--|--|---|
| Grade 5 | N/A | N/A | N/A |
| Grade 7 | N/A | N/A | N/A |
| Grade 9 | N/A | N/A | N/A |

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2021-22 Opportunities for Parental Involvement

Parents stay informed on upcoming events and school activities via the school website, school app, Facebook, the school marquee, and a monthly event calendar. Throughout the COVID-19 pandemic, Manzanita has moved between in person and ZOOM outreach depending on local and state infection rates. MPCS also holds an annual Back To School Night, Open House, Trimester Awards Assemblies, scholar led conferences; Music Concerts, and Fall Registration Fair. During Fall of 2021, ZOOM parents meetings were held at different times to solicit feedback which will provide LCAP direction for goals/actions. The MPCS Governance Board meets monthly with agendas and board packets uploaded on the school website for public viewing.

The School Site Council regularly meets and evaluates academic performance data-particularly as it pertains to student subgroups identified as having the greatest needs. A Paren/Teacher/Scholar Advisory group supports annual school assemblies, a Jog-a-thon fundraiser, and various family programs such as Literacy night. Holiday events such as the School wide Halloween Parade, Turkey Trot, and Winter Wonderland events help further involve families in school life activities.

2020-21 Chronic Absenteeism by Student Group

| Student Group | Cumulative Enrollment | Chronic Absenteeism Eligible Enrollment | Chronic Absenteeism Count | Chronic Absenteeism Rate |
|---|-----------------------|---|---------------------------|--------------------------|
| All Students | 423 | 420 | 41 | 9.8 |
| Female | 206 | 205 | 23 | 11.2 |
| Male | 217 | 215 | 18 | 8.4 |
| American Indian or Alaska Native | 0 | 0 | 0 | 0.0 |
| Asian | 4 | 4 | 0 | 0.0 |
| Black or African American | 12 | 11 | 0 | 0.0 |
| Filipino | 4 | 4 | 0 | 0.0 |
| Hispanic or Latino | 230 | 230 | 32 | 13.9 |
| Native Hawaiian or Pacific Islander | 0 | 0 | 0 | 0.0 |
| Two or More Races | 48 | 48 | 5 | 10.4 |
| White | 125 | 123 | 4 | 3.3 |
| English Learners | 76 | 76 | 5 | 6.6 |
| Foster Youth | 2 | 2 | 2 | 100.0 |
| Homeless | 4 | 4 | 0 | 0.0 |
| Socioeconomically Disadvantaged | 244 | 242 | 38 | 15.7 |
| Students Receiving Migrant Education Services | 3 | 3 | 0 | 0.0 |
| Students with Disabilities | 45 | 45 | 7 | 15.6 |

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

| Subject | School 2018-19 | School 2020-21 | District 2018-19 | District 2020-21 | State 2018-19 | State 2020-21 |
|-------------|----------------|----------------|------------------|------------------|---------------|---------------|
| Suspensions | 3.40 | 0.00 | 6.21 | 0.26 | 3.47 | 0.20 |
| Expulsions | 0.23 | 0.00 | 0.06 | 0.00 | 0.08 | 0.00 |

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-2020 suspensions and expulsions rate data are not comparable to other year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to other school years.

| Subject | School 2019-20 | District 2019-20 | State 2019-20 |
|-------------|----------------|------------------|---------------|
| Suspensions | 1.37 | 3.74 | 2.45 |
| Expulsions | 0.00 | 0.05 | 0.05 |

2020-21 Suspensions and Expulsions by Student Group

| Student Group | Suspensions Rate | Expulsions Rate |
|---|------------------|-----------------|
| All Students | 0.00 | 0.00 |
| Female | 0.00 | 0.00 |
| Male | 0.00 | 0.00 |
| American Indian or Alaska Native | 0.00 | 0.00 |
| Asian | 0.00 | 0.00 |
| Black or African American | 0.00 | 0.00 |
| Filipino | 0.00 | 0.00 |
| Hispanic or Latino | 0.00 | 0.00 |
| Native Hawaiian or Pacific Islander | 0.00 | 0.00 |
| Two or More Races | 0.00 | 0.00 |
| White | 0.00 | 0.00 |
| English Learners | 0.00 | 0.00 |
| Foster Youth | 0.00 | 0.00 |
| Homeless | 0.00 | 0.00 |
| Socioeconomically Disadvantaged | | |
| Students Receiving Migrant Education Services | 0.00 | 0.00 |
| Students with Disabilities | | |

2021-22 School Safety Plan

Manzanita has established a school Crisis/Safety Team. This team is comprised of certificated, classified, and administrative employees. The Crisis/ Safety Team helps organize monthly safety drills, researches and makes recommendations for school-wide safety supplies, and manages potential school crisis situations such as suicide, student/staff behavior threats, and deaths. The Comprehensive School safety plan (CSSP) was adopted in March, 2018, and was reviewed, updated and discussed at a February, 2018, professional development meeting at the site. Due to the COVID-19 pandemic, in July of 2020, Manzanita added additional safety features to the School safety plan which strictly follow local, state, and federal health guidelines for infectious disease control methods.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2018-19 Elementary Average Class Size and Class Size Distribution

This table displays the 2018-19 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 17 | 1 | 2 | |
| 1 | 31 | | 1 | 1 |
| 2 | 17 | 1 | 2 | |
| 3 | 19 | 1 | 2 | |
| 4 | 18 | 1 | 2 | |
| 5 | 35 | 1 | | 1 |
| 6 | 19 | 1 | 2 | |

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 17 | 2 | 2 | |
| 1 | 27 | | 2 | |
| 2 | 21 | 1 | 2 | |
| 3 | 16 | 2 | | |
| 4 | 21 | 1 | 2 | |
| 5 | 19 | 2 | 1 | |
| 6 | 23 | 1 | 2 | |
| Other | 21 | | 1 | |

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

| Grade Level | Average Class Size | Number of Classes with 1-20 Students | Number of Classes with 21-32 Students | Number of Classes with 33+ Students |
|-------------|--------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| K | 17 | 2 | 2 | |
| 1 | 24 | | 2 | |
| 2 | 23 | | 3 | |
| 3 | 20 | 1 | 2 | |
| 4 | 19 | 1 | 2 | |
| 5 | 20 | 1 | 2 | |
| 6 | 19 | 1 | 2 | |

2020-21 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title | Ratio |
|------------------------------|-------|
| Pupils to Academic Counselor | |

2020-21 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

| Title | Number of FTE Assigned to School |
|---|----------------------------------|
| Counselor (Academic, Social/Behavioral or Career Development) | 0 |
| Library Media Teacher (Librarian) | 0 |
| Library Media Services Staff (Paraprofessional) | 0 |
| Psychologist | 0.9 |
| Social Worker | 0 |
| Nurse | 0.3 |
| Speech/Language/Hearing Specialist | 0.4 |
| Resource Specialist (non-teaching) | 0 |

2019-20 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2019-20 expenditures per pupil and average teach salary for this school. Cells with N/A values do not require data.

| Level | Total Expenditures Per Pupil | Expenditures Per Pupil (Restricted) | Expenditures Per Pupil (Unrestricted) | Average Teacher Salary |
|---|------------------------------|-------------------------------------|---------------------------------------|------------------------|
| School Site | 10867 | 1661 | 9206 | 74800 |
| District | N/A | N/A | 9206 | \$79,911 |
| Percent Difference - School Site and District | N/A | N/A | 0.0 | -6.6 |
| State | | | \$8,444 | \$81,044 |
| Percent Difference - School Site and State | N/A | N/A | 8.6 | -8.0 |

2020-21 Types of Services Funded

| |
|--|
| |
|--|

2019-20 Teacher and Administrative Salaries

This table displays the 2019-20 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

| Category | District Amount | State Average for Districts in Same Category |
|---|-----------------|--|
| Beginning Teacher Salary | \$53,028 | \$51,029 |
| Mid-Range Teacher Salary | \$80,006 | \$78,583 |
| Highest Teacher Salary | \$98,735 | \$99,506 |
| Average Principal Salary (Elementary) | \$124,899 | \$124,576 |
| Average Principal Salary (Middle) | \$129,752 | \$131,395 |
| Average Principal Salary (High) | \$147,518 | \$144,697 |
| Superintendent Salary | \$226,515 | \$240,194 |
| Percent of Budget for Teacher Salaries | 33% | 34% |
| Percent of Budget for Administrative Salaries | 5% | 6% |

Professional Development

Professional Development at Manzanita Public Charter School directly correlates with the school's LCAP goals. During the past 3 years, employees have received training in technology advances, Common Core Math, Writing strategies, NGSS updates, Benchmark Advance Literacy overview, Professional Learning Communities, Ruby Payne's Poverty Frameworks, Fred Jones PBIS strategies, Project Based Learning, and reading development. Teachers have also participated with in-class coaching by visiting peers during classroom time and learning from each other. Staff receives PD development during early release Wednesdays, identified in-service days, and during extra work days during summer. During the 2019-20 school year, the school set aside funds for a TOSA instructional coach position. This mentor teacher works with grade level staff on the essential standards data collection and evaluation. The TOSA also assists staff with Renaissance trimester, summative assessments and the after school math 'bootcamp' for scholars.

This table displays the number of school days dedicated to staff development and continuous improvement.

Professional Development

| Subject | 2019-20 | 2020-21 | 2021-22 |
|---|---------|---------|---------|
| Number of school days dedicated to Staff Development and Continuous Improvement | 24 | 24 | 24 |

MANZANITA PUBLIC CHARTER SCHOOL

"A Gold Ribbon School"

2022-2023 SCHOOL YEAR

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

| OCTOBER | | | | | | | NOVEMBER | | | | | | | DECEMBER | | | | | | |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | | | | 1 | | | 1 | 2 | 3 | 4 | 5 | | | | | 1 | 2 | 3 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 6 | 7 | 8 | 9 | 10 | H | 12 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 20 | TB | TB | TB | H | H | 26 | 18 | WB | WB | WB | H | H | 24 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 27 | 28 | 29 | 30 | | | | 25 | WB | WB | WB | H | H | 31 |
| 30 | PD | | | | | | | | | | | | | | | | | | | |

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

| APRIL | | | | | | | MAY | | | | | | | JUNE | | | | | | |
|-------|----|----|----|----|----|----|-----|----|----|----|----|----|----|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | | | | 1 | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | 1 | 2 | 3 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 4 | 5 | 6 | 7 | 8 | CD | 10 |
| 9 | H | SB | SB | SB | SB | 15 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 21 | 22 | 23 | 24 | 25 | NS | 27 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 28 | H | 30 | 31 | | | | 25 | 26 | 27 | 28 | 29 | 30 | |
| 30 | | | | | | | | | | | | | | | | | | | | |

| |
|---|
| AUG 11 TH PROFESSIONAL DEVELOPMENT DAY (PD) |
| AUG 12 TH TEACHER PREP DAY (P) |
| AUG 15 TH FIRST DAY OF SCHOOL |
| AUG 24 TH BACK TO SCHOOL LAUNCH |
| SEP 5 TH LABOR DAY (H) |
| OCT 31 ST PROFESSIONAL DEVELOPMENT DAY (PD) |
| 1 ST TRIMESTER 10/28 (54 days) |
| NOV 1 ST , 2 ND , 3 RD , 4 TH SCHOLAR LED CONFERENCES |
| NOV 2 ND SCHOLARLY PURSUITS AWARD ASSEMBLY |
| NOV 11 TH VETERANS DAY (H) |
| NOV 21 ST - 25 TH THANKSGIVING BREAK (TB) NOV 24 TH & 25 TH THANKSGIVING HOLIDAY (H) |
| DEC 19 TH , JAN 6 TH WINTER BREAK (WB) DEC 23 RD / DEC 30 TH (H) |
| JAN 16 TH MARTIN LUTHER KING DAY (H) |
| FEB 13 TH LINCOLN'S BIRTHDAY OBSERVANCE (H) FEB 20 TH PRESIDENTS' DAY (H) |
| 2 ND TRIMESTER 2/24 (61 days) |
| FEB 28 TH , MAR 1 ST , 2 ND , 3 RD SCHOLAR LED CONFERENCES |
| MAR 1 ST SCHOLARLY PURSUITS ASSEMBLY |
| MAR 24 TH PROFESSIONAL DEVELOPMENT DAY (PD) |
| APR 10 TH (H) APR 11 TH - 14 TH SPRING BREAK (SB) |
| MAY 17 TH OPEN HOUSE |
| MAY 26 TH NON-STUDENT, NON-TEACHER DAY MAY 29 TH MEMORIAL DAY (H) |
| JUNE 7 TH SCHOLARLY PURSUITS ASSEMBLY |
| JUNE 8 TH SIXTH GRADE PROMOTION LAST DAY OF INSTRUCTION FOR SCHOLARS 3 RD TRIMESTER 6/8 (65 DAYS) |
| JUNE 10 TH CLOSING DAY FOR TEACHERS (CD) |
| FULL INSTRUCTIONAL DAYS 135 |
| EARLY RELEASE DAYS 45 |
| TOTAL INSTRUCTIONAL DAYS 180 |
| TOTAL CERTIFICATED STAFF DAYS 185 |



www.manzanitacharterschool.com
Manzanita Parent Square

Manzanita Public Charter School Hours

- Full Day 8:10 - 2:50
- Early Release 8:10 - 12:10
- Office Hours 8:00 - 4:00

Important Phone Numbers

Attendance Line 805-734-3008
Office 805-734-5600
SPED Office 805-734-5600 ext 314

| LEGEND | |
|-----------------------------------|--|
| H = HOLIDAY SCHOOL CLOSED | |
| P = TEACHER PREP DAY | |
| TB = THANKSGIVING BREAK | |
| WB = WINTER BREAK | |
| SB = SPRING BREAK | |
| NS = NON-STUDENT/NON-TEACHER DAY | |
| PD = PROFESSIONAL DEVELOPMENT DAY | |
| CD = CLOSING DAY | |
| FIRST/LAST DAY OF SCHOOL | |
| EARLY RELEASE DAYS 12:10 P.M. | |

MANZANITA PUBLIC CHARTER SCHOOL

"A Gold Ribbon School"

2023-2024 SCHOOL YEAR

| JULY | | | | | | | AUGUST | | | | | | | SEPTEMBER | | | | | | |
|------|----|----|----|----|----|----|--------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | | | | 1 | | | 1 | 2 | 3 | 4 | 5 | | | | | | 1 | 2 |
| 2 | 3 | H | 5 | 6 | 7 | 8 | 6 | 7 | 8 | 9 | PD | P | 12 | 3 | H | 5 | 6 | 7 | 8 | 9 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 | 27 | 28 | 29 | 30 | 31 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 30 | 31 | | | | | | | | | | | | | | | | | | | |

| OCTOBER | | | | | | | NOVEMBER | | | | | | | DECEMBER | | | | | | |
|---------|----|----|----|----|----|----|----------|----|----|----|----|----|----|----------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | | | | | | | | 1 | 2 | 3 | 4 | | | | | | 1 | 2 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 5 | 6 | 7 | 8 | 9 | H | 11 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 19 | TB | TB | TB | H | H | 25 | 17 | WB | WB | WB | H | H | 23 |
| 22 | 23 | 24 | 25 | 26 | PD | 28 | 26 | 27 | 28 | 29 | 30 | | | 24 | WB | WB | WB | H | H | 30 |
| 29 | 30 | 31 | | | | | | | | | | | | 31 | | | | | | |

