



John Muir Charter Schools
960 McCourtney Road Suite E
Grass Valley CA 95949
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John Muir Charter Schools Meeting of the Board of Directors

Wednesday, March 13, 2024

10:00 a.m.

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

UCCIE Riverside Heritage Site
7801 Gramercy Place, Ste. 'B'
Riverside, CA 92503

Join Zoom Meeting
Meeting ID: **85277226831**

Audio of this meeting will be recorded

AGENDA

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 14, 2024 (Attachment 1, Page 4)

B. Approval of Vendor Payments 01/26/24 - 02/25/24 (Attachment 2, Page 5)

- C. Approval of New and Termed Employees 02/01/24 - 02/29/24 (Attachment 3, Page 20)
- D. Approval of 2022-2023 JMCS Audit Report (Under Separate Cover, Page 44)
- E. 2023-2024 Second Interim Budget
 - a. Approval of the 2023-2024 2nd Interim Budget (Attachment 4, Page 21)
 - b. Approval of Resolution #24-01 ROLL CALL VOTE (Attachment 5, Page 29)
- F. Approval of Investment Proposal and Revised Fiscal Control Policy, 2nd hearing (Attachment 6, Page 30)

8. Discussion Items

- A. JMCS Foundation Report (Gil Botello)
- B. CEO's Report (CEO RJ Guess)

9. Miscellaneous Information Items

- A. 2023-2024 Notable Dates:
 - 1. April 1-5, 2024: JMCS Spring Break
 - 2. April 9, 2024: JMCS Professional Development Day #5
 - 3. June 11, 2024: CCC All-State Graduation in Sacramento, Ca
 - 4. June 14, 2024: Rancho Cielo Graduation in Salinas, Ca
- B. Correspondence
- C. Schedule of Future Board Meetings
 - i. Wednesday, April 10, 2024, 10:00 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822
 - ii. Wednesday, May 8, 2024, 10:00 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822
 - iii. Wednesday, June 12, 2024, 10:00 a.m. Sacramento Regional Conservation, Corps 6101 27th Street Sacramento, CA 95822

Board Attendance at Upcoming Meetings:

	04/10/2024	05/08/24	06/15/24
Stanton Miller	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Michael Corbett	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Sallie Wilson	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Len Eckhardt	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Gil Botello	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote

10. Request for Agenda Items

*WASC Mid-Term Report

*JMCS Completed Marketing Plan Deliverables

11. Adjournment

This agenda was posted at least 24 hours in advance of the meeting at:

- John Muir Charter Schools Office, 960 McCourtney Rd. Suite E, Grass Valley, Ca 95949
- Sacramento Regional Conservation Corps, 6101 27th St., Sacramento, Ca 95822
- www.johnmuircs.com



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John Muir Charter Schools Meeting of the Board of Directors Minutes

Wednesday, February 14, 2024

10:00 a.m.

Sacramento Regional Conservation Corps

6101 27th St, Sacramento,
CA 95822

Join Zoom Meeting

Meeting ID: 87439401170

Audio of this meeting will be recorded

AGENDA

- 1. Meeting Call to Order:** Stan Miller at 10:04 a.m.
- 2. Introductions:** Kyle Moneypenny IT director, Amy Brooks EJ Principle, Dawn Ryley Administrative Coordinator, Dawn McConnell COO, Michael Corbett Board Member, Stan Miller Board Chair, Sallie Wilson Board Member, Len Eckhardt Board Member, Gil Botello Board Member, RJ Guess CEO, Rachael Navarette Fiscal Analyst, Lita Lee Northern Regional Director via Zoom. Rich Johnson Teacher/TAC Member joined via Zoom at 11:47 a.m.
- 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.
- 4. Addition to the Agenda:** Discussion Item 8 A1- Foundation Report
- 5. Adoption of the Agenda:** Moved by Len Eckhardt, seconded by Michael Corbett. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None

A. Informational/Action Items

Closed Session: Closed session called to order by Stan Miller at 10:05 a.m.

- a. Personnel Matters - Public Employee Performance Evaluation: CEO (Gov. Code §54957)
- b. Personnel Matters - Public Employee Performance Evaluation: COO and Regional Directors (Gov. Code §54957)
- c. Report out from the closed session: Open session called to order by Stan Miller at 10:45 a.m. Mid year Updates. No action to report.

