



991 Mountain View Blvd.
 Vandenberg Space Force Base, CA 93437
 Phone: (805) 734-5600
 Fax: (805) 734-3572
www.manzanitacharterschool.com
info@manzanitacharterschool.com

Superintendent's Enrollment Report

DATE OF MEETING: WEDNESDAY, JANUARY 17, 2024

	August	September	October	November	December	January	February	March	April	May	June
Transitional Kinder	23	24	23	23	23	23					
Kinder	69	71	71	71	71	70					
First	54	54	54	54	54	54					
Second	49	52	53	53	53	52					
Third	78	78	77	77	77	76					
Fourth	52	52	52	52	52	52					
Fifth	65	64	65	65	65	65					
Sixth	64	64	64	64	64	64					
TOTAL	454	459	459	459	459	456					

Education Code Section 47604 Microsoft Word - DUCS-#444

cde.ca.gov/sp/ch/ec47604faq.asp#accordionfaq

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▼ 2. What is a meeting?

A "meeting" is any gathering of a majority of the members of a legislative body at the same time and location to hear, discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the legislative body, including meetings by teleconference or communications by other electronic means (California *Government Code* sections 54952.2 and 54953).

▼ 3. Are there special requirements for meeting locations?

Meetings may be conducted by teleconferencing under Executive Order N-29-20 (March 20, 2020) due to the COVID-19 pandemic. When the executive order is no longer in effect, California *Education Code* Section 47604.1 requires meetings to be held in specified locations.

▼ 4. How much advance notice must be provided prior to a meeting?

For **regular** meetings, notice must be posted at least 72 hours in advance in a location that is freely accessible to the public and on the local agency's website.

For a **special** meeting—a meeting called by the presiding officer or majority of the legislative body to discuss only discrete items on the agenda—notice must be posted at least 24 hours in advance. Written notice for a special meeting must be sent at least 24 hours in advance to each member of the body, to each local newspaper in general circulation, and to radio or television stations requesting written notice.

The Ralph M. Brown Act allows for an emergency meeting when prompt action is needed due to actual or threatened disruption of public facilities and can be held on little or no notice.

▼ 5. Where must the notice be posted?

The agenda must be posted in a location that is freely accessible to the public. Posting on the internet alone is not sufficient and the customary practice is to post the notice in a location that is available 24 hours a day, seven days a week, such as the door of the central administration building for a school or school district.

If the agency maintains a website, the website must post a direct link to the current agenda on its homepage. The agenda must be downloadable, indexable, and electronically searchable by common internet browsers, and meet other requirements.

Alternatively, the agenda may implement an "integrated agenda management platform" which is a dedicated web page that provides the necessary agenda information. The most current agenda must be at the top of the page.

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▼ **8. Can board members attend meetings by telephone?**

Under Executive Order N-29-20, issued during the COVID-19 pandemic, in-person meetings are not permitted, so most meetings are held using video conferencing and all members attend remotely. However, once the executive order is rescinded, the Ralph M. Brown Act provisions requiring in-person attendance with the ability for limited attendance by telephone will again become applicable (California *Government Code* Section 54953[b]).

▼ **9. Where must meetings be held?**

Under the current executive order, meetings are being held remotely using various video conferencing platforms.

Once the executive order is rescinded, the specific location requirements found in California *Education Code* Section 47604.1(c) will apply.

▼ **10. When and how can a charter school or entity managing a charter school meet in nonpublic or closed session?**

Closed sessions are an exception to the rule that agency meetings must be open and public (California *Government Code* Section 54954.3).

- Only topics specifically authorized under the Ralph M. Brown Act (Brown Act) may be discussed in closed session.
- If a legislative body intends to convene in closed session, it must include in advance on the agenda the section of the Brown Act authorizing the closed session and must make a public announcement prior to the closed session discussion.
- The most common closed session topics are litigation, real estate negotiations, personnel matters, and labor negotiations.
- Real property negotiations are very narrow; only price and terms of payment for real property may be discussed.
- Consult your attorney about special notification requirements concerning complaints against agency personnel.
- Following a closed session, the legislative body must provide an oral or written report on certain actions taken and the vote of every elected member present.

For additional guidance regarding the Brown Act, see [The Ralph M. Brown Act and Related Statutes & Orders](#) (PDF; Updated Mar-2021), available from [Procopio](#).

Search Results (CA Dept of E x Education Code Section 4760 x Microsoft Word - DOCS-#444 x +

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(a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during a teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as provided in subdivision (d). The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, "teleconference" means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) (1) No legislative body shall take action by secret ballot, whether preliminary or final.

(2) The legislative body of a local agency shall publicly report any action taken and the vote or abstention on that action of each member present for the action.

(3) Prior to taking final action, the legislative body shall orally report a summary of a recommendation for a final action on the salaries, salary schedules, or compensation paid in the form of fringe benefits of a local agency executive, as defined in subdivision (d) of Section 3511.1, during the open meeting in which the final action is to be taken. This paragraph shall not affect the public's right under the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1) to inspect or copy records created or received in the process of developing the recommendation.

(d) (1) Notwithstanding the provisions relating to a quorum in paragraph (3) of subdivision (b), if a health authority conducts a teleconference meeting, members who are outside the jurisdiction of the authority may be counted toward

Section 54953
Meetings to be open and public; attendance
Teleconferencing

Roll call votes

Post agendas at all teleconference locations

Location on agenda
Quorum within jurisdiction
Accessible to public

No secret ballots
Report of votes

Oral report of executive compensation

Manzanita Governance Board

Unadopted Minutes

DECEMBER 13, 2023

Regular Board Meeting

Governance Board Members

Chairman	Arleen Pelster
Vice Chairman	Krishna Flores
Secretary	Eli Villanueva
Treasurer	Monique Mangino
Member	Beth Chi

The regular board meeting of the Governance Board of Manzanita Public Charter School will be held at Manzanita Public Charter School Staff Lounge, 991 Mountain View Blvd, Vandenberg Space Force Base, CA on December 13, 2023 at 3:30 pm and will also be held via teleconference pursuant to Executive Orders N-25-20 and N-29-20.

Members of the public who wish to access this Board meeting via Zoom may do so by clicking the direct link: <https://us02web.zoom.us/j/6825676592>

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: 3:31 PM

Pledge of Allegiance

Establish Quorum

5/5

Opening Comments/Introductions/Welcome Guests

- Mrs. Wulfstiegl (6th Grade Manzanita Teacher) – Thanked the Governance Board.

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, VSFB, 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) Student Presentation

STEM Teacher Michael Valverde and Scholars

D) Reports

1. Superintendent's Report

- a. Enrollment Report (Attachment A)
- b. Prop 51/PSMI Update

2. Interim Principal's Report

- a. ~~First Trimester Data and Dashboard Results~~ (Attachment B)
TABLED
- b. Winter Wonderland
- c. Character Matters Play
- d. Holiday Program

3. Vandenberg Space Force Base Report

~~Crystal Adams – School Liaison – Not present~~ TABLED

E) Consent Agenda Items

Motion: Beth Chi

Second: Eli Villanueva

Vote: 5/5

1. Approval of the November 1, 2023 minutes of the regular board meeting (Attachment C)
2. Approval of check detail, deposit detail and unpaid bills (Attachment D)
3. Approval of the Memorandum of Understanding for Professional Services between Manzanita Public Charter School and the Santa Barbara County Special Education Local Plan Area (Attachment E)
4. Approval of update to the classified salary schedule to NEW minimum wage increase to \$16.00 per hour beginning January 1, 2024 (Attachment F)

F) Items Scheduled for Information and Discussion

1. Delta Management Solutions (DMS) Monthly Update to the Board

G) Items Scheduled for Action/Consideration

1. Discussion and Approval of the 2023-2024 First Interim Budget (Suzanne Nicastro)
(Attachment G)

Motion: Monique Mangino

Second: Beth Chi

Vote: 5/5

H) Future Agenda Items

1. Local Control and Accountability Plan (LCAP)

I) Next Meeting

The next scheduled meeting of the Governance Board will be held on Wednesday, January 17, 2024 at 3:30 PM in the Manzanita Public Charter School Staff Lounge.

