



John Muir Charter Schools  
117 New Mohawk Rd. Ste. F  
Nevada City, CA 95959  
Phone: 530.272.4008  
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Web: [www.johnmuircs.com](http://www.johnmuircs.com)

**John Muir Charter Schools Meeting of the Board of Directors**  
Wednesday, March 8, 2023  
**10:00 a.m.**

Sacramento Regional Conservation Corps  
6101 27th St, Sacramento, CA 95822

Riverside Heritage - Academy (UCCIE)  
Eric M. Solander Resource Center  
7801 Gramercy Place, Ste. B, Riverside, CA 92503

Join Via Zoom:  
<https://us02web.zoom.us/j/86191305028>

Dial by your location:  
+1 669 900 9128

Audio of this meeting will be recorded

**AGENDA**

ANNOUNCEMENT No. 1: This meeting is being held pursuant to the procedures established in

**1. Meeting Call to Order**

**2. Introductions**

**3. Oral Communications/Public Comments:** Recognition of individuals wishing to comment on non-agenda items may do so at this time. Individuals who wish to address an agenda item may do so at this time or at the time the agenda item is heard. After being recognized by the board president, please identify yourself. No individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, board members will not respond to presentations and no action can be taken. However, the board may give directions to staff following a presentation.

**5. Additions to the Agenda**

**6. Adoption of the Agenda**

## **7. Informational/Action Items**

- A. Approval of the Minutes of the Regular Board Meeting Wednesday, February 8, 2023 (Attachment 1, Page 5)
- B. Approval of Vendor Payments 1/26/23 - 2/25/23 (Attachment 2, Page 11)
- C. Approval of New and Termed Employees 2/1/23 - 2/28/23 (Attachment 3, Page 21)
- D. 2023-2024 JMCS Charter Material Changes (Under Separate Cover)
- E. Revision to JMCS Policy 5805 Suspension and Expulsion/Due Process (Attachment 4, Page 23)
- F. Board Approval of JMCS Dashboard Alternative School Status (Attachment 5, Page 45)
- G. 2022-2023 Second Interim Budget
  - a. Approval of the 2022-2023- 2nd Interim Budget (Attachment 6, Page 53)
  - b. Approval of Resolution 23-01 - ROLL CALL VOTE (Attachment 7, Page 61)
- H. Shall the Wednesday, June 14, 2023 Board Meeting be held at Rancho Cielo Youth Campus in Salinas at 1:00 pm prior to the Rancho Cielo Graduation at 5:00 pm?
- I. Approval of proposal from the Auditing Firm Christy White (Attachment 8, Page 63)

## **8. Discussion Items**

- A. TAC Report (Attachment 9, Page 83)
- B. JMCS Foundation Report (Gil Botello)
- D. COO's Report

## **9. Miscellaneous Information Items**

- A. 2022-2023 Notable Dates:
  - 1. March 27, 2023 to March 31, 2023: JMCS Spring Break
  - 2. April 26, 2023 to April 27, 2023: JMCS Office Move
  - 3. May 12, 2023: In-Service Day
  - 4. June 8, 2023: CCC Statewide Graduation in Sacramento
  - 5. June 14, 2023: Rancho Cielo Graduation in Salinas
- B. Correspondence (Attachment 10, Page 85)
- C. Schedule of Future Board Meetings
  - i. Wednesday, April 12, 2023, 9 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822

- ii. Wednesday, May 10, 2023, 9 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822
- iii. Wednesday, June 14, 2023, 9 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822

**Board Attendance at Upcoming Meetings:**

	<b>04/12/23</b>	<b>05/10/23</b>	<b>06/14/23</b>
<b>Stanton Miller</b>	Yes or No In-person or Remote	Yes or No In-person or Remote	Yes or No In-person or Remote
<b>Michael Corbett</b>	Yes or No In-person or Remote	Yes or No In-person or Remote	Yes or No In-person or Remote
<b>Sallie Wilson</b>	Yes or No In-person or Remote	Yes or No In-person or Remote	Yes or No In-person or Remote
<b>Len Eckhardt</b>	Yes or No In-person or Remote	Yes or No In-person or Remote	Yes or No In-person or Remote
<b>Gil Botello</b>	Yes or No In-person or Remote	Yes or No In-person or Remote	Yes or No In-person or Remote

**10. Request for Agenda Items**

**11. Adjournment**

This agenda was posted at least 24 hours in advance of the meeting at:  
John Muir Charter Schools Office, 117 New Mohawk Rd. Suite F, Nevada City, Ca 95959 and  
[www.johnmuircs.com](http://www.johnmuircs.com)

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John Muir Charter Schools  
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**John Muir Charter Schools Meeting of the Board of Directors**

Wednesday, February 8, 2023

**9:00 a.m.**

John Muir Charter Schools Office  
117 New Mohawk Rd. Suite F  
Nevada City, CA 95959

Zoom Meeting:

<https://us02web.zoom.us/j/85857058152>

Dial by your location:

+1 669 900 9128

Audio of this meeting will be recorded

**Minutes**

**1. Meeting Call to Order**

Stan Miller called the meeting to order at 9:07 am

**2. Introductions**

JMCS Board Members in attendance: Stan Miller, Gil Botello, Len Eckhardt, and Michael Corbett. JMCS Staff Members in Attend: CEO RJ Guess, Fiscal Analyst Rachael Navarrete, Administrative Coordinator Luz Delgado, and Teacher Advisory Committee Representative Eo Reveles

**3. Oral Communications/Public Comments:** Recognition of individuals wishing to comment on non-agenda items may do so at this time. Individuals who wish to address an agenda item may do so at this time or at the time the agenda item is heard. After being recognized by the board president, please identify yourself. No individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, board members will not respond to presentations and no action can be taken. However, the board may give directions to staff following a presentation.

None.

## **5. Additions to the Agenda**

Rj Guess requested to add Action Item F: Meeting time for the March 8, 2023 Meeting of the JMCS Board of Directors.

On a motion made by Gil Botello and seconded by Michael Corbett, the agenda was adopted on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

## **6. Adoption of the Agenda**

On a motion made by Gil Botello and seconded by Michael Corbett, the agenda was adopted on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

## **7. Informational/Action Items**

### **A. Approval of the Minutes of the Regular Board Meeting Wednesday, January 11, 2023 (Attachment 1, Page 5)**

On a motion made by Michael Corbett and seconded by Gil Botello, the Minutes of the Regular Board Meeting Wednesday, January 11, 2023, were approved on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

### **B. Approval of Vendor Payments 12/26/22 - 1/25/23 (Attachment 2, Page 11)**

On a motion made by Gil Botello and seconded by Michael Corbett the Approval of Vendor Payments 12/26/22 - 1/25/23 was approved on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

### **C. Approval of New and Termed Employees 1/1/23 - 2/28/23 (Attachment 3, Page 19)**

On a motion made by Michael Corbett and seconded by Len Eckhardt the Approval of New and Termed Employees 1/1/23 - 2/28/23 was approved on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

### **D. Approval of the 2023-2024 JMCS Operating Calendar Options (Attachment 4, Page 21)**

On a motion made by Gil Botello and seconded by Michael Corbett the 2023-2024 JMCS Operating Calendar Options were approved on a 4-0-1-0 vote.

(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

**E. Approval of the 2021-2022 JMCS School Accountability Report Card (SARC)  
(Attachment 5, Page 25)**

RJ Guess explained that this is the yearly report card based on the 2021-2022 school year data. This will be published on the California Department of Education website. The missing Data has not been provided by CDE yet, this will be filled in once released.

On a motion made by Gil Botello and seconded by Len Eckhardt, the 2021-2022 JMCS School Accountability Report Card (SARC) was approved on a 4-0-1-0 vote.  
(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

**F. Add Action Item F: Meeting time for the March 8, 2023 Meeting of the JMCS Board of Directors**

RJ Guess explained that board members can conference in from a school site available to the public, but there must be a quorum present in person. The San Bernardino site and the La Habra site can be agendized for members to attend. The meeting will be rescheduled if no quorum is met. To accommodate traveling staff the board meeting must be moved to 10 am for all future in-person meetings. JMCS governing board meetings, for the remainder of the 22-23 fiscal year, will occur at 10 am on the second Wednesday of each month.

On a motion made by Len Eckhardt and seconded by Gil Botello, the JMCS Board of Directors meeting time change to 10:00 am was approved on a 4-0-1-0 vote.  
(Ayes: Miller, Wilson, Botello, Corbett, Eckhardt. Noes: None. Absent: Sallie Wilson. Abstentions: None.)

**8. Discussion Items**

**A. Reading 1 2023-2024 JMCS Charter Material Changes (Attachment 6, Page 49)**

RJ Guess proposed changes to the JMCS Charter allowing JMCS to serve students in grades 6-8. There were additional minor changes in language for clarification purposes. This will be brought back for approval in the March meeting.

**B. Reading 1 2023-2024 JMCS Salary Schedule Implementation Policy and Guidelines  
(Attachment 7, Page 101)**

RJ Guess explained that this is a more detailed policy describing how both new and existing JMCS staff will be placed on the JMCS Salary Schedule. The procedure clarifies that existing staff may submit transcripts and other documentation for higher salary step placement. It also explains what documents can be accepted. With classified staff, education and prior experience can be accepted.

**C. JMCS Foundation Report (Gil Botello)**

Gil Botello announced that there was a strategic planning session was facilitated in January. The Foundation has further developed goals and objectives with the help of a facilitator. There will be a focus on fundraising money for student scholarships and financial awards.

D. JMCS Board Member Terms and Service Interest (Attachment 8, Page 105)

RJ Guess reviewed when current board member terms expire. Present board members discussed their interest in serving additional terms.

E. HQ Office Move Update (Attachment 9, Page 107)

RJ Guess announced the cost for new a new headquarters has been reduced and the JMCS office will be moving. The new facility will save approximately \$2,000 a year; there are multiple facility service benefits to moving offices. The headquarters will be moved in April.

F. CEO's Report

RJ Guess reviewed JMCS Enrollment and ADA. As of February 8, there are 578 students enrolled at JMCS. RJ discussed updates to the state budget and the new LCFF Equity Multiplier. RJ also gave an overview of potential new JMCS sites. Dawn McConnell will be leading the March Board Meeting.

**9. Miscellaneous Information Items**

A. 2022-2023 Notable Dates:

1. June 8, 2023: CCC Statewide Graduation in Sacramento
2. June 14, 2023: Rancho Cielo Graduation in Salinas

B. Correspondence

None.

C. Schedule of Future Board Meetings

- i. Wednesday, March 8, 2023, 10 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822
- ii. Wednesday, April 12, 2023, 10 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822
- iii. Wednesday, May 10, 2023, 10 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822



**Board Attendance at Upcoming Meetings:**

	<b>03/08/23</b>	<b>04/12/23</b>	<b>05/10/23</b>
<b>Stanton Miller</b>	Yes	Yes	Yes
<b>Michael Corbett</b>	Yes	Yes	Yes
<b>Sallie Wilson</b>	Yes	Yes	Yes
<b>Len Eckhardt</b>	Yes	Yes	Yes
<b>Gil Botello</b>	Yes	Yes	Yes

**10. Request for Agenda Items**

- Approval of Material Changes
- Second Interim
- Proposal of New Audit Firm
- TAC Report

**11. Adjournment**

Stan Miller adjourned the meeting at 10:15 am

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**John Muir Charter Schools**  
Vendor Activity  
From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Abila	ABIL000	2/9/2023	13649	March 2023 Financial Software Program Subscription	0000	5800	002	1,551.14
Airespring	AIRE000	2/2/2023	13632	Internet Service for Headquarters	0000	5940	001	656.09
Amazon Capital Services	AMAZ001	2/9/2023	13653	Acct#A1GJATGXQUAYOW/Return of Supplies for Bus Services	0000	4300	002	(19.34)
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Solano	0000	4300	106	71.02
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for SLO	0000	4300	110	158.60
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Tahoe	0000	4300	115	21.98
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Ukiah	0000	4300	116	28.53
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Placer	0000	4300	117	24.23
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for CCNB	0000	4300	202	483.85
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for YC Santa Rosa	0000	4300	202	160.30
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for SRCC	0000	4300	204	95.55
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for SFCC	0000	4300	206	137.69
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for CSET	0000	4300	207	257.79
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Richmond YB	0000	4300	321	146.61
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Richmond YB	0000	4300	321	89.39
Amazon Capital Services	AMAZ001	2/9/2023	13653	Credit back to Rancho Cielo Site code	0000	4300	322	(160.30)
Amazon Capital Services	AMAZ001	2/9/2023	13653	Printer for Rancho Cielo	0000	4300	322	247.81
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Rancho Cielo	0000	4300	322	184.73
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for YC Santa Rosa	0000	4300	322	160.30
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for VOALA No Hollywood	0000	4300	323	45.31
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for VOALA No. Hollywood	0000	4300	323	50.84
Amazon Capital Services	AMAZ001	2/9/2023	13653	Supplies for Westside Youth Academy	0000	4300	423	15.87
Amazon Capital Services	AMAZ001	2/9/2023	13653	Acct#A1GJATGXQUAYOW/Return of Printer for Camarillo	0000	4400	105	(588.80)
Amazon Capital Services	AMAZ001	2/9/2023	13653	Printer for Solano	0000	4400	106	380.22
Amazon Capital Services	AMAZ001	2/9/2023	13653	Headphones for LA	0000	4400	119	143.76
Amazon Capital Services	AMAZ001	2/9/2023	13653	Metal Storage Cabinet	0000	4400	119	159.86
Amazon Capital Services	AMAZ001	2/9/2023	13653	Folding Tables for YC Santa Rosa	0000	4400	202	205.52
Amazon Capital Services	AMAZ001	2/9/2023	13653	Adjustable Standing Desk for SFCC	0000	4400	206	194.52
Amazon Capital Services	AMAZ001	2/9/2023	13653	File Cabinet for SFCC	0000	4400	206	312.92
Amazon Capital Services	AMAZ001	2/9/2023	13653	Sofa for SFCC	0000	4400	206	401.54
Amazon Capital Services	AMAZ001	2/9/2023	13653	Space Heater for SFCC	0000	4400	206	54.36
Amazon Capital Services	AMAZ001	2/9/2023	13653	Printer for Riverside	0000	4400	211	699.30
Amazon Capital Services	AMAZ001	2/9/2023	13653	Postage for Solano	0000	5920	106	5.24