- B. Approval of the Minutes of the Regular Board Meeting Wednesday, January 10, 2024 (Attachment 1, Page 4) Moved by Michael Corbett, seconded by Gil Botello. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None
- C. Approval of Vendor Payments 12/26/23 - 01/25/24 (Attachment 2, Page 8) Len Eckhardt questioned costs of group therapy. RJ Guess addressed that group therapy is attended by many students volunteer are referred to group therapy sessions. Many students continue on to individual therapy sessions after participating in group sessions. Gil Botello asked for the definition of NNN, addressed by RJ Guess and Rachael Navarette Moved by Gil Botello, seconded by Sallie Wilson. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None
- D. Approval of New and Termed Employees 01/01/24 - 01/31/24 (Attachment 3 , Page 16) RJ Guess pointed out that Amy Jiminez changed positions but remains at Norwalk CCC. Moved by Michael Corbett, seconded by Len Eckhardt. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None
- E. Approval of the 2024-2025 JMCS Operating Calendar Options (Attachment 4, Page 17) 3rd viewing by the board. All school in service was moved to February and will coincide with the February board meeting. Summer school are also designated days. Moved by Gil Botello, seconded by Len Eckhardt. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None
- F. Approval of Investment Proposal (Attachment 5, Page 20) Overview presented by Dawn Ryley and Rachael Navarette. Gil Botello commented that it was great that the staff is taking this initiative but further review of the Fiscal Control Policy would be necessary before proceeding with acquiring Certificate of Deposits to discuss other changes if needed.
- G. Approval of the 2022-2023 JMCS SARC (Attachment 5, Page 20) Several questions were asked by Stan Miller, addressed by Dawn McConnell but there was little resolution as the information provided appears inconclusive as it relates to JMCS. Dawn McConnell shared that there are internal measures that are more informative. Chronic absenteeism is an issue as well as communication with partner agencies. Moved by Gil Botello, seconded by Len Eckhardt. Approved 5-0-0-0 (Ayes: Stan Miller, Len Eckhardt, Sallie Wilson, Michael Corbett and Gil Botello) Noes: None. Absent: None

8. Discussion Items:

A1. Foundation Report: Presented by Gil Botello. Recognized donations received as well as the fact that the foundation is in need of board members.

A. LCFF Overview for Parents (COO Dawn McConnell, Attachment 7, Page 54) incorporated into item 8B.

B. 2023-2024 LCAP Mid-Term Update (COO Dawn McConnell, Attachment 8, Page 7) Presented by Dawn McConnell, the 2024-2025 template will be changing. An updated page 67 was issued to the board members prior to presentation. The report will come back to the board in May.

Board Attendance at Upcoming Meetings:

	03/13/2024	04/10/24	05/08/24
Stanton Miller	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Michael Corbett	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Sallie Wilson	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Len Eckhardt	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
Gil Botello	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote

10. Request for Agenda Items:

- 1) Marketing Plan Deliverables
- 2) Website Update
- 3) Fiscal Control Policy Amendment, second reading

11. Adjournment: By Stan Miller at 12:51 p.m.

This agenda was posted at least 24 hours in advance of the meeting at:

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- Sacramento Regional Conservation Corps, 6101 27th St., Sacramento, Ca 95822
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Attachment 2

John Muir Charter Schools Vendor Activity From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Abila	ABIL000	2/8/2024	14930	March 2024 Financial Software Program Subscription	0000	5800	002	1,659.73
Advantage Print Mktg & More	ADVA000	2/8/2024	14931	Diploma Paper	0000	4300	001	75.77
Airespring	AIRE000	2/1/2024	14889	Acct#1381214 Feb 2024 Internet Services for Delta	0000	5940	101	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381191 Feb 2024 Internet Services for Chico	0000	5940	102	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381183 Feb 2024 Internet Services for Fresno	0000	5940	103	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381550 Feb 2024 Internet Services for Camarillo	0000	5940	105	129.28
Airespring	AIRE000	2/1/2024	14889	Acct#1381219 Feb 2024 Internet Services for Sac CCC	0000	5940	108	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381188 Feb 2024 Internet Services for SLO	0000	5940	110	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381190 Feb 2024 Internet Services for Redding	0000	5940	111	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381194 Feb 2024 Internet Services for Fortuna	0000	5940	112	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381195 Feb 2024 Internet Services for Monterey	0000	5940	114	92.62
Airespring	AIRE000	2/1/2024	14889	Acct#1381201 Feb 2024 Internet Services for Tahoe	0000	5940	115	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381213 Feb 2024 Internet Services for Placer	0000	5940	117	189.22
Airespring	AIRE000	2/1/2024	14889	Acct#1381184 Feb 2024 Internet Services for LA	0000	5940	119	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381229 Feb 2024 Internet Services for CCNB San Rafael	0000	5940	202	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381234 Feb 2024 Internet Services for YC Santa Rosa	0000	5940	202	146.41
Airespring	AIRE000	2/1/2024	14889	Acct#1381223 Feb 2024 Internet Services for SRCC	0000	5940	204	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381225 Feb 2024 Internet Services for SFCC	0000	5940	206	164.65
Airespring	AIRE000	2/1/2024	14889	Acct#1381221 Feb 2024 Internet Services for UCCIE	0000	5940	209	129.28
Airespring	AIRE000	2/1/2024	14889	Acct#1381221 Feb 2024 Internet Services for Riverside	0000	5940	211	164.65