J) Adjournment

Time: 4:02 PM

Manzanita Public Charter School: Warrant Report - 11/01/23-11/30/2023

Check Number	Check Date	Vendor Name	Invoice Number	Invoice/remit description	Check Amount
2764	11/3/2023	Punchout Amazon	14FP-3YV7-93DN	Invoice for PO#-513 Adapter for Teresa's Monitore (SPED)	19.56
2764	11/3/2023	Punchout Amazon	19GF-9T3N-9T1M	Invoice for PO#-512 Item for behavior SST	22.52
2764	11/3/2023	Punchout Amazon	1HMD-TYK-3G97	Invoice for PO#-503 Plastic bags for lunch room	34.68
2764	11/3/2023	Punchout Amazon	1JX1-WXLY-3LXG	Invoice for PO#-504 PD	24.78
2764	11/3/2023	Punchout Amazon	1P3X-7XVW-7R3G	Invoice for PO#-516 Solor Power Charger/flashlight	1,496.00
2764	11/3/2023	Punchout Amazon	1PQN-NKLF-99KF	Invoice for PO#-498 Klinedinst order	97.61
2764	11/3/2023	Punchout Amazon	1TVD-QXJK-3V77	Invoice for PO#-505 Fall production costume Kaml	39.03
2765	11/3/2023	Diverse Pest Management Inc.	27782	Invoice for PO#-519 Diverse Pest Oct	1,500.00
2766	11/3/2023	Punchout Staples	8072056442	Invoice for PO#-482 Craft paper	15.39
2772	11/9/2023	Punchout Amazon	14GM-4PW6-9H6R	Invoice for PO#-517 Delgados Classroom budget	309.13
2772	11/9/2023	Punchout Amazon	14P1-MPC6-9CJJ	Invoice for PO#-515 PAWS award event	53.00
2772	11/9/2023	Punchout Amazon	1QYJ-V36K-33DP	Invoice for PO#-521 Wulfestieg Classroom budget	13.83
2772	11/9/2023	Punchout Amazon	1R4X-VJTW-KRYR	Invoice for PO#-518 SPED watch for Easton	34.96
2773	11/9/2023	Aramark	5020413268	Invoice for PO#-522 Aramark	61.90
2774	11/9/2023	Big Green Cleaning Company	635986	Invoice for PO#-533 Big Green- November	2,142.00
2775	11/9/2023	Delta Managed Solutions	MPCS 11-23	DMS November 2023 Business services	7,477.14
2776	11/9/2023	EdFiles	906559	Invoice for PO#-523 EdFiles	349.00
2777	11/9/2023	Ferguson Facilities Supply	8441498-1	Invoice for PO#-459 Maint Supplies	382.87
2777	11/9/2023	Ferguson Facilities Supply	8441498-2	Invoice for PO#-459 Maint Supplies	382.87
2778	11/9/2023	Jenny Klinedinst	102723-Reimb JK	Reimbursement literacy team/staff food	228.72
2779	11/9/2023	Katherine Franson	102723-Reimb KF	Reimb. for staff PD Lunch	119.11
2780	11/9/2023	Lanspeed	56826	Invoice for PO#-526 Network Infrastructure	2,500.00
2780	11/9/2023	Lanspeed	56827	Invoice for PO#-525 Sophos	81.00
2781	11/9/2023	Lynnae Lane	101823-Reimb LL	Reimb. for instructional materials	31.25
2782	11/9/2023	Punchout Staples	8072162762	Invoice for PO#-520 Paper	1,433.87
2783	11/9/2023	Wells Fargo Financial Leasing Inc.	5027225748	Invoice for PO#-524 Copier Lease	1,355.04
2784	11/9/2023	YM&C	7243	Invoice for PO#-530 YM&C	1,977.00
2785	11/16/2023	A & J Refrigeration	SVC21954	Service call-fridge doors	390.00
2786	11/16/2023	Punchout Amazon	1YLD-MWGN-NNCR	Invoice for PO#-527 Fall production	260.84
2787	11/16/2023	Big Green Cleaning Company	636508	Invoice for PO#-540 Custodial Coverage 10/30	225.00
2787	11/16/2023	Big Green Cleaning Company	636509	Custodial coverage 10/16-10/18	675.00
2788	11/16/2023	Box Shop	9377	Fingerprints scan	30.00
2789	11/16/2023	Comcast Business	186493085	Monthly billing up to 103123	3,040.09
2790	11/16/2023	Frontier Communications	062408-102823	Invoice for PO#-537 Frontier - October2023	81.82
2791	11/16/2023	Punchout Office Depot	336527835001	Invoice for PO#-514 Board name plate	20.46
2791	11/16/2023	Punchout Office Depot	337686071001	Invoice for PO#-501 SPED printer ink	76.49
2791	11/16/2023	Punchout Office Depot	337686074001	Invoice for PO#-501 SPED printer ink	362.01
2792	11/16/2023	Punchout Staples	8072216811	Invoice for PO#-528 Kleenex	222.45
2793	11/16/2023	VISA	4121-102923	Anthony Account S. Supplies	1,660.31
2794	11/16/2023	VISA	7179-102923	Joanne J. Supplies	3,172.45
2799	11/22/2023	Punchout Amazon	1D41-TN96-3LFJ	Invoice for PO#-538 Lollie pops for drills	16.30
2799	11/22/2023	Punchout Amazon	1FR6-GYVL-DGPQ	Invoice for PO#-532 Higgs Classroom budget	214.26
2799	11/22/2023	Punchout Amazon	1RTL-NJXF-9VW4	Invoice for PO#-534 Winter Wonderland	89.39
2800	11/22/2023	Aramark	5020423329	Invoice for PO#-543 aramark	61.90
2801	11/22/2023	Beth Baldacchino	111623-Reimb BB	Reimb. for stamps	28.99
2802	11/22/2023	Innovative School Solutions, Inc.	MPS186	Invoice for PO#-545 Oasis	2,050.00
2803	11/22/2023	Kimberly Sutton dba Creative Mathematics	CS6367	Invoice for PO# 23-293 Creative Mathematics	5,760.00
2804	11/22/2023	Robyn Caplan	111323-Reimb RC	Reimb. for mannys market supplies	647.39
2805	11/22/2023	Punchout Staples	8072320342	Invoice for PO#-541 Craft paper	224.67
2806	11/22/2023	UBEO West, LLC dba UBEO Business Services	4315883	Invoice for PO#-542 UBEO	826.85
Report Total					<u>42,318.93</u>