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

| APRIL | | | | | | | MAY | | | | | | | JUNE | | | | | | |
|-------|----|----|----|----|----|----|-----|----|----|----|----|----|----|------|----|----|----|----|----|----|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | H | SB | SB | SB | SB | 6 | | | | 1 | 2 | 3 | 4 | | | | | | | 1 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 2 | 3 | 4 | 5 | 6 | CD | 8 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | 19 | 20 | 21 | 22 | 23 | NS | 25 | 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 28 | 29 | 30 | | | | | 26 | H | 28 | 29 | 30 | 31 | | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | | | | | | | | | | | | | | 30 | | | | | | |

| |
|--|
| AUG 10 TH PROFESSIONAL DEVELOPMENT DAY (PD) |
| AUG 11 TH TEACHER PREP DAY (P) |
| AUG 14 TH FIRST DAY OF SCHOOL |
| AUG 23 TH BACK TO SCHOOL LAUNCH |
| SEP 4 TH LABOR DAY (H) |
| OCT 27 ST PROFESSIONAL DEVELOPMENT DAY (PD) |
| 1 ST TRIMESTER 10/26 (53 days) |
| Oct. 31 ST CONFERENCES PREP DAY / (SCHOLAR EARLY RELEASE DAY) Nov. 1 ST , 2 ND , 3 RD SCHOLAR LED CONFERENCES |
| NOV 1 ST SCHOLARLY PURSUITS AWARD ASSEMBLY |
| NOV 10 TH VETERANS DAY (H) |
| NOV 20 TH - 22 ND THANKSGIVING BREAK (TB) NOV 23 RD & 24 TH THANKSGIVING HOLIDAY (H) |
| DEC 18 TH - JAN 5 TH WINTER BREAK (WB) DEC 22 ND / DEC 29 TH (H) |
| JAN 15 TH MARTIN LUTHER KING DAY (H) |
| FEB 12 TH LINCOLN'S BIRTHDAY OBSERVANCE (H) FEB 19 TH PRESIDENTS' DAY (H) |
| 2 ND TRIMESTER 2/23 (61 days) |
| FEB 26 TH , 27 TH , 28 TH , 29 TH SCHOLAR LED CONFERENCES |
| FEB 28 TH SCHOLARLY PURSUITS ASSEMBLY |
| MAR 29 TH PROFESSIONAL DEVELOPMENT DAY (PD) |
| APR 1 TH (H) APR 2 ND - 5 TH SPRING BREAK (SB) |
| MAY 15 TH OPEN HOUSE |
| MAY 24 TH NON-STUDENT, NON-TEACHER DAY MAY 27 TH MEMORIAL DAY (H) |
| JUNE 5 TH SCHOLARLY PURSUITS ASSEMBLY |
| JUNE 6 TH SIXTH GRADE PROMOTION LAST DAY OF INSTRUCTION FOR SCHOLARS |
| 3 RD TRIMESTER 6/6 (66 DAYS) |
| JUNE 7 TH CLOSING DAY FOR TEACHERS (CD) |
| FULL INSTRUCTIONAL DAYS 135 EARLY RELEASE DAYS 45 TOTAL INSTRUCTIONAL DAYS 180 |
| TOTAL CERTIFICATED STAFF DAYS 185 |

| LEGEND | |
|-----------------------------------|--|
| H = HOLIDAY SCHOOL CLOSED | |
| P = TEACHER PREP DAY | |
| TB = THANKSGIVING BREAK | |
| WB = WINTER BREAK | |
| SB = SPRING BREAK | |
| NS = NON-STUDENT /NON-TEACHER DAY | |
| PD = PROFESSIONAL DEVELOPMENT DAY | |
| CD = CLOSING DAY | |
| FIRST /LAST DAY OF SCHOOL | |
| EARLY RELEASE DAYS 12:10 P.M. | |



www.manzanitacharterschool.com
Manzanita Parent Square

Manzanita Public Charter School Hours

- Full Day 8:10 - 2:50
- Early Release 8:10 - 12:10
- Office Hours 8:00 - 4:00

Important Phone Numbers

Attendance Line 805-734-3008
Office 805-734-5600
SPED Office 805-734-5600 ext 314



Board Agenda Attachment

February 16, 2022

AGENDA TITLE: Approval of 2020/2021 Manzanita Public Charter Audit

BACKGROUND: Each year, Manzanita has an outside auditor com to complete a fiscal audit. Please see cover letter and audit report attached.

Statewide, annual fiscal audits were extended to January 31, 2021. The copies have been filed with the local agencies (LUSD, SBCEO) on due date

There were no audit findings in this report.

RECOMMENDATION: Approve the audit report for June 30, 2021

RESOURCE PERSON: Nancy Dow, Suzanne Nicastro

FISCAL IMPACT: o

FUNDING SOURCE:



January 31, 2022

To the Governing Board
Manzanita Public Charter School
Santa Maria, California

We have audited the financial statements of Manzanita Public Charter School (the Organization) as of and for the year ended June 30, 2021, and have issued our report thereon dated January 31, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our engagement letter dated March 23, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Organization solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated January 31, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Organization is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Organization's financial statements relate to revenue recognition.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Organization's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated January 31, 2022.

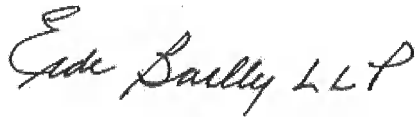
Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Organization's auditors.

This report is intended solely for the information and use of the Governing Board and management of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California



Financial Statements
June 30, 2021

Manzanita Public Charter School
Charter No. 0973

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Independent Auditor's Report

Governing Board
Manzanita Public Charter School
Lompoc, California

Report on the Financial Statements

We have audited the accompanying financial statements of Manzanita Public Charter School (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2021, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Organization, as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

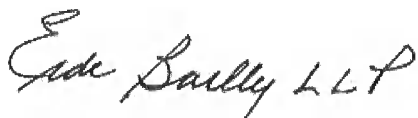
Other Matters*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 15-18 are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information on pages 15-18 is the responsibility of management, and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Rancho Cucamonga, California
January 31, 2022

Manzanita Public Charter School
Statement of Financial Position
June 30, 2021

| | |
|--|---------------------|
| Assets | |
| Current assets | |
| Cash and cash equivalents | \$ 1,737,312 |
| Accounts receivable | 991,710 |
| Prepaid expenses | <u>81,950</u> |
| Total assets | <u>\$ 2,810,972</u> |
| | |
| Liabilities | |
| Current liabilities | |
| Accounts payable | \$ 258,298 |
| Refundable advance | 164,379 |
| Refundable advance - Paycheck Protection Program (PPP) | <u>645,416</u> |
| Total liabilities | <u>1,068,093</u> |
| | |
| Net Assets | |
| Without donor restrictions | 1,562,762 |
| With donor restrictions | <u>180,117</u> |
| Total net assets | <u>1,742,879</u> |
| Total liabilities and net assets | <u>\$ 2,810,972</u> |

Manzanita Public Charter School
Statement of Activities
Year Ended June 30, 2021

| | Without Donor Restrictions | With Donor Restrictions | Total |
|--------------------------------------|-------------------------------|----------------------------|---------------------|
| Support and Revenues | | | |
| Local Control Funding Formula | \$ 3,775,340 | \$ - | \$ 3,775,340 |
| Federal revenue | 706,949 | - | 706,949 |
| Other state revenue | 645,804 | 180,117 | 825,921 |
| Local revenues | 32,750 | - | 32,750 |
| Total support and revenues | 5,160,843 | 180,117 | 5,340,960 |
| Expenses | | | |
| Program services | 4,295,599 | - | 4,295,599 |
| Management and general | 841,948 | - | 841,948 |
| Total expenses | 5,137,547 | - | 5,137,547 |
| Change in Net Assets | 23,296 | 180,117 | 203,413 |
| Net Assets, Beginning of Year | 1,539,466 | - | 1,539,466 |
| Net Assets, End of Year | \$ 1,562,762 | \$ 180,117 | \$ 1,742,879 |

Manzanita Public Charter School
Statement of Functional Expenses
Year Ended June 30, 2021

| | Program Services | Management and General | Total Expenses |
|---------------------------|---------------------|---------------------------|---------------------|
| Salaries | \$ 2,492,846 | \$ 366,566 | \$ 2,859,412 |
| Employee benefits | 729,298 | 138,914 | 868,212 |
| Payroll taxes | 93,929 | 17,891 | 111,820 |
| Fees for services | 70,899 | 13,505 | 84,404 |
| Office expenses | 91,667 | 13,776 | 105,443 |
| Information technology | 197,452 | 37,610 | 235,062 |
| Occupancy | 25,717 | 4,898 | 30,615 |
| Travel | 342 | 65 | 407 |
| Conferences and meeting | 16,302 | 3,105 | 19,407 |
| Insurance | - | 22,457 | 22,457 |
| Other expenses | 434,258 | 82,716 | 516,974 |
| Capital outlay | 80,850 | 15,400 | 96,250 |
| Special education | 6,150 | 1,171 | 7,321 |
| Instructional materials | 55,889 | 10,646 | 66,535 |
| District oversight fees | - | 113,228 | 113,228 |
| | <u>\$ 4,295,599</u> | <u>\$ 841,948</u> | <u>\$ 5,137,547</u> |
| Total functional expenses | | | |

Manzanita Public Charter School
Statement of Cash Flows
Year Ended June 30, 2021

| | |
|---|----------------------------|
| Operating Activities | |
| Change in net assets | \$ 203,413 |
| Adjustments to reconcile change in net assets to net cash from (used for) operating activities | |
| Changes in operating assets and liabilities | |
| Accounts receivable | (93,419) |
| Prepaid expenses | (59,219) |
| Accounts payable | (82,635) |
| Refundable advance | 116,311 |
| Refundable advance - PPP | <u>645,416</u> |
| Net Cash from (used for) Operating Activities | <u>729,867</u> |
| Net Change in Cash and Cash Equivalents | 729,867 |
| Cash and Cash Equivalents, Beginning of Year | <u>1,007,445</u> |
| Cash and Cash Equivalents, End of Year | <u><u>\$ 1,737,312</u></u> |

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Manzanita Public Charter School (the Organization) was incorporated in the State of California in March 13, 2008, as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Charter School was approved by the State of California Department of Education on March 13, 2008. The Charter School opened in August 2008 and currently serves approximately 413 students in grades K-6. On March 13, 2018 the Charter School was renewed by Lompoc Unified School for five years ending June 30, 2023.

Charter school number authorized by the State: 0973

Manzanita Public Charter School's mission is to provide an enhanced educational environment that promotes learning excellence while allowing scholars to thrive in a 21st-century world.

Basis of Accounting

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The Governing Board has designated, from net assets without donor restrictions, net assets for the Proposition 51 Routine Maintenance reserve.

Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Cash and Cash Equivalents

The Organization considers all cash including cash in County Investment Pool and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Receivables and Credit Policies

Accounts receivable consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding accounts receivable as of June 30, 2021 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Revenue and Revenue Recognition

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization received cost-reimbursable grants of \$382,128 that have not been recognized at 2021 because qualifying expenditures have not yet been incurred, with an advance payment of \$164,379 recognized in the statement of financial position as a refundable advance.

Contributions of goods are recorded at fair value. Contributions of services are recorded at fair value as revenue at the time the service is rendered when specialized skills are required and when the Organization would otherwise purchase the services. No amounts have been reflected in the accompanying financial statements for contributed goods or services during the year being reported because items did not meet the definition above. Contributions with donor restrictions received are recorded as increases in net assets with donor restrictions. Net assets with donor restrictions received are recognized as revenue without donor restrictions when the terms of the restrictions are met, which may be in the same period if the revenue is received and the restriction satisfied during the same period. All contributions are considered to be available for use without donor restrictions unless specifically restricted by the donor.

The Organization was granted a \$645,416 loan under the Paycheck Protection Program (PPP) administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the federal government. The Organization is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The Organization has elected to account for the funding as a conditional contribution by applying ASC 958-605, *Not-for-Profit – Revenue Recognition*. The Organization initially recorded the loan as a refundable advance and will record the forgiveness in accordance with guidance for conditional contributions when there is no longer a measurable performance or other barrier and a right to return of the PPP loan or when such conditions are explicitly waived. Proceeds from the loan are eligible for forgiveness if the Organization maintains employment levels during its covered period and uses the funds for certain payroll, rent, and utility expenses. No contribution revenue has been recorded for the year ended June 30, 2021. The Organization will be required to repay any remaining balance, plus interest accrued at 1 percent, in monthly payments commencing upon notification that the loan will not be forgiven or partially forgiven. The terms of the loan provide for customary events of default including, among other things, payment defaults, breach of representations and warranties, and insolvency events. The loan may be accelerated upon the occurrence of an event of default.

Functional Allocation of Expenses

the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, which is allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), and qualifies for the charitable contribution deduction. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable and is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and supportive of the Organization's mission.

Recent Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*. ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. Although the full impact of this update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases. The ASU is effective for the Organization for the year ended June 30, 2023. Management is evaluating the impact of the adoption of this standard.

In September 2020, FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities Contributed Nonfinancial Assets*, which requires a nonprofit entity to present contributed nonfinancial assets in the statement of activities as a line item that is separate from contributions of cash or other financial assets. ASU 2020-07 also requires additional qualitative and quantitative disclosures about contributed nonfinancial assets received, disaggregated by category. The ASU is effective for the Organization for the year ended June 30, 2022. Management is evaluating the impact of the adoption of this standard.

Change in Accounting Principle

As of July 1, 2020, the Organization adopted the provisions of FASB Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, which provides a comprehensive revenue recognition model for all contracts with customers. The new model requires revenue recognition to depict the transfer of promised goods or services to customers at an amount that reflects the consideration expected to be received in exchange for those goods or services. Management has determined that the adoption of this standard did not have a significant impact on the Organization's financial statements.

In August 2018, the FASB issued ASU 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*, which modifies the disclosure requirements for fair value measurements by removing, modifying, or adding certain disclosures. ASU 2018-13 is effective for all entities for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. The Organization has adopted this ASU as of July 1, 2020. Management has determined that the adoption of this standard did not have a significant impact on the Organization’s financial statement disclosures.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

| | |
|--|----------------------------|
| Financial assets: | |
| Cash and cash equivalents | \$ 1,737,312 |
| Accounts receivable | <u>991,710</u> |
| Financial assets at year end | <u>2,729,022</u> |
| | |
| Less those available for general expenditure within one year due to | |
| Restrictions by donor with purpose restrictions | <u>(180,117)</u> |
| Financial assets availability to meet cash needs for general expenditure | |
| within one year | <u><u>\$ 2,548,905</u></u> |

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

Note 3 - Net Assets

Net assets consist of the following at June 30, 2021:

| | |
|---|----------------------------|
| Net Assets Without Donor Restrictions | |
| Designated for Proposition 51 routine maintenance | \$ 134,948 |
| Undesignated | <u>1,427,814</u> |
| Total net assets without donor restrictions | <u><u>\$ 1,562,762</u></u> |
| | |
| Net Assets With Donor Restrictions | |
| Subject to expenditure for specified purpose | |
| Special education | <u><u>\$ 180,117</u></u> |

Note 4 - Employee Retirement Systems

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

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

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2021, are summarized as follows:

| | STRP Defined Benefit Program | |
|---|-----------------------------------|--------------------------------|
| | On or before December 31, 2012 | On or after January 1, 2013 |
| Hire date | 2% at 60 | 2% at 62 |
| Benefit formula | 5 years of service | 5 years of service |
| Benefit vesting schedule | Monthly for life | Monthly for life |
| Benefit payments | 60 | 62 |
| Retirement age | 2.0% - 2.4% | 2.0% - 2.4% |
| Monthly benefits as a percentage of eligible compensation | 10.25% | 10.205% |
| Required employee contribution rate | 16.15% | 16.15% |
| Required employer contribution rate | 10.328% | 10.328% |
| Required state contribution rate | | |

Contributions

Required member, Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2021, are presented above and the Organization's total contributions were \$319,708.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$190,976 (10.328% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 5 - Contingencies, Risks, and Uncertainties

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

The Organization has been negatively impacted by the effects of the world-wide coronavirus pandemic. The Organization is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the issuance date of these financial statements, the full impact to the Organization's financial position is not known beyond increased cash flow monitoring due to state apportionment deferrals.