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

Date: 3/1/23 10:24:10 AM

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# John Muir Charter Schools

## Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obje... Code	Site Code	Expenses
Amazon Capital Services	AMAZ001	2/9/2023	13653	Postage Stamps for Tahoe	0000	5920	115	46.99
Amazon Capital Services	AMAZ001	2/9/2023	13653	Postage for Ukiah	0000	5920	116	14.00
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for Camarillo	0023	4300	001	54.54
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for CSET	0023	4300	001	48.66
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for GEM Academy	0023	4300	001	16.37
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for LA	0023	4300	001	19.64
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for Norwalk	0023	4300	001	19.78
Amazon Capital Services	AMAZ001	2/9/2023	13653	Curriculum Supplies for Rancho Cielo	0023	4300	001	32.22
Amazon Capital Services	AMAZ001	2/9/2023	13676	01/11-01/31/2023 Travel Reimbursement	0000	5200	001	697.50
Anna Pizelo	PIZE000	2/9/2023	13633	Ban#9391028085/Phn for Headquarters	0000	5930	001	92.57
AT&T	ATT0001	2/2/2023	13633	Ban#9391028068/Internet for Delta	0000	5940	101	214.30
AT&T	ATT0001	2/2/2023	13633	Ban#9391028068/Internet for Delta	0000	5940	101	214.30
AT&T	ATT0001	2/9/2023	13654	Ban#9391028101/Phn for SLO	0000	5930	110	16.92
AT&T	ATT0001	2/16/2023	13685	Ban#9391028095/Phn for Chico	0000	5930	102	91.58
AT&T	ATT0001	2/16/2023	13685	Ban#9391028099/Phn for Fresno	0000	5930	103	115.50
AT&T	ATT0001	2/16/2023	13685	Ban#9391028102/Phn for SLO	0000	5930	110	27.47
AT&T	ATT0001	2/16/2023	13685	Acct#9391081852/Phn for Placer	0000	5930	117	25.44
AT&T	ATT0001	2/16/2023	13685	Ban#9391028071/Phn for LA	0000	5930	119	27.07
AT&T	ATT0001	2/16/2023	13685	Ban#9391028095/Internet for Chico	0000	5940	102	151.51
AT&T	ATT0001	2/16/2023	13685	Ban#9391028099/Internet for Fresno	0000	5940	103	146.97
AT&T	ATT0001	2/22/2023	13705	Ban#9391057487/Phn for Tahoe	0000	5930	115	27.11
AT&T	ATT0002	2/9/2023	13655	Acct#150773226/Internet for Redding	0000	5940	111	42.80
AT&T	ATT0002	2/22/2023	13706	Acct#151953127/Internet for Tahoe	0000	5940	115	53.50
AT&T	ATT0003	2/22/2023	13707	Acct#08802453037260/Internet for Ukiah	0000	5940	116	181.90
Atrium Court, LLC	ATR000	2/16/2023	13684	March 2023 Rent for YC Santa Rosa	0000	5600	202	3,040.20
Aztec Software	AZT000	2/22/2023	13708	GED Prep Solution Spanish for CCNB	0000	5800	202	3,735.00
Bank Of America	BOADELG	2/9/2023	13657	2023 Tassels	0000	4300	001	676.30
Bank Of America	BOADELG	2/9/2023	13657	Muir Strong Bracelets	0000	4300	001	1,930.50
Bank Of America	BOADELG	2/9/2023	13657	Travel for Len Eckhardt	0000	5200	001	277.95
Bank Of America	BOADELG	2/9/2023	13657	CSDC Yearly Membership Renewal	0000	5800	001	1,650.00
Bank Of America	BOADELG	2/9/2023	13657	Shipping/Postage for Admin	0000	5920	001	186.95
Bank Of America	BOADICK	2/9/2023	13658	Bus Passes for Stdts @ CSET	0000	5800	207	300.00
Bank of America	BOAGUES	2/9/2023	13659	01/01-01/31/2023 Travel for Guess, RJ	0000	5200	001	1,274.75
Bank of America	BOAHODN	2/9/2023	13660	Online Student Recruitment	0029	5800	000	1,073.53
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Admin	0000	4300	001	47.66
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Camarillo	0000	4300	105	23.84
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Pomona	0000	4300	107	23.84

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

Date: 3/1/23 10:24:10 AM

Page: 2

# John Muir Charter Schools

## Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOALEE0	2/9/2023	13661	Supplies for LA	0000	4300	119	23.84
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Rancho Cielo	0000	4300	322	269.09
Bank of America	BOALEE0	2/9/2023	13661	Supplies for VOALA No Hollywood	0000	4300	323	23.84
Bank of America	BOALEE0	2/9/2023	13661	Supplies for GEM Academy	0000	4300	402	47.68
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Ready SET OC	0000	4300	408	47.68
Bank of America	BOALEE0	2/9/2023	13661	Supplies for Westside Youth Academy	0000	4300	423	23.84
Bank of America	BOALEE0	2/9/2023	13661	Supplies for LA LGBTQ	0000	4300	424	23.84
Bank of America	BOAMCCO	2/9/2023	13662	Supplies for Solano	0000	4300	106	113.98
Bank of America	BOAMCCO	2/9/2023	13662	Postage/Shipping for Admin	0000	5920	001	93.45
Bank of America	BOAMONN	2/9/2023	13663	Supplies for Headquarters	0000	4300	001	247.01
Bank of America	BOAMONN	2/9/2023	13663	Supplies for IT	0000	4300	004	75.06
Bank of America	BOAMONN	2/9/2023	13663	Supplies for Rancho Cielo	0000	4300	322	135.00
Bank of America	BOAMONN	2/9/2023	13663	ID Badge Printer for Rancho Cielo	0000	4400	322	1,329.06
Bank of America	BOAMONN	2/9/2023	13663	Advertisement for Employee Recruitment	0000	5800	001	1,261.53
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Delgado, Luz	0000	5800	001	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Lee, Lita	0000	5800	001	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/McConnell, Dawn	0000	5800	001	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Texting App for Stdts	0000	5800	001	49.00
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Lawson, E	0000	5800	002	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Wood, T	0000	5800	002	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Sturgis	0000	5800	003	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Moneypenny	0000	5800	004	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/YC Santa Rosa	0000	5800	202	16.99
Bank of America	BOAMONN	2/9/2023	13663	Mo. Subscription to Google Voice for VOALA	0000	5800	319	12.35
Bank of America	BOAMONN	2/9/2023	13663	Mo Subscription for Adobe Acrobat/Paulino, Janell	0000	5800	322	16.99
Bank of America	BOAMONN	2/9/2023	13663	Shipping/Postage of Inventory	0000	5920	004	281.29
Bank of America	BOAMONN	2/9/2023	13663	Internet for Monterey	0000	5940	114	96.30
Bank of America	BOAMONN	2/9/2023	13663	Yearly Subscription for HootSuite/Online Recruitment	0029	5800	001	2,988.00
Bank of America	BOAMOOR	2/9/2023	13664	Supplies for Admin	0000	4300	001	88.47
Bank of America	BOANAVA	2/9/2023	13665	Supplies for Headquarters	0000	4300	001	52.61
Bank of America	BOANAVA	2/9/2023	13665	GED Vouchers	0000	5800	001	1,830.00
Bank of America	BOANAVA	2/9/2023	13665	Service Fee for Online Filing of OK State Taxes	0000	5800	001	16.58
Bank of America	BOANAVA	2/9/2023	13665	Adobe Acrobat Mo Subscription for Navarrete, Rachael	0000	5800	002	14.99

Date: 3/1/23 10:24:10 AM

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

**John Muir Charter Schools**

Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obje... Code	Site Code	Expenses
Bank of America	BOANAVA	2/9/2023	13665	Mo Financial Software Hosting Fee	0000	5800	002	462.00
Bank of America	BOANAVA	2/9/2023	13665	Online Filing Services for 1099s, W2s & 1095s	0000	5800	002	361.36
Bank of America	BOANAVA	2/9/2023	13665	Employee Transportation Services/Payroll Deductions	0000	9529	000	183.00
Bank of America	BOAPIZE	2/9/2023	13666	Food for Norwalk	0000	4300	120	45.11
Bank of America	BOAPIZE	2/9/2023	13666	01/01-01/31/2023 Travel for Pizelo, Anna	0000	5200	001	183.81
Bank of America	BOAPIZE	2/9/2023	13666	Bus Passes for Stdts @ Westside Youth Academy	0000	5800	423	50.00
Bank of America	BOAREED	2/9/2023	13667	01/01-01/31/2023 Travel for Reed, Thomas	0000	5200	006	331.10
Bank of America	BOAREED	2/9/2023	13667	CASAS Tests	0000	5800	006	365.00
Berkshire Hathaway	BERK000	2/9/2023	13656	Policy#JOWC218736/March 2023 Workers Comp	0000	9516	000	2,056.34
Homestate Companies								
Blue Shield of California	BLUE000	2/16/2023	13686	March 2023 Health Insurance	0000	9514	000	30,879.38
Brookcrest by Culligan Water	BROO000	2/2/2023	13634	Water Service for Headquarters	0000	4300	001	19.45
Central City Neighborhood Partners	CENT001	2/16/2023	13687	March 2023 Rent for GEM Academy	0000	5600	402	3,373.00
Chantel Medeiros-Horton	MEDE000	2/9/2023	13670	12/06-12/07/2022 Reimb for Graduation Supplies/CSET	0000	4300	207	231.28
Charter Communications	CHAR000	2/16/2023	13688	Acct#110629101/Internet for LA	0000	5940	119	59.99
Charter Communications	CHAR000	2/16/2023	13688	Acct#110629101/Internet for Riverside	0000	5940	211	99.98
City of Riverside	CITYR00	2/16/2023	13689	March 2023 Rent for RVS	0000	5600	211	1,286.52
Comcast	COMC000	2/9/2023	13668	Acct#815530034250860/Phn for YC Santa Rosa	0000	5930	202	90.08
Comcast	COMC000	2/16/2023	13690	Acct#964805790/Internet for YC Santa Rosa	0000	5940	202	290.78
Comcast	COMC000	2/16/2023	13691	Acct#963147273/Internet for Chico	0000	5940	102	89.74
Conservation Corp Long Beach	CONS000	2/16/2023	13692	March 2023 Rent for RJ Guess	0000	5600	001	237.80
Conservation Corps North Bay	CON000	2/2/2023	13636	Dec 2022 Fac Exp/Copier Rent for CCNB	0000	5600	202	171.08
Conservation Corps North Bay	CON000	2/2/2023	13636	Dec 2022 Fac Exp/Rent for CCNB	0000	5600	202	4,123.33
Conservation Corps North Bay	CON000	2/2/2023	13636	Dec 2022 Fac Exp/Phn for CCNB	0000	5930	202	600.29
Conservation Corps North Bay	CON000	2/22/2023	13709	Jan 2023 Fac Exp/Copier Rent for CCNB	0000	5600	202	270.18
Conservation Corps North Bay	CON000	2/22/2023	13709	Jan 2023 Fac Exp/Rent for CCNB	0000	5600	202	4,123.33
Conservation Corps North Bay	CON000	2/22/2023	13709	Jan 2023 Fac Exp/Phn for CCNB	0000	5930	202	603.78
Corrie L Lucchesi	LUCC000	2/2/2023	13638	01/21/2023 Postage Reimbursement/Fresno	0000	5920	103	15.22
Corrie L Lucchesi	LUCC000	2/2/2023	13638	01/21/2023 Postage Reimbursement/Monterey	0000	5920	114	15.23
Corrie L Lucchesi	LUCC000	2/16/2023	13695	02/09/2023 Postage Reimbursement/Monterey	0000	5920	001	16.83
Cristina A Dickason	DICK000	2/2/2023	13637	01/09-01/30/2023 Mileage Reimbursement/UCCIE	0000	5200	209	674.00
Cristina Vanderlaan	VAND000	2/22/2023	13726	02/02-02/07/2023 HiSet Test Reimbursement/Camarillo	0000	5800	105	245.00

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

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**John Muir Charter Schools**  
Vendor Activity  
From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obje... Code	Site Code	Expenses
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Janitorial Supplies for CSET	0000	4300	207	195.49
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Supplies for CSET	0000	4300	207	2.34
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Utilities for CSET	0000	5500	207	907.15
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Copier Rent for CSET	0000	5600	207	2.79
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Rent for CSET	0000	5600	207	1,447.48
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Indirect Overhead Charges for CSET	0000	5800	207	54.17
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Janitorial Services for CSET	0000	5800	207	657.33
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Phn for CSET	0000	5930	207	362.00
Cset - Comm Svcs/Employment Tr	CSET000	2/16/2023	13693	Jan 2023 Fac Exp/Internet for CSET	0000	5940	207	427.96
David Stewart	STEW002	2/16/2023	13698	CTC Fee, Provisional Internship Permit/Riverside	0000	5800	211	102.50
Delta Dental of California	DELT000	1/26/2023	13612	Acct #05-179500000/Oct 2018 Dental Insurance	0000	9514	000	5,977.25
DNA - Diverse Network Assoc	DNAD000	1/26/2023	13613	Feb 2023 Website & Video Hosting	0000	5800	004	148.95
DNA - Diverse Network Assoc	DNAD000	1/26/2023	13613	Feb 2023 Website Hosting	0000	5800	004	800.00
Envoy Plan Services, Inc	ENVO001	1/26/2023	13614	EE Envoy Contributions for 01/31/2023 Payroll Period	0000	9523	000	2,400.00
Envoy Plan Services, Inc	ENVO002	2/22/2023	13713	Jan 2023 403(b) Acct Monthly Maintenance Fee	0000	5800	001	50.00
Frontier Communications	FRON000	2/16/2023	13694	Acct #56286801910227145/Phn for Norwalk	0000	5930	120	191.32
Frontier Communications	FRON000	2/16/2023	13694	Acct #56286801910227145/Internet for Norwalk	0000	5940	120	99.56
Frontier Communications	FRON000	2/22/2023	13714	Acct #56269425651026125/Phn & Internet for Ready SET OC	0000	5930	408	95.05
Frontier Communications	FRON000	2/22/2023	13714	Acct #56269425651026125/Phn & Internet for Ready SET OC	0000	5940	408	106.12
Frontier Communications	FRON000	2/22/2023	13715	Acct #76077591291112155/Phn for UCCIE	0000	5930	209	385.22
Frontier Communications	FRON000	2/22/2023	13715	Acct #76077591291112155/Internet for UCCIE	0000	5940	209	230.99
Intermedia.net Inc	INTE001	2/9/2023	13669	Phn Services for Headquarters	0000	5930	001	100.43
John Muir Charter Schools Foundation	JMCSF000	1/26/2023	13621	Jan 2023 Donation/EE Payroll Deductions	0000	9528	000	35.00

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**John Muir Charter Schools**

Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Kaiser Foundation Health Plan Inc.	KAIS000	2/22/2023	13717	Cst ID#1731133499/March 2023 Health Insurance	0000	9514	000	6,343.37
Kaiser Foundation Health Plan Inc.	KAIS000	2/22/2023	13717	Cst ID#8868351686/March 2023 Health Insurance	0000	9514	000	10,685.39
Kathleen Richard	RICH000	2/2/2023	13644	12/11-12/12/2022 Travel Reimbursement/Rancho Cielo	6332	5200	001	204.34
Marketplace Appraisal Svcs	MARK000	2/2/2023	13639	Rent Studies for CSET	0000	5800	001	1,250.00
Marketplace Appraisal Svcs	MARK000	2/2/2023	13639	Rent Studies for Ready SET OC	0000	5800	001	1,250.00
Miller Court Properties	MILL002	2/9/2023	13671	July 2023 NNN's for Headquarters	0000	9330	001	1,002.39
Miller Court Properties	MILL002	2/9/2023	13671	July 2023 Rent for Headquarters	0000	9330	001	2,626.00
Miller Court Properties	MILL002	2/9/2023	13671	Security Deposit for New HQ Location	0000	9340	001	4,500.00
Morgan Records Management, LLC	MORG000	2/2/2023	13640	Document Prep	0000	5800	001	5,468.75
Morgan Records Management, LLC	MORG000	2/2/2023	13640	File Indexing	0000	5800	001	3,125.00
Morgan Records Management, LLC	MORG000	2/2/2023	13640	Initial Box Intake	0000	5800	001	187.50
Morgan Records Management, LLC	MORG000	2/2/2023	13640	OCR	0000	5800	001	1,562.50
Morgan Records Management, LLC	MORG000	2/2/2023	13640	Shred of Boxes	0000	5800	001	312.50
Morgan Records Management, LLC	MORG000	2/2/2023	13640	Secured Shipping Charges	0000	5920	001	2,187.50
National Student Clearinghouse	NATI003	2/22/2023	13718	StudentTracker Renewal 04/01/2023-03/31/2024	0000	5800	001	595.00
ODP Business Solutions, LLC	OFFI000	2/2/2023	13641	Supplies for YC Santa Rosa	0000	4300	202	124.06
ODP Business Solutions, LLC	OFFI000	2/2/2023	13641	Supplies for UCCIE	0000	4300	209	184.63
ODP Business Solutions, LLC	OFFI000	2/2/2023	13641	Supplies for Rancho Cielo	0000	4300	322	95.65
ODP Business Solutions, LLC	OFFI000	2/2/2023	13641	Supplies for GEM Academy	0000	4300	402	27.36
ODP Business Solutions, LLC	OFFI000	2/2/2023	13641	Supplies for Ready SET OC	0000	4300	408	94.11
ODP Business Solutions, LLC	OFFI000	2/9/2023	13672	Supplies for UCCIE	0000	4300	209	320.19
ODP Business Solutions, LLC	OFFI000	2/2/2023	13719	Supplies for GEM Academy	0000	4300	402	75.78
One Ring Networks	ONER000	2/2/2023	13642	Internet for Camarillo	0000	5940	105	299.00
Optimum	OPTI000	2/9/2023	13673	Acct#07715-125282-01-0/Internet for Fortuna	0000	5940	112	149.47
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food for Chico CCC	0000	4300	102	165.41
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food for Siskiyou	0000	4300	113	165.41

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

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# John Muir Charter Schools

Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food & Milk for Monterey	0000	4300	114	251.42
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food & Milk for SRCC	0000	4300	204	363.40
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food & Milk for CSET	0000	4300	207	362.25
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food & Milk for Richmond YB	0000	4300	321	461.37
Optimum Foods LLC	OPTI001	2/16/2023	13696	Food & Milk for VOALA No Hollywood	0000	4300	323	229.61
Optimum Foods LLC	OPTI001	2/22/2023	13720	Food & Milk for Riverside	0000	4300	211	184.40
Optimum Foods LLC	OPTI001	2/22/2023	13720	Food & Milk for GEM Academy	0000	4300	402	184.40
Optum Financial, Inc.	OPTU000	2/16/2023	13697	Jan 2023 HSA Monthly Service Fee	0000	5800	001	21.25
PG&E	PGE0000	2/9/2023	13674	Acct#0715818221-7/Utilities for Headquarters	0000	5500	001	224.90
Philadelphia Insurance Co.	PHIL000	2/9/2023	13675	Acct#78807985/March 2023 Liability Insurance	0000	5400	001	3,262.24
Powerschool Group LLC	POWE001	2/9/2023	13677	Acct# 10002444 Student Keys	0000	5800	003	2,250.00
Principal Life Insurance Company	PRIN000	2/22/2023	13721	March 2023 Life Insurance	0000	9514	000	464.37
Rancho Cielo Inc	RANC000	2/9/2023	13678	Feb 2023 Rent for Rancho Cielo	0000	5600	322	9,375.00
Rancho Cielo Inc	RANC000	2/9/2023	13678	Feb 2023 Internet for Rancho Cielo	0000	5940	322	250.00
Rancho Cielo Inc	RANC000	2/9/2023	13678	Feb 2023 Phn for Rancho Cielo	0000	5940	322	80.00
Rancho Cielo Inc	RANC000	2/9/2023	13678	Jan 2023 Phn for Rancho Cielo	0000	5940	322	80.00
Rebecca Roe	ROE0000	2/9/2023	13679	01/10-01/31/2023 Mileage Reimbursement/UCCIE	0000	5200	209	742.50
Remy J Sturgis	STUR000	2/16/2023	13699	08/15-12/20/2022 Postage Reimbursement	0000	5920	003	73.60
So Calif Mountains Foundation	SOCA000	2/2/2023	13645	Jan 2023 Fac Exp for UCCIE	0000	5600	209	3,860.00
Southern California Edison Co	SOUT000	2/2/2023	13646	Acct#700760873401/Utilities for Ready SET OC	0000	5500	408	100.99
Sparkletts	SPAR000	2/22/2023	13723	Water Service for Pomona	0000	4300	107	27.97
Sterling Administration	STER000	2/9/2023	13680	Feb 2023 DCA Funding Contributions	0000	9524	000	416.66
Sterling Administration	STER000	2/9/2023	13680	Feb 2023 FSA Funding Contributions	0000	9524	000	962.50
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for Lawson	0000	5940	002	20.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots IT Inventory	0000	5940	004	560.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for Tahoe	0000	5940	115	40.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for CCNB	0000	5940	202	80.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for Cset	0000	5940	207	20.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for UCCIE	0000	5940	209	60.00
T-Mobile	TMOB000	2/2/2023	13647	Internet & HotSpots for Ready SET OC	0000	5940	408	40.00
TCSN- The Computer Shop	TCSN000	2/9/2023	13681	Internet for SLO	0000	5940	110	94.95
TCSN- The Computer Shop	TCSN000	2/22/2023	13724	Internet for SLO	0000	5940	110	94.95
Netlink								
The Cleaning Solution	CLEA001	2/2/2023	13635	Jan 2023 Cleaning Service for HQ	0000	5800	001	300.00

Note: Partial Payments may cause totals to be overstated in the Expenses or the Charges column.

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# John Muir Charter Schools

## Vendor Activity

From 1/26/2023 Through 2/25/2023

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obje... Code	Site Code	Expenses
Thomsen Properties LLC	THOM002	2/16/2023	13700	March 2023 Rent for Headquarters	0000	5600	001	4,670.27
TIAA, FSB	TIAA000	2/22/2023	13725	Crt#42002310/Copier Rent for Rancho Cielo	0000	5600	322	175.88
Tom Reed	REED000	2/2/2023	13643	01/12-01/27/2023 Mileage Reimbursement	0000	5200	006	410.00
Tom Reed	REED000	2/22/2023	13722	02/02-02/17/2023 Mileage Reimbursement	0000	5200	006	635.00
Toshiba Financial Services	TOSH000	2/2/2023	13648	Crt#450-0053811-000/Copier for Headquarters	0000	5600	001	843.45
Vision Service Plan (CA)	VISI000	2/22/2023	13727	Acct#12176959/March 2023 Cobra Vision Ins	0000	9514	000	(52.24)
Vision Service Plan (CA)	VISI000	2/22/2023	13727	Acct#12176959/March 2023 Vision Insurance	0000	9514	000	971.62
Young, Minney & Corr, LLP	YOUN001	2/9/2023	13682	January 2023 Legal Fees for John Muir Charter Schools	0000	5803	001	427.00
Your Dream Properties	YOUR000	2/16/2023	13701	March 2023 Rent for Ready SET OC	0000	5600	408	1,750.00
Transaction Total								176,782.80

Report  
Opening/Current  
Balance

Report Transaction  
Totals

Report Current Balances

176,782.80

# John Muir Charter Schools

## Vendor Notes for Board

VENDOR NAME	PAY FREQUENCY	NOTES
Abila	Monthly	Financial Software
Airespring	Monthly	Internet
Amazon Capital Services	As needed	Supply vendor
Anna Pizelo	As needed	Employee reimbursement
AT&T	Monthly	Phone and Internet, multiple accounts
Atrium Court, LLC	Monthly	Rent
Aztec Software	As needed	EL curriculum for CCNB
Bank of America	Monthly	Credit card
Berkshire Hathaway Homestate Companies	Monthly	Worker's Compensation policy
Blue Shield of California	Monthly	Medical insurance
Brookcrest by Culligan Water	Monthly	Water service for Muir Headquarters
Central City Neighborhood Partners	Monthly	Rent
Chantel Medeiros-Horton	As needed	Employee reimbursement
Charter Communications	Monthly	Phone and internet
City of Riverside	Monthly	Rent
Comcast	Monthly	Phone and Internet for multiple accounts
Conservation Corp Long Beach	Monthly	Rent for CEO office space
Conservation Corps North Bay	Monthly	Partnering Agency invoice
Corrie Lucchesi	As needed	Employee reimbursement
Cristina A Dickason	As needed	Employee reimbursement
Cristina Vanderlaan	As needed	Employee reimbursement
Cset - Comm Svcs/Employment Tr	Monthly	Partnering Agency invoice
David Stewart	As needed	Employee reimbursement
Delta Dental of California	Monthly	Dental insurance
DNA - Diverse Network Assoc	Monthly	JMCS website
Envoy Plan Services, Inc	Monthly	403(b): EE (employee) payroll contributions
Frontier Communications	Monthly	Phone and Internet
Intermedia.net Inc	Monthly	Internet
John Muir Charter Schools Foundation	Monthly	EE payroll donation to JMCS foundation
Kaiser Foundation	Monthly	Medical insurance
Kathleen Richard	As needed	Employee reimbursement
Marketplace Appraisal	As needed	Rent study for SB 740 facility funding application
Miller Court Porperties	Monthly	Payment to secure new Muir HQ office space
Morgan Records Management	As needed	Partial payment for digitization of student files
National Student Clearinghouse	Annual	Data tracker for alumni
ODP Business Solutions, LLC	As needed	Supply vendor
One Ring Networks	Monthly	Internet
Optimum	Monthly	Internet
Optimum Foods LLC	Monthly	Food vendor for multiple sites
Optum Financial, Inc.	Monthly	Health Savings account: EE payroll contributions
PG&E	Monthly	Utilities for Muir Headquarters
Philadelphia Insurance Co.	Monthly	Liability insurance
Powerschool Group LLC	As needed	Annual fee for Student Keys to Ownership
Principal Life Insurance Company	Monthly	Life insurance for employees
Rancho Cielo Inc	Monthly	Partnering Agency invoice
Rebecca Roe	As needed	Employee reimbursement
Remy Sturgis	As needed	Employee reimbursement
So Calif Mountains Foundation	Monthly	Partnering Agency invoice
Southern California Edison Co	Monthly	Utilities for site
Sparkletts	Monthly	Water service for Pomona CCC
Sterling Administration	Monthly	EE payroll contributions: DCA = dependent care account, FSA = flexible spending account

T-Mobile	Monthly	Internet hotspots
TCSN - The Computer Shop Netlink	Monthly	Internet
The Cleaning Solution	Monthly	Janitorial services
Thomsen Properties LLC	Monthly	Rent
TIAA, FSB	Monthly	Copier lease for Rancho Cielo
Tom Reed	As needed	Employee reimbursement
Toshiba Financial Services	Monthly	Copier for Muir Headquarters
Verizon Wireless	Monthly	Internet and hotspots
Vision Service Plan	Monthly	Vision insurance
Young, Minney & Corr, LLP	As needed	Attorney fees
Your Dream Properties	Monthly	Rent

John Muir Charter Schools  
Report of New Employees  
2/1/23 - 2/28/23

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Start Date</u>	<u>EE replaced (term date)</u>	<u>Notes</u>
n/a						

John Muir Charter Schools  
Employee Status Changes  
2/1/23 - 2/28/23

<u>Employee Name</u>	<u>Prev Site</u>	<u>New Site</u>	<u>Prev Position</u>	<u>New Position</u>	<u>Start Date</u>	<u>Notes</u>
n/a						

John Muir Charter Schools  
Report of Termed Employees  
2/1/23 - 2/28/23

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Term Date</u>	<u>Notes</u>
Bardaro, Gao Ly	VOALA Anaheim	Teacher	0.50	2/20/2023	

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John Muir Charter Schools  
Policies and Procedures Professional Classroom Responsibilities:  
Student Related 5805  
Draft Revision Suspension and Expulsion Policy

**John Muir Charter Schools**  
**Draft Revision Policy 5805**  
**Suspension and Expulsion/Due Process Policy**

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Board Approved:

## **1. Definitions**

**Suspension:** Suspension from school means *removal of a student from ongoing instruction for adjustment purposes*. Suspension does not mean any of the following:

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of the day prescribed by the Superintendent for students of the same grade level.
2. Referral to a certificated employee designated by the Program Administrator to advise students.
3. Removal from the class without reassignment to another class or program for the remainder of the period, without sending the student to the Program Administrator or designee.

**Expulsion:** Expulsion means *the removal of a student from the immediate supervision and control, or the general supervision, of school/program personnel*.

**Day:** Day means *a calendar day unless otherwise specifically provided*.

**School Day:** School day means *a day upon which the schools/programs are in session or weekdays during the summer recess*.

**Student:** Student includes *a student over age 18 and the parent/guardian or legal counsel of a student under age 18*.

**Program Administrator:** A Program Administrator means the JMCS CEO, COO, Regional Director, Site Coordinator/Administrator, or the certificated or non-certificated designee. If there is not a designated administrator at the JMCS school/program site, a certificated or non-certificated person may be specifically designated by the Program Administrator, in writing, to assist with disciplinary procedures. Only one such person may be designated at any time as the Program Administrator's primary designee and only one such person may be designated as a secondary designee for the school year. The names of such persons shall be on file in the Program Administrator's office.

**Discipline Review Board:** The JMCS Discipline Review Board is a body to review suspensions and expulsions. The Discipline Review Board shall be made up of the following JMCS staff and Partners:

1. The JMCS CEO or COO
2. A JMCS School Site Lead Staff Member or Site Administrator
3. The JMCS Equity Lead
4. A JMCS Partner Agency Liaison (from a different JMCS School Site than where the Student is Enrolled (when applicable))
5. A Staff Member Designated by The Nevada County Superintendent of Schools

## **Notification of JMCS Program Rules**

At the beginning of each school year, the Program Administrator of each JMCS school site shall ensure that all students and parents/guardians of students under age 18 are notified in writing of all JMCS/program rules related to discipline, suspension, and expulsion. Transfer students and



the parents/guardians of students under age 18 shall be notified at the time of enrollment. The notification shall include information about the ongoing availability of individual school rules and all JMCS policies and regulations pertaining to student discipline.

## **2. Student Suspension and Expulsion**

Each John Muir Charter Schools (JMCS) site shall develop and maintain a comprehensive set of student discipline procedures containing the JMCS code of conduct as stated in the JMCS Student Achievement Plan. These procedures will be printed and distributed as part of the school's student handbook and will clearly describe the school's expectations regarding attendance, mutual respect, substance abuse, violence, safety, and work habits. Each student will be required to verify that they have reviewed and understand the procedures prior to enrollment. All JMCS sites will provide all students with an opportunity for due process and will conform to applicable federal law regarding students with exceptional needs. JMCS will notify the Superintendent of any expulsions and will include the suspension and expulsion date in its annual performance report.