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

Date: 3/1/24 10:05:26 AM

John Muir Charter Schools

Vendor Activity

From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Airespring	AIRE000	2/1/2024	14889	Acct#1381221 Feb 2024 Internet Services for Richmond YB	0000	5940	321	66.85
Alexis Zevallos	ZEVA000	2/15/2024	14999	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	440.80
Amanda Yebra	YEBR000	2/15/2024	14997	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	202.14
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Admin	0000	4300	001	171.86
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for J. Moore	0000	4300	001	30.44
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Jocelyn Moore	0000	4300	001	29.23
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Bus Services	0000	4300	002	26.33
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for IT	0000	4300	004	693.53
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Siskiyou	0000	4300	113	20.19
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Placer	0000	4300	117	273.33
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for LA	0000	4300	119	99.76
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Norwalk	0000	4300	120	87.56
Amazon Capital Services	AMAZ001	2/8/2024	14934	Acer Laptop for CCNB	0000	4300	202	525.37
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for CCNB	0000	4300	202	371.71
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for YC Santa Rosa	0000	4300	202	77.01
Amazon Capital Services	AMAZ001	2/8/2024	14934	Acct#A1GJATGXQUAYOW/Return of Supplies for SFCC	0000	4300	206	(26.80)
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for SFCC	0000	4300	206	177.94
Amazon Capital Services	AMAZ001	2/8/2024	14934	Acct#A1GJATGXQUAYOW/Return of Supplies for CSET	0000	4300	207	(173.58)
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Riverside	0000	4300	211	147.67
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Rancho Cielo	0000	4300	322	1,126.74
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for VOALA No Hollywood	0000	4300	323	77.54
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Ready SET OC	0000	4300	408	25.20
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for Westside Youth Academy	0000	4300	423	40.65
Amazon Capital Services	AMAZ001	2/8/2024	14934	Optoma Projector for IT/In Service Needs	0000	4400	004	1,121.05
Amazon Capital Services	AMAZ001	2/8/2024	14934	Portable Monitors for IT/In Service Needs	0000	4400	004	290.44
Amazon Capital Services	AMAZ001	2/8/2024	14934	Portable Projector for IT/In Service Needs	0000	4400	004	181.16
Amazon Capital Services	AMAZ001	2/8/2024	14934	Projector Screen for IT/In Service Needs	0000	4400	004	84.48
Amazon Capital Services	AMAZ001	2/8/2024	14934	Soundcore Portable Bluetooth Speaker for IT/In Service Needs	0000	4400	004	163.12
Amazon Capital Services	AMAZ001	2/8/2024	14934	Transmitter & Receive for IT/In Service Needs	0000	4400	004	114.29
Amazon Capital Services	AMAZ001	2/8/2024	14934	Viewsonic Projector for IT/In Service Needs	0000	4400	004	617.31