Note 6 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through January 31, 2022, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

Assembly Bill 130 approved on July 9, 2021 extends the terms of all charter schools whose terms expire on or between January 1, 2022 and June 30, 2025, inclusive, by two years. No action is required of charter authorizers or charter schools for this extension.



Supplementary Information
June 30, 2021

Manzanita Public Charter School

ORGANIZATION

Manzanita Public Charter School (the Organization) (Charter Number 0973) was granted on December 11, 2007, by Lompoc Unified School District. The Organization operates one elementary school.

GOVERNING BOARD

| MEMBER | OFFICE | TERM EXPIRES |
|-----------------|-----------|--------------|
| Arleen Pelster | Chairman | 2024 |
| Eric Wilhelm | Secretary | 2020 |
| Eli Villanueva | Treasurer | 2024 |
| Monique Mangino | Member | 2024 |
| Krishna Flores | Member | 2024 |
| Harvey Green | Member | 2024 |

ADMINISTRATION

| | |
|------------------|------------------------------|
| Suzanne Nicastro | Executive Director/Principal |
| Nancy Dow | Fiscal Director |

Manzanita Public Charter School
 Schedule of Instructional Time
 Year Ended June 30, 2021

| Grade Level | Number of Actual Days | | Number of Days Credited Form J-13A | Total Days Offered | Status |
|--------------|-----------------------|---------------------|------------------------------------|--------------------|----------|
| | Traditional Calendar | Multitrack Calendar | | | |
| Kindergarten | 180 | N/A | - | 180 | Complied |
| Grades 1 - 3 | | | | | |
| Grade 1 | 180 | N/A | - | 180 | Complied |
| Grade 2 | 180 | N/A | - | 180 | Complied |
| Grade 3 | 180 | N/A | - | 180 | Complied |
| Grades 4 - 6 | | | | | |
| Grade 4 | 180 | N/A | - | 180 | Complied |
| Grade 5 | 180 | N/A | - | 180 | Complied |
| Grade 6 | 180 | N/A | - | 180 | Complied |

Manzanita Public Charter School
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2021

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2021.

Note 1 - Purpose of Supplementary Schedules

Local Education Agency Organization Structure

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

Schedule of Instructional Time

This schedule presents information on the number of instructional days offered on the traditional calendar and on any multitrack calendars by the Organization and whether the Organization complied with the provisions of *Education Code* section 47612.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.



Independent Auditor's Reports
June 30, 2021

Manzanita Public Charter School



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Governing Board
Manzanita Public Charter School
Lompoc, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Manzanita Public Charter School (the Organization), which comprise the statement of financial position as of June 30, 2021, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 31, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Handwritten signature of Eide Bailly LLP in black ink.

Rancho Cucamonga, California
January 31, 2022



Independent Auditor's Report on State Compliance

Governing Board
Manzanita Public Charter School
Lompoc, California

Report on State Compliance

We have audited Manzanita Public Charter School's (the Organization) compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the state laws and regulations listed in the table below for the year ended June 30, 2021.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Organization's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the Organization's compliance.

Compliance Requirements Tested

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

| | <u>Procedures Performed</u> |
|--|---------------------------------|
| LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS (EXCEPT AS STATED IN ATTENDANCE AND DISTANCE LEARNING AND INSTRUCTIONAL TIME) | |
| Attendance and Distance Learning | Yes |
| Teacher Certification and Misassignments | No, see below |
| Kindergarten Continuance | No, see below |
| Instructional Time | Yes |
| Instructional Materials | No, see below |
| Ratio of Administrative Employees to Teachers | No, see below |
| Classroom Teacher Salaries | No, see below |
| Early Retirement Incentive | No, see below |
| Gann Limit Calculation | No, see below |
| School Accountability Report Card | No, see below |
| K-3 Grade Span Adjustment | No, see below |
| Apprenticeship: Related and Supplemental Instruction | No, see below |
| Comprehensive School Safety Plan | No, see below |
| District of Choice | No, see below |
| SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS | |
| California Clean Energy Jobs Act | No, see below |
| Proper Expenditure of Education Protection Account Funds | Yes |
| Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| Independent Study - Course Based | No, see below |
| CHARTER SCHOOLS | |
| Attendance | Yes |
| Mode of Instruction | Yes |
| Nonclassroom-Based Instruction/Independent Study | No, see below |
| Determination of Funding for Nonclassroom-Based Instruction | No, see below |
| Charter School Facility Grant Program | No, see below |

Programs listed above for “Local Education Agencies Other Than Charter Schools except as stated in Attendance and Distance Learning and Instructional Time” are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the Organization did not receive funding for this program.

The Organization does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

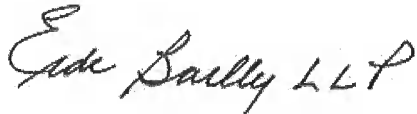
We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study nor for Determination of Funding for Nonclassroom-Based Instruction because the Organization was not classified as nonclassroom-based.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

Unmodified Opinion

In our opinion, the Organization complied, in all material respects, with the laws and regulations of the state programs referred to above for the year ended June 30, 2021.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
January 31, 2022



Schedule of Findings and Questioned Costs
June 30, 2021

Manzanita Public Charter School

Manzanita Public Charter School

Summary of Auditor's Results

Year Ended June 30, 2021

Financial Statements

| | |
|---|---------------|
| Type of auditor's report issued | Unmodified |
| Internal control over financial reporting | |
| Material weaknesses identified | No |
| Significant deficiencies identified not considered to be material weaknesses | None reported |
| Noncompliance material to financial statements noted? | No |

State Compliance

| | |
|---|------------|
| Type of auditor's report issued on compliance for programs | Unmodified |
|---|------------|

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|-------------------------------------|--|---|
| Manzanita Public Charter School | Suzanne Nicastro Superintendent/Principal | suzanne.nicastro@manzanitacharterschool.com 8057345600 |

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Manzanita's core values of supportive accountability, love, and high academic and social-emotional expectations, bring our vision to life and drive our actions each day-including obtaining feedback from our educational partners. We routinely obtain feedback in three primary ways- Surveys, community forums, and monthly community group meetings- to incorporate our educational partners’ beliefs that guide our efforts from high-level perspectives to targeted recommendations. All priorities and goals, including LCAP goals and additional funding, were developed within the context of our core values. With the additional funding, our needs remain the same, but now Manzanita has increased efforts through intensity and/or frequency. Specifically, we've met monthly with our educational partners: SSC, parent/teacher/scholar advisory board, staff, and the MPCG Governance Board to regularly discuss and adjust appropriate academic and SED development as needs presented. Our focus groups discussed safe, in person learning and ways to mitigate learning loss. Manzanita's educational partners emphasized the need to support related LCAP actions by increasing personnel to ensure that ELA skills, most specifically grade level reading and writing skills, would be addressed more strategically. We also funded additional positions for instructional support who provide interventions to increase English language proficiency, mathematics proficiency, address social emotional needs, and support arts education for all students. Again, we meet regularly with our educational partners through several venues to monitor our monthly, performance data and present/discuss this data with our educational partners.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

During the summer of 2021, Manzanita leadership developed a data tracking system using WIN time software. WIN Time is a student centered philosophy and structure that stands for "what I need." The LEA developed a new master schedule that allotted 45 minutes of WIN time, daily, for all low income, EL, and foster youth learners. This WIN Time period can be adjusted to meet data needs, and for the 21-22 school year, the data showed serious reading deficits across grade levels, but especially prevalent in grades 2-4. Manzanita decided to spend its concentration grant to hire and retain teacher tutors who provide direct, reading intervention services to its scholars during WINTIME, as well as throughout the day.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

As noted earlier, Manzanita routinely obtains feedback in three primary ways- Surveys, Community Forums, School Group Meetings- to incorporate our educational partners' beliefs that guide our efforts from high-level perspectives to targeted recommendations. Since the pandemic began, we focused on physical, and emotional safety for our scholars but, also, tried to create as much normal routine as possible. Throughout this emergency response, we surveyed families (March 2021), conducted virtual, monthly meetings with the Manzanita Governance Board, SSC, PTSA, and held weekly staff meetings on minimum day Wednesdays. Our focus groups, listening meetings, and safety talks resulted in articulating the impact of distance learning on families, students, and staff as we worked together to create a safety plan and waiver application to open up for in person learning in October of 2021. The LEA never closed again and has remained open for in person learning for all of its scholars.

It was especially important to ensure our community felt safe returning to in-person instruction. Consequently, we hired additional staff to help with sanitizing facilities and conducting COVID testing. We knew from multiple meetings that our community members were impacted emotionally by the conditions of virtual learning and the pandemic itself. We dedicated time and financial support for increased access to mental health services via counselors, psychologists, outside agencies, and family resources. We worked to mitigate student learning loss through additional support staff as well as adding intervention programs, (WINTIME).

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

The LEA built a strong distance learning program in SY 20-21 which prioritized social emotional learning, literacy instruction, and small group learning sessions in order to differentiate for student needs. We also built a strong attendance intervention program to support our students and families with class attendance over distance learning. All of our staff and students were provided with the necessary tools to engage in distance learning.

As funds became available we used standing outreach efforts to obtain input from all aspects of our community- scholars, staff, parents, PTSA, SSC, and MPCS Governance Board. Additionally, distance learning required that we learn, use, and implement technology to enhance instruction. When we returned, early on, to a state approved waiver in October of 2020, for in person learning, we developed several

programs designed to mitigate the "loss of learning" that was inevitable with distance learning challenges. These programs included creating 2 full-time TOSA positions who provided weekly STEM and Outdoor Education opportunities focused on CA Science standards to all TK-6 scholars. The LEA also recognized that social emotional needs were significant for both staff and students and, as such, hired an additional skilled, school administrator retiree, on a part time basis, to provide additional support in this area. School counseling support was increased from 3 to 5 days per week.

In addition to regular day support systems that are designed to mitigate the loss of learning, MPCS also implemented an extended day program which focused on essential math standards support and other homework assistance. All scholars were invited to attend the after school extended day program with bussing support at no cost.

LEA challenges for implementation primarily involve staff burnout. Manzanita is geographically isolated and hiring qualified personnel is difficult. Teaching staff, in particular, are difficult to recruit and retain in the Lompoc area. Manzanita teachers saw the loss of learning needs and many volunteered to teach summer school and extended days during the past year. Some classified staff, particularly maintenance, front office, and Health/SPED personnel, are also demonstrating signs of stress and burnout due to the longer hours and additional workloads. The current work pace is likely not sustainable and will need to be addressed in the years to come.

All of these expenses are consistent with the board approved budgets earlier passed.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

As mentioned in Prompt 1, Manzanita's core values of supportive accountability, love, and high academic and social-emotional expectations, bring our vision to life and drive our actions each day. To that end, Manzanita has allocated its fiscal resources to more vigorously support reading/writing performance which has been seriously impacted due to pandemic effects-particularly for EL and foster youth scholars. Academic accountability is now an even stronger area of focus and growth for the LEA, as virtual learning patterns have impacted student (and, in some cases) staff performances due to constant changes in delivery of services. Manzanita's LCAP goal of supportive and sustained academic rigor is being supported with a new, school-wide master schedule (WINTIME), additional paraprofessional staff hirings, and online curriculum platforms such as Accelerated Reader. Besides reinstating (and adding) academic support rigor practices to the Manzanita campus, the LEA has also extended its Goal 3 by recognizing the need to enhance its social emotional programs by re-implementing a school-wide SEL system, extending counseling days/hours, the re-implementation of the school's school-wide behavioral/discipline system, and the hiring of a part-time administrator to provide additional support in these areas to all students and staff. The school-wide, overnight staff retreat, held outdoors in Fall of 2021, helped drive a unified vision for the 21-22 school year with an academic reading/writing focus coupled with SEL support system development and implementation.

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA's educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA's 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

2021-22 LCFF Budget Overview for Parents Data Input Sheet

| | |
|---|---|
| Local Educational Agency (LEA) Name: | Manzanita Public Charter School |
| CDS Code: | 42 69229 0116921 |
| LEA Contact Information: | Name: Suzanne Nicastro Position: Superintendent/Principal Phone: (805) 734-5600 |
| Coming School Year: | 2021-22 |
| Current School Year: | 2020-21 |

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

| Projected General Fund Revenue for the 2021-22 School Year | Amount |
|--|--------------------|
| Total LCFF Funds | \$3979833 |
| LCFF Supplemental & Concentration Grants | \$446083 |
| All Other State Funds | \$81743 |
| All Local Funds | \$30880 |
| All federal funds | \$255356 |
| Total Projected Revenue | \$4,347,812 |

| Total Budgeted Expenditures for the 2021-22 School Year | Amount |
|---|-------------|
| Total Budgeted General Fund Expenditures | \$4,468,394 |
| Total Budgeted Expenditures in the LCAP | \$1,661,365 |
| Total Budgeted Expenditures for High Needs Students in the LCAP | \$455,329 |
| Expenditures not in the LCAP | \$2,807,029 |

| Expenditures for High Needs Students in the 2020-21 School Year | Amount |
|---|-----------|
| Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan | \$502,272 |
| Actual Expenditures for High Needs Students in Learning Continuity Plan | \$502,272 |

| Funds for High Needs Students | Amount |
|---|---------|
| 2021-22 Difference in Projected Funds and Budgeted Expenditures | \$9,246 |
| 2020-21 Difference in Budgeted and Actual Expenditures | \$0 |

| Update on Additional Funding Received in 2020-21 | Response(s) |
|---|---|
| This area is provided to include an update regarding additional funding received in 2021-22. | Manzanita received state funds for the Educator Effectiveness Grant \$101,603 in 2021/2022 that was not included in the adopted budget. The activities pertaining to this grant is spread over three years. |

| Required Prompts(s) | Response(s) |
|---|--|
| Briefly describe any of the General Fund Budget Expenditures for the school year | Teacher classroom salaries, Classified Office staff, Administrative staff, plus all benefits including pensions . Classroom supplies, other supplies, Professional Development, Overhead expenses such as copier leases, |

not included in the Local Control and Accountability Plan (LCAP).

general liability insurance, Transportation, Special Education

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Manzanita Public Charter School

CDS Code: 42 69229 0116921

School Year: 2021-22

LEA contact information:

Suzanne Nicastro

Superintendent/Principal

(805) 734-5600

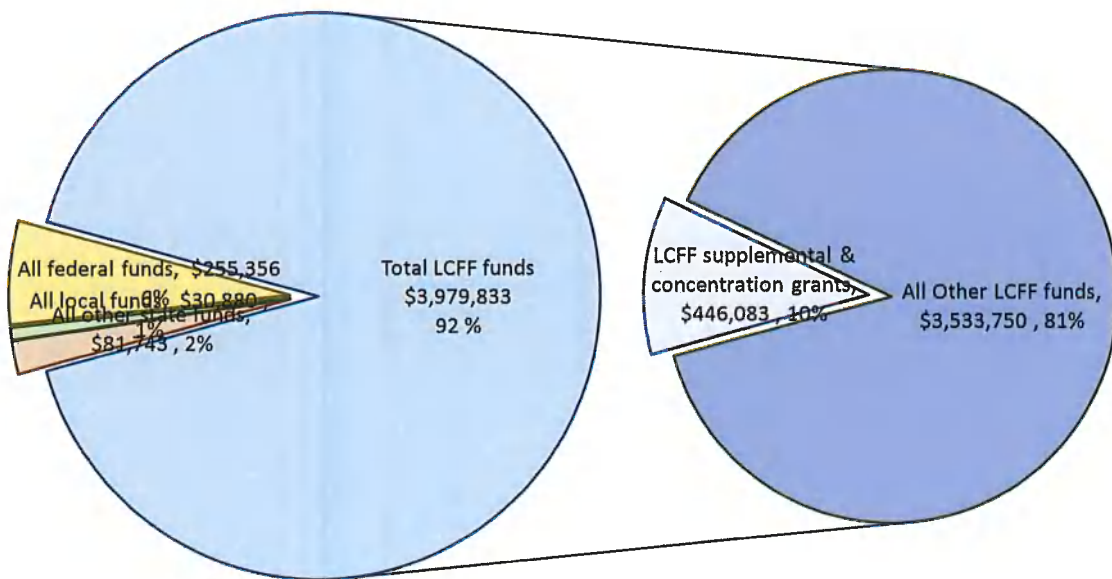
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Update on Additional Funding Received in 2021-22

Manzanita received state funds for the Educator Effectiveness Grant \$101,603 in 2021/2022 that was not included in the adopted budget. The activities pertaining to this grant is spread over three years.