JULY						
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JUNE						
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AUG 8 TH PROFESSIONAL DEVELOPMENT DAY (PD)	
AUG 9 TH TEACHER PREP DAY (P)	
AUG 12 TH FIRST DAY OF SCHOOL	
AUG 21 ST BACK TO SCHOOL LAUNCH	
SEP 2 ND LABOR DAY (H)	
1ST TRIMESTER 10/31 (58 days)	
NOV 1 ST PROFESSIONAL DEVELOPMENT DAY (PD)	
NOV 4 TH CONFERENCES PREP DAY/ (SCHOLAR EARLY RELEASE DAYS) Nov. 5 TH , 6 TH , 7 TH & 8 TH SCHOLAR LED CONFERENCES	
NOV 6 TH SCHOLARLY PURSUITS AWARD ASSEMBLY	
NOV 11 TH VETERANS DAY (H)	
NOV 25 TH - 27 TH THANKSGIVING BREAK (TB) NOV 28 TH & 29 TH THANKSGIVING HOLIDAY (H)	
DEC 23 RD JAN 10 TH WINTER BREAK (WB) DEC 24 TH , 25 TH , 31 ST & JAN 1 ST (H)	
JAN 20 TH MARTIN LUTHER KING DAY (H)	
FEB 10 TH LINCOLN'S BIRTHDAY OBSERVANCE (H) FEB 17 TH PRESIDENTS' DAY (H)	
2ND TRIMESTER 2/28 (61 days)	
MAR 4 TH , 5 TH , 6 TH , 7 TH SCHOLAR LED CONFERENCES	
MAR 5 TH SCHOLARLY PURSUITS ASSEMBLY	
MAR 28 TH PROFESSIONAL DEVELOPMENT DAY (PD) MAR 31 ST Non-Student, Non-teacher day	
APR 21 ST (H) APR 22 ND - 25 TH SPRING BREAK (SB)	
MAY 21 ST OPEN HOUSE	
MAY 26 TH MEMORIAL DAY (H)	
JUNE 4 TH SCHOLARLY PURSUITS ASSEMBLY	
JUNE 5 TH SIXTH GRADE PROMOTION LAST DAY OF INSTRUCTION FOR SCHOLARS	
3RD TRIMESTER 6/5 (61 DAYS)	
JUNE 6 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

December 14, 2023

To the Governing Board
Manzanita Public Charter School
Lompoc, California

We have audited the financial statements of Manzanita Public Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated December 14, 2023. 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 letter dated March 1, 2023, 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 Manzanita Public Charter School 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 December 14, 2023.

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 Manzanita Public Charter School 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 fiscal year June 30, 2023. 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 estimate 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 Manzanita Public Charter School'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. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

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 financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify and circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 14, 2023.

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 Manzanita Public Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Manzanita Public Charter School's auditors.

This report is intended solely for the information and use of the governing board and management of Manzanita Public Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.



Rancho Cucamonga, California

January 11, 2024

Suzanne Nicastro
Superintendent
Manzanita Public Charter School
991 Mountain View Blvd.
Vandenberg Space Force Base, CA 93437

Dear Ms. Nicastro:

Enclosed are one unbound and six bound copies of the annual financial report for the Manzanita Public Charter School for the year ended June 30, 2023.

Copies of the report have been filed with the following:

State Controller's Office
Division of Audits
Data Exchange Portal
Via PDF to <https://dep.sco.ca.gov/>

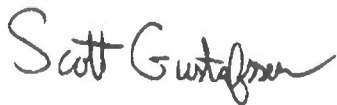
California Department of Education
School Fiscal Services Division
Attn: Audit Resolution Staff
Via PDF to the CDE's exFiles File Transfer System

Santa Barbara County Education Office
Via PDF to sbasfinance@sbceo.org,
adulay@sbcoe.org, and
dspahn@sbceo.org

Lompoc USD
Doug Sorum
Via PDF to sorum.douglas@lusd.org

Our Auditing Standards require certain communication to the Charter School's governing board. The enclosed letter should be provided to each board member together with their copy of the audit report.

Respectfully,



Scott C. Gustafsson
of Eide Bailly LLP

SCG/kks
Enclosures



Financial Statements
June 30, 2023

Manzanita Public Charter School Charter No. 0973

Manzanita Public Charter School

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June 30, 2023

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Independent Auditor's Report

Governing Board
Manzanita Public Charter School
Lompoc, California

Report on the Audit of the Financial Statements

Opinion

We have audited the 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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Adoption of New Accounting Standard

As discussed in Note 3 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 16-20 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 December 14, 2023 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
December 14, 2023

Manzanita Public Charter School
Statement of Financial Position
June 30, 2023

Assets

Current assets

Cash and cash equivalents	\$ 3,425,470
Receivables	1,531,832
Prepaid expenses	<u>14,468</u>

Total current assets	<u>4,971,770</u>
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Non-current assets

Operating lease right-of-use asset	<u>56,409</u>
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Total assets	<u><u>\$ 5,028,179</u></u>
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Liabilities

Current liabilities

Accounts payable	\$ 496,669
Refundable advance	1,173,222
Current portion of operating lease liability	<u>13,065</u>

Total current liabilities	<u>1,682,956</u>
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Long-term liabilities

Operating lease liability, less current portion	<u>43,344</u>
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Total liabilities	<u>1,726,300</u>
-------------------	------------------

Net Assets

Without donor restrictions	3,121,762
With donor restrictions	<u>180,117</u>

Total net assets	<u>3,301,879</u>
------------------	------------------

Total liabilities and net assets	<u><u>\$ 5,028,179</u></u>
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Manzanita Public Charter School

Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Local Control Funding Formula	\$ 4,835,611	\$ -	\$ 4,835,611
Federal revenue	627,125	-	627,125
Other state revenue	1,946,116	-	1,946,116
Local revenues	87,042	-	87,042
Total support and revenues	7,495,894	-	7,495,894
Expenses			
Program services	5,667,399	-	5,667,399
Management and general	766,483	-	766,483
Fundraising and development	43,865	-	43,865
Total expenses	6,477,747	-	6,477,747
Change in Net Assets	1,018,147	-	1,018,147
Net Assets, Beginning of Year	2,103,615	180,117	2,283,732
Net Assets, End of Year	\$ 3,121,762	\$ 180,117	\$ 3,301,879

Manzanita Public Charter School

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services	Management and General	Fundraising and Development	Total Expenses
Salaries	\$ 3,469,435	\$ 182,649	\$ -	\$ 3,652,084
Employee benefits	1,021,671	23,847	-	1,045,518
Payroll taxes	100,217	12,710	-	112,927
Fees for services	717,095	236,299	15,192	968,586
Office expenses	23,148	-	443	23,591
Information technology	156,208	30,276	700	187,184
Occupancy	-	6,377	585	6,962
Travel	18,328	131	-	18,459
Conferences and meeting	68,995	2,250	-	71,245
Insurance	-	35,671	-	35,671
Other expenses	1,194	93,874	2,775	97,843
Special education	-	3,168	-	3,168
Instructional materials	91,108	-	24,170	115,278
District oversight fees	-	139,231	-	139,231
Total functional expenses	<u>\$ 5,667,399</u>	<u>\$ 766,483</u>	<u>\$ 43,865</u>	<u>\$ 6,477,747</u>

Manzanita Public Charter School

Statement of Cash Flows
Year Ended June 30, 2023

Operating Activities	
Change in net assets	\$ 1,018,147
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Changes in operating assets and liabilities	
Receivables	(780,033)
Prepaid expenses	67,482
Accounts payable	(18,988)
Refundable advance	<u>754,186</u>
Net Change in Cash and Cash Equivalents	1,040,794
Cash and Cash Equivalents, Beginning of Year	<u>2,384,676</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,425,470</u>

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

Note 1 - Principal Activity and Significant Accounting Policies**Organization**

Manzanita Public Charter School (the Organization) was incorporated in the State of California on 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 Organization was approved by the State of California Department of Education on March 13, 2008. The Organization opened in August 2008 and currently serves approximately 453 students in grades K-6. On March 13, 2018, the Organization was renewed by Lompoc Unified School for five years ending June 30, 2023.

Charter school number authorized by the State: 0973

The Organization'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.

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.

Manzanita Public Charter School**Notes to Financial Statements****June 30, 2023**

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2023, the Organization had approximately \$2,796,259, in excess of FDIC-insured limits.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables 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 receivables as of June 30, 2023 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. At June 30, 2023, no conditional contributions for which no amounts had been received in advance and had not been recognized in the accompanying financial statements.