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Date: 3/1/24 10:05:26 AM

John Muir Charter Schools

Vendor Activity

From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Amazon Capital Services	AMAZ001	2/8/2024	14934	Viewsonic Projectors for IT/In Service Needs	0000	4400	004	1,825.89
Amazon Capital Services	AMAZ001	2/8/2024	14934	WKing Portable Loud Speakers for In Service	0000	4400	004	123.16
Amazon Capital Services	AMAZ001	2/8/2024	14934	WKing Portable Loud Speakers for In Service	0000	4400	004	123.16
Amazon Capital Services	AMAZ001	2/8/2024	14934	MS Surface Laptop for CCNB	0000	4400	202	785.83
Amazon Capital Services	AMAZ001	2/8/2024	14934	Apple MacBook Air for Ready Set OC	0000	4400	408	977.67
Amazon Capital Services	AMAZ001	2/8/2024	14934	Supplies for In Service	0027	4300	001	336.20
Aristotle Valencia	VALE000	2/8/2024	14970	01/22/2024 In Service Travel Reimbursement	7085	5200	008	213.80
AT&T	ATT0001	2/8/2024	14935	Ban#9391028101/Phn for SLO	0000	5930	110	18.82
AT&T	ATT0001	2/8/2024	14935	Ban#9391028068/Internet for Delta	0000	5940	101	216.37
AT&T	ATT0001	2/15/2024	14976	Ban#9391028095/Phn for Chico	0000	5930	102	100.66
AT&T	ATT0001	2/15/2024	14976	Ban#9391028099/Phn for Fresno	0000	5930	103	116.34
AT&T	ATT0001	2/15/2024	14976	Ban#9391028102/Phn for SLO	0000	5930	110	29.38
AT&T	ATT0001	2/15/2024	14976	Acct#9391081852/Phn for Placer	0000	5930	117	27.79
AT&T	ATT0001	2/15/2024	14976	Ban#9391028071/Phn for LA	0000	5930	119	29.34
AT&T	ATT0001	2/15/2024	14976	Ban#9391028095/Internet for Chico	0000	5940	102	166.53
AT&T	ATT0001	2/15/2024	14976	Ban#9391028099/Internet for Fresno	0000	5940	103	148.04
AT&T	ATT0001	2/22/2024	15002	Ban#9391057487/Phn for Tahoe	0000	5930	115	29.35
AT&T	ATT0002	2/15/2024	14977	Acct#150773226/Internet for Redding	0000	5940	111	42.80
AT&T	ATT0002	2/15/2024	14978	Acct#151953127/Internet for Tahoe	0000	5940	115	80.25
AT&T	ATT0003	2/15/2024	14979	Acct#08802453037260/Internet for Ukiah	0000	5940	116	214.00
Atrium Court, LLC	ATR000	2/1/2024	14890	CAM Charges 01/01-12/01/2023 for YC Santa Rosa	0000	5800	202	137.16
Atrium Court, LLC	ATR000	2/15/2024	14975	January & February CAM Adjustment Charges for YC Santa Rosa	0000	5600	202	34.14
Atrium Court, LLC	ATR000	2/15/2024	14975	01/09/2024 Re Key Reimbursement	0000	5800	202	24.64
Atrium Court, LLC	ATR000	2/22/2024	15001	March 2024 Cam Charges for YC Santa Rosa	0000	5600	202	17.07
Atrium Court, LLC	ATR000	2/22/2024	15001	March 2024 Rent for YC Santa Rosa	0000	5600	202	3,040.20
Bank of America	BOABROO	2/8/2024	14937	Supplies for EJ	0000	4300	050	700.11
Bank of America	BOABROO	2/8/2024	14937	Travel to In Service for Brooks, Amy	0808	8699	001	45.00
Bank of America	BOABROO	2/8/2024	14937	Travel to In Service for Brooks, Amy	7085	5200	008	21.00
Bank of America	BOAGUES	2/8/2024	14938	Supplies for Admin	0000	4300	001	30.42
Bank of America	BOAGUES	2/8/2024	14938	01/01-01/31/2024 Travel for Guess, Richard	0000	5200	001	425.85
Bank of America	BOAGUES	2/8/2024	14938	Rancho Cielo Culinary Round Up 2024	0000	5800	001	585.00
Bank of America	BOALEEO	2/8/2024	14939	Postage for Admin	0000	5920	001	0.90
Bank of America	BOAMCCO	2/8/2024	14940	01/01-01/31/2024 Travel for McConnell, Dawn	0000	5200	001	892.20
Bank of America	BOAMCCO	2/8/2024	14940	Travel for In Service	7085	5200	008	52.00