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source

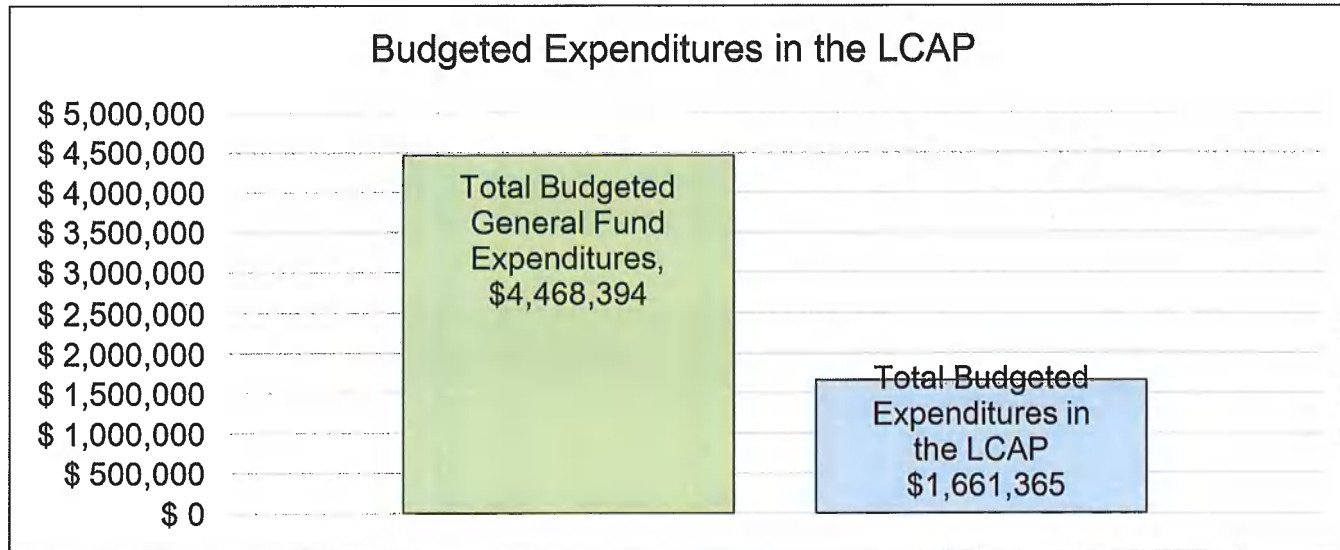


This chart shows the total general purpose revenue Manzanita Public Charter School expects to receive in the coming year from all sources.

The total revenue projected for Manzanita Public Charter School is \$4,347,812, of which \$3979833 is Local Control Funding Formula (LCFF), \$81743 is other state funds, \$30880 is local funds, and \$255356 is federal funds. Of the \$3979833 in LCFF Funds, \$446083 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Manzanita Public Charter School plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Manzanita Public Charter School plans to spend \$4,468,394 for the 2021-22 school year. Of that amount, \$1,661,365 is tied to actions/services in the LCAP and \$2,807,029 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

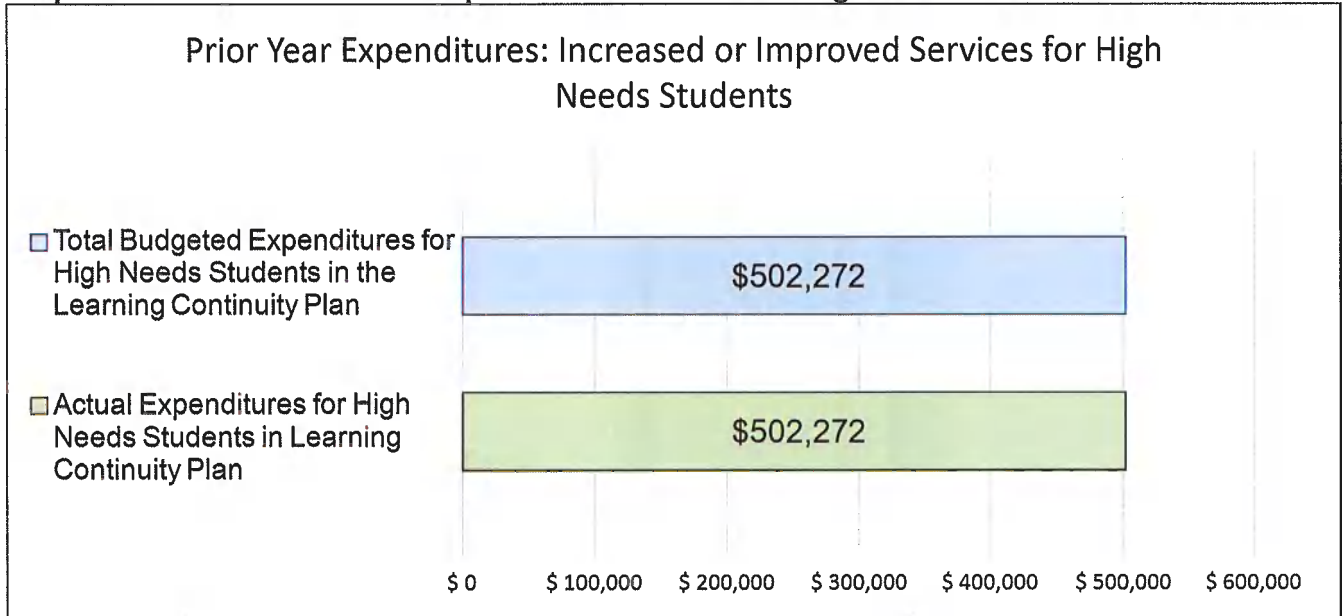
Teacher classroom salaries, Classified Office staff, Administrative staff, plus all benefits including pensions . Classroom supplies, other supplies, Professional Development, Overhead expenses such as copier leases, general liability insurance, Transportation, Special Education

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Manzanita Public Charter School is projecting it will receive \$446,083 based on the enrollment of foster youth, English learner, and low-income students. Manzanita Public Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Manzanita Public Charter School plans to spend \$455,329 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Manzanita Public Charter School budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Manzanita Public Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Manzanita Public Charter School's Learning Continuity Plan budgeted \$502,272 for planned actions to increase or improve services for high needs students. Manzanita Public Charter School actually spent \$502,272 for actions to increase or improve services for high needs students in 2020-21.

Proposal to Manzanita Public Charter School

Charter School Business Services
November 2021



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Cover Letter

November , 2021

Manzanita Public Charter School
c/o Board of Directors
911 Mountain View Blvd
Vandenberg AFB, CA 93437

Dear Board of Directors,

Thank you for the opportunity to submit a back-office services proposal for Manzanita Public Charter School. Attached is our Proposal for Back-Office Services outlining our experience and qualifications as well as a price quote for our comprehensive back-office services for the 2022-23 fiscal year. To summarize the key points of our proposal and our strengths:

Focus on Accuracy

At DMS, we prioritize the importance of accuracy throughout all of our interactions with our clients, their staff, and their vendors. We have implemented multiple systems of controls and cross-checking, including (a) uploading of invoices with timestamp and permanent file retention available to both School and DMS; (b) second reviewer of all outgoing mail to confirm addresses and amounts; (c) 24/7 access to all paid invoices in PDF format on our DMS SHARE portal; and (d) 24/7 access by School staff and board to accounting system and GL to view any and all transactions.

Long-term Financial Strategy Support

Rather than simply providing bare-bones services, one of our firm's greatest strengths is helping boards and on-site financial management understand how your data impacts you now and in the future, which is key to making informed strategic long-term decisions. This is especially important with today's charter industry. Please see our sample "Monthly Financial Update" on page 25 for an example of our financial reporting.

Optimal Infrastructure To Handle Rapid Transition

At 47 employees and over 40 charter school clients, DMS has the size and breadth of services to quickly and seamlessly transition services for a school such as Manzanita with minimal disruption. With DMS currently utilizing the MIP accounting platform, we are familiar with the processes and procedures required throughout a system change such as this, providing the greatest possible level of hands-on support.

We look forward to the opportunity to work together with Manzanita Public Charter School and thank you in advance for your consideration of our proposal. If there are any questions or requests for clarification on any part of this proposal, please do not hesitate to let us know.

Sincerely,

Joanne Fountain, CEO
Delta Managed Solutions, Inc.

Company Overview

Stay student focused – we cover the rest.

When you first envisioned your charter schools, you focused on the students and how you could make positive changes in their education. Paperwork and business services were likely the last things on your mind. However, not paying sufficient attention to these details can lead to sizeable problems and quickly erode your relationship with your authorizers. Authorizers take their oversight role very seriously, and your compliance requirements continue to increase. You can no longer afford to learn the administrative details as you go, and the importance of a rock-solid business services partner with a strong reputation for integrity and accuracy is more important than ever.



DMS was formed to fill a pressing need of charter schools – namely, solid, quality business services and oversight at a reasonable cost. From our experience working with charter schools, we saw many schools in these two categories:

- a) Charter schools buried in paperwork; focusing too many of their internal resources on manual data entry and/or trying to keep up with complex financial and compliance-related matters, and
- b) Charter schools “kept in the dark” by their authorizing entity or other business service providers, being provided with little ongoing visibility or feedback on the school’s financial condition.

At DMS, we strive for a healthy balance by handling the administrative duties for your school without taking control, making a priority of regular communication with staff and your Board about how your school are doing, and letting you get back to the real business of your charter school: educating children.

The efficiencies and cost-effectiveness of DMS result from a combination of highly-qualified staff and technology that allow automation of many business services. The Leadership Team at DMS has over six decades of collective experience in education, educational finance, banking, law, and business operations.

As shown in the following pages, we offer the full range of business services to fit the needs of your school, including expert financial and strategic planning and a full-service comprehensive suite of back-office administrative services.



Scope of Services

Our trained support professionals offer a complete range of back-office services designed to smoothly and efficiently meet your schools' business services needs.

Fiscal Services

Accounting

All accounting and bookkeeping functions using enterprise-class school accounting software with monthly reporting to the Board of year-to-date budget vs. actual, trends, and projections.

Budgeting

Oversight and advisory role during initial and ongoing budgeting process, assisting staff and Board with recommendations where requested, submitting all current budgets as well as petition budgets for charter petition and/or expansion.

Accounts Payable/Receivable

Timely processing of all invoices, 24/7 online access to copies of all invoices, maintenance of solid vendor relationships, establishment of credit as an independent school, and coordinating with county and authorizer staff to ensure timely and accurate apportionment transfers.



Online Access Whenever You Need It

Monitor key financial information via our secure online portal containing: Accounting/General Ledger Data, Purchasing Data, Invoice Copies, Archived Documents and Budget Visibility.



Payroll, Retirement & HR Support

100% In-House Payroll

All payroll functions performed entirely in-house including tax & benefit deductions/contributions. DMS coordinates new hire paperwork, DOJ account set-up, and processing of leave and termination documents. Supporting your school's new and/or existing participation in all health and supplemental retirement plans, including 401(a), 403(b), 457, HSA, and Section 125.

STRS/PERS Retirement Reporting

Integrated CalSTRS and CalPERS reporting across all California counties, including establishing retirement accounts for new charter entities.

AP, Purchasing & Procurement

Purchasing

All payable functions are performed entirely in-house, including use tax & 1099 filings. Coordinating paying invoices matching to purchase orders, integrating with purchasing systems (if applicable) for automated "data bridge" import of PO data into MIP, and E-Commerce web-based purchasing. Weekly scheduled check runs, processing payments of payroll liabilities and following up with vendors on statements. Monthly warrant reports are provided for board meetings after bank accounts are reconciled.

Credit Card, Debit Card, or Purchasing Card Setup

Integrated card management for authorized staff purchases.

Compliance and Reporting

Federal, State, and ADA Reporting

Assisting with any required state reporting, Facility Grants, Special Education, ESSA (Title I-IV), other categorical reporting, and periodical attendance reporting.

Fiscal Services

Overview

Our dedicated Finance Directors and Fiscal Team have decades of direct hands-on experience working with California charter schools, making sure you & your Board are informed and up to speed.

Integrated Accounting System

The core of your schools' financial stability is a strong accounting system. Many back-office providers attempt to cut costs in this area by using free open-source software or other low-cost solutions. At DMS, we recognize how mission-critical this system is, and we have invested in a fully integrated, enterprise-class accounting system utilizing the State-approved Chart of Accounts and Common Elements for Accounting and Reporting to provide this for you.

MIP Fund Accounting™ is built from the ground up to serve mid-sized nonprofit organizations, and is currently used by numerous charter schools throughout California as well as thousands of nonprofits nationwide. MIP has also been extensively customized to handle the specific needs of independent charter schools, and has robust import-export features to allow integration with existing legacy applications at your school. DMS is also able to facilitate custom application programming interfaces (APIs) in situations where even greater customization is needed for our clients. Best of all, MIP allows all authorized school personnel to view transactions, run reports, and analyze all of your fiscal information 24/7/365 via secure password-protected access.



“DMS SHARE” Online Portal

DMS SHARE is our proprietary online portal, giving you instant visibility to your financial documents. As part of our integrated DMS service, we scan all invoices, payments, payroll data, bank statements, budget reports, and other key financial data and store it on our secure password-protected site so you can access it 24/7/365. All information is sorted into multiple folder levels for easy reference (fiscal year, vendor name, invoice number, etc.). DMS SHARE also serves as your secure upload link, allowing you to easily transfer information to DMS with a permanent timestamp and record of upload, minimizing the risk of items getting lost in transit or “falling through the cracks”. DMS SHARE is hosted on our own secure server and backed up multiple times daily onsite and to the Cloud, minimizing the risk of data loss or unauthorized access.