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.

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

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.

Change in Accounting Principle

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under ASC Topic 842, (b) whether classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement.

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022, the beginning of the adoption period, a cumulative effect adjustment to net assets of \$315, an operating lease liability of \$64,928, and an operating right-of-use asset of \$64,613. The adoption of the new standard did not materially impact the Organization's statement of activities or statement of cash flows. See Note 3 for further disclosure of the Organization's lease contracts.

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	\$ 3,425,470
Receivables	<u>1,531,832</u>
Financial Assets, at year-end	<u>4,957,302</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 expenditures within one year	<u>\$ 4,777,185</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 - Leases

The Organization leases copiers for the operations of the charter school under a long-term non-cancelable operating lease agreement. The lease expires in May of 2027 and provides for a renewal option on a month-to-month basis. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to the real property and equipment classes of assets.

The lease payments used to determine the lease liability and right-of-use assets include residual value guarantees the Organization is probable of paying at the termination of the lease term.

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total lease costs for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 12,429
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The following table summarizes the supplemental cash flow information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	\$ 12,429

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term	
Operating leases	4.0 Years
Weighted-average discount rate	
Operating leases	5.00%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2023:

	<u>June 30, 2023</u>
	<u>Operating</u>
2024	\$ 15,524
2025	15,524
2026	15,524
2027	<u>15,524</u>
Total lease payments	62,096
Less interest	<u>(5,687)</u>
Present value of lease liabilities	<u>\$ 56,409</u>

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

Note 4 - Net Assets

Net assets consist of the following at June 30, 2023:

Net Assets Without Donor Restrictions	
Undesignated net assets	\$ 3,121,762
Net Assets With Donor Restrictions	
Subject to expenditure for specified purpose	
Special education	\$ 180,117

Note 5 - 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 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, 2021, 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.

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

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, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution 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, 2023, are presented above and the Organization's total contributions were \$487,379.

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 \$225,757 (10.828% 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.

Manzanita Public Charter School

Notes to Financial Statements

June 30, 2023

Note 6 - 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.

Note 7 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through December 14, 2023, 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.



Supplementary Information
June 30, 2023

Manzanita Public Charter School

Manzanita Public Charter School
Local Education Agency Organization Structure
June 30, 2023

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
Krishna Flores	Vice Chairman	2024
Eli Villanueva	Secretary	2024
Monique Mangino	Treasurer	2024
Beth Chi	Member	2025
Eric Wilhelm	Member	2024

ADMINISTRATION

NAME	TITLE
Suzanne Nicastro	Executive Director/Principal
Ashley Oliva	Fiscal Director

Manzanita Public Charter School
Schedule of Average Daily Attendance
Year Ended June 30, 2023

	Second Period Report <u>D006E29</u>	Annual Report <u>2C87F44</u>
Regular ADA		
Transitional kindergarten through third	237.59	237.45
Fourth through sixth	<u>187.15</u>	<u>187.43</u>
Total regular ADA	<u><u>424.74</u></u>	<u><u>424.88</u></u>
Classroom Based ADA		
Transitional kindergarten through third	235.81	235.56
Fourth through sixth	<u>186.05</u>	<u>186.54</u>
Total classroom based ADA	<u><u>421.86</u></u>	<u><u>422.10</u></u>

Manzanita Public Charter School

Schedule of Instructional Time

Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Kindergarten	36,000	55,125	-	-	180	N/A	-	180	Complied
Grades 1 - 3	50,400								
Grade 1		55,125	-	-	180	N/A	-	180	Complied
Grade 2		55,125	-	-	180	N/A	-	180	Complied
Grade 3		55,125	-	-	180	N/A	-	180	Complied
Grades 4 - 6	54,000								
Grade 4		55,125	-	-	180	N/A	-	180	Complied
Grade 5		55,125	-	-	180	N/A	-	180	Complied
Grade 6		55,125	-	-	180	N/A	-	180	Complied

Manzanita Public Charter School
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Manzanita Public Charter School
Notes to Supplementary Information
June 30, 2023

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 Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

The Organization must maintain their instructional minutes at the 1986-87 requirements, as required by *California Education Code* Section 47612.5.

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, 2023

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 (*Government Auditing Standards*), the financial statements of Manzanita Public Charter School (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements 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 December 14, 2023.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

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

Rancho Cucamonga, California
December 14, 2023

Independent Auditor's Report on State Compliance

Governing Board
Manzanita Public Charter School
Lompoc, California

Report on Compliance

Opinion on State Compliance

We have audited Manzanita Public Charter School's (the Organization) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
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
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation	No, see below
Independent Study Certification for ADA Loss Mitigation	No, see below
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

Programs listed above for “Local Education Agencies Other Than Charter Schools” 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 related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the Organization did not offer the 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.

The Organization's charter school was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

ADA was below the threshold required for testing; therefore, we did not perform any procedures related to Determination of Funding for Nonclassroom-Based Instruction.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 14, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

Manzanita Public Charter School

Manzanita Public Charter School

Summary of Auditor's Results

Year Ended June 30, 2023

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

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None reported
Type of auditor's report issued on compliance for programs	Unmodified

Manzanita Public Charter School

Financial Statement Findings

Year Ended June 30, 2023

None reported.

Manzanita Public Charter School
State Compliance Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

Manzanita Public Charter School
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

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

Addendum to the 2023-24 Program Service Agreement

The addendum shall become effective as of January 6, 2024

This service agreement is entered into by and between the Lompoc Family YMCA – Channel Islands YMCA Association and the Manzanita Public Charter School, a California school learning education agency (LEA) (collectively referred to herein as the “parties”).

WHEREAS, the Parties desire to enter into this agreement to provide an after-school enrichment Program at Manzanita Public Charter School, for all eligible students as determined by the LEA.

Services will begin February 5, 2024 through June 6, 2024. YMCA will provide after-school care from end of school day to 5:15 p.m., Monday to Friday.

- a. Service Agreement Increase: there is \$192K total for staffing
- b. Effective Date is understood and agreed this service agreement shall be effective December 1, 2023 – June 30, 2024

Lompoc Family YMCA – Channel Islands YMCA

By:_____

Cindy Halstead, Chief Financial Officer

Date:_____

By:_____

Suzanne Nicastro, School Superintendent

Date:_____

Manzanita Public Charter School

2022-2023 School Accountability Report Card

(Published During the 2023-2024 School Year)

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 <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://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 <https://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) <https://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.

2023-24 School Contact Information

School Name	Manzanita Public Charter School
Street	991 Mountain View Blvd.
City, State, Zip	Vandenberg Space Force Base, CA 93437-1209
Phone Number	(805) 734-5600
Principal	Kat Franson
Email Address	kat.franson@manzanitacharterschool.com
School Website	www.manzanitacharterschool.com
County-District-School (CDS) Code	42 69229 0116921

2023-24 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	www.manzanitacharterschool.com

2023-24 School Description and Mission Statement

Manzanita Public Charter School is located in the northern region of Santa Barbara County, on Vandenberg Space 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 by the Lompoc Unified School District. During the 2022-23 school year, approximately 454 students attended MPCS. The school's mission/vision statement is as follows: Manzanita's 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) is designed to 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 15% EL learners, 25% military dependents, and 55% 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 scholar needs through our instructional workshop model, RTI process, visual and performing arts programs, STEM and Outdoor Education 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. All essential, elective programs are staffed by highly qualified and fully credentialed teachers who align instruction to complement common core standards and individual scholar interests. Scholars receive approximately 160 minutes of elective instruction each week which culminates in school wide music concerts, theatre productions, robotics competitions, outdoor hikes and field trips, outdoor gardens, and art showcases. The school's response to state and local achievement assessment data is multi-tiered and includes a daily intervention/enrichment period of 'What Kids Need' (WINTIME), a grade level identification/teaching of trimester "essential standards," and after school math "bootcamps." Scholars are expected to master identified 'essential standards' and are given extra assistance during 'reteaching' periods as well as during after school learning programs.