A JMCS student may face suspension from class for the following infractions **while on school grounds, while going to or coming from school or school activities, or during lunch on or off campus:**

1. Insubordination: Students found to be using behaviors or actions in defiance of direct instruction from JMCS staff or actions found to be in violation of the Student Code of Conduct may be suspended for 1-5 days.
2. Bullying and/or Harassment: Students found to be bullying, harassing, or otherwise treating students, staff, or others in a disrespectful or aggressive manner.
3. Drug and Alcohol Use: Students found under the influence of drugs or alcohol on school premises or at school-related activities.
4. **Possession or use of tobacco, or any products containing tobacco or nicotine products (except in the very limited instance of nicotine as an ingredient of a prescribed drug that required ingestion during school hours) including, but not limited to, vape cartridges, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel.**
5. **Knowingly receiving stolen school/program property or private property.**
6. **Committing sexual harassment as defined in Education Code 212.5 (Education Code 48900.2). The conduct described in Section 212.5 must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact on the individual's academic performance or to create an intimidating, hostile, or offensive educational environment.**
7. **Intentionally harassing, threatening, or intimidating a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder, and invading student rights by creating an intimidating or hostile educational environment (Education Code 48900.4).**

A Student may face expulsion from JMCS for the following actions **while on school grounds, while going to or coming from school or school activities, or during lunch on or off campus:**

1. **Possession, sale, or otherwise furnishing any firearm, knife, explosive, or other dangerous objects of this type as defined in 18 USC 930. Knives or other tools issued by JMCS**

partnering agencies or used in JMCS instructional programs shall be stored outside of academic classrooms.

2. Possession of an imitation firearm, i.e., a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm [Education Code 48900(m)]
3. Possession, use, or sale of illegal drugs or drug paraphernalia as defined in Section 11014.5 of the Health and Safety Cod.
4. Sale or solicitation of the sale of a controlled substance as identified in 21 USC 812(c), Schedules I-V
5. Inflicts serious bodily injury upon another person as defined in 18 USC 1365
6. Unlawfully offering, arranging, or negotiating the sale of any controlled substance as defined in Health and Safety Code 11053 et. seq., alcoholic beverage or intoxicant of any kind, and then selling, delivering, or otherwise furnishing to any person another liquid, substance, or material and represented same as a controlled substance, alcoholic beverage, or intoxicant.
7. Committing or attempting to commit robbery or extortion.
8. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286,288,288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 [Education Code 48900(n)].
9. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that student from being a witness or retaliating against that student for being a witness, or both [Education Code 48900( o)].
10. Causing, or attempting to cause, threaten to cause, or participated in an act of hate violence as defined in Education Code 33032.5 (Education Code 48900.3).
11. Multiple (more than three) documented offenses in which a disciplinary suspension has occurred.

A student that has been suspended or expelled from JMCS may return provided:

1. The student petitions, on a form approved by the JMCS Board of Directors and when applicable the JMCS partner agency for reinstatement into the JMCS's program and when applicable the partner agency's programs. Students and parents of students under age 18 may appeal suspensions and expulsions at the site level, administrative level, JMCS governing board level, and to the Nevada County Board of Education.
2. JMCS or the JMCS Governing Board may approve the student's petition based on strong evidence that the student is willing and able to comply with all rules and regulations of JMCS, and when applicable the partnering agency, that they are committed to success at work and in the classroom, and that they understand the reasons for the suspension or expulsion.

### **3. Informal Conference**

Suspension shall be preceded by an informal conference conducted by Program Administrator between the student, and whenever practicable, the teacher, supervisor, or school employee who referred the student to the Program Administrator. At the conference, the student shall be informed of the reason for the disciplinary action and the evidence against him/her and shall be given the opportunity to present his/her version and evidence in support of his/her defense.

This conference may be omitted if the CEO, COO, or Program Administrator determines that an emergency situation exists. An "emergency situation" involves a clear and present danger to the lives, safety, or health of students or school personnel.

If the pre-suspension conference is not held, both the parent/guardian and the student shall be notified of the student's right to return to school for the purpose of a conference. The conference shall be held within two school days unless the student waives his/her right to it or is physically unable to attend for any reason. In such cases, the conference will be held as soon as the student is physically able to return to school.

### **4. Administrative Actions**

All requests for student suspension are to be processed by the Program Administrator of the school/program in which the student is enrolled at the time of the misbehavior.

A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Associate Superintendent.

### **5. Notice to Parent/Guardians**

At the time of the suspension, a school employee shall make a reasonable effort to contact the student or parent/guardian of a student under age 18 by telephone or in person. Whenever a student under age 18 is suspended, the student or parent/guardian of a student under age 18 shall be notified in writing of the suspension. This notice shall state the reasons for suspension and the date and time when the students may return to school. Should school officials wish to ask the student or parent/guardian of a student under age 18 to confer regarding matters pertinent to the suspension, the notice may also add that state law requires the student or parent/guardian of a student under age 18 to respond to such request without delay.

### **6. Student or Parent/Guardian of a Student Under Age 18 Conference**

Whenever a student is suspended, school officials are permitted to meet with the student or parent/guardian of a student under age 18 to discuss the causes and duration of the suspension, the JMCS or County Office of Education policy involved, and any other pertinent matters. While the student or parent/guardian of a student under age 18 is required to respond without delay to a request for a conference about a student's behavior, no penalties may be imposed on the student for the failure of the student or parent/guardian of a student under age 18 to attend the conference. The student may not be denied readmission solely because the student or parent/guardian of a student under age 18 failed to attend.

### **7. Extension of Suspension**

If JMCS is considering the expulsion of a suspended student, the Site Administrator may, in writing, extend the suspension until such time as the JMCS Board has made a decision. This

extension may be made only if the Site Administrator has determined, following a meeting with the student or the parent/guardian of a student under age 18, that the student's presence at the school would endanger persons or property or threaten to disrupt the instructional process. Any extension of the original period of suspension shall be preceded by a notice of such extension with an offer to hold an additional conference concerning the extension, giving the student a further opportunity to be heard.

### **8. Authority to Expel**

Only the JMCS Governing Board may expel a student. The Board shall expel, as required by law, any student found to have committed certain offenses listed below under "Mandatory Recommendation and Mandatory Expulsion. The Governing Board also may order a student expelled for any of the acts listed above under "Grounds for Suspension and Expulsion" upon recommendation by the Site Administrator based on finding either or both of the following: [Education Code 48915 (b) and ( e)].

1. The other means of correction are not feasible or have repeatedly failed to bring about proper conduct.
2. That due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others.

### **9. Student's Right to Expulsion Hearing**

The student is entitled to a hearing to determine whether the student should be expelled. The hearing shall be held within 30 school days after the Site Administrator determines that one of the acts listed under Grounds for Suspension and Expulsion has occurred.

The student is entitled to one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the discretion of the JMCS Discipline Review Board. If the Discipline Review Board finds it impracticable to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay.

### **10. Rights of Complaining Witness**

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one (1) school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness (Education Code 48918.5). Whenever the JMCS CEO, COO, or Site Administrator recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the JMCS suspension and expulsion policy and regulation and shall advise the witness of his/her right to all the following: (Education Code 48918.5)

1. A five-day notice of his/her scheduled testimony at the hearing.
2. Up to two adult support persons of his/her choosing present in the hearing at the time he/she testifies.
3. A closed hearing during the time he/she testifies.

## **11. Written Notice of the Hearing**

A written notice of the hearing shall be forwarded to the student and the parent/guardian of a student under the age of 18 at least ten calendar days before the date of the hearing. The notice shall include:

1. The date and place of the hearing.
2. A statement of the specific facts and charges upon which the proposed expulsion is based.
3. A copy of JMCS disciplinary rules that relate to the alleged violation.
4. Notification that when seeking enrollment in another Local Educational Agency (LEA), a student expelled for acts described in paragraphs 1-4 of Education Code 48915 (a) or the student's parent/guardian must inform the new LEA of his/her status with the expelling district.
5. The opportunity for the student or the parent/guardian of a student under age 18 to appear in person or to employ and be represented by counsel.
6. The right to inspect and obtain copies of all documents to be used at the hearing.
7. The opportunity to confront and question all witnesses who testify at the hearing.
8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses.

## **12. Conduct of Expulsion Hearing**

**A. Procedure for Expulsion:** The act of expulsion is a very serious matter. The final decision to expel a student rests with the Board of Education. In order that students and their parents are treated fairly and in accordance with their rights under the law, each of the following steps shall take place in cases where expulsion is recommended. With regard to students with previously identified exceptional needs, see SP 5144.2 for additional prerequisites.

1. A recommendation for expulsion shall be delivered to JMCS CEO or COO with supporting data as indicated below:
  - a. Identifying information regarding the student and his/her parents;
  - b. A chronological log of the violations and, if appropriate, actions were previously taken by the school in an attempt to remedy the problem;
  - c. Records of previous suspensions, parent conferences, etc.
2. Extension of Suspension
  - a. Expulsion Recommended -when JMCS staff are processing expulsion for any student, the suspension may be extended until such time as the Governing Board has rendered a decision regarding the action. Any such extension shall be in writing.
  - b. Meeting -Prior to extending the suspension, the Site Administrator must have a meeting in which the student and/or the parent/guardian of a student under age 18 are invited to participate.
  - c. Findings -After considering the issues presented by the student and the student's parent, the site administrator, as the CEO or COO's designee, can extend the suspension if it is determined that the student's presence at the school, or in an alternative school placement, would cause:
    - i. A danger to persons or property; or

- ii. A threat of disrupting the instructional process
  - d. Parents Request Meeting -If the student or the parent/guardian of a student under age 18 has requested a meeting to challenge the original suspension, the purpose of the meeting shall be to decide upon the extension of the suspension order under this section and may be held in conjunction with the initial meeting on the merit of the suspension.
3. Written Notice of Hearing
- a. JMCS shall send an expulsion hearing notice to the student or the parent/guardian of a student under age 18 at least ten (10) calendar days prior to the date of the hearing.
  - b. The written expulsion hearing notice shall include:
    - i. The date and place of the hearing
    - ii. A statement of the specific facts and charges against the student;
    - iii. A copy of the JMCS disciplinary rules that relate to the alleged violation;
    - iv. Notice that the parent and student must, upon enrolling in a new school district, inform the new school district of the student's status with JMCS
    - v. A statement of the student's/parent's rights. These include the right to:
      - i. Appear in person or to employ and be represented by legal counsel;
      - ii. Inspect and obtain copies of all the documents to be used at the hearing;
      - iii. Confront and question all witnesses who testify at the hearing;
      - iv. Question all evidence presented;
      - v. Present oral and documentary evidence on the student's behalf, including witnesses;
      - vi. Request a public hearing in writing at least five (5) calendar days before the date of the hearing;
      - vii. Request at least (1) postponement of the hearing for a maximum of thirty (30) calendar days.
4. Representation by Legal Counsel: Notice of a student or parent's intent to be represented by legal counsel shall be provided to the JMCS office at least five (5) school days prior to the expulsion hearing.
5. Postponement of the Expulsion Hearing: The time period for holding the expulsion hearing may, for good cause, be extended for an additional five (5) school days. Reasons for this postponement shall be included as part of the record at the time the expulsion hearing is conducted.

**B. Discipline Review Board (DRB)**

- a. DRB's Purpose: The DRB shall conduct the expulsion hearing and make a recommendation to the Governing Board regarding expulsion. The CEO, COO, Site Administrator, or designee will present the DRB's recommendation to the

Governing Board. Final action to expel a student shall be taken only by the Board in a public session.

- b. Panel Members: The DRB shall consist of at least three (3) impartial certificated employees of JMCS. No DRB member shall be a member of the Board of Education or employed at the JMCS school site in which the student is enrolled. The JMCS CEO shall select panel members.
- c. Hearing Conducted in Closed Session:
  - i. The DRB hearing shall be closed to the public unless the student or the student's parent requests in writing at least five (5) calendar days prior to the date of the hearing that the hearing is conducted at a public meeting.
  - ii. Regardless of whether the expulsion hearing is conducted at a closed or public session, the DRB shall meet in a closed session for the purpose of deliberating and determining whether the student should be recommended for expulsion to the Board of Education.
  - iii. If the DRB admits any non-member to a closed deliberation session, other than an impartial legal counsel, representatives for the student (the parent, the student, and legal counsel for the student) and representatives for the County Office of Education shall also be allowed to be in attendance.
- d. Hearing Record: The JMCS Governing Board shall record the expulsion hearing. The record may be maintained by any means, including an electronic record, so long as a reasonably accurate and complete written transcription of the proceedings can be prepared.
- e. Rules of Evidence:
  - i. Technical rules of evidence shall not apply to the expulsion hearing. However, only relevant evidence on which reasonable persons are accustomed to rely in the conduct of serious affairs will be admitted and given probative effect.
  - ii. With very limited exceptions, the evidence to expel a student cannot be based solely upon hearsay.
  - iii. The DRB may, upon a finding that good cause exists, determine that the disclosure of the identity of a witness and the testimony of that witness at the hearing would subject the witness to an unreasonable risk of harm. Upon this determination, the testimony of the witness may be presented at the hearing in the form of sworn declarations, which shall be examined only by the DRB and the Board of Education. Copies of these sworn declarations, which are edited in such a manner as to delete the name and identity of the witness, shall be made available to the student.
- f. Decision:
  - i. The DRB's recommendation shall be based solely upon evidence presented at the hearing.
  - ii. The DRB hearing shall be completed within five (5) school days of commencement or, if this is not practicable, without unnecessary delay.
  - iii. Within three (3) school days following the close of the hearing, the DRB shall determine whether to recommend expulsion to the Board of Education.



- iv. Within two (2) school days of the decision of the DRB, the JMCS Governing Board shall provide written notice to the student and/or the parent of a student under age 18 of the DRB's recommendation.
- g. Recommendation Not to Expel:
  - i. If the recommended decision is not to expel, the proceedings are terminated, and the student shall be immediately reinstated to the classroom.
  - ii. The decision of the DRB not to recommend expulsion to the Board of Education shall be final.
- h. Recommendation to Expel: To recommend expulsion to the Board of Education, the DRB must find that the student engaged in conduct:
  - i. Described in Education Code §48915(c) which requires expulsion; or
  - ii. described in Education Code §48900, 48900.2, 48900.3 and 48900.4 and:
    - 1. Other means of correction are not feasible or have repeatedly failed to bring about proper conduct;
    - 2. Or, due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others.
- i. Findings of Fact:
  - i. The DRB shall prepare findings of fact in support of their recommendation and submit these findings to the Superintendent or designee who will present them to the Board of Education.
  - ii. The DRB's decision shall be supported by substantial evidence showing the student committed the expellable act.
- j. Suspension of Expulsion Order:
  - i. The DRB may also recommend to the Board of Education that, after ordering expulsion, suspension of the enforcement of that expulsion order may be appropriate.
  - ii. However, the final decision to suspend enforcement of any expulsion order, and the attendant conditions, shall be within the sole discretion of the Board of Education. The Board shall not be bound by any DRB recommendation to suspend an expulsion order.
- C. Board of Education: The JMCS CEO, COO, Site Administrator, or designee shall submit to the Board of Education the DRB's findings of fact in support of a recommendation to expel.
  - a. Deliberations:
    - i. The Board of Education will meet in closed session to consider the DRB's recommendation to expel and to deliberate whether to accept the recommendation.
    - ii. Except to argue for the right to present supplementary evidence, the parent of the student, the student, and legal counsel for the student may not be present during the deliberations of the Board of Education.
  - b. Supplementary Evidence
    - i. A parent may only appear before the Board of Education to request that the Board order a supplementary hearing.