New & Renewing Charter Support

As charter school compliance requirements continue to expand, having complete and accurate financial projections in your charter petitions is more important than ever. At DMS, we provide comprehensive support for the financial side of your expansion and merging activities, including preparing all financial projections, reviewing narrative in conjunction with your legal counsel, and attending public hearing and approval meetings with potential authorizers. Our DMS staff has years of experience in helping charters navigate these negotiations and we look forward to applying this knowledge to help you and your school meet your goals.

Access to Real-Time Data

DMS provides a DrillPoint report which allows immediate accessibility of financial data, allowing you to easily review multiple segments of your operations and compare to budget in a user-friendly spreadsheet format. You can refresh the data at any time for up-to-date figures that come directly from our MIP Accounting software.

Payroll, Retirement & HR Support

Overview

By performing all payroll & retirement services 100% in-house, DMS is able to ensure accurate and timely payroll information for your staff. Our primary goal is giving you the peace of mind to know your staff is paid on time & in full.

Online Employee Portal Support

As automation and cloud-based HR and payroll solutions become more and more common, a useful new tool is the “Employee Services Portal” concept, allowing your school to track employee hours and other information automatically online, if desired for your organization. DMS uses the Employee Web Services™ (EWS) module within our MIP Fund Accounting software, which is fully integrated with the Human Resources and Payroll modules within MIP. This allows you and your staff to enter timesheet and HR information from multiple locations, all of which is then seamlessly integrated and transferred to the HR and Payroll modules for processing. Our staff offers training and support for you at all steps of our implementation process, ensuring you and your team get maximum benefit from our online employee portal.



Employee Benefits Support

Keeping track of the “alphabet soup” of HSAs, 403(b)s, 401(a)s, TPAs, 457s, etc. can be challenging for any charter school leader, and DMS can help you navigate all of your school's benefit options. Over the years, we have developed excellent working relationships with most major benefit providers to California charter schools. As DMS is fully independent and does not collect any fee or remuneration from any benefit provider, we can help you obtain and compare quotes from a realm of potential providers, allowing you to obtain the best possible benefit options for your staff. In addition, we can bring valuable perspective gained from serving dozens of similar charter schools in your situation, letting you know how other schools have approached similar benefit issues.

CalSTRS/CalPERS Reporting

Reporting retirement information for your employees to CalSTRS and CalPERS can be one of the most daunting and complex areas of compliance for your school. The technical reporting requirements can be highly complex and vary from county to county, and since your staffs' retirement depends on this information, it's critical that your provider has the expertise and capacity to handle this correctly.

Our DMS Payroll Team has decades of collective experience in this area, and we handle hundreds of CalSTRS and CalPERS reports each year in dozens of California counties. We maintain strong working relationships with COEs, CalSTRS, and CalPERS staff throughout the State, and will apply this expertise to make your CalSTRS/CalPERS reporting accurate, timely and painless. In fact, DMS was the first firm to be approved by Los Angeles County to report directly to LACOE rather than through a third-party consultant.

AP, Purchasing & Procurement

Overview

DMS has multiple purchasing & procurement solutions to fit your school's needs, including specialized support or other solutions if desired. We understand the need to be adaptive and responsive in today's charter world.

Purchasing Support

Like Accounts Payable, Purchasing is an area where accuracy and a documented process are critical for success. We provide support for a wide variety of purchasing options that best suit your particular school's needs, allowing for local control and approval of your purchasing process while ensuring accuracy in coding and vendor management. During implementation, we can help you develop and fine-tune a simplified purchasing process that meets all audit control standards, which minimizes unnecessary bureaucracy and red tape for your staff. For charter organizations with more complex needs, we can assist in a robust purchasing solution with multiple approval chains, e-commerce integration, and additional DMS purchasing support and training throughout the process. We have also developed automated purchasing integration tools to import purchase order and vendor information into our enterprise-class accounting system, reducing the workload on you and your staff as much as possible.



Accounts Payable/Receivable

The keys to successful accounts payable for any organization are accuracy, timeliness, and established procedures. DMS has nearly 20 years of experience in refining our accounts payable process for our clients and are always continuing to improve our process to ensure rapid, error-free processing of your critical payments. We offer a variety of processing options, including our Direct Pay™ and Direct Pay With Support™ options to minimize administrative workload on your staff, and our accounting system provides real-time visibility to all vendor invoice activity and payments. Additionally, we electronically maintain copies of every invoice and payment we make for you, which are all available 24/7 on our DMS SHARE online portal.

E-Commerce Purchasing

“E-Commerce Purchasing” refers to automatically linking a retailer’s shopping cart (Amazon, Office Depot, etc.) within your own purchasing system, so that your completed order is instantly converted into a purchase order in your own system with all line item details included! Our MIP accounting system uses the Microix purchasing module to provide this e-commerce functionality. Depending on the individual purchasing needs of your schools, being able to automatically transfer all transaction details from Amazon, Staples, and others, can be a huge time savings while improving accuracy. DMS can help set this up for you and your staff, as well as provide on-site training on how to use it.

Compliance & Reporting

Overview

Accuracy in compliance & reporting are more important than ever. We keep a pulse on all legal, legislative and State reporting changes that may affect your organization, ensuring your information is precise.

Federal & State Categorical Reporting

Participating in categorical programs (Title I, special education, etc.) provides additional revenues for your school, but can add a huge administrative workload for you and your staff. DMS does the heavy lifting for you in meeting the financial reporting and compliance requirements of all of your federal and state categorical programs, minimizing the time and effort required by your own staff. We also take care of applications for various categorical grants and state programs (including the PCSGP startup grant).

In general, we handle all Consolidated Data Reporting System (CARS) reporting, Quarterly Cash Management reporting, special education Maintenance of Effort, Public Charter Schools Grant Program expenditure reports, SB740 funding determination forms, Facility Grant applications, and much more!

LCAP Tracking And Support

These days, it seems as though a new and more complex LCAP template is released every year, requiring more and more of your staff's time and attention. DMS can help with all financial aspects of the LCAP, including guidance with the Federal Addendum, calculating Supplemental/Concentration Grant funding, and budgeting the cost of individual actions/services to achieve your LCAP goals.

DMS has also established systems to help you track your spending progress during the year by using specialized coding to track each LCAP goal/action individually. This allows you to see how you are progressing towards meeting each action, giving you and your stakeholders visibility and transparency on your LCAP's ongoing success.

100% SACS-Based Budgeting

Unlike most other back-office providers, DMS handles all accounting and budgeting using the "Standardized Account Code Structure" (SACS) approved by the State. Because all charter authorizers statewide use SACS for all their own accounting, having all of your accounts in 100% SACS demonstrates that your organization takes financial reporting seriously and improves relationships with your oversight entity and your independent auditor by making your financial picture visible and transparent. Internally, it allows for you to separately track multiple funding sources, sites, programs, LCAP goals/services, and even individual student spending accounts, preventing co-mingling of funds. Having this level of granular control over your budgets and accounts gives you and your Board maximum visibility of your financial picture.

The DMS Difference

✓ Charter School Specialists

Founded and managed by specialists with over six decades of combined experience in educational finance, banking, law, and business operations.

✓ 100% In-House Services

Completing all services in-house (including CalSTRS reporting) without outsourcing any functions ensures the integrity and accuracy of our data.

✓ 24/7 Online Access to Finances

Monitor key financial information online via our secure client portal.

✓ Dedicated Support Teams

Our teams are assigned to serve specific schools, so you always work with the same dedicated professionals.

✓ Non-Classroom-Based Specialists

Extensive experience with SB 740 compliance, individual student accounts and K-12 Audit Guide compliance.

✓ Continual Legislative Updates

Constant monitoring and updates of all legal and legislative changes that affect your school's finances.

✓ 100% Employee-Owned

All our employee-owners are motivated to provide you with the highest level of service. Your success is our success!

Why DMS employee-ownership is good for your school



Participative employee-owned companies outperform their non-employee owned counterparts due to increased employee engagement and involvement. Since every employee is an owner, they all care like owners – resulting in better customer service and higher client satisfaction.

Much like engaged students do better – so do engaged employees. In 2011, DMS established our ESOP (Employee Stock Ownership Plan) to ensure each DMS employee-owner has a personal stake in your school's success. In 2017, we became 100% employee-owned.

Our employee-owners are dedicated to providing high quality customer service ensuring all our client schools are fully and accurately supported. Creating a company where employees think and act like owners means better collaboration with you, more responsiveness to you, and more innovative problem-solving for you – allowing us to succeed together!



Leadership Team

Our dedicated team of employee-owners provides a wealth of knowledge and experience in all aspects surrounding business services for charter schools. Coming from a range of backgrounds including educational finance, banking, legal, business operations, and accounting, we are ready to answer any questions about how we can partner together and allow your schools to better serve California's children.



Joanne Fountain, CEO

Ms. Fountain, CEO of Delta Managed Solutions, Inc., is a former charter school Executive Director with 8 years of experience from Dixon Montessori Charter School and previous educator with over 20 years of experience in California and Nevada. She provides the first-hand knowledge necessary to successfully bridge the gap between finance and education as she leads the DMS team to fully serve all clients.



Karl Yoder, CFO

Mr. Yoder is the co-founder and CFO of DMS, and a recognized expert statewide in charter school finance. Prior to his 17 years in this position, Mr. Yoder provided financial advisory services since 1990 for over 200 California governmental entities and was the sole or senior advisor on over \$500 million in municipal financings, including many charter schools.



Berenice Ocegüera, Controller

Ms. Ocegüera began her career at DMS in 2013 and is dedicated to supporting our team with her experience in business management and finance. She works to help develop internal strategic planning based on staff and client needs to ensure DMS's long-term success. Ms. Ocegüera holds a BA in Economics from the University of California, Davis.



Heather Crowley, Department Head - Accounting

Ms. Crowley began with DMS in 2013 as an Administrative Assistant and has held several additional positions within DMS, including Accounts Payable Specialist and Assistant Finance Director. Currently, she leads a dedicated team of Assistant Finance Directors, who work diligently to ensure clean financial data, timely reporting, & accurate SACS coding for all our schools.



Kari Wallace, Department Head - Payroll Services

Ms. Wallace, MBA, has over 18 years of experience in the educational industry, nine of those years being with DMS. She has HR/Payroll experience in multiple states and ensures our schools are in compliance with all labor laws.



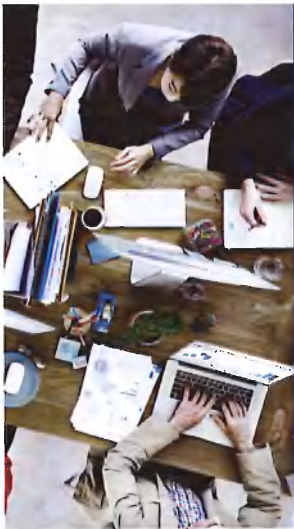
Destiny Deaton, Department Head - Accounts Services

Ms. Deaton began with DMS as an Accounts Specialist in 2015 and has since grown into the supervisor role and a member of our Leadership Team. Her 20+ years of experience in accounting are invaluable to the success of our schools.



Thomas Richard, IT Manager

Mr. Richard began his career with DMS in June of 2015 as an IT & Payroll Specialist and held a position as Payroll/HR Administrator and IT Assistant for 7 years prior to that. Mr. Richard has since elevated to our IT Manager where he manages and supports all aspects of our IT systems and network.



Service Excellence

Customer satisfaction for you and your boards is extremely important to us. Take a look at what our clients have to say about what you can expect from our dedicated service team!

“DMS has always provided excellent service and support for our school. Our board believes choosing DMS when we first started was one of our best decisions.”

– Jenni Allen-San Giovanni, Director, Alder Grove Charter School; Client since 2006

“I trust DMS’ expertise for financial planning and human resources. I can focus on the important part of my job: educating kids.”

– Shelly Blakely, Director, Golden Eagle Charter School; Client since 2005

“The service from DMS has been exemplary and on a professional, knowledgeable, yet friendly level that far exceeds our school’s expectations. Nothing ever seems to be too much trouble to DMS and its staff, and I am made to feel unique, never feeling that I am just one of many clients.”

– Debi Gooding, Executive Director, The Learning Choice Academy; Client since 2004

“DMS has done more for us in 3 weeks than our former business service provider did in 3 years.”

– Dr. Troy David Dockery Sr., President, DLDSS Charter School; Client since 2011

“I have never been more pleased with any product I have purchased either professionally or personally. DMS has delivered everything it promised and much, much more. Frankly, if we had not found DMS, our school would not exist now. The service is prompt, courteous, and expert.”

– James Ferreira, Principal/Superintendent, Yuba City Charter School; Client since 2012

“As an independent charter school, we found the services provided by DMS to be a crucial part of our ability to successfully navigate the financial waters of California school finance.”

– Denise Patton, Ed.D., Executive Director, San Jose Charter Academy; Client since 2011

“DMS stands apart for its expertise in charter school backoffice business services. With their consistent presence at charter school conferences and California Department of Education meetings, I am secure knowing they are up-to-the-minute on ever-changing legislation pertaining to charter schools.”

– Terri Schiavone, Executive Director, Golden Valley Charter Schools; Client since 2012

Pricing

When comparing business service providers, the level of services can vary widely from one provider to another. Typically, providers who offer the lowest cost often do so by pushing most of the labor-intensive work back onto the school, hiring inexperienced staff, and/or investing in inadequate software solutions. This allows for a low quoted price but can end up costing your school far more in wasted time and effort.



At DMS, we pride ourselves on offering the highest possible level of service and on site support to you at a competitive price, minimizing the workload of your staff.

Here are some key features of our DMS service package:

- 100% in-house services including payroll, customized to your needs, including direct payroll tax and STRS/PERS reporting.
- Expanded financial reporting to your Board, including Monthly Financial Updates, warrant reports, and detailed narrative and explanations on how current events at the local and state level will impact DCP.
- Timely processing of all AP/AR invoices and receivables, coordinating/ developing efficient purchasing processes, and apportionment transfer oversight.
- Assistance and support on federal and state categorical compliance, including SB740, Title I-V ESSA, NSLP, Quarterly Cash Management, startup grants, etc.

We typically offer our comprehensive back-office services at 2-5% of total revenues as this is the recommended cost range for business services by charter advocacy organizations. This can vary depending on size, complexity, and services.

For Manzanita Public Charter School, we are able to offer a sliding scale below the recommended range as follows:

| <u>ADA Range</u> | <u>Fee Without PR & Retirement Services (as % of Rev)</u> | <u>Fee with PR & Retirement Services (as % of Rev)</u> |
|------------------|---|--|
| Less than 390 | 1.95% | 2.25% |
| 390-415 | 1.90% (estimated Monthly fee \$6,970) | 2.20% (estimated monthly fee \$8,070) |
| 415-440 | 1.85% | 2.15% |
| 441 or higher | 1.80% | 2.10% |

Other than a one-time implementation fee equal to one month's cost, there are no additional charges for travel or any out-of-pocket expenses.

Sample Monthly Financial Update

The following attachment is a sample Monthly Financial Update which will be provided to you and your boards. Our expert staff is willing to be present at your board meetings, either in person or virtually, to explain the details and answer any questions.



Sample Charter School

DMS Monthly Update

Actuals through: 09/30/2020



This report is intended to provide a financial update comparing the July Budget with actuals through the most recent completed month. Along with an update on the financial health of the organization, these updates are a means to review and detect coding and budgeting issues and to make corrections throughout the year. Reviewing and collaborating together on a monthly basis to thoughtfully address these issues, especially early in the year, are the key to successful financial reporting.