Manzanita continues to provide a strategic, supportive, and effective social-emotional program with its DESSA universal screening tool, a MFC site based counselor, two part-time school psychologists, a SELPA partnership with a BCBA trainer, and the purchase and delivery of a research based classroom SEL program.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	73
Grade 1	51
Grade 2	78
Grade 3	53
Grade 4	71
Grade 5	65
Grade 6	62
Total Enrollment	453

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.4%
Male	50.6%
American Indian or Alaska Native	0.2%
Asian	0.9%
Black or African American	1.1%
Filipino	0.9%
Hispanic or Latino	52.3%
Two or More Races	12.8%
White	31.8%
English Learners	13.2%
Foster Youth	1.3%
Migrant	0.7%
Socioeconomically Disadvantaged	49.7%
Students with Disabilities	10.4%

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

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	17.00	94.44	403.90	81.33	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	6.50	1.31	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	39.90	8.04	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	5.56	20.40	4.11	12115.80	4.41
Unknown	0.00	0.00	25.80	5.20	18854.30	6.86
Total Teaching Positions	18.00	100.00	496.60	100.00	274759.10	100.00

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	16.00	88.89	414.30	81.86	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	6.70	1.32	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	2.00	11.11	38.20	7.55	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	21.70	4.29	11953.10	4.28
Unknown	0.00	0.00	25.10	4.97	15831.90	5.67
Total Teaching Positions	18.00	100.00	506.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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 based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

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

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	2.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	2.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	1.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	1.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	11.7
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at

<https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

All textbooks used in Manzanita's core curriculum are currently aligned to Common Core CA state standards. All MPCS Instructional materials can be found listed from California's list of standards-based materials and adopted by the State Board of Education. Manzanita follows the State Board of Education's six-year adoption cycle for core content materials (ELA, Math, Science, and Social Studies). Manzanita's last core adoption cycle took place on July 1, 2018. However, during June of 2023, The MPCS Governance Board approved an ELA adoption of the newest Benchmark Advance curriculum which had been updated to include more strategic and promising methods to work with the LEA's English Learner population. With all core subjects, Manzanita provides each student with their own textbooks, along with individualized consumables, to use in class and to take home as requested or needed.

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, updated publishing version, 2023	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	Yes	0
History-Social Science	Scott Foresman, Addison Wesley, History-Social Science	Yes	0

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 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.

Every morning before school begins, the maintenance lead inspects facilities for safety hazards or other conditions which need attention before students and staff entering school grounds. The day maintenance lead is responsible for:

1. General Grounds maintenance
2. Trash removal
3. other duties assigned by the site administrator/supervisor

Restrooms are clean and sanitized throughout the day as needed.

The evening custodial crew are responsible for:

1. Classroom cleaning and sanitizing
2. Vacuuming
3. Trash removal
4. Restroom cleaning and sanitizing

Three contracted maintenance workers are employed by the school. Night Custodians are 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.

Most recently, MPCS and LUSD effectively collaborated and were awarded two facilities grants (Prop 51 (CDE) and PSMI (Department of Defense), totaling 40+ million dollars. Highlights of the Manzanita facilities project includes a comprehensive rehabilitation of the campus including roofing, electrical, parking structures, security fencing, a new soccer/track field, 6 new classroom buildings, a new gymnasium and multi-purpose building, and a scratch kitchen. DSA plans have been submitted and approved by the CDE. Construction is slated to begin during Winter or Spring of 2025.

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	

School Facility Conditions and Planned Improvements

Attachment G

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:

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

College and Career Ready

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.

2023 School Accountability Report Card

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Manzanita Public Charter School

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.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	48	54	36	32	47	46
Mathematics (grades 3-8 and 11)	35	41	21	22	33	34

2022-23 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.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	250	250	100.00	0.00	53.60
Female	127	127	100.00	0.00	57.48
Male	123	123	100.00	0.00	49.59
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	137	137	100.00	0.00	40.88
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	30	30	100.00	0.00	70.00
White	76	76	100.00	0.00	68.42
English Learners	32	32	100.00	0.00	9.38
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	55	55	100.00	0.00	83.64
Socioeconomically Disadvantaged	119	119	100.00	0.00	32.77
Students Receiving Migrant Education Services	--	--	--	--	--
Students with Disabilities	29	29	100.00	0.00	27.59

2022-23 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.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	250	250	100.00	0.00	40.80
Female	127	127	100.00	0.00	36.22
Male	123	123	100.00	0.00	45.53
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	137	137	100.00	0.00	23.36
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	30	30	100.00	0.00	46.67
White	76	76	100.00	0.00	69.74
English Learners	32	32	100.00	0.00	9.38
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	55	55	100.00	0.00	72.73
Socioeconomically Disadvantaged	119	119	100.00	0.00	19.33
Students Receiving Migrant Education Services	--	--	--	--	--
Students with Disabilities	29	29	100.00	0.00	24.14

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.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	41.07	44.62	22.60	23.76	29.47	30.29

2022-23 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. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	65	65	100.00	0.00	44.62
Female	30	30	100.00	0.00	36.67
Male	35	35	100.00	0.00	51.43
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	38	38	100.00	0.00	23.68
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	16	16	100.00	0.00	81.25
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	--	--	--	--	--
Socioeconomically Disadvantaged	29	29	100.00	0.00	10.34
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

Attachment G

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.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	15.46	29	12.2	13.3	21.75

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.

2023-24 Opportunities for Parental Involvement

Our goal is to build strong relationships with families and community members to increase capacity to navigate the educational system in order to partner and advocate for quality educational opportunities for our scholars. Research shows that students with families who are involved in their school tend to have fewer behavioral problems and better academic performance and are more likely to eventually graduate from high school than students whose parents are not involved in their school.

To this end, Manzanita Public Charter School designs, plans, and implements meaningful family and community engagement opportunities through the school year.

Parents stay informed on upcoming events and school activities via the school website, school app, Facebook, the school marquee, and a monthly event calendar. MPCS also holds an annual Back To School Night, Open House, Trimester Awards Assemblies, scholar led conferences; Music and Theatre productions, and a Fall Registration Fair. During Fall of 2022, staff, community, and student surveys were given to solicit feedback which provided 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 help further involve families in school life activities.

For more information about the school's parent and community involvement opportunities, please contact Mrs. Kat Franson, Principal- (805) 734-5600 ext. 201 or email her at kat.franson@manzanitacharterschool.com.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	471	465	64	13.8
Female	231	229	29	12.7
Male	240	236	35	14.8
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	0	0	0	0.0
Asian	3	3	1	33.3
Black or African American	8	8	1	12.5
Filipino	4	4	0	0.0
Hispanic or Latino	240	240	43	17.9
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	66	62	9	14.5
White	150	148	10	6.8
English Learners	61	61	11	18.0
Foster Youth	6	6	2	33.3
Homeless	1	1	1	100.0
Socioeconomically Disadvantaged	235	233	44	18.9
Students Receiving Migrant Education Services	3	3	0	0.0
Students with Disabilities	61	60	5	8.3

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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	1.53	0.85	0.26	5.21	5.61	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.03	0.12	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.85	0
Female	0	0
Male	1.67	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	1.67	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	3.28	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	1.28	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	3.28	0

2023-24 School Safety Plan

The Manzanita Public Charter School safety plan was developed in collaboration with local agencies to fulfill Senate Bill 187 requirements. Components of this plan include child abuse reporting procedures, teacher notification of dangerous pupil procedures, disaster response procedures, procedures for safe arrival and departure for school, sexual harassment policy, and dress code policy. The school's most recent safety school plan was reviewed, updated, and discussed with school staff in March of 2023.