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

Date: 3/1/24 10:05:26 AM

John Muir Charter Schools

Vendor Activity

From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOAMONN	2/8/2024	14941	Supplies for IT/In Service	0000	4300	004	189.57
Bank of America	BOAMONN	2/8/2024	14941	Apple MacBook for R. Sturgis/Being Returned	0000	4400	003	2,741.41
Bank of America	BOAMONN	2/8/2024	14941	MacBook Pro for R. Sturgis	0000	4400	003	1,217.74
Bank of America	BOAMONN	2/8/2024	14941	Monitor for R. Sturgis	0000	4400	003	225.49
Bank of America	BOAMONN	2/8/2024	14941	Epson Printer for Camarillo	0000	4400	105	861.99
Bank of America	BOAMONN	2/8/2024	14941	01/01-01/31/2024 Travel for Money Penny, Kyle	0000	5200	004	52.24
Bank of America	BOAMONN	2/8/2024	14941	Mo Advertisement for Employee Recruitment	0000	5800	001	1,064.02
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Guess, RJ	0000	5800	001	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Lee, Lita	0000	5800	001	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/McConnell, Dawn	0000	5800	001	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Pizelo, Anna	0000	5800	001	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Riley, Dawn	0000	5800	001	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Texting App for Stdts	0000	5800	001	189.43
Bank of America	BOAMONN	2/8/2024	14941	Zoom Account for Admin	0000	5800	001	220.65
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Lawson, E	0000	5800	002	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Wood, T	0000	5800	002	23.99
Bank of America	BOAMONN	2/8/2024	14941	Ablebits for J. Stokes/Add on for Excel	0000	5800	003	69.00
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Stokes Jessica	0000	5800	003	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Sturgis	0000	5800	003	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Money Penny	0000	5800	004	23.99
Bank of America	BOAMONN	2/8/2024	14941	Yearly Subscription for WP Engine	0000	5800	004	180.00
Bank of America	BOAMONN	2/8/2024	14941	Yearly Subscription to Hootsuite	0000	5800	004	2,988.00
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/LA	0000	5800	119	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/YC Santa Rosa	0000	5800	202	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/Paulino, Janell	0000	5800	322	23.99
Bank of America	BOAMONN	2/8/2024	14941	Mo. Subscription to Google Voice for VOALA	0000	5800	323	12.80
Bank of America	BOAMONN	2/8/2024	14941	Mo Subscription for Adobe Acrobat/LA LGBT	0000	5800	423	23.99
Bank of America	BOAMONN	2/8/2024	14941	Shipping/Postage of Inventory	0000	5920	004	13.52
Bank of America	BOAMONN	2/8/2024	14941	Internet for Monterey	0000	5940	114	96.30
Bank of America	BOAMONN	2/8/2024	14941	Internet for UCCIE	0000	5940	209	208.99
Bank of America	BOAMOOR	2/8/2024	14942	Bus Passes for Stdts @ CSET	5634	5800	008	250.00
Bank of America	BOAMOOR	2/8/2024	14942	01/16/2024 Travel for Moore, Jocelyn	6332	5200	008	37.41
Bank of America	BOAMOOR	2/8/2024	14942	Supplies for In Service	7085	4300	008	248.22
Bank of America	BOAMOOR	2/8/2024	14942	In Service Travel Reimbursement for Moore, Jocelyn	7085	5200	008	683.99

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Date: 3/1/24 10:05:26 AM

John Muir Charter Schools

Vendor Activity

From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOAMOOR	2/8/2024	14942	MOT Travel Reimbursement for Moore, Jocelyn	7085	5200	008	374.46
Bank of America	BOANAVA	2/8/2024	14943	GED Vouchers for John Muir Charter	0000	5800	001	2,050.00
Bank of America	BOANAVA	2/8/2024	14943	Adobe Acrobat Mo Subscription for Navarrete, Rachael	0000	5800	002	19.99
Bank of America	BOANAVA	2/8/2024	14943	Mo Financial Software Hosting Fee	0000	5800	002	462.00
Bank of America	BOANAVA	2/8/2024	14943	Online Filing Fee/W9 & 1099s	0000	5800	002	392.08
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Dickason, Cristina	0000	5930	001	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Hyatt, Tom	0000	5930	001	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Pizelo, Anna	0000	5930	001	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Camarillo	0000	5930	105	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Sac CCC	0000	5930	108	4.52
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Fortuna	0000	5930	112	4.53
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for LA	0000	5930	119	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Norwalk	0000	5930	120	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for UCCIE	0000	5930	209	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for Rancho Cielo	0000	5930	322	4.54
Bank of America	BOANAVA	2/8/2024	14943	Fax Line for LA LGBT	0000	5930	424	4.54
Bank of America	BOANAVA	2/8/2024	14943	Travel for In Service	7085	5200	008	159.35
Bank of America	BOAPIZE	2/8/2024	14944	Courageous Conversation Conference Refund	0000	5800	001	(295.00)
Bank of America	BOAPIZE	2/8/2024	14944	Rent for Storage Unit for Additional Inventory	0000	5800	001	133.00
Bank of America	BOAPIZE	2/8/2024	14944	Roto Rooter Service for LA LGBT	0000	5800	424	453.00
Bank of America	BOAREED	2/8/2024	14945	01/01-01/31/2024 Travel for Reed