Sample Charter's management and the DMS Finance team have been working closely to update and correct the existing board-approved July Budget in preparation for the upcoming First Interim Budget, and are closely monitoring year-to-date actuals to ensure that all line items have been reviewed and confirmed as accurate for First Interim. At this point with 25% of the year (3 months) completed, compensation and benefits are right on track with where we would expect them to be. There are some line items to be adjusted during the First Interim Budget process as well as some coding adjustments to be made; these are noted on the Detail Revenue & Expense reports. While Operating Expenses are well in-line with where they should be this time of year, there are a few line items worth keeping an eye on and address during First Interim Budget Process.

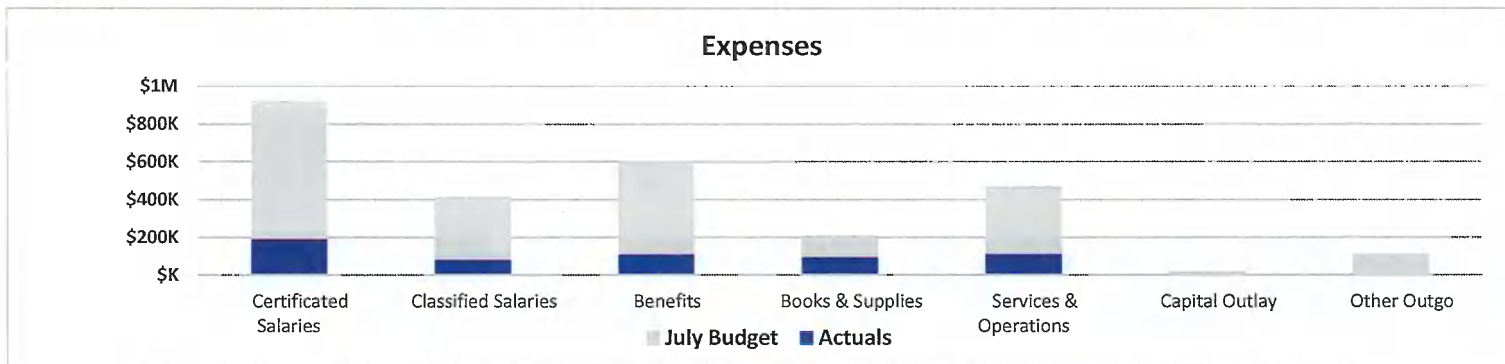
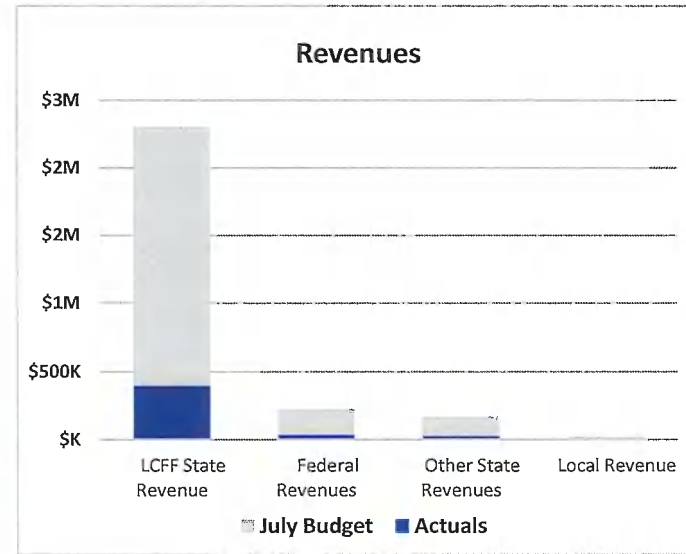
The state funding deferrals will cause a cash flow gap in Spring 2021 that Sample Charter will need to borrow to cover, probably about \$450k for 6-8 months, and then all paid back in Fall 2021 when the deferrals come in. We have several available options to choose from and will be bringing those options to the Board in coming months for a final decision on how best to cover this cash flow gap, but we do not foresee any negative impact to operations at this time.

[Alternate text for school w/no cash flow gap] Sample Charter continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and Sample Charter's management continue to monitor the political and economic landscape in an effort to anticipate potential impacts on the schools.

[This page will be customized based on each monthly analysis for your school and provide the pertinent information to your board as a quick snapshot, including any reporting or upcoming deadlines that both DMS and the school should be aware of.]

**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Summary**

| Budget vs Actuals | July Budget | Actuals 9/30/2020 | % of Budget |
|--------------------------------|------------------|----------------------|----------------|
| ADA | | | |
| Revenues | | | |
| LCFF State Revenue | 2,304,743 | 391,552 | 17% |
| Federal Revenues | 225,090 | 30,532 | 14% |
| Other State Revenues | 167,930 | 20,023 | 12% |
| Local Revenue | 23,867 | 6,960 | 29% |
| Total Revenues | 2,721,629 | 449,066 | 16% |
| Expenditures | | | |
| Certificated Salaries | 922,166 | 188,882 | 20% |
| Classified Salaries | 412,731 | 77,690 | 19% |
| Benefits | 601,195 | 107,133 | 18% |
| Books & Supplies | 207,832 | 91,357 | 44% |
| Services & Operations | 472,215 | 108,646 | 23% |
| Capital Outlay | 18,000 | 0 | 0% |
| Other Outgo | 108,000 | 0 | 0% |
| Total Expenditures | 2,742,140 | 573,708 | 21% |
| Operating Income/(Loss) | (20,510) | (124,641) | 25% |



**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail**

| Actuals vs Budget | Object | Description | July Budget | Actuals 9/30/2020 | % of Budget | Comments/Notes |
|----------------------|--------|----------------------------------|------------------|----------------------|----------------|----------------|
| Revenue | | | | | | |
| LCFF Revenue | | | | | | |
| | 8011 | LCFF General Entitlement | 2,058,288 | 391,552 | 19% | |
| | 8012 | EPA Entitlement | 46,838 | 0 | 0% | |
| | 8096 | In-Lieu-Of Property Taxes | 199,617 | 0 | 0% | |
| | | Total LCFF Revenue | 2,304,743 | 391,552 | 17% | |
| Federal Revenue | | | | | | |
| | 8220 | School Nutrition Program-Fede | 41,484 | 3,916 | 9% | |
| | 8260 | Forest Reserve | 26,508 | 0 | 0% | |
| | 8290 | Other Federal Revenue | 157,098 | 26,616 | 17% | |
| | 8295 | Prior Year Federal Revenue | 0 | 0 | 0% | |
| | | Total Federal Revenue | 225,090 | 30,532 | 14% | |
| Other State Revenue | | | | | | |
| | 8311 | AB602 State SpEd Revenue | 92,479 | 0 | 0% | |
| | 8520 | School Nutrition Program-State | 4,500 | 360 | 8% | |
| | 8550 | Mandated Cost Reimbursement | 4,684 | 0 | 0% | |
| | 8560 | State Lottery Revenue | 46,604 | 0 | 0% | |
| | 8590 | Other State Revenue | 19,663 | 19,663 | 100% | |
| | | Total Other State Revenue | 167,930 | 20,023 | 12% | |
| Local Revenue | | | | | | |
| | 8634 | Student Lunch Fees | 15,915 | 2,271 | 14% | |
| | 8660 | Interest Income | 0 | 125 | 0% | |
| | 8699 | Other Revenue | 7,952 | 4,564 | 57% | |
| | | Total Local Revenue | 23,867 | 6,960 | 29% | |
| Total Revenue | | | 2,721,629 | 449,066 | 16% | |

SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail

| Actuals vs Budget | Object | Description | July Budget | Actuals 9/30/2020 | % of Budget | Comments/Notes |
|------------------------------|--------|---|----------------|----------------------|----------------|--|
| Expenditures | | | | | | |
| Certificated Compensation | | | | | | |
| | 1100 | Teacher Compensation | 675,918 | 123,641 | 18% | |
| | 1150 | Teacher Stipends/Extra Duty | 8,050 | 10,253 | 127% | COVID-19 Related, will need to revise at First Interim |
| | 1200 | Student Support | 35,817 | 6,416 | 18% | |
| | 1250 | Support Stipends/Extra Duty | 0 | 2,557 | 0% | |
| | 1300 | Certificated Administrators | 202,381 | 46,014 | 23% | |
| | | Total Certificated Compensation | 922,166 | 188,882 | 20% | |
| Classified Compensation | | | | | | |
| | 2100 | Instructional Aides | 200,907 | 23,809 | 12% | |
| | 2150 | Instructional Aides Stipends | 0 | 322 | 0% | |
| | 2200 | Pupil Support Administration | 114,079 | 22,068 | 19% | |
| | 2300 | Classified Administrators | 30,643 | 7,767 | 25% | |
| | 2400 | Clerical & Technical Staff | 67,102 | 23,725 | 35% | |
| | | Total Classified Compensation | 412,731 | 77,691 | 19% | |
| Employee Benefits | | | | | | |
| | 3101 | STRS Certificated | 154,117 | 30,217 | 20% | |
| | 3302 | OASDI/Medicare Classified | 42,954 | 8,652 | 20% | |
| | 3401 | Health Care Certificated | 275,339 | 43,120 | 16% | |
| | 3402 | Health Care Classified | 109,787 | 20,872 | 19% | |
| | 3501 | Unemployment Insurance Cert | 667 | 1,418 | 213% | Need to re-evaluate budget - based on participation in School Emp Fund |
| | 3601 | Workers' Comp Certificated | 12,829 | 1,831 | 14% | |
| | 3602 | Workers' Comp Classified | 5,502 | 1,022 | 19% | |
| | | Total Employee Benefits | 601,195 | 107,133 | 18% | |
| Books, Materials, & Supplies | | | | | | |
| | 4310 | Materials & Supplies | 80,001 | 65,191 | 81% | More purchasing at beginning of FY, will revise as needed at First Interim |
| | 4315 | Other Materials | 0 | 1,439 | 0% | |
| | 4320 | Office Supplies | 7,500 | 6,973 | 93% | More purchasing at beginning of FY, will revise as needed at First Interim |
| | 4330 | Meals & Events | 3,000 | 136 | 5% | |
| | 4400 | Non-Capitalized Equipment | 87,331 | 10,731 | 12% | |
| | 4700 | School Nutrition Program | 30,000 | 2,193 | 7% | |
| | | Total Books, Materials, & Supplies | 207,832 | 91,357 | 44% | |

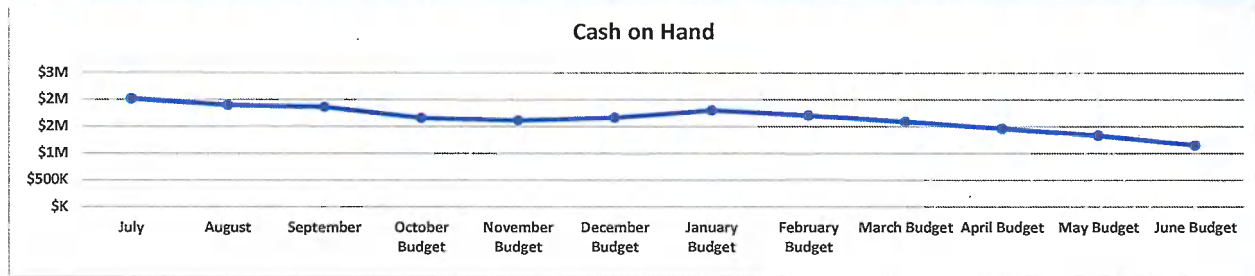
**SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Budget vs Actuals Detail**

| Actuals vs Budget | Object | Description | July Budget | Actuals 9/30/2020 | % of Budget | Comments/Notes |
|--|--------|---------------------------------|------------------|----------------------|----------------|---|
| Services & Other Operating Costs | | | | | | |
| | 5200 | Travel & Conferences | 2,000 | 491 | 25% | |
| | 5210 | Mileage Reimbursements | 6,000 | 696 | 12% | |
| | 5300 | Dues & Memberships | 5,000 | 7,291 | 146% | Will revise at First Interim by reallocating budget from professional services for charter advocacy (CSDC/CCSA) memberships |
| | 5400 | Insurance | 39,092 | 15,951 | 41% | |
| | 5500 | Operations & Housekeeping | 16,500 | 6,624 | 40% | |
| | 5510 | Utilities (General) | 59,000 | 8,145 | 14% | |
| | 5610 | Facility Rents & Leases | 40,000 | 12,253 | 31% | |
| | 5620 | Equipment Leases | 16,000 | 2,232 | 14% | |
| | 5630 | Maintenance & Repair | 5,000 | 968 | 19% | |
| | 5800 | Professional Services - Non-ins | 73,000 | 5,675 | 8% | |
| | 5802 | Professional Development | 33,505 | 8,305 | 25% | |
| | 5810 | Legal | 15,000 | 1,830 | 12% | |
| | 5820 | Audit & CPA | 10,000 | 0 | 0% | |
| | 5825 | DMS Business Services | 73,800 | 24,600 | 33% | |
| | 5836 | Instructional Transport | 15,000 | 982 | 7% | |
| | 5840 | Advertising & Recruitment | 1,200 | 100 | 8% | |
| | 5850 | Oversight Fees | 23,047 | 0 | 0% | |
| | 5855 | Interest Expense - Short Term | 0 | 0 | 0% | |
| | 5860 | Service Fees | 2,671 | 105 | 4% | |
| | 5870 | Livescan Fingerprinting | 1,500 | 830 | 55% | |
| | 5880 | Instructional Vendors & Consul | 10,000 | 5,232 | 52% | |
| | 5900 | Communications | 12,000 | 5,979 | 50% | |
| | 5930 | Postage | 2,900 | 355 | 12% | |
| | 5940 | Technology | 10,000 | 0 | 0% | |
| Total Services & Other Operating Costs | | | 472,215 | 108,645 | 23% | |
| Capital Expenditures | | | | | | |
| | 6900 | Depreciation | 18,000 | 0 | 0% | |
| Total Capital Expenditures | | | 18,000 | 0 | 0% | |
| Other Outgo | | | | | | |
| | 7221 | Apportionment Transfer | 0 | 0 | 0% | |
| | 7299 | Encroachment | 108,000 | 0 | 0% | |
| Total Other Outgo | | | 108,000 | 0 | 0% | |
| Total Expenditures | | | 2,742,140 | 573,708 | 21% | |
| Operating Income/Loss | | | (20,510) | (124,641) | 25% | % of Year |