- ii. A supplementary hearing will be held before the DRB only if the Board finds that:
  - 1. The evidence suggested by the parents could not reasonably have been discovered prior to the DRB hearing; and
  - 2. A supplementary hearing should be held before DRB to admit such evidence.
- iii. The parent must provide the JMCS Governing Board with notice of their desire/need to appear before the Board of Education for such a limited purpose, at least three (3) school days before the date of the Board meeting. Absent a timely written request, a parent shall have no right to appear at the Board meeting except for presentations during open public comments.
- iv. The parent must notify the JMCS Governing Board if legal counsel will represent them at least three (3) school days prior to the meeting scheduled for the Board's deliberations. In such cases, the JMCS Governing Board may have legal counsel present.
- v. Appearance of legal counsel representing the parent or student, without prior written notice to the JMCS GOverning Board will result in a refusal to allow the legal counsel to address the Governing Board.
- vi. Any supplementary hearing shall be held according to the same rules and procedures as the original DRB hearing. Absent a written request by the student's parent for a postponement of the Governing Board's decision, the hearing shall not affect the time period required for the Board to render an expulsion decision pursuant to Education Code §48918(a).
- vii. The Governing Board may determine that holding a supplementary hearing is good cause to extend the original thirty (30) day period in which an expulsion hearing is to be held and extend the time period by five (5) school days.
- c. Decision of the Board of Education
  - i. The Governing Board's decision to expel, or not to expel, shall be made within forty (40) school days from the student's removal from school attendance. An exception to the 40-day limit shall be made if the student requests, in writing, that the decision be postponed. Requests for postponement shall be for a period of not more than 30 calendar days. Additional postponement requests may be granted at the discretion of the Board.
  - ii. Board of Education adoption of a recommendation to expel shall be based upon a review of the findings of fact and recommendation submitted by the DRB and upon the results of any supplementary hearing that has been ordered.
- d. Written Notice Expulsion: Written notice of the decision to expel, or a decision to expel combined with a suspension of the expulsion order, shall be sent to the student or the student's parent by the Superintendent. The decision shall include notice of:
  - i. The right to appeal the expulsion order to the Superior Court;

- ii. The parent/student's obligation to disclose the pupil's expulsion upon enrollment in a new school district;
- iii. The program of study to which the pupil is referred during the period of expulsion;
- iv. The description of the program recommended for the pupil.

### **13. Final Action by the Governing Board**

Whether the Governing Board, a hearing officer, or an administrative panel conducts the expulsion hearing in closed or public session, the final action to expel must be taken by the Board at the public meeting. The Board shall maintain a record of each expulsion, including its cause. Expulsion records shall be nonprivileged, disclosable public records. When the Governing Board accepts a recommendation against expulsion or makes its own decision after the hearing not to expel, the decision is final and the student shall be reinstated immediately. The Superintendent or designee shall place the student in any classroom program, other instructional program, rehabilitation program, or any combination of such programs following consultation with County Office of Education personnel, including the teacher involved, and with the student's parent/guardian.

Upon ordering an expulsion, the Governing Board shall set a date when the student shall be reviewed for readmission to a JMCS school/program. For a student expelled for an act listed under "Mandatory Recommendation and Mandatory Expulsion" above, this date shall be one year on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Governing Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916).

1. Periodic review and assessment at the time of application for readmission.
2. Recommendations for counseling, employment, community service, and other rehabilitation programs.
3. Such other recommendations as the Governing Board approves.

With parental consent, students who have been expelled for reasons relating to controlled substance or alcohol may be required to enroll in a JMCS or county-sponsored drug rehabilitation program before returning to school.

### **14. Written Notice to Expel**

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

1. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916).
2. Notice of the right to appeal the expulsion to the Superior Court.
3. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918).

4. Notice of the student or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with JMCS or the County Office of Education, pursuant to Education Code 48915.1 (Education Code 48918).

### **15. Suspension of Enforcement of the Expulsion**

The Governing Board, upon voting to expel a student, may suspend the enforcement of the expulsion order for not more than one calendar year and may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. Expulsion orders shall not be suspended in cases of students possessing firearms. When deciding whether to suspend an expulsion, the Governing Board shall take into account the following criteria:

1. The student's previous behavior.
2. The seriousness of the misconduct.
3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program.

The suspension of the enforcement of an expulsion shall be governed by the following: (Education Code 48917).

1. The Governing Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program.
2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status.
3. The Governing Board may revoke the suspension of the enforcement of an expulsion order if the student commits any of the acts listed under "Grounds for Suspension and Expulsion" above or violates any of JMCS's rules and regulations governing student conduct.
4. When the suspension of expulsion order is revoked, a student may be expelled under the terms of the original expulsion order.
5. Upon satisfactory completion of the rehabilitation assignment, the Governing Board may reinstate the student in a JMCS school/program. Upon reinstatement, the Board may order the expungement of any or all records of the expulsion proceedings.
6. Suspension of any expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the Superior Court. The appeal must be filed within 30 days of the Board's decision to expel.
7. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall also inform the parent/guardian of the right to appeal the expulsion to the Superior Court.

### **16. Right to Appeal**

Any appeal of the JMCS Governing Board's decision must be to the Nevada County Board of Education, and if further needed, the Superior Superior Court. The appeal must be filed within

30-days of the Board's decision to expel, even if the expulsion action is suspended and the student is placed on probation. (Education Code 48919).

### **17. Post-Expulsion Placements**

The Governing Board shall refer expelled students to a program of study that meets all the following conditions: (Education Code 48915, 48915.01).

1. Is appropriately prepared to accommodate students who exhibit discipline problems.
2. Is not provided at a comprehensive middle, junior, or senior high school, or at any elementary school, unless the program is offered at a community day school established at such a site.
3. Is not housed at the school site attended by the student at the time of suspension.

### **18. Readmission after Expulsion**

Readmission procedures shall be as follows:

1. On the date set by the Governing Board when it ordered the expulsion, the Governing Board shall consider readmission of the student. (Education Code 48916).
2. The JMCS CEO, COO, Site Administrator, or designee will hold a conference with the student or the parent/guardian of a student under age 18 and the student. At the conference, the student's rehabilitation plan shall be reviewed and the JMCS CEO, COO, Site Administrator, or designee shall verify that the provisions of this plan have been met. JMCS policy, procedure, and regulations will be reviewed and the student or the parent/guardian of a student under age 18 will be asked to indicate in writing their willingness to comply with these regulations.

### **19. Maintenance of Records**

The Governing Board will maintain a record of each expulsion, including the cause therefore. The expulsion record shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls, within five days of a written request by the admitting school. The JMCS CEO, COO, Site Administrator, or designee shall, within five working days, honor any other district's request for information about expulsions from JMCS Programs.

### **20. Notice to Law Enforcement Authorities**

Within one school day after a student's suspension or expulsion, the administrator or designee shall notify appropriate city or county law enforcement authorities, by telephone or other appropriate means, of any student acts that may violate Education Code 48900( c) or ( d), relating to the possession, use, offering or sale of controlled substances, alcohol, or intoxicants of any kind.

Prior to the suspension or expulsion of any student, the administrator or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245.

The administrator or designee also shall notify appropriate city or county law enforcement authorities of any student possession of weapons or firearms in violation of Penal Code 626.9 and 626.10

### **21. Outcome Data**

The Superintendent or designee shall maintain the following data and report such annually to the California Department of Education, using forms supplied by the California Department of Education: (Education Code 48916.1).

1. The number of students recommended for expulsion.
2. The grounds for each recommended expulsion.
3. Whether the student was subsequently expelled.
4. Whether the expulsion order was suspended.
5. The type of referral made after the expulsion.
6. The disposition of the student after the end of the expulsion period

## **22. Due Process (Students With Disabilities)**

A student identified as an individual with a disability pursuant to the Individuals with Disabilities Education Act (IDEA), 20 USC 1400-1482, is subject to the same grounds and procedures for suspension and expulsion which apply to students without disabilities, except as otherwise specified in this administrative regulation.

(cf. 5144.1 - Suspension and Expulsion/Due Process)

### **A. Suspension**

The JMCS CEO, COO, or Site Administrator may suspend a student with a disability for up to 10 consecutive school days for a single incident of misconduct, and for up to 20 school days in a school year, as long as the suspension(s) does not constitute a change in placement pursuant to 34 CFR 300.536. (Education Code 48903; 34 CFR 300.530)

(cf. 6159 - Individualized Education Program)

The JMCS CEO, COO, or Site Administrator shall determine, on a case-by-case basis, whether a pattern of removals of a student from his/her current educational placement for disciplinary reasons constitutes a change of placement. A change of placement shall be deemed to have occurred under either of the following circumstances: (34 CFR 300.536)

1. The removal is for more than 10 consecutive school days.
2. The student has been subjected to a series of removals that constitute a pattern because of all of the following:
  3. The series of removals total more than 10 school days in a school year.
  4. The student's behavior is substantially similar to his/her behavior in previous incidents that resulted in a series of removals.
  5. Additional factors, such as the length of each removal, the total amount of time the student has been removed, and the proximity of the removals to one another, indicate a change of placement.

If a student's removal is determined to be a change of placement as specified in items #1-2 above, or the student is suspended for more than 10 school days in the same school year, the student's IEP team shall determine the appropriate educational services. Such services shall be designed to enable the student to continue to participate in the general education curriculum in another setting, to progress toward meeting the goals set out in his/her IEP, and to address the student's behavior violation so that it does not recur. (20 USC 1412(a)(1)(A);

34 CFR 300.530)

If the IEP of a student with a disability requires the district to provide the student with transportation, the district shall provide the student with an alternative form of transportation at no cost to him/her or to his/her parent/guardian when he/she is to be excluded from school bus transportation. (Education Code 48915.5)

(cf. 3541.2 - Transportation for Students with Disabilities)

#### Interim Alternative Educational Placement Due to Dangerous Behavior

JMCS may unilaterally place a student with a disability in an appropriate interim alternative educational setting for up to 45 school days, without regard to whether the behavior is a manifestation of the student's disability, when the student commits one of the following acts while at school, going to or from school, or at a school-related function: (20 USC 1415(k)(1)(G); 34 CFR 300.530)

1. Carries or possesses a weapon, as defined in 18 USC 930
2. Knowingly possesses or uses illegal drugs
3. Sells or solicits the sale of a controlled substance as identified in 21 USC 812(c), Schedules I-V
4. Inflicts serious bodily injury upon another person as defined in 18 USC 1365

The student's interim alternative educational setting shall be determined by his/her IEP team. (20 USC 1415(k)(1)(G); 34 CFR 300.531)

On the date the decision to take disciplinary action is made, the student and student's parent/guardian for students under age 18 shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR 300.530)

A student who has been removed from his/her current placement because of dangerous behavior shall receive services, although in another setting, to the extent necessary to allow him/her to participate in the general education curriculum and to progress toward meeting the goals set out in his/her IEP. As appropriate, the student shall also receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

#### **B. Manifestation Determination**

The following procedural safeguards shall apply when a student with a disability is suspended for more than 10 consecutive school days, when a series of removals of a student constitutes a pattern, or when a change of placement of a student is contemplated due to a violation of the district's code of conduct:

1. Notice: On the date the decision to take disciplinary action is made, the student's parent/guardian shall be notified of the decision and provided the procedural safeguards notice pursuant to 34 CFR 300.504. (20 USC 1415(k)(1)(H); 34 CFR



300.530)

(cf. 5145.6 - Parental Notifications)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

2. Manifestation Determination Review: Immediately if possible, but in no case later than 10 school days after the date the decision to take disciplinary action is made, a manifestation determination review shall be made of the relationship between the student's disability and the behavior subject to the disciplinary action. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

At the manifestation determination review, JMCS, the student's parent/guardian, and relevant members of the IEP team (as determined by JMCS and parent/guardian) shall review all relevant information in the student's file, including the student's IEP, any teacher observations, and any relevant information provided by the parents/guardians, to determine whether the conduct in question was either of the following: (20 USC 1415(k)(1)(E); 34 CFR 300.530)

1. Caused by or had a direct and substantial relationship to the student's disability
2. A direct result of the district's failure to implement the student's IEP, in which case the district shall take immediate steps to remedy those deficiencies

If the manifestation review team determines that either of the above conditions applies, the student's conduct shall then be determined to be a manifestation of his/her disability. (20 USC 1415(k)(1)(E); 34 CFR 300.530)

3. The determination that behavior is a Manifestation of the Student's Disability: When the student's conduct has been determined to be a manifestation of his/her disability, the IEP team shall conduct a functional behavioral assessment, unless one had been conducted before the occurrence of the behavior that resulted in the change of placement, and shall implement a behavioral intervention plan for the student. If a behavioral intervention plan has already been developed, the IEP team shall review the behavioral intervention plan and modify it as necessary to address the behavior. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

The student shall be returned to the placement from which he/she was removed unless the parent/guardian and the JMCS CEO, COO, or Site Administrator or designee agree to a change of placement as part of the modification of the behavioral intervention plan. (20 USC 1415(k)(1)(F); 34 CFR 300.530)

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Determination that Behavior is Not a Manifestation of the Student's Disability: When it has been determined that the student's conduct was not a manifestation of his/her disability, the student may be disciplined in accordance with the procedures for students without disabilities. However, the student's IEP team shall determine the services necessary to enable him/her to participate in the general education curriculum in another setting and to allow him/her to progress toward meeting the goals set out in his/her IEP. (20 USC 1415(k)(1)(D);

34 CFR 300.530)

As appropriate, the student also shall receive a functional behavioral assessment and behavioral intervention services and modifications that are designed to address the behavior violation so that it does not recur. (20 USC 1415(k)(1)(D); 34 CFR 300.530)

(cf. 6158 - Independent Study)

(cf. 6185 - Community Day School)

### **C. Due Process Appeals**

If the JMCS student or the parent/guardian of a student under age 18 disagrees with any JMCS decision regarding placement under 34 CFR 300.530 (suspension and removal for dangerous circumstances) or 34 CFR 300.531 (interim alternative placement), or the manifestation determination under 34 CFR 300.530(e), he/she may appeal the decision by requesting a hearing. JMCS may request a hearing if JMCS believes that maintaining the student's current placement is substantially likely to result in injury to the student or others. In order to request a due process hearing, the requesting party shall file a complaint pursuant to 34 CFR 300.507 and 300.508(a) and (b). (20 USC 1415(k)(3); 34 CFR 300.532)

Whenever a hearing is requested as specified above, the JMCS student or the parent/guardian of a student under age 18, or the district shall have an opportunity for an expedited due process hearing consistent with requirements specified in 34 CFR 300.507, 300.508 (a)-(c), and 300.510-300.514.