Manzanita has also 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 most recently updated, reviewed, discussed, and approved at the October 5, 2022, governance board meeting. Due to the evolving COVID-19 pandemic, Manzanita has also 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.

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	

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 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		3	
2	26		2	
3	23	1	2	
4	21	1	2	
5	19	1	2	
6	19	1	2	

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 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	24	1	2	0
1	26	0	2	0
2	26	0	3	0
3	27	0	2	0
4	24	1	2	0
5	22	1	2	0
6	21	1	2	0
Other	0	0	0	0

2022-23 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	0

2022-23 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)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.9
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	0.5
Resource Specialist (non-teaching)	
Other	4.9

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher 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	85,579
District	N/A	N/A	9206	\$81,345
Percent Difference - School Site and District	N/A	N/A	0.0	-0.8
State	N/A	N/A	\$7,607	\$87,362
Percent Difference - School Site and State	N/A	N/A	19.0	-2.1

Fiscal Year 2022-23 Types of Services Funded

1. English Language Development program-daily instruction by dedicated, fully credentialed teacher tutor
2. Fully staffed special education program
3. Title 1 teacher tutors and instructional assistants dedicated to daily reading development instruction for all subgroups
4. English Learner, Title III:funding supports stipend for credentialed teacher and IA to coordinate ELPAC and EL family service needs
5. Teacher Induction Program: all new teachers are enrolled in this program for 2 years
6. Lottery Funds: funding is provided for instructional materials
7. LCFF supplemental and concentration grants support academic achievement

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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	\$54,553	\$54,190
Mid-Range Teacher Salary	\$82,306	\$85,111
Highest Teacher Salary	\$101,574	\$104,999
Average Principal Salary (Elementary)	\$125,236	\$132,492
Average Principal Salary (Middle)	\$135,400	\$140,987
Average Principal Salary (High)	\$147,509	\$153,884
Superintendent Salary	\$233,027	\$255,503
Percent of Budget for Teacher Salaries	30.5%	32.09%
Percent of Budget for Administrative Salaries	4.43%	5.25%

Professional Development

Professional development goals are based on teacher needs, state and school assessments, and research. Staff are asked, via annual employee reviews, for their input regarding desired professional development in their areas of expertise. Additionally, as applicable Professional development sessions are attended by staff, employees are then asked to share what is learned via site based PD sessions.

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, AVID, 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 and the position continues to be funded annually. This mentor teacher continues to work with grade level staff on the essential standards data collection and evaluation. The TOSA also assists staff with Renaissance trimester, summative assessments, WINTIME, and the school's intervention team.

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

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	24	24	24



Manzanita Public Charter School

DMS Monthly Update

Actuals through: November 30, 2023



Manzanita Public Charter School
Monthly Financial Update
2023-24

SUMMARY NARRATIVE

Revenue	As of this report, 42% of the year has passed and 25.49% of overall projected revenue has been recorded. Revenues do not consistently flow in throughout the year. They are, however, expected to catch up in the mid-late fiscal year.
Expenses	Expenses are trending at 32.37% overall. Also, commonly vendor payments maybe delayed resulting in uneven expense flow. We will closely monitor expenses and assist with modifications, if any, to the Second Interim Budget.
Cash & Reserves	<ol style="list-style-type: none"> 1. As of this report operating cash rest at \$3.6M. This offers significant balances on hand to carry out operations should economic uncertainty arise. 2. The Governor's January 2024 Budget Presentation will be in the coming weeks. DMS will provide an update on the financial landscape should there be any substantive impacts to the budget or reserves.
Additional Comments	The Manzanita Public Charter School (MPCS) continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and MPCS's management continue to monitor the political and economic landscape in an effort to anticipate potential impacts on the schools.

Manzanita Public Charter School
2023-24 DMS Monthly Update
Summary

Attachment H

Budget vs Actuals		First Interim	Actuals 11/30/2023	% of Budget
Revenues				
LCFF State Revenue	5,027,080	1,158,542	23.05%	
Federal Revenues	866,975	271,992	31.37%	
Other State Revenues	781,883	417,621	53.41%	
Local Revenue	117,549	87,591	74.51%	
TTL Revenues	6,793,487	1,935,746	28.49%	
Expenditures				
Certificated Salaries	3,044,627	1,138,144	37.38%	
Classified Salaries	686,169	293,537	42.78%	
Benefits	1,181,139	383,297	32.45%	
Books & Supplies	269,544	131,848	48.92%	
Services & Operations	1,392,831	179,882	12.91%	
Other Outgo	3,579	2,585	0.00%	
Total Expenditures	6,577,889	2,129,292	32.37%	
Operating Income/(Loss)		215,598	(193,546)	% of Year 42%

Key Notes:

Revenues do not consistently flow in throughout the year. They are, however, expected to catch up in the mid-late fiscal year. See page 4-5 key performance indicators highlighted yellow. These highlights are intended to bring visibility to categories that are outpacing expectations.

**Manzanita Public Charter School
Budget vs Actual Detail**

Attachment H

Budget vs Actuals	Object	Description	First Interim Budget	Actuals 11/30/2023	% of Budget
Revenue					
LCFF Revenue					
	8011	LCFF General Entitlement	2,477,618.00	832,370.60	34%
	8012	EPA Entitlement	1,301,432.00	325,159.00	25% x
	8096	In-Lieu-Of Property Taxes	1,248,030.00	-	0%
	8097	SPED Property Tax		1,012.00	0%
Total LCFF Revenue			5,027,080.00	1,158,541.60	23%
Federal Revenue					
	8110	Maintenance and Operations	145,860.00	198,342.36	136%
	8181	Federal IDEA SpEd Revenue	62,359.00	-	0%
	8290	Other Federal Revenue	658,756.00	73,650.00	11%
Total Federal Revenue			866,975.00	271,992.36	31%
Other State Revenue					
	8311	AB602 State SpEd Revenue	376,932.00	85,886.00	23%
	8550	Mandated Cost Reimbursements	8,431.00	8,391.00	100%
	8560	State Lottery Revenue	104,991.00	-	0%
	8565	State Lottery Revenue (PY)	32,647.00	32,647.36	100%
	8590	Other State Revenue	258,882.00	290,696.40	112%
Total Other State Revenue			781,883.00	417,620.76	53%
Local Revenue					
	8660	Interest Income	20,000.00	18,194.05	91% x
	8698	Other Revenue	43,801.00	43,801.43	100% x
	8699	Other Revenue	53,748.00	25,595.84	48% x
Total Local Revenue			117,549.00	87,591.32	75% x
Total Revenue			6,793,487.00	1,935,746.04	28%
Expenditures					
Certificated Compensation					
	1100	Certificated Teachers' Salaries	2,224,730.00	863,789.82	39%
	1140	Certificated Substitutes	61,360.00	7,565.00	12%
	1150	Cert Stipend	136,818.00	16,036.19	12%
	1200	Certificated Pupil Support Salaries	254,043.00	96,634.02	38%
	1250	Support Stipends/Extra Duty	10,400.00	545.44	5%
	1300	Certificated Supervisors' and Administrators' Salaries	350,103.00	144,364.78	41%
	1350	Administrator Stipends	7,173.00	9,208.37	128%
Total Certificated Compensation			3,044,627.00	1,138,143.62	37%
Classified Compensation					
	2100	Classified Instructional Salaries	237,907.00	104,647.03	44%
	2150	Instructional Aides Stipends	-	895.44	0%
	2200	Classified Support Salaries	54,584.00	38,438.42	70%
	2250	Pupil Support Stipends	3,000.00	-	0%
	2300	Classified Supervisors' and Administrators' Salaries	79,451.00	34,951.75	44%
	2350	Classified Administrator Stipends	1,025.00	6,375.00	622%
	2400	Clerical, Technical, and Office Staff Salaries	257,876.00	104,171.35	40%
	2450	Clerical & Technical Stipends	51,425.00	2,838.61	6%
Total Classified Compensation			686,169.00	293,536.54	43%
Employee Benefits					
	3101	State Teachers' Retirement System, certificated positions	581,524.00	182,358.77	31%
	3202	Public Employees' Retirement System, classified positions	68,617.00	-	0%
	3301	OASDI/Medicare/Alternative, certificated positions	44,147.00	38,572.44	87%
	3302	OASDI/Medicare	52,492.00		
	3401	Health and Welfare Benefits, certificated positions	298,599.00	109,830.62	37%
	3402	Health and Welfare Benefits, classified positions	70,559.00	24,422.58	35%
	3501	State Unemployment Insurance, certificated positions	15,223.00	689.21	5%
	3502	Unemployment Insurance	3,431.00		
	3601	Workers' Comp Certificated	29,512.00	11,051.43	37%
	3602	Workers' Comp Classified	6,651.00	2,852.74	43%
	3902	Other Benefits, classified positions	10,384.00	13,519.03	130%
Total Employee Benefits			1,181,139.00	383,296.82	32%
Books, Materials, & Supplies					
	4100	Textbooks and Core Curricula Materials	13,167.00	13,167.12	100%
	4200	Books and Other Reference Materials	9,048.00	9,278.32	103%
	4301	Classroom Materials		42,029.78	0%
	4302	Janitorial Supplies	-	15,684.12	0%
	4303	Specialist Supplies	-	8,600.61	0%
					Reclass

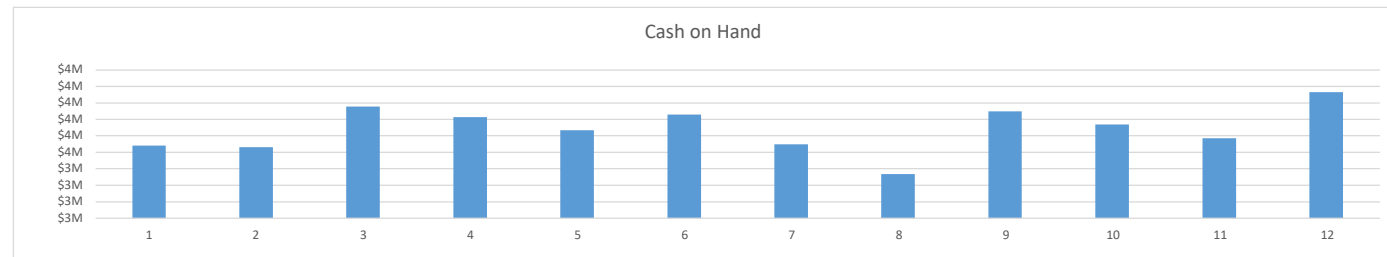
**Manzanita Public Charter School
Budget vs Actual Detail**

Attachment H

	4310 Materials and Supplies		178,329.00	-	0%	
	4400 Technology Equipment		69,000.00	4,566.02	7%	
	4405 Technology - Software		-	35,376.05	0%	
Total Books, Materials, & Supplies			269,544.00	131,847.79	49%	
Services & Other Operating Costs						
	5105 Security		-	7,386.02	0%	
	5200 Travel & Conferences		29,000.00	-	0%	
	5201 Auto and Travel Expense		-	677.38	0%	
	5202 Conference Fees		-	2,797.00	0%	Reclass
	5203 Business Meals		-	200.59	0%	
	5300 Dues & Memberships		2,932.00	2,931.50	100%	
	5400 Insurance		35,000.00	19,450.16	56%	
	5500 Operations & Housekeeping		45,000.00	-	0%	
	5502 Janitorial/Trash Removal		-	620.79	0%	
	5511 Postage and Shipping		-	727.23	0%	
	5512 Printing		-	3,700.54	0%	Reclass
	5514 Bank Charges		-	295.00	0%	
	5540 Field Trip Expenses		4,530.00	6,296.00	139%	
	5601 Rents,Leases, Repairs, and Cap Imp		10,000.00	4,849.25	48%	
	5603 Equipment Leases		-	9,326.15	0%	
	5610 Facility Rents & Leases		36,500.00	7,652.86	21%	
	5800 Professional Services - Non - instructional		220,636.00	-	0%	
	5801 IT		-	12,500.00	0%	
	5803 Legal		-	2,988.00	0%	
	5804 Professional Development		-	11,812.83	0%	Reclass
	5805 General Consulting		-	704.00	0%	
	5806 Custodian Contract		-	16,292.00	0%	
	5811 Attendance Software		5,300.00	7,350.00	139%	
	5813 Transportation		678,030.00	-	0%	
	5819 Student Assemblies and Events		5,228.00	5,227.99	100%	
	5820 Audit & CPA		20,000.00	-	0%	
	5825 DMS Business Services		142,663.00	52,089.18	37%	
	5850 Oversight Fees		150,812.00	-	0%	
	5860 Service Fees		500.00	250.00	50%	
	5900 Communications		6,700.00	3,757.34	56%	
Total Services & Other Operating Costs			1,392,831.00	179,881.81	13%	
Capital Expenditures						
Total Capital Expenditures			-	-	0%	
Other Outgo						
	7141	7141	3,579.00	2,585.00	72%	
Total Other Outgo			-	2,585.00	0%	
Total Expenditures			6,577,889.00	2,129,291.58	32%	
Operating Income/(Loss)			215,598.00	(193,545.54)	42%	YTD Passed

Attachment H

ENDING CASH BALANCE	3,541,835	3,532,333	3,778,530	3,713,826	3,635,491	3,729,684	3,549,367	3,369,050	3,749,231	3,670,479	3,584,750	3,866,028
Days Cash on Hand	196	195	209	205	201	206	196	186	207	203	198	214



Manzanita Public Charter School

A strength based instructional model for all learners

January 17, 2024

Manzanita Board Presentation on SBA results

MPCS Demographics

459 scholars

49.7% free and reduced

25% Military dependents

13.2% English Language Learners

Average Daily Attendance rate: 95%

Percentage of bussed students: 92%

19 full-time classroom teachers

5 Teacher Tutors

1 ARTS teacher

1 STEM Teacher

1 Outdoor Education teacher

.75 marriage/family counselor

1.5 School psychologists

1 Special Education Director

3 administrators

1 speech teacher

9 Instructional Assistants

.30 Nurse

3 Maintenance workers

6 Office support staff

A day in the life of an MPCCS scholar...

- Reading/writing/Grammar in thematic units
Benchmark Advance
- Mathematics instruction
- TK-4 Bridges Grades; 5-6 Math Expressions
- Daily 30 minute “Win-time” period for language arts support
- Daily Designated ELD 30-45 minute periods
- Essential elective learning classes in STEM, ARTS, and OUTDOOR Education
- Physical Education program based on CA standards

MPCS LCAP GOALS

- Provide high quality classroom instruction aligned to common core standards, with academic interventions in place to eliminate barriers to success.
- Ensure mastery to, and mastery of 21st century learning tools, skills, and resources for students and staff in order to meet the targets for technology based learning and assessments.
- Create a safe, welcoming, and inclusive climate for all students and their families so that students are present and on time in their classrooms, ready to learn.