SAMPLE CHARTER SCHOOL
2020-21 DMS Monthly Update
Monthly Cash Flow

| | July Budget | July | August | September | October Budget | November Budget | December Budget | January Budget | February Budget | March Budget | April Budget | May Budget | June Budget | Accruals | Total |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| Beginning Balance | | 1,425,190 | 2,012,123 | 1,894,136 | 1,857,088 | 1,655,524 | 1,611,025 | 1,660,860 | 1,795,003 | 1,703,363 | 1,583,864 | 1,458,835 | 1,333,805 | | |
| Revenues | | | | | | | | | | | | | | | |
| LCFF State Revenue | 2,058,288 | 103,040 | 103,040 | 185,472 | 185,472 | 185,472 | 185,472 | 185,472 | 92,612 | 61,741 | 61,741 | 61,741 | 0 | 647,013 | 2,058,288 |
| EPA | 46,838 | 0 | 0 | 0 | 11,710 | 11,710 | 11,710 | 0 | 0 | 11,710 | 0 | 0 | 11,709 | 0 | 46,838 |
| In-Lieu Property Taxes | 199,617 | 0 | 0 | 0 | 35,025 | 23,350 | 0 | 23,350 | 23,350 | 0 | 23,350 | 23,350 | 0 | 47,842 | 199,617 |
| Prior Year Corrections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenues | 225,090 | 3,916 | 10,598 | 16,018 | 5,532 | 42,311 | 47,579 | 3,900 | 3,900 | 21,071 | 3,900 | 3,900 | 21,071 | 41,394 | 225,090 |
| Other State Revenues | 167,930 | 360 | 0 | 19,663 | 15,132 | 5,968 | 15,132 | 15,132 | 7,556 | 5,037 | 5,037 | 5,037 | 0 | 73,876 | 167,930 |
| Other Local Revenue | 23,867 | 6,181 | 729 | 50 | 0 | 1,236 | 1,236 | 1,236 | 1,236 | 1,236 | 1,236 | 1,236 | 1,236 | 7,019 | 23,867 |
| Total Revenues | 2,721,629 | 113,497 | 114,367 | 221,203 | 23,964 | 258,337 | 261,129 | 229,090 | 128,654 | 100,795 | 95,264 | 95,264 | 34,016 | 817,144 | 2,721,629 |
| Expenditures | | | | | | | | | | | | | | | |
| Certificated Salaries | 922,166 | 8,971 | 93,038 | 86,872 | 86,872 | 74,973 | 74,973 | 74,973 | 74,973 | 74,973 | 74,973 | 74,973 | 74,973 | 46,630 | 922,166 |
| Classified Salaries | 412,731 | 9,375 | 24,334 | 43,981 | 36,831 | 36,800 | 36,800 | 36,800 | 36,800 | 36,800 | 36,800 | 36,800 | 36,800 | 3,810 | 412,731 |
| Benefits | 601,195 | 4,928 | 45,327 | 56,877 | 55,285 | 54,300 | 54,300 | 54,300 | 54,300 | 54,300 | 54,300 | 54,300 | 54,300 | 4,378 | 601,195 |
| Books & Supplies | 207,832 | 31,436 | 30,783 | 29,139 | 32,218 | 12,990 | 9,447 | 9,447 | 9,447 | 9,447 | 9,447 | 9,447 | 9,447 | 5,139 | 207,832 |
| Services & Operations | 472,215 | 40,362 | 25,313 | 42,970 | 34,607 | 35,774 | 35,774 | 35,774 | 35,774 | 35,774 | 35,774 | 35,774 | 35,774 | 42,771 | 472,215 |
| Capital Outlay | 18,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,000 | 18,000 |
| Other Outgo | 108,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 63,000 | 108,000 |
| Total Expenditures | 2,742,140 | 95,073 | 218,795 | 259,839 | 247,991 | 214,836 | 211,294 | 211,294 | 220,294 | 220,294 | 220,294 | 220,294 | 220,294 | 183,728 | 2,742,140 |
| Other Cash Inflows/Outflows | | | | | | | | | | | | | | | |
| Accounts Receivable/Other Assets | 0 | 358,874 | 0 | 0 | 116,347 | 0 | 0 | 116,347 | 0 | 0 | 0 | 0 | 0 | 0 | 591,568 |
| Fixed Assets | 0 | (5,000) | (10,000) | (25,591) | 0 | (88,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (128,591) |
| Accounts Payable (net change) | 0 | (112,425) | (3,558) | 27,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (88,804) |
| Loan Proceeds | 0 | 327,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 327,060 |
| Net Inflows/Outflows | 0 | 568,509 | (13,558) | 1,589 | 22,463 | (88,000) | 0 | 116,347 | 0 | 0 | 0 | 0 | 0 | 0 | 3,443,373 |

| | | | | | | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| ENDING CASH BALANCE | 2,012,123 | 1,894,136 | 1,857,088 | 1,655,524 | 1,611,025 | 1,660,860 | 1,795,003 | 1,703,363 | 1,583,864 | 1,458,835 | 1,333,805 | 1,147,527 |
| <i>Days Cash on Hand</i> | 269.60 | 253.79 | 248.83 | 221.82 | 215.86 | 222.53 | 240.51 | 228.23 | 212.22 | 195.47 | 178.71 | 153.75 |



SAMPLE CHARTER SCHOOL
Balance Sheet

| Balance Sheet | Object | Description | Total as of 9/30/2020 |
|--------------------------|--------|--------------------------------------|-----------------------|
| Assets | | | |
| Cash & Equivalents | | | |
| | 9110 | Cash in County Treasury | 1,443,620 |
| | 9120 | Cash in Banks | 840,103 |
| | 9121 | Cash in Banks | 119 |
| | 9122 | Cash in Banks | 3,554 |
| | 9123 | Cash in Banks | 4,604 |
| | 9124 | Cash in Banks | 987,183 |
| | 9135 | Cash with Fiscal Agents | 160 |
| Total Cash & Equivalents | | | 3,279,343 |
| Current Assets | | | |
| | 9200 | Accounts Receivable | 841,964 |
| | 9310 | Due from Other Funds | 99 |
| | 9330 | Prepaid Expenses | 17,701 |
| Total Current Assets | | | 859,765 |
| Fixed Assets | | | |
| | 9400 | Fixed Assets | 0 |
| | 9410 | Land | 552,494 |
| | 9430 | Buildings | 294,584 |
| | 9435 | Accumulated Depreciation - Buildings | (71,972) |
| | 9440 | Equipment | 678,536 |
| | 9445 | Accumulated Depreciation - Equipment | (198,641) |
| | 9450 | Work in Progress | 98,322 |
| Total Fixed Assets | | | 1,353,322 |
| Total Assets | | | 5,492,430 |
| Liabilities | | | |
| Current Liabilities | | | |
| | 9500 | Accounts Payable | 42,838 |
| | 9502 | Life Insurance | 509 |
| | 9505 | Medical Benefits | 67,243 |
| | 9506 | State Disability | (2,801) |
| | 9507 | Medicare | 406 |
| | 9509 | Vision | (637) |
| | 9510 | Dental | 8,834 |
| | 9511 | Federal Tax | 732 |
| | 9512 | State Tax | (3,464) |
| | 9513 | OASDI | (887) |
| | 9514 | EFT Direct Deposit | 0 |
| | 9517 | Voluntary 403b | 0 |
| | 9518 | Workers Comp | 24,069 |
| | 9519 | Voluntary Insurance | (1,105) |
| | 9521 | Accrued Salary & Wages | 127,681 |
| | 9523 | Child Support Garnishment | 6,713 |
| | 9524 | EWO | (686) |
| | 9525 | STRS | 62,202 |

SAMPLE CHARTER SCHOOL
Balance Sheet

| Balance Sheet | Object | Description | Total as of 9/30/2020 |
|---|--------|---|-----------------------|
| | 9531 | SUI | 3,293 |
| | 9541 | SDI Ajustment | (2,154) |
| | 9550 | Prior Year AP | 161,589 |
| | 9552 | Use Tax Payable | 590 |
| | 9570 | Liability - Stale-Dated Vendor Payables | 43 |
| | 9581 | HC Benefit Adjustment | 0 |
| | 9582 | WC Benefits Adjustment | 0 |
| Total Current Liabilities | | | 495,008 |
| Long Term Liabilities | | | |
| | 9610 | Due to Other Funds | 0 |
| | 9640 | Current Loans | 327,060 |
| Total Long Term Liabilities | | | 327,060 |
| Total Liabilities | | | 822,068 |
| Calculated Fund Balance/Net Assets | | | |
| Fund Balance | | | 4,732,754 |
| Operating Income/Loss | | | (62,392) |
| Net Assets | | | 4,670,362 |
| <i>Proof=Zero</i> | | | |
| Total Liabilities and Net Assets | | | 5,492,430 |

Sample Monthly Deadlines & Compliance Calendar

The following attachment is a sample

Monthly Deadlines and Compliance

Calendar which will be provided to you as

well. We strive to keep you fully informed

and aware of what is on the horizon to stay

ahead & be proactive.



Monthly Reporting Deadlines & Compliance Calendar Example

2020 - 2021

This calendar is a sample that can be customized to include any reporting and upcoming deadlines that both DMS and your school should be aware of.

Annual Calendar 2020 - 2021



January

- 1/10 - Bank Reconciliations and Warrant Report
- 1/15 - Period 1 Attendance Report
- 1/15 - CARS Submission (Winter)
- 1/25 - DMS Monthly Financial Update
- 1/31 - Federal Cash Management Data Collection Q2
- 1/31 - ASES Q2 Expenditure Report
- 1/31 - Use Tax Filing
- 1/31 - W-2 and 1099 Tax Reports

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| | | | | | 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 | | | | | | |

February

- 2/1 - School Accountability Report Card
- 2/10 - Bank Reconciliations and Warrant Report
- 2/15 - Public School Property Tax Exemption
- 2/25 - DMS Monthly Financial Update
- 2/28 - Audit Contract Renewal

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| | 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

- 3/10 - Bank Reconciliations and Warrant Report
 - 3/15 - 2nd Interim Financial Report
- Target month to start development of operating budget (July) for the upcoming fiscal year.

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| | 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

- 4/1 - Business Property Statements
- 4/10 - Bank Reconciliations and Warrant Report
- 4/25 - DMS Monthly Financial Update
- 4/30 - Federal Cash Management Data Collection 3
- 4/30 - ASES Q3 Expenditure Report
- 4/30 - Use Tax Reporting

| Su | Mo | Tu | We | Th | Fr | Sa |
|----|----|----|----|----|----|----|
| | | | | 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 | |
| | | | | | | |

2021 January



| DATE | AREA | Task | Who Completes? |
|---------------------------------------|------------|---|----------------|
| 1/10 & 1/15 | Accounting | Bank Reconciliations and Warrant Report DMS will complete main operating bank account(s) reconciliation by 1/10 and county accounts by 1/15 if applicable. DMS will also provide a warrant report of all check paid for board review. | DMS |
| 1/15 - Authorizer due date may differ | Compliance | Period 1 Attendance Report (P-1) P-1 reports Average Daily Attendance from July 1 through the last school month that ends on or before December 31. School maintains attendance data and DMS completes the report on your behalf. School is responsible for reviewing the report, signing the Certification Page and submitting to their authorizer. | DMS & SCHOOL |
| 1/15 | Compliance | CARS Submission (Winter) The Consolidated Application and Reporting System (CARS) is a data collection system to apply for categorical program funding and report the use of those funds to ensure compliance with federal program requirements. | DMS |
| 1/25 | Finance | DMS Monthly Financial Update Monthly board report with actuals through December 31. These updates are means to review and detect coding and budgeting variances/issues and make updates throughout the year. Reviewing and collaborating on a monthly basis is key to successful reporting. | DMS |
| 1/31 | Compliance | Federal Cash Management Data Collection Is a web-based data collection application for school receiving Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA) to report cash balances for each of these programs on a quarterly basis. | DMS |
| 1/31 | Finance | ASES Second Quarter Expenditure Report After School Education and Safety (ASES) online report in ASSIST to report after school education and enrichment program expenses and attendance. DMS submits quarterly expenditure report and school submits first semiannual attendance report. | DMS & SCHOOL |
| 1/31 | Compliance | Use Tax Reporting California use tax applies to purchases by nonprofit organizations, including charter schools of taxable merchandise from out-of-state vendors for use, storage, or other consumption in California. When out-of-state vendors don't collect sales tax at point-of-sale, it becomes the responsibility of California purchasers to report and remit sales tax to California Department of Tax and Fee Administration (CDTFA). | DMS |
| 1/31 | Year-End | W-2 and 1099 Tax Reports Forms W-2 and 1099-NEC must be furnished to employees and independent contractors and transmitted to the IRS. | DMS |

2021 February



| DATE | AREA | Task | Who Completes? |
|-------------|------------|---|----------------------|
| 2/1 | Compliance | <p>School Accountability Report Card (SARC) All California public schools receiving state funds must prepare a SARC by February 1 each year. DMS helps with financial data needed for a portion of the report.</p> | SCHOOL w/DMS Support |
| 2/10 & 2/15 | Accounting | <p>Bank Reconciliations and Warrant Report DMS will complete main operating bank account(s) reconciliation by 1/10 and county accounts by 1/15 if applicable. DMS will also provide a warrant report of all check paid for board review.</p> | DMS |
| 2/15 | Finance | <p>Public School Property Tax Exemption Due to the county assessors office where the school site property is located. Property used by charter schools is exempt from property tax, exemption form must be filed each year.</p> | DMS |
| 2/25 | Finance | <p>DMS Monthly Financial Update Monthly board report with actuals through January 31. These updates are means to review and detect coding and budgeting variances/issues and make updates throughout the year. Reviewing and collaborating on a monthly basis is key to successful reporting.</p> | DMS |
| 2/28 | Finance | <p>Audit Contract Renewal Only for new charters OR charters whose contracts end following the prior fiscal year. DMS will assist school with process to renew with existing auditor or identify a new one.</p> | DMS & SCHOOL |

AGREEMENT FOR
CHARTER SCHOOL BUSINESS & ADMINISTRATIVE SERVICES

DATED AS OF FEBRUARY 16, 2022

THIS IS AN AGREEMENT FOR SERVICES between Manzanita Public Charter School, to which reference is made herein as the "School", and DELTA MANAGED SOLUTIONS, INC., to which reference is made herein as "DMS," in connection with charter school business and administrative services to be provided by DMS to the School, as described in the Scope of Services attached hereto.

1. **Employment.** The School hereby employs DMS to perform, as requested by the School, services set forth in the Scope of Services, attached hereto.
2. **Representations of DMS.** DMS hereby represents the following:
 - A. DMS shall not receive a fee from any source other than the School for the services in the Scope of Services attached to this Agreement, except as may be disclosed in writing and has no arrangement with respect thereto with any party other than the School regarding the services in the Scope of Services attached.
 - B. DMS is an independent private business and is not acting in any other professional capacity than as represented in this Agreement and the Scope of Services attached hereto.
3. **Agreements of DMS.** DMS hereby agrees as follows:
 - A. DMS will provide, as requested by the School, services that reasonably conform to the Scope of Services attached hereto.
 - B. In providing such services, DMS will make available the experience of its organization so as to represent the School.
4. **Term of the Agreement.** The term of this Agreement shall be twelve (12) months, for the period beginning on July 1, 2022 and ending on June 30, 2023.
5. **Compensation.**
 - A. **Implementation Fee** A one-time Implementation Fee equal to one (1) month's Services Fee (as described below) shall be due and payable at contract inception.
 - B. **Services Fee.**

The School shall pay to DMS a services fee based on a percentage of total annual School revenues for each fiscal year during the Term of this Agreement according to the following scale, paid in equal monthly installments for each month during the Term of this Agreement beginning with the first month of this Agreement Term and payable on the 1st of each month. Monthly payments shall be pro-rated based on the most recent approved budget available and include any adjustments needed for changes in projected revenues throughout that fiscal year. Final payment for each July-June fiscal year shall be based on final Unaudited Actuals using P-2 Average Daily Attendance (ADA) as originally reported. Services fees are calculated based on originally reported

P-2 ADA and subsequent reductions to revenues due to ADA reductions shall not result in a modification of services fees.

- i. Under 390 ADA = 2.00% of total revenues
- ii. 391-415 ADA = 1.95% of total revenues
- iii. 416-440 ADA = 1.90% of total revenues
- iv. Over 441 ADA = 1.85% of total revenues

DMS's services fee covers all services set forth in the Scope of Services attached hereto including all travel costs. All other out-of-pocket expenses are inclusive in DMS's standard fee. Additional services (including but not limited to: financing/cash flow loan services, private grant application and management services are available at an additional cost, to be negotiated between DMS and the School via separate agreement prior to the incurrence of such additional services.