If the student's parent/guardian or the district has initiated a due process hearing under 34 CFR 300.532 as detailed above, the student shall remain in the interim alternative educational setting pending the decision of the hearing officer or until the expiration of the 45-day time period, whichever occurs first, unless the JMCS student or the parent/guardian of a student under age 18 and JMCS agree otherwise. (20 USC 1415(k)(4); 34 CFR 300.533)

### **D. Readmission**

Readmission procedures for students with disabilities shall be the same as those adopted for students without disabilities. Upon readmission of a student with disabilities, an IEP team meeting shall be convened to review and, as necessary, modify the student's IEP.

### **E. Decision Not to Enforce Expulsion Order**

The Governing Board's criteria for suspending the enforcement of an expulsion order shall be applied to students with disabilities in the same manner as they are applied to all other students. (Education Code 48917)

### **F. Notification to Law Enforcement Authorities**

Law enforcement notification requirements involving students with disabilities shall be the same as those specified for all students in AR 5144.1 - Suspension and Expulsion/Due Process.

When giving any required notification concerning a student with disabilities to any law



enforcement official, the principal or designee shall require the law enforcement official to certify in writing that he/she will not disclose the student's information or records to any other person without the prior written consent of the student's parent/guardian. (Education Code 49076)

(cf. 5131.7 - Weapons and Dangerous Instruments)

#### **G. Report to County Superintendent of Schools**

The JMCS CEO, COO, Site Administrator, or designee shall report to the County Superintendent of Schools when any special education student has been expelled or suspended for more than 10 school days. The report shall include the student's name, last known address, and the reason for the action. (Education Code 48203)

#### **H. Procedures for Students Not Yet Eligible for Special Education Services**

A student who has not been determined to be eligible for special education and related services and who has violated JMCS's code of student conduct may nevertheless assert any of the protections under IDEA, if the district had knowledge of the student's disability. (20 USC 1415(k)(5); 34 CFR 300.534)

Knowledge means that, before the occurrence of the behavior that precipitated the disciplinary action, one of the following occurred: (20 USC 1415(k)(5); 34 CFR 300.534)

1. The student or parent/guardian of a student under age 18, in writing, has expressed concern to JMCS site or administrative personnel, or to a teacher of the student, that the student is in need of special education or related services.
2. The student or parent/guardian of a student under age 18 has requested an evaluation of the student for special education pursuant to 20 USC 1414(a)(1)(B) or 34 CFR 300.300-300.311.

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

3. The teacher of the student or other JMCS personnel has expressed specific concerns directly to JMCS special education staff, NCSOS special education staff, or other supervisory JMCS personnel about a pattern of behavior demonstrated by the student.

However, JMCS shall not be deemed to have knowledge of a student's disability if the student or parent/guardian of a student under age 18 has not allowed him/her to be evaluated for special education services or has refused services or, after evaluating the student pursuant to 34 CFR 300.300-300.311, JMCS determined that he/she was not an individual with a disability.

When JMCS is deemed to not have knowledge of a student's disability, the student shall be disciplined in accordance with procedures established for students without disabilities who engage in comparable behavior. (20 USC 1415(k)(5); 34 CFR 300.534)

If a request is made for an evaluation of a student during the time period in which the student is subject to disciplinary measures pursuant to 34 CFR 300.530, the evaluation shall be

conducted in an expedited manner. Until the evaluation is completed, the student shall remain in the educational placement determined by school authorities. (20 USC 1415(k)(5); 34 CFR 300.534)

Legal Reference:

EDUCATION CODE

35146 Closed sessions re: suspensions  
35291 Rules of governing board  
48203 Reports of severance of attendance of disabled students  
48900-48925 Suspension and expulsion  
49076 Access to student records  
56000 Special education; legislative findings and declarations  
56320 Educational needs; requirements  
56321 Development or revision of individualized education program  
56329 Independent educational assessment  
56340-56347 Individualized education program teams  
56505 State hearing

PENAL CODE

245 Assault with deadly weapon  
626.2 Entry upon campus after written notice of suspension or dismissal without permission  
626.9 Gun-Free School Zone Act  
626.10 Dirks, daggers, knives, razors, or stun guns

UNITED STATES CODE, TITLE 18

930 Weapons

1365 Serious bodily injury

UNITED STATES CODE, TITLE 20

1412 State eligibility

1415 Procedural safeguards

UNITED STATES CODE, TITLE 21

812 Controlled substances

UNITED STATES CODE, TITLE 29

706 Definitions

794 Rehabilitation Act of 1973, Section 504

CODE OF FEDERAL REGULATIONS, TITLE 34

104.35 Evaluation and placement

104.36 Procedural safeguards

300.1-300.818 Assistance to states for the education of students with disabilities, especially:

300.530-300.537 Discipline procedures

COURT DECISIONS

Schaffer v. Weast, (2005) 546 U.S. 549

Parents of Student W. v. Puyallup School District, (1994 9th Cir.) 31 F.3d 1489

M.P. v. Governing Board of Grossmont Union High School District, (1994) 858 F.Supp. 1044

Honig v. Doe, (1988) 484 U.S. 305

Management Resources:

FEDERAL REGISTER

Rules and Regulations, August 14, 2006, Vol. 71, Number 156, pages 46539-46845

WEB SITES

California Department of Education, Special Education: <http://www.cde.ca.gov/sp/se>

U.S. Department of Education, Office of Special Education Programs:

<http://www.ed.gov/about/offices/list/osers/osep>

DRAFT

Board Approved:

JMCS Board Packet - March 8, 2023

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## Survey

# Dashboard Alternative School Status Online Survey

## Analysis, Measurement, and Accountability Reporting Division (AMARD)

The following schools must complete a two-part application process to be considered for DASS participation: 1) Alternative schools of choice and charter schools who are currently not participating in the Dashboard Alternative School Status (DASS) program or 2) DASS schools who are up for their 3-year DASS cycle renewal.

This online survey requesting information about the school's high-risk student population is **Part 1** of the DASS application process. It should be completed by the school's designated DASS Coordinator, who will serve as the liaison between the school and the California Department of Education (CDE) DASS Team.

To be eligible for DASS status, schools must have an unduplicated count of high-risk students that comprise at least 70 percent of the school's total enrollment. (Note: a student must meet one of the high-risk criteria upon first entry into the school). **Please check to make sure that all fields are complete before submitting.**

Following the completion of the survey, the designated DASS Coordinator will receive an email with instructions for completing **Part 2** of the application. **Part 2** requires schools to electronically submit supporting documents, including Local Governing School Board or charter governing board approval, to the CDE DASS Team through an online document mailbox using Box.com. Once Part 1 has been completed, the DASS Coordinator will receive an e-mail containing instructions for accessing their school's Box.com electronic folder and uploading their supporting documents.

The deadline for submitting Part 1 of the DASS for the 2023 California School Dashboard release is **March 17, 2023**. The deadline for submitting Part 2 is **June 16, 2023**.

**Note:** Approval of DASS participation is contingent upon completion of Part 2. It is recommended that the DASS application be placed on the local board agenda once the CDE box.com folder invitation for Part 2 supporting documents is accepted.

More information about the DASS application process and terms of participation are available on the [CDE DASS Web page](#).

For questions, Analysis, Measurement, and Accountability Reporting Division | [Dashboard@cde.ca.gov](mailto:Dashboard@cde.ca.gov) | 916-319-0863

**1. New DASS Application or Renewal?**

- ☐ *New*  
☒ *Renewal*

**2. School Type:**

- ☐ *Alternative School of Choice*  
☒ *Charter School*

**3. School Information**

County-District-School (CDS)  
Code: (No hyphens or spaces)

29102982930147

County Name:

Nevada

District Name:

NCSOS

School Name:

John Muir Charter

**4. DASS Coordinator**

First Name:

R.J.

Last Name:

Guess

Job Title:

CEO

E-mail Address:

rjguess@johnmuircs.com

Phone Number: (999-999-9999)

530-272-4008

**Percentage of Students**

- 5. Provide the percentage of students enrolled for each of the eligibility criteria.** Enter “0” if none of your students meet the criteria. Students meeting eligibility criteria must be calculated based on unduplicated counts and status upon first entry to the school. Please count each student once and only in one category. The total percentage (sum of all categories) of high-risk students must be at least 70 percent of the school’s total enrollment to be eligible for DASS.

To calculate the percentage for each criteria, divide the number of students in the criteria by the total number of students at the time the survey is completed.

**a) Percentage (%) of students**

**Expelled** (Education Code (EC)

Section 48925[b] including situations in which enforcement of the expulsion order was suspended [EC 48917]).

0

**b) Percentage (%) of students**

**Suspended** more than 10 days in a school year (EC Section 48925[d]).

0

**c) Percentage (%) of students who are Wards of the Court**

([Welfare and Institutions Code (WIC) Section 601 or 602] or dependents of the court [WIC Section 300 or 654]).

0

**d) Percentage (%) of students who are Pregnant and/or Parenting.**

19

**e) Percentage (%) of Recovered Dropout Students –**

State Board Education (SBE) define recovered dropouts based on EC Section 52052.3(b) as students who: (1) are designated as dropouts pursuant to the exit and withdraw codes in the California Longitudinal Pupil Achievement Data System (CALPADS), or (2) left school and were not enrolled in a school for a period of 180 days.

6.7

**f) Percentage (%) of students who are Habitually Truant** (EC

Section 48262) or Habitually Insubordinate and Disorderly whose attendance at the school is directed by a school attendance review board or probation officer (EC Section 48263).

0

**g) Percentage (%) of students Retained more than once in kindergarten through grade eight.**

0

**h) Percentage (%) of students who are credit deficient**

(defined as, students who are one semester or more behind in the credits required to graduate on-time, per grade level, from the enrolling school's credit requirements).

17.2

**i) Percentage (%) of students with a gap in enrollment**

(defined as, students who have not been in any school during the 45 days prior to enrollment in the current school, where the 45 days does not include non-instructional days such as summer break, holiday break, off-track, and other days when a school is closed).

1

**j) Percentage (%) of students with a high level of transiency**

(defined as, students who have been enrolled in more than two schools during the past academic year or have changed secondary schools more than two times since entering high school).

48

**k) Percentage (%) of students who are Foster Youth (EC Section 42238.01[b]).**

1

**l) Percentage (%) of students who are Homeless Youth.**

7.6

**Total Percentage (%) of Students meeting DASS Eligibility Criteria.** (Enter the total percentage of students who meet any of the above criteria)

100

## Submission



Before submitting please print this survey page. By selecting the **print responses** button below, you will be redirected to a new browser window where you can print the form. Return to the submit page after printing to submit survey to the DASS team.

Thank you for completing this form. Instructions for completing Part 2 will be sent by e-mail within two business days. If you do not receive an e-mail, contact the Analysis, Measurement, and Accountability Reporting Division [Dashboard@cde.ca.gov](mailto:Dashboard@cde.ca.gov). Select the **Submit** button below to submit the application to the CDE DASS Team. If the submission is successful you will be redirected to the DASS Web page.

**Dashboard Alternative School Status (DASS)  
Eligibility Certification**

CDE Use Only
Date Reviewed
Date Approved
Date Denied
Reviewer

**This Certification Covers a Three-Year Period**

**School Type** (*check one*): ☐ Alternative School of Choice ☒ Charter School

**School Information**

29102982930147	Nevada
County-District-School (CDS) Code	County Name
John Muir Charter Schools	Nevada County Superintendent of Schools
School Name	District Name

**DASS Coordinator**

R.J. Guess	CEO
Coordinator's Name	Title
530-272-4008	rjguess@johnmuircs.com
Area Code and Phone Number	E-mail Address

**Signatures of Certification**

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

R.J. Guess	03.08.23	
School Principal's Name	Signature and Date Certified	
R.J. Guess	03.08.23	
Superintendent's or Charter School Administrator's Name	Signature and Date Certified	
Stanton Miller	03.08.23	
Board President's Name	Signature and Date Certified	

**Note:** This form and all supporting documents must be submitted to CDE for DASS Participation.

Dashboard Alternative School Status (DASS)  
**Alternative School of Choice and  
Charter School Application**

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**John Muir Charter Schools  
2022-23  
Second Interim Budget**

The 2022-23 2<sup>nd</sup> Interim Budget reflects proposed changes from the 1<sup>st</sup> Interim Budget to more closely reflect our current revenue and expense projections. We now project that John Muir Charter Schools (JMCS) will end the 2022-23 school year with a reserve of \$6 million, or 75% of total expenditures for the year.

	<i>1<sup>st</sup> Interim Budget</i>	<i>2<sup>nd</sup> Interim Budget</i>	<i>Difference</i>	<i>Explanation</i>
<b>ADA</b>	<b>410.18</b>	<b>403.68</b>	<b>(6.5)</b>	
<b>Beginning Fund Balance</b>	<b>4,948,690</b>	<b>4,948,690</b>	<b>0</b>	
<b>Revenues</b>				
<i>LCFF</i>	6,665,706	6,560,560	(105,146)	LCFF Calc
<i>Other Federal</i>	245,504	311,882	66,378	CSI carryover, homeless funds
<i>Other State</i>	2,066,406	2,061,808	(4,598)	ADA changes
<i>Other Local</i>	60,337	68,077	7,740	Reimbursements
<b>Total Revenues</b>	<b>9,037,953</b>	<b>9,002,327</b>	<b>(35,626)</b>	
<b>Expenditures</b>				
<i>Certificated Salaries</i>	3,866,874	3,866,479	(395)	Staffing changes
<i>Classified Salaries</i>	981,809	954,525	(27,284)	
<i>Employee Benefits</i>	1,690,497	1,674,963	(15,534)	
<i>Books and Supplies</i>	181,059	203,601	22,542	
<i>Services &amp; Other</i>	1,144,394	1,287,333	142,939	
<b>Total Expenditures</b>	<b>7,864,633</b>	<b>7,986,901</b>	<b>122,268</b>	
<b>Ending Fund Balance</b>	<b>6,122,006</b>	<b>5,964,116</b>	<b>(157,890)</b>	
<i>Economic Uncertainties</i>	786,463	798,690	12,227	10% reserve
<i>Admin Reserve</i>	2,670,062	2,618,906	(51,156)	
<i>Undesignated Funds</i>	2,665,481	2,546,520	(118,961)	

## **Revenue Differences — \$35,626 Net Decrease**

### **Local Control Funding Formula (LCFF) - \$105,146 decrease**

Increase based on most recent LCFF calculator: COLA 6.56% + 6.7% additional LCFF investment applied to entire calculation.

### **Federal Revenue - \$66,378 Increase**

This category includes the following adjustments:

- ELO ESSER III Funds: previously unearned revenue which will be used to cover the cost of student meals this year.

### **Other State Revenue - \$4,598 Decrease**

The reduction in ADA results in the following adjustments:

- Lottery decreased by \$1,613.
- SB 740 Charter Facility Funding: decreased by \$2,985.

### **Local Revenue - \$7,740 Increase**

The budget has been adjusted to include the ETP Training funds received for Rancho Cielo.

## **Expenditure Differences — \$122,268 Increase**

### **Staffing Changes — \$43,213 Decrease**

The 2<sup>nd</sup> Interim budget has been updated to reflect the current staffing costs, which includes the reclassification of a classified employee to certificated, generating a reduction to the classified staffing costs.