2023 MPCS Smarter Balanced ELA Results

Grade level	Standard Exceeded	Standard Met	Standard Nearly met	Standard Not met	LUSD
3rd	22.64%	22.64%	28.30%	26.42%	14/15/24/47
STATE	23.4%	19.56%	22.40%	34.64	
4th	37.68%	8.7%	24.64%	28.99%	11/16/43/49
STATE	24.0%	19.74%	19.37%	36.89%	
5th	35.38%	29.23%	15.38%	20%	11/25/22/42
STATE	21.87%	24.81%	19.95%	33.36%	
6th	15.87%	41.27%	30.16%	12.7%	8/24/31/37
STATE	16.92%	27.25%	25.01%	30.82%	

2023 MPCS Smarter Balanced Math Results

Grade levels	Standard Exceeded	Standard Met	Standard Nearly Met	Standard Not Met	LUSD
3rd	20.75%	26.42%	30.19%	22.54%	9.6/22.6421.59/46
STATE	20.36%	24.75%	21.92%	32.97%	
4th	14.49%	17.39%	39.13%	28.99%	7/15/31 /47
STATE	18.68%	22.12%	28.14%	31/906%	
5th	21.54%	12.31%	27.69%	38.46%	5/11/24 /60
STATE	18.29%	15.09%	25.16%	41.46%	
6th	23.81%	28.57%	22.22%	25.40%	8/13/27 /52%
STATE	17.35%%	15.84%%	25.78%	41.03%%	

2023 MANZANITA DASHBOARD DATA

Manzanita Public Charter

Explore the performance of Manzanita Public Charter under California's Accountability System.

Chronic Absenteeism



Suspension Rate



English Learner Progress



English Language Arts



Mathematics



Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

Implementation of Academic Standards

STANDARD MET

Parent and Family Engagement

STANDARD MET

Local Climate Survey

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

2023 Manzanita Dashboard Data

MANZANITA PUBLIC CHARTER

Academic Performance

View Student Assessment Results and other aspects of school performance.

LEARN MORE

English Language Arts



Blue

11.9 points above standard

Increased 18.6 Points ▲

EQUITY REPORT

Number of Student Groups in Each Level



LEARN MORE

Mathematics



Green

22.3 points below standard

Increased 8.1 Points ▲

EQUITY REPORT

Number of Student Groups in Each Level



LEARN MORE

English Learner Progress



Green

51.8% making progress

Increased 21.8% ▲

2023 LUSD Dashboard Results

Lompoc Unified

Explore the performance of Lompoc Unified under California's Accountability System.

[View All Schools](#)[View Additional Reports](#)

2023

Chronic Absenteeism



Yellow

Suspension Rate



Orange

English Learner Progress



Yellow

Graduation Rate



Green

College/Career



Medium

English Language Arts



Orange

Mathematics



Orange

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

Implementation of Academic Standards

STANDARD MET

Parent and Family Engagement

STANDARD MET

Local Climate Survey

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

2023 State Dashboard Results

STATE PERFORMANCE OVERVIEW

[Generate PDF Report](#)

State of California

2023

Explore the performance of the State of California under California's Accountability System.

Chronic Absenteeism



Yellow

Suspension Rate



Orange

English Learner Progress



Yellow

Graduation Rate



Orange

College/Career



Medium

English Language Arts



Orange

Mathematics



Orange

CONGRATULATIONS MPCs FOR ALWAYS PUTTING KIDS FIRST!



Manzanita Board Presentation January 17, 2024

**A one-year reflection/summary of
Superintendent role
January 1, 2023 through
December 31, 2023**



Focus 1: Human Development

- ◆LUSD relationship building
- ◆VSFB relationship development
- ◆MPCS site administration mentoring
- ◆Monthly all staff 'state of the union' meetings
- ◆Parent square posts and in-person presentations at Back to School Night and Open House
- ◆One on one staff meetings for professional advice (upon request)
- ◆ Arranged for administrative charter 'bootcamp' training for site administration
- ◆Building a working relationship with new DMS chief business officer



FOCUS 2: Fiscal Development

- ◆ Delta Managed Services onboarding
- ◆ All work with E-Rate RFP bids
- ◆ Coordinated with DMS all audit responses
- ◆ met bi-weekly with Genevieve/Candice for budget planning, legislative discussions, and compliance reporting work
- ◆ weekly LEA purchase order reviews and signatures
- ◆ CALPADS overview and approval
- ◆ CIVIL Rights compliance reporting approval
- ◆ Grant writing-\$2500 Ukeleles
- ◆ Cross trained and learned payroll reporting system



FOCUS 3: Facilities Development

- ◆ **Bi-weekly and weekly meetings with LUSD/architects/PSMI DOD officials/CDE state officials/VSFB representatives**
- ◆ **Meetings with MPCS staff for facilities input**
- ◆ **Field trips to visit different sites for architectural design ideas/planning**
- ◆ **Online research for aesthetic ideas for facilities planning**
- ◆ **Attendance and enrollment in National Facilities Management and Technology Conference and EXPO**
- ◆ **Mentoring/training MPCS Facilities lead for new build/rehabilitation changes and responsibilities**



FOCUS 4: GOVERNANCE BOARD SUPPORT

- ◆ Meet monthly with Board Secretary to work on Board Agenda/writeups
- ◆ Meet monthly with Board Chair to review agenda
- ◆ Attend all monthly board meetings and provide resource information
- ◆ Review all legal matters with LEA counsel and bring to governance board when appropriate
- ◆ Arrange for board trainings as needed



FOCUS 5: Academic Achievement Development

LCAP development, writing, and approval

SBCEO quarterly ½ day curriculum council meeting attendance

Ongoing analysis of achievement data

ELOP program development and fiscal contracts

Budgeted and purchased updated Benchmark Advance curriculum

Development of fiscal budget which supports people

Fall meeting with SELPA leadership team

Assisted Principal with FALL school opening



FOCUS 6: LEA GROWTH DEVELOPMENT

- ◆Met, wrote, and submitted material revision for Grade 7 and 8 expansion
- ◆Researched and discussed School food authority (SFA) process with LUSD-moving forward now with this process
- ◆Attended annual State charter school conference
- ◆Weekly SSC legislative compliance reading and reviewing
- ◆Met with insurance brokers for health and liability insurance planning
- ◆Assisted with development and implementation Of LEA's first lottery system



Sample emails in a day

Pull up email box-quick review



Average weekly hours

20-30 hours per week

10 per week (meetings)

2-3 hours per week (preparing for meetings)

2-4 hours per week on approval/compliance items

3-5 hours per week responding to emails and phone calls

5 hours per week on writing and researching various topics

***When on campus, occasionally visit classrooms, playgrounds, and MPR lunchroom.

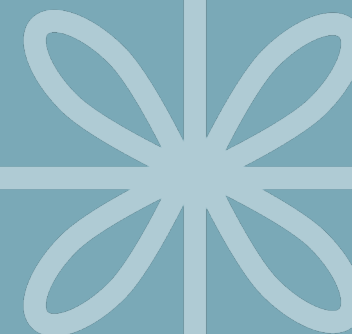
Long term goals

Continue developing deeper capacity with site leadership

Dedicated Grant writing time-facilities improvements; safety improvements

Coordinate Design and implementation of Grade 7 and 8 model

Coordinate facilities project with architect and LUSD



Suzanne's work calendar July-June 2023-24

Attachment J

In CA:

July 21-August 24

9/11-10/12

10/23-11/10

11/29-12/16

1/9-1/23

2/8-2/19

3/11-4/11

5/7-5/14

5/29-6/20



Any questions,
thoughts, or
recommendations?