6. **Contract Renewal.** This Agreement shall be renewable for consecutive single or multiple fiscal year terms, if pursuant to DMS's discretion the School qualifies for a multiple fiscal year agreement, each such term beginning at the end of the prior period's agreement. Pricing for future years will be negotiated at the time of renewal.
7. **Entire Agreement; Amendments.** All discussions, negotiations and prior agreements between the School and DMS regarding the services to be provided during the Term of this Agreement and pursuant to the Scope of Services attached hereto are merged into this Agreement. This Agreement is the entire agreement between the parties respecting the subject matter hereof. This Agreement may be amended only in writing. This Agreement is renewable by Amendment, subject to all terms and conditions herein unless otherwise agreed by the parties.
8. **Assignment.** This Agreement may not be assigned by either party hereto without the written consent of the other party.
9. **Notice.** During the term of this Agreement, the School shall not seek alternative services, as described in the Scope of Services attached hereto, without the prior written consent of DMS, which shall not be unreasonably withheld.
10. **Termination.** Either party hereto may terminate this Agreement for cause, determined as a material breach prohibiting the accomplishment of the parties' objectives upon entering into this Agreement, upon thirty (30) days written notice to the other party. Upon termination by either party, DMS shall be paid compensation as described under Paragraph 5, Compensation, above incurred through the date of termination.
11. **Information.**
 - A. **Ownership and Accuracy.** The School, its officials, staff, and board will be providing DMS various data, records, studies, computer print-outs and other information and representations as to the facts relating to the School and its operations. DMS will be using and relying upon such data, records, studies, computer print-outs and other information in the preparation of DMS's work

products. All such data, records, studies, computer print-outs and other information, and compilations created therefrom, are considered as and shall remain the property of the School. DMS shall not be obligated to establish or verify the accuracy or completeness of the information furnished to DMS by the School, its officials, staff, or board, and DMS bears no liability in the event any such information is deemed to be false, misleading or inaccurate or otherwise violates any law, regulation or order. In the event of any such determination, the School shall defend, indemnify and hold DMS harmless from and against any claim, suit, proceeding or loss, damages, or liability of any kind related to the information provided by the School, its officials, staff, and board to DMS.

- B. **Confidentiality.** The School and DMS agree that each will ensure no use, dissemination, or disclosure of any confidential information of the other party to any person, firm or business, except as necessary to perform obligations or exercise rights or privileges set forth in this Agreement and the Scope of Services, attached hereto, and then only as agreed by the parties. Each party agrees it will receive all confidential information in trust and confidence and it will treat all confidential information with the same degree of care as it accords to its own confidential information of like sensitivity, but in no event less than a reasonable level of care:
12. **Standards.** DMS shall perform its services pursuant hereto in accordance with competent professional standards. DMS shall not be liable for mistakes of judgement or other actions taken in good faith unless such error results from an intentionally wrongful or grossly negligent act of DMS. The liability of DMS to the School for any breach of these standards arising out of or related to this Agreement or the services performed hereunder shall not exceed the fees paid or payable under this Agreement.
 13. **Severability.** If any provision of this Agreement is unenforceable or invalid under any applicable law or is so held by applicable court decision(s), such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole. In such event, such provision shall be changed and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision within the limits of applicable law or court decision(s).
 14. **Waiver.** The failure of either party to require performance by the other party of any provision hereof shall not affect the full right to require such performance at any time thereafter unless otherwise agreed by the parties in writing; nor shall the waiver by either party of a breach of any provision hereof be taken or held to be a waiver of the provision itself unless otherwise agreed by the parties in writing.
 15. **Counterparts; Scan/Facsimile.** This Agreement may be signed in counterparts and shall be effective against signatures by scan/facsimile (in an email, PDF or otherwise). Each counterpart when so executed shall constitute an original and all of which together shall constitute one and the same instrument.
 16. **Governing Law.** This Agreement shall be construed in accordance with the laws of the State of California. DMS and the School agree that no legal action may be brought against the other more than two (2) years after the date the claim giving rise to such action became known by the party asserting the claim or exercising reasonable diligence should have been known to that party.
 17. **Independent Contractor.** DMS's relationship to the School is that of an independent contractor. Nothing in this Agreement or in the activities contemplated by the School and DMS shall be deemed to create an agency, partnership, employment, or joint venture relationship between the School and

DMS. The School acknowledges that DMS is not an accounting or law firm, and no services or written or oral communications made by DMS during the course of providing services are or should be construed as tax or legal advice. DMS neither assumes nor underwrites any liability of the School and acts only as a provider of the services in the Scope of Services attached hereto, which are ministerial in nature. In the event the School hires an employee of DMS within six (6) calendar months of that employee working for DMS, the School shall pay to DMS a finder's fee of twenty-five percent (25%) of the employee's salary at time of hire as paid by the School or of the employee's most recent salary at DMS, whichever is greater and which shall be due and payable immediately upon hire and which obligation survives the termination of this Agreement.

18. **Government Code.** DMS and its representatives are not public officials or participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code or otherwise. No actions or opinions necessary for the performance of DMS's duties under this Agreement will cause DMS to be a public official or to be participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code or otherwise.

IN WITNESS WHEREOF, this Agreement has been executed and delivered for and in the names and on behalf of the School and DMS as of the date set forth above.

MANZANITA PUBLIC CHARTER SCHOOL

DELTA MANAGED SOLUTIONS, INC.

By: _____

By: _____

Name: _____

Name: Joanne Fountain

Title: _____

Title: Chief Executive Officer

MANZANITA PUBLIC CHARTER SCHOOL / DELTA MANAGED SOLUTIONS, INC.
SCOPE OF SERVICES

In performing under this Agreement, DMS shall perform services that reasonably conform to those as described below:

FISCAL SERVICES:

- ❖ DMS shall provide and administer a comprehensive web-based accounting system, including all requisite fund accounting and general ledger and accounts payable/receivable modules (the "accounting system"). The system will be fully SACS-compliant and capable of producing standardized SACS reports for financial reporting to the School's authorizer and other public agencies as required. The system will be accessible by authorized School staff, state and local entities for review and audit reconciliation. School shall be responsible for the cost and maintenance of the hardware and/or software and any other costs, if any, to establish any local internet connections to access the web-based accounting system from the school site.
- ❖ DMS shall provide ongoing regular reporting of fiscal status to the School's board and staff. This shall include attendance at select board meetings requiring DMS participation. Such attendance may be by electronic means. Board meeting attendance, whether electronic or in-person, is limited to events requiring DMS participation, and a DMS representative will not generally attend every board meeting. The School shall be responsible for timely notifying DMS of scheduled board meetings at which DMS attendance is requested. The School must specifically request actual attendance in writing, and absent circumstances warranting special/emergency board meetings, timely notification shall be one (1) week in advance absent prior scheduling conflicts. DMS must be provided the board agenda for review of DMS-related items prior to public posting. DMS may elect to attend any board meeting.
- ❖ DMS shall coordinate and assist with the School's budgeting process, including preparation of the original budget and all interim budgets, revising and discussing with School staff and/or Finance Committee members (if applicable), providing professional advice on actual and projected line-item revenues and expenditures, attending budget approval board meetings if needed, and preparation and filing of authorizer-required and State-required budget forms.
- ❖ DMS shall provide advisory services in relation to the School's monthly cash flow needs, including computation of expected monthly revenues based on current and projected Average Daily Attendance (ADA) (as provided by the School), coordination of expenditure timing to match revenue flow (see Scope of Services - Purchasing/Procurement below) and other similar services as required.
- ❖ DMS shall assist the School in developing a satisfactory system of financial controls to ensure financial stability, including working with the School to develop a Fiscal Procedures & Policies Manual, if requested. School staff is responsible for implementing the accounting and fiscal controls and procedures as outlined in the School's approved policies and procedures.
- ❖ DMS shall assist the School in establishing and maintaining an external bank account(s) outside of the County Treasury and will administer and reconcile all banking transactions through this external bank account(s) and the School's County Treasury account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s), nor be a signatory on School account(s).
- ❖ DMS shall work directly with the School's chosen independent auditor regarding the School's annual audit to ensure all necessary financial information is provided in a full and timely manner. DMS shall not be involved in the attendance portion of the audit except to prepare reports using attendance data provided

by the School (see Scope of Services - Compliance/Reporting below) and to provide copies of the School's P-1, P-2, and Annual ADA reports to the auditor as needed.

- ❖ DMS shall coordinate the School's SB740 funding determination compliance in conjunction with the School's director or business officer, including tracking expenditures, preparing SB740 funding determination requests, attending Advisory Commission on Charter Schools (ACCS) meetings, and optimizing budgets to maximize SB740 compliance.

PURCHASING/PROCUREMENT:

- ❖ The School shall be responsible for initial creation and approval of all purchases. Use of purchase orders ("POs") is optional, but POs may be entered into the accounting system when order is generated, at the option of the School. The School is solely responsible for ensuring that all items ordered are suitable for public educational purposes (e.g. non-religious materials). School is responsible for placing all orders with vendors – all orders should list DMS as the billing address and the School location (which may include School staff addresses if authorized by School) as the shipping/physical location address.
- ❖ While generally invoices will be sent directly to DMS, School agrees to forward all invoices received at the School to DMS via upload to DMS SHARE within five (5) business days of receipt of the invoice. For invoices not matched to existing POs in the accounting system, DMS staff shall enter these as direct invoices. DMS staff shall use dollar purchase orders where applicable to pre-authorize future recurring expenses, such as utilities, rent and office supplies.
- ❖ Assuming the School has adequate cash flow, at least every ten (10) business days, DMS shall prepare a payment voucher containing all invoices entered to date and shall deliver the payment voucher to School staff for review and approval. School staff is responsible for approving each payment or providing alternate instructions (partial payment, cancel, hold payment, etc.) to DMS staff within three (3) business days of voucher receipt.
- ❖ Following receipt of completed and approved payment voucher back from the School, DMS shall print all checks (using a pre-set electronic signature image from an authorized signer on the School's main operating bank account built into the blank check stock), and deliver all payments to vendors, integrating accounts payable with Fiscal Services as described in this Scope of Services for payment timing optimization and coordination of purchasing activities to coincide with timing of revenue limit receipts. Delivery shall generally be via standard U.S. mail, and items shall qualify as meeting DMS's delivery requirement under this Agreement when mailed or otherwise sent from DMS.
- ❖ DMS shall make all received invoices sent directly to DMS by the vendor available in PDF format to the School via password-protected access to DMS SHARE, so that authorized School staff may review all current and prior invoices online (dating back to the first non-implementation month of DMS-provided services to the School). Scanning and uploading of such invoices shall generally occur within no more than twenty (20) business days of receipt of invoice by DMS absent extenuating circumstances.
- ❖ Throughout the purchasing and accounts payable process, all account activity will be visible to School staff on the accounting system, showing the amount paid from each account code, including from individual student accounts if any. The point at which transactions become visible in the accounting system depends on the purchasing method chosen by the School.
- ❖ On a monthly basis, DMS shall prepare and deliver a summary and detail warrant report to the School's Board for review and approval on the Board's consent agenda, showing all non-payroll-related payments made in the prior month. Payroll registers and evidence of payroll payments are available at any time for authorized School staff review and a payroll register detail is provided to the School staff with each pay

run, but these are not part of the monthly summary and detail warrant register sent to the Board for review and approval.

- ❖ School is responsible for aligning all purchases with Board-approved purchasing policies and obtaining all required board approval or ratification for purchased items. All employee reimbursements must be accompanied by School approval for payment. Employee reimbursements will be processed in the same manner as vendor invoices but prioritized for payment at the earliest available payment batch.
- ❖ DMS shall reconcile purchasing activities with the School's external banking account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s), nor be a signatory on School account(s).
- ❖ School shall minimize the use of on-site checks to critical time-sensitive payments only. In the event the School must use an on-site check, School shall immediately provide DMS with a scanned copy of the check and documentation of the item paid, at the time of the on-site check writing. School agrees to provide DMS with view-only online access to all School bank accounts (including credit card accounts). If online access is unavailable, School shall provide any banking or credit card statements to DMS immediately upon receipt.
- ❖ DMS shall assist School in obtaining a business credit card for use by School staff, if requested and subject to the School's qualification. School shall not use debit cards linked to the School's main operating account unless no credit card accounts can be obtained. For credit card purchases, DMS shall consider the credit card statement as the invoice for recordkeeping and audit purposes and shall consider receipt of the statement as authorization for payment of the credit card balance in full. All underlying receipts and documentation for individual credit card purchases shall be retained by School staff on-site.
- ❖ At the School's request, DMS shall assist the School in developing and approving a fixed asset capitalization policy, clarifying what items constitute fixed assets for accounting purposes. The School shall implement and maintain an updated on-site physical inventory of fixed and non-capitalized assets based on the approved policy and shall provide appropriate reporting to DMS of such inventory in order to coordinate with Fiscal Services as described in this Scope of Services. DMS shall be responsible for maintaining the fixed asset register in the accounting system, computing depreciation and average life, and coordinating such fixed asset register with auditors during the School's annual audit.
- ❖ DMS shall assist in coordinating any competitive bidding activities, when applicable and if requested.

COMPLIANCE/REPORTING:

- ❖ At the School's request, DMS shall assist the School in preparing and submitting all state-required attendance reports, including but not limited to 20-day, P-1, P-2, and Annual ADA reports, from raw attendance data provided by the School. DMS shall have no responsibility for verifying the accuracy of raw attendance data as provided or for preparing weekly or monthly attendance summaries from the School's student information system.
- ❖ DMS shall assist the School as needed with submitting the Consolidated Application and Reporting System (CARS) reporting, federal Cash Management quarterly reporting, SB740 funding determination forms and/or Facility Grant applications, special education maintenance of effort (MOE) reporting, Quarterly Benchmark Reporting under the Public Charter Schools Grant Program, ESSA per-pupil expenditure (PPE) reporting, and related state and federal program compliance and budget reporting. School shall be responsible for all CALPADS reporting, LCAP creation (except for minimum proportionality percentage calculations and goal/service expenditure estimates or equivalent LCAP financially-related reporting, which DMS shall provide), SARC preparation (except for per-student expenses and teacher salary information which DMS shall provide), and all State-mandated testing. School shall be responsible for

forwarding any requests for information or submittals received from the California Department of Education (CDE) (or other agencies to which the School is required to provide a response), for which the School requests DMS's assistance in providing response for any financially-related portions, to DMS's offices immediately upon receipt.

- ❖ DMS is not responsible for preparation or submittal of federal and state income tax forms relating to the School's tax-exempt status, including but not limited to IRS Form 1023, IRS Form 990, FTB Form 3500, and FTB Form 199. These forms are generally handled by the School's attorney or independent auditor, respectively. DMS shall timely provide all financial information requested by the School, attorney, or independent auditor to timely complete these filings.

PAYROLL SERVICES

- ❖ DMS shall review the final payroll registers as provided by the School through the Escape software providing necessary corrections to the School if needed. The School is responsible for correcting any found errors within the Escape software. DMS will approve the payroll register through the Escape software upon consensus with the school for approval. DMS is not responsible for the accuracy of the submitted payroll information.

DMS and the School shall be jointly responsible for training of the School, its officials, and staff regarding the use of any software or ministerial coordination required between DMS and the School. The School, its officials, staff, and parents agree to comply with and adhere to any licensing requirements of any and all software acquired and implemented by DMS according to all terms and conditions of use for such software.