### **Supplies and Equipment — \$22,542 Increase**

This category of costs includes classroom and office supplies, food for students, and equipment.

### **Services and Other Costs — \$142,939 Increase**

This category of costs includes travel, utilities, rent, professional development, postage, phone, and internet.

The 2<sup>nd</sup> Interim includes the following changes:

- Travel and Professional Development: \$45,436 increase.
- Utilities: \$7,449 increase.
- Rent: \$1,561 decrease.
- Professional Services: \$81,508 increase.
- Postage: \$6,056 increase.
- Telephone: \$2,162 increase.
- Internet: \$2,940 increase.
- Oversight 1%: \$1,051 decrease.

## **ENDING FUND BALANCE — \$157,890 Decrease**

The ending fund balance has been decreased to \$5,964,116, or 75% of total expenditures. Within this balance, we have the following reserves:

- 10% for economic uncertainties - \$798,690.

- Restricted Reserve: \$1,494,503
- Admin Reserve - \$1,124,403.
- Unappropriated Fund Balance - \$2,546,520.

**John Muir Charter Schools  
SECOND INTERIM BUDGET  
2022-2023**

	Muir Admin	Site Salaries	CCC Programs	LCC Programs	Youthbuild Programs	WIOA Programs	Total
<b>ADA</b>			<b>112</b>	<b>158</b>	<b>105</b>	<b>29</b>	<b>404</b>
<b>RESOURCES</b>							
Beg Balance	4,948,690			-			4,948,690
<b>Total Beginning Balance</b>	<b>4,948,690</b>	-	-	-	-	-	<b>4,948,690</b>
LCFF	2,155,098	3,989,070	115,176	162,944	108,544	29,728	6,560,560
Federal ESSA CSI Funds	311,882		-	-	-	-	311,882
Lottery Unrestricted	-		19,826	28,049	18,684	5,117	71,677
Lottery Restricted	-		7,814	11,055	7,364	2,017	28,249
Mandate Block Grant	17,070		-	-	-	-	17,070
Other State Revenues	1,641,809		-	-	-	-	1,641,809
Charter Facility Funding	42,032		-	143,805	70,928	46,238	303,003
Local (interest)	68,077		-	-	-	-	68,077
							-
<b>Total Revenue</b>	<b>4,235,968</b>	<b>3,989,070</b>	<b>142,816</b>	<b>345,853</b>	<b>205,520</b>	<b>83,099</b>	<b>9,002,326</b>
Subsidy	-			-		-	-
<b>Total Beg Balance &amp; Revenue</b>	<b>9,184,658</b>	<b>3,989,070</b>	<b>142,816</b>	<b>345,853</b>	<b>205,520</b>	<b>83,099</b>	<b>13,951,016</b>
<b>EXPENDITURES</b>							
FTE Certificated	12.00	35.38	-	-	-	-	47.38
FTE Classified	7.00	6.13	-	-	-	-	13.13
Certificated	1,298,769	2,567,709	-	-	-	-	3,866,478
Classified	566,221	388,304	-	-	-	-	954,525
Benefits	443,899	692,895	-	-	-	-	1,136,794
Health Benefits	198,006	340,163	-	-	-	-	538,169
NEVCO Oversight 1%	65,606	-	-	-	-	-	65,606
<b>Subtotal Fixed Expenses</b>	<b>2,572,501</b>	<b>3,989,070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,561,571</b>
Material/Supplies	32,158	-	11,166	22,388	13,392	2,882	81,986
Food	-	-	5,500	11,378	42,445	4,055	63,378
Equipment	16,110	-	11,166	16,325	12,836	1,800	58,237
Travel/Conferences	93,803	-	3,500	10,000	-	-	107,303
Insurance	38,667	-	-	-	-	-	38,667
Utilities	8,500	-	-	10,211	-	1,145	19,856
Rents/Leases/Repairs	73,576	-	-	194,435	97,102	61,650	426,763
Consultant/Svcs/Oper. Exp	509,315	-	5,000	12,305	9,504	650	536,774
Postage	13,800	-	1,000	177	60	81	15,118
Telephone	2,883	-	4,400	16,229	-	676	24,188
Internet	13,936	-	20,000	12,532	3,592	3,000	53,060
<b>Subtotal Discretionary Expenses</b>	<b>802,748</b>	<b>-</b>	<b>61,732</b>	<b>305,980</b>	<b>178,931</b>	<b>75,939</b>	<b>1,425,329</b>
<b>Total Expenditures</b>	<b>3,375,248</b>	<b>3,989,070</b>	<b>61,732</b>	<b>305,980</b>	<b>178,931</b>	<b>75,939</b>	<b>7,986,900</b>
<b>Ending Fund Balance</b>	<b>5,809,410</b>	<b>-</b>	<b>81,084</b>	<b>39,874</b>	<b>26,589</b>	<b>7,160</b>	<b>5,964,116</b>
<b>Components of Ending Balance</b>							
10% Reserve	798,690						798,690
Admin Reserve	1,124,403						1,124,403
State Grant Reserve	1,494,503						1,494,503
Unappropriated Balance	2,391,814	-	81,084	39,874	26,589	7,160	2,546,520



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report Certification**

Charter School Name: John Muir Charter Schools  
(continued) \_\_\_\_\_  
CDS #: 29-10298-2930147  
Charter Approving Entity: Nevada Co. Supt. of Schools  
County: Nevada  
Charter #: 255  
Fiscal Year: 2022/23

To the entity that approved the charter school:

(  x ) 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Stan Miller Title: Board Chair

To the County Superintendent of Schools:

(  x ) 2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Print Name: Scott Lay Title: County Superintendent

For additional information on the Second Interim Report, please contact:

For Approving Entity:

\_\_\_\_\_  
Name  
\_\_\_\_\_  
Title  
\_\_\_\_\_  
Phone  
\_\_\_\_\_  
E-mail

For Charter School:

\_\_\_\_\_  
Rachael Navarrete  
Name  
\_\_\_\_\_  
Fiscal Analyst  
Title  
\_\_\_\_\_  
(530) 272-4008 x 220  
Phone  
\_\_\_\_\_  
[navarrete@johnmuircs.com](mailto:navarrete@johnmuircs.com)  
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
Date

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**Second Interim Report - Summary**

Charter School Name: John Muir Charter Schools  
(continued) \_\_\_\_\_  
CDS #: 29-10298-2930147  
Charter Approving Entity: Nevada Co. Supt. Of Schools  
County: Nevada  
Charter #: 255  
Fiscal Year: 2022/23

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,401,895.00	912,220.00	3,298,049.00	(103,846.00)	-3.05%
Education Protection Account State Aid - Current Year	8012	82,036.00	16,742.00	80,736.00	(1,300.00)	-1.58%
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	
State Aid - Prior Years	8019	-	-	-	-	
Tax Relief Subventions	8020-8039	-	-	-	-	
County and District Taxes	8040-8079	-	-	-	-	
Miscellaneous Funds	8080-8089	-	-	-	-	
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	-	-	-	-	
Charter Schools Funding in lieu of Property Taxes	8096	3,181,775.00	1,878,361.00	3,181,775.00	-	0.00%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, LCFF/Revenue Limit Sources		6,665,706.00	2,807,323.00	6,560,560.00	(105,146.00)	-1.58%
2. Federal Revenues						
No Child Left Behind (Include ARRA)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Other Federal Revenues (Include ARRA)	8110, 8260-8299	245,503.87	109,641.00	311,881.87	66,378.00	27.04%
Total, Federal Revenues		245,503.87	109,641.00	311,881.87	66,378.00	27.04%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	2,066,406.00	1,094,705.28	2,061,808.00	(4,598.00)	-0.22%
Total, Other State Revenues		2,066,406.00	1,094,705.28	2,061,808.00	(4,598.00)	-0.22%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	60,337.00	32,915.61	68,076.50	7,739.50	12.83%
Total, Local Revenues		60,337.00	32,915.61	68,076.50	7,739.50	12.83%
5. TOTAL REVENUES		9,037,952.87	4,044,584.89	9,002,326.37	(35,626.50)	-0.39%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,576,179.09	1,280,098.53	2,567,709.69	(8,469.40)	-0.33%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	1,190,794.56	771,589.42	1,198,389.06	7,594.50	0.64%
Other Certificated Salaries	1900	99,900.00	63,100.00	100,380.00	480.00	0.48%
Total, Certificated Salaries		3,866,873.65	2,114,787.95	3,866,478.75	(394.90)	-0.01%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	395,400.83	202,889.90	381,137.69	(14,263.14)	-3.61%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	19,000.00	11,083.45	19,000.00	-	0.00%
Clerical and Office Salaries	2400	567,408.29	344,169.62	554,387.03	(13,021.26)	-2.29%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		981,809.12	558,142.97	954,524.72	(27,284.40)	-2.78%
3. Employee Benefits						
STRS	3101-3102	698,214.74	365,440.54	695,965.32	(2,249.42)	-0.32%
PERS	3201-3202	262,808.71	157,960.76	256,390.98	(6,417.73)	-2.44%
OASDI / Medicare / Alternative	3301-3302	135,698.71	76,073.46	134,292.42	(1,406.29)	-1.04%
Health and Welfare Benefits	3401-3402	543,348.00	295,586.21	538,169.03	(5,178.97)	-0.95%
Unemployment Insurance	3501-3502	24,966.06	13,056.25	24,827.64	(138.42)	-0.55%
Workers' Compensation Insurance	3601-3602	25,461.21	14,002.46	25,317.26	(143.95)	-0.57%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		1,690,497.43	922,119.68	1,674,962.65	(15,534.78)	-0.92%

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**Second Interim Report - Summary**

Charter School Name: John Muir Charter Schools  
 (continued) \_\_\_\_\_  
 CDS #: 29-10298-2930147  
 Charter Approving Entity: Nevada Co. Supt. Of Schools  
 County: Nevada  
 Charter #: 255  
 Fiscal Year: 2022/23

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	120,705.00	82,635.25	145,364.00	24,659.00	20.43%
Noncapitalized Equipment	4400	60,354.00	35,208.30	58,237.00	(2,117.00)	-3.51%
Food	4700	-	-	-	-	
Total, Books and Supplies		181,059.00	117,843.55	203,601.00	22,542.00	12.45%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	61,867.00	47,361.23	107,303.00	45,436.00	73.44%
Dues and Memberships	5300	-	-	-	-	
Insurance	5400	38,667.00	29,170.28	38,667.00	-	0.00%
Operations and Housekeeping Services	5500	12,407.00	9,784.24	19,856.00	7,449.00	60.04%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	428,323.00	255,006.85	426,762.00	(1,561.00)	-0.36%
Professional/Consulting Services and Operating Expend.	5800	521,922.00	347,521.49	602,378.72	80,456.72	15.42%
Communications	5900	81,208.00	54,687.56	92,366.04	11,158.04	13.74%
Total, Services and Other Operating Expenditures		1,144,394.00	743,531.65	1,287,332.76	142,938.76	12.49%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		7,864,633.20	4,456,425.80	7,986,899.88	122,266.68	1.55%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		1,173,319.67	(411,840.91)	1,015,426.49	(157,893.18)	-13.46%

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**Second Interim Report - Summary**

Charter School Name: John Muir Charter Schools  
 (continued) \_\_\_\_\_  
 CDS #: 29-10298-2930147  
 Charter Approving Entity: Nevada Co. Supt. Of Schools  
 County: Nevada  
 Charter #: 255  
 Fiscal Year: 2022/23

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		1,173,319.67	(411,840.91)	1,015,426.49	(157,893.18)	-13.46%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	4,948,689.96	-	4,948,689.96	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		4,948,689.96	-	4,948,689.96		
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,122,009.63	(411,840.91)	5,964,116.45		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	1,545,659.12	-	1,494,503.12	(51,156.00)	-3.31%
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	1,124,403.00	-	1,124,403.00	-	0.00%
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	786,463.32	-	798,689.99	12,226.67	1.55%
Unassigned/Unappropriated Amount	9790	2,665,484.19	(411,840.91)	2,546,520.34	(118,963.85)	-4.46%

**JOHN MUIR CHARTER SCHOOLS**

**Resolution 23-01**

**Second Interim Budget**

WHEREAS, the Governing Board of Directors of John Muir Charter Schools is required to review the financial status, certify to the financial stability of the charter school, and revise the budget appropriations as needed;

BE IT RESOLVED, that the budget projections outlined on the State Department of Education Charter School Alternative Form, will be the revised budget appropriations for 2022-2023.

NOW, THEREFORE, BE IT RESOLVED that the governing board hereby certifies that the charter school's financial and cash condition is sufficient to meet all financial obligations for the remainder of the year.

PASSED AND ADOPTED this 8<sup>th</sup> day of March 2023, by the Governing Board of Directors of John Muir Charter Schools.

AYES:

NOES:

ABSENT:

I hereby certify that this is a full, true, and correct copy of a resolution duly adopted by the Governing Board of Directors of John Muir Charter Schools.

Date: March 8, 2023

\_\_\_\_\_  
Chairman of the Board

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Proposal for  
**John Muir Charter Schools**  
Grass Valley, California

For the fiscal year ending June 30, 2023,  
plus optional renewals through June 30, 2025

***Submitted on February 28, 2023:***

By: Marcy Kearney, CPA  
619-270-8222  
mkearney@christywhite.com

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### **APPENDIX:**

QUALITY CONTROL PEER REVIEW OPINION



February 28, 2023

Board of Directors  
John Muir Charter Schools  
Grass Valley, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to John Muir Charter Schools' request for Annual Financial Statement Audits for the fiscal year ending June 30, 2023 (plus the two optional renewal periods through 2025).

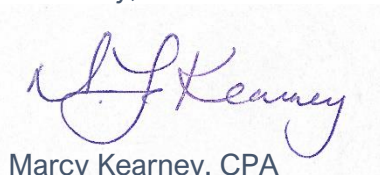
We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Excelsior Charter School (over 1,800 pupils). In 2021-22, we were providing services to over 85 nonprofit organizations with charter schools and 160+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

**CW will serve John Muir Charter Schools with our audit team of charter school nonprofit specialists.** For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 35 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

I, Marcy Kearney, CPA and founding partner, Christy White, have over 45 combined years of local education agency (LEA) audit and consulting experience. We are joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, and Kyle Montgomery, plus several experienced auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to John Muir Charter Schools**. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me by phone at (619) 270-8222 or via email at [mkearney@christywhite.com](mailto:mkearney@christywhite.com). I would be happy to meet with you!

Sincerely,



Marcy Kearney, CPA  
Partner

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Marcy Kearney, CPA, and Christy White Brook, CPA, CFE, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for John Muir Charter Schools for the fiscal year ending June 30, 2023, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White Brook, CPA, CFE, President and Partner, has 36 years of audit and consulting experience garnered from 29 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Audit Partner of the charter school division and tax department, has over 14 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White Brook and Ms. Kearney will be accessible to John Muir Charter Schools when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

## GENERAL INFORMATION – ABOUT CW

### LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)  
 Corporate Address: 348 Olive Street, San Diego, CA 92103  
 Telephone Number: 619-270-8222  
 Fax Number: 619-260-9085  
 Email Address: [cwhite@christywhite.com](mailto:cwhite@christywhite.com)  
 Website: [www.christywhite.com](http://www.christywhite.com)

### FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 160 school districts, more than 10 county offices of education, 100+ Proposition 39 bonds, 40+ State School Facilities Grant audits, and over 100 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

### FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

## GENERAL INFORMATION – ABOUT CW (CONT.)

### FIRM INDEPENDENCE

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with John Muir Charter Schools or its board members. CW holds a business relationship with the charter authorization agency, Nevada County Superintendent of Schools. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify John Muir Charter Schools.

### RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

### INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

## AUDIT STAFFING AND PERSONNEL

### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Marcy Kearney, CPA	Signing Partner
Christy White Brook, CPA, CFE	Assisting Partner
Lily Novoa, CPA	In-Charge Auditor

### ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



**Audit Partner Marcy Kearney, CPA**, is a licensed CPA in California with over fourteen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos. To better serve our CW clients and staff, Marcy moved to L.A. in 2014.



**President Christy White Brook, CPA, CFE**, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.



**Director Lily Novoa, CPA**, has ten years of experience as an accounting professional. Having worked in both public and private roles, she brings invaluable experience to help clients have a smooth audit. As an audit director she leads many projects with Christy White including in-charge auditor on school district, county office of educations, and joint power of authorities. She helps oversee our charter school department and is our nonprofit tax supervisor. Lily holds a Master of Science in Accounting from Golden Gate University. She is past Board President of San Diego Rotaracts and has completed Rotary leadership development training.

## AUDIT STAFFING AND PERSONNEL (CONT.)

### STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> <li>• Annual California Charter School Conference</li> <li>• Annual CASBO Conference, Attendance Accounting</li> <li>• January, May, and Summer Budget Conferences</li> <li>• School District Conference</li> <li>• Annual Fraud Conference</li> <li>• Annual GFOA Conference</li> <li>• Annual Conference, Charter Schools Development Center</li> <li>• Nonprofit Accounting and Auditing Conference, Single Audit Conference</li> </ul>	<ul style="list-style-type: none"> <li>• CCSA</li> <li>• CASBO</li> <li>• School Services of California, Inc.</li> <li>• California Society of CPAs</li> <li>• Association of Certified Fraud Examiners</li> <li>• GFOA</li> <li>• Charter Schools Development Center</li> <li>• AICPA</li> </ul>

### STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 35 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to John Muir Charter Schools.

### EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.



## PAST PERFORMANCE

### SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included on the following page and below is a list of all charter schools in Nevada County as well as other audit clients we have worked with in the County. References can be provided upon request.

### LIST OF NEVADA COUNTY CHARTER SCHOOL CLIENTS

In addition to the charter schools listed below, we also audit several other agencies in the County.

<b>Charter School Non-Profit</b>	<b>County</b>	<b>Years Audited</b>
Bitney Prep High Charter School	Nevada	2020-21 through present
Forest Charter School	Nevada	2020-21 through present
Nevada City School of the Arts	Nevada	2018-19 through present
Twin Ridges Home Study Charter School	Nevada	2020-21 through present
Yuba River Charter School	Nevada	2020-21 through present

### LIST OF OTHER CLIENTS IN NEVADA COUNTY

Our firm has worked with other clients in the Nevada County are including the following agencies:

<b>Audit Client</b>	<b>County</b>	<b>Year(s) Audited</b>
Nevada County Charter Services Authority	Nevada	2019-20 to present
Nevada County Superintendent of Schools	Nevada	2020-21 to 2021-22
Chicago Park Elementary School District	Nevada	2020-21
Clear Creek Elementary School District	Nevada	2020-21
Grass Valley Elementary School District	Nevada	2020-21 through present
Nevada City School District	Nevada	2020-21
Nevada Joint Union High School District	Nevada	2020-21 to 2021-22
Nevada County Transportation Agency	Nevada	2020-21 to 2021-22
Pleasant Ridge Union School District	Nevada	2020-21
Union Hill Elementary School District	Nevada	2020-21
Twin Ridges Elementary School District	Nevada	2020-21
Penn Valley Union Elementary School District	Nevada	2020-21

## PAST PERFORMANCE (CONT.)

### FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	Charter School Non-Profit
ABLE Charter Schools	Lake County International Charter School
Academy of Media Arts	Lake View Charter School
AeroSTEM Academy	Lashon Academy (2 schools)
Alma Fuerte Public Charter School	Leadership Public Schools (3 schools)
Aurum Preparatory Academy	Lennox Math, Science & Technology Academy
B.E.S.T. Academy	Literacy First Charter School
Bay Area Technology Charter School	Los Angeles Academy of Arts & Enterprise
Bitney Prep High Charter School	Los Angeles College Prep Academy
Capitol Collegiate Academy	Monarch River Academy
Clear Passage Educational Center	Nevada City School of the Arts
Clovis Global Academy	New Heights Charter School
Collegiate Charter High School	New Hope Charter School
College Preparatory Middle School	New School of San Francisco
Compass Charter Schools (3 schools)	Orange County Academy of Sciences and Arts (2 schools)
CORE Butte Charter School	Oxford Preparatory Academy (2 schools)
CORE Charter School	Pacific Community Charter School
Crete Academy	Palisades Charter High School
Da Vinci RISE High	PazLo Education Foundation (2 schools)
Da Vinci Schools (4 schools)	Provisional Accelerated Learning Academy
Discovery Charter Schools (2 schools)	Rising Sun Montessori
Dual Language Immersion North County	San Carlos Charter Learning Center
EJE Academies (2 schools)	San Diego Global Vision Academy
El Camino Real Charter High School	Santiago Middle School
El Concilio CA Academies dba Astronaut Hernandez Academy	School for Entrepreneurship & Technology
Elevate Elementary School	Shanél Valley Academy
Empower Charter School	Sparrow Academy
Excelsior Charter School	Suncoast Preparatory Academy
Excelsior Charter School Corona-Norco	Sycamore Creek Community Charter School
Fenton Charter Public Schools (5 schools)	Taylton High Desert Academy/Adelanto
Forest Charter School	The Accelerated Schools (3 schools)
Goethe International Charter School	Three Rivers Charter School
Golden Charter Academy	TIME Community Education
Granite Mountain Charter School	Tree of Life Charter School
Griffin Technology Academies (4 schools)	Twin Ridges Home Study Charter School
Hawkings STEAM Charter School	Twin Rivers Charter School
Hayward Collegiate Charter School	University Preparation School at CSU Channel Islands
High Tech High (16 schools)	Urban Discovery Academy
High Tech Los Angeles (2 schools)	Village Charter School
Howard Gardner Community Charter	We the People Public Schools
International School of Monterey	Wildflower Open Classroom
Irvine International Academy	Yu Ming Charter School
Kidinnu Academy	Yuba River Charter School



## CAPACITY AND METHODOLOGY

### SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of John Muir Charter Schools (the nonprofit organization), including John Muir Charter (the charter school), and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2023, with options to extend through 2025.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

### RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

### DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- |   |  |
|---|--|
| ➤ Cash receipting and cash management                       | ➤ Inventory and fixed assets             |
| ➤ Purchasing and accounts payable                           | ➤ Attendance and compliance reporting    |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting                    |
|   | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

## CAPACITY AND METHODOLOGY (CONT.)

### APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

### MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole.

After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

### PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

## CAPACITY AND METHODOLOGY (CONT.)

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process:

### THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

### Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

## CAPACITY AND METHODOLOGY (CONT.)

### GENERAL AUDITING APPROACH (CONTINUED)

#### Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

#### Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

### YEAR-ROUND FASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about FASB standards. CW has assisted all of our nonprofit audit clients, *without extra charges*, with FASB implementation, and on an on-going basis by, for example:

- **Not-for-Profit Financial Reporting Model:**
  - Providing training on implementation and impact on accounting recordkeeping
  - Providing draft financial reports
- **IASB and FASB Revenue Recognition Standards:**
  - Training on revenue recognition framework
  - Advising on the adoption of the new standards and financial statement impacts
- **Accounting for Leases**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes

## CAPACITY AND METHODOLOGY (CONT.)

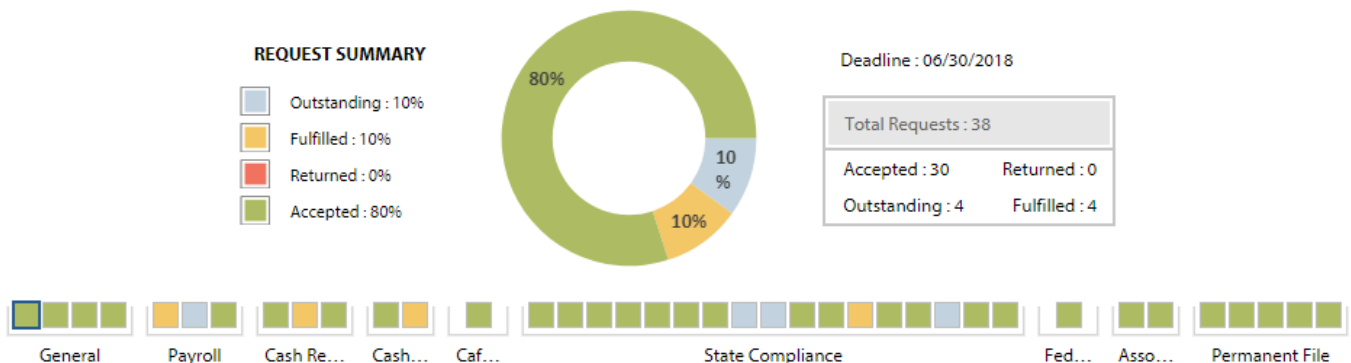
### LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit using a client-driven approach; either fully remote or a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



## STATEMENT OF WORK

### PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
Late March – June	Audit planning; the test of internal controls and state compliance with school site personnel	15%
June – August	Tests of internal controls, state compliance testing with business office staff	22%
Late August – November	Year-end fieldwork, depending on when books are closed	35%
October – early December	Reports drafted, reviewed, and finalized	22%
No later than December 15 <sup>th</sup>	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199	5%
<b>Total</b>		<b>100%</b>

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

### ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2021-22 audit report to plan what we believe to be reasonable hours to complete the audit for the 2022-23 fiscal year.

<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>
<b>Planning, Supervision/Review</b>		<b>State Compliance Testing</b>	
Planning and Risk Assessment	4	Attendance	6
Supervision and Quality Control Review	2	Unduplicated LCFF Pupil Count	3
Contingencies/Subsequent Events	1	All Other Areas	5
Board Minutes	2	<b>Substantive Testing Areas</b>	
Correspondence (including Confirmations)	1	Assets (Cash, Receivables, etc.)	7
Entrance/Exit Conference	2	Liabilities (Accounts Payable, Loans, etc.)	6
<b>Internal Control Review/Transaction Testing</b>		Net Assets	1
Interviews and Risk Assessment	2	Revenues	6
Cash Disbursements & Payroll	6	Expenses	4
Cash Receipts	3	<b>Report Preparation and Review</b>	
Journal Entries	1	Audit Reports Review and Opinions	18
		Management Letters/Secretarial	5
		<b>Total Audit Hours</b>	<b>85</b>

Cont'd next col.

## PROPOSED FEES

### FEE STRUCTURE FOR JOHN MUIR CHARTER SCHOOLS

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees increase per year at a rate of six percent for Cost of Living Adjustment (COLA). We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>Optional</u>		
			<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Partner	\$ 230	5	\$ 1,150	\$ 1,219	\$ 1,292
Supervisor	170	15	2,550	2,703	2,866
Senior	150	25	3,750	3,975	4,214
Staff	120	35	4,200	4,452	4,719
Clerical Assistant	70	5	350	371	394
		<u>85</u>			
<b>Total Audit Fees*</b>			<b>\$ 12,000</b>	<b>\$ 12,720</b>	<b>\$ 13,485</b>
<b>Tax Preparation Fees**</b>			1,600	1,600	1,600
<b>Total Professional Fees</b>			<b>\$ 13,600</b>	<b>\$ 14,320</b>	<b>\$ 15,085</b>

\*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$4,500 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.

\*\*Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

We will enter into an agreement with John Muir Charter Schools in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the John Muir Charter Schools. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: 

Name: Marcy Kearney, CPA

Title: Partner

Date: February 28, 2023



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## **APPENDIX: QUALITY CONTROL PEER REVIEW OPINION**

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# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

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## TAC Notes for JMCS March 2023 Board Meeting

## I. TAC engagement

- A. TAC has gotten 3 new members this school year and are reinventing how we're doing things
- B. We've created a feedback form where teachers can anonymously share. This and any TAC announcements will be included in the monthly Bulletin
- C. Teachers have been divided into 5 groups (aligned with regional working groups) and each TAC member is assigned a group
  1. Our hope is engage teacher's more by making it more personal
  2. Each group will receive a monthly e-mail from their TAC rep asking for input on how they can be supported. We may offer monthly community meetings if that is desired.

John Muir Charter School's
February 2023


## Teacher Advisory Committee

We serve as a liaison between teachers, admin, and the Board by collaborating and communicating ways to support teachers in their professional development and teaching practice

### Your TAC Members



**Michelle Kizner**  
[mkinzer@johnmuires.com](mailto:mkinzer@johnmuires.com)  
 TAC Coordinator



**Rich Johnson**  
[rjohnson@johnmuires.com](mailto:rjohnson@johnmuires.com)  
 Administrative Liaison



**Eo Reveles**  
[ereveles@johnmuires.com](mailto:ereveles@johnmuires.com)  
 Curriculum Liaison



**Laura Veloz**  
[lveloz@johnmuires.com](mailto:lveloz@johnmuires.com)  
 Professional Development Liaison



**Eileen Nagle**  
[enagle@johnmuires.com](mailto:enagle@johnmuires.com)  
 Teacher Outreach

### What's Coming

- ★ You will see a lot more of us. TAC will hold monthly meeting opportunities
- ★ You will have a designated TAC representative. Being able to meet more often we hope you feel free to open up and share your experiences, needs and wins!!
- ★ No one is forced to share. You can reach out to any TAC member that you feel comfortable meeting with. We are here FOR YOU. We represent YOU.

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**SCOTT W. LAY, SUPERINTENDENT**

380 Crown Point Circle  
Grass Valley, CA 95945  
530-478-6400 • fax 530-478-6410

RJ Guess, Executive Director  
John Muir Charter  
117 New Mohawk Road, Suite F  
Nevada City, CA 95959

February 7, 2023

Subject: 2022-23 Oversight Site Visit

Dear RJ,

Thank you for the opportunity to conduct an annual site visit at the Sacramento Regional Conservation Corps location on January 12, 2023, pursuant to Education Code Section 47604.32. We appreciate the time that you and your team spent meeting with us. We were impressed with your presentation on how your charter is meeting student needs through a strategic process of intervention and remediation supports. Thank you for sharing the progress your students are making on the graduation rate and showing measurable improvement on assessing their ELA and math achievement.

Thank you for your continued cooperation with this process and especially your dedication to serving the students of the John Muir Charter. If you have any questions, please call me at (530) 478-6400, ext. 2005.

Sincerely,

Teena M. Corker, Assoc. Supt. of Ed. Services

cc: Darlene Waddle, Eli Gallup (NCSoS Representatives)  
Rachael Navarrete (Business Mgr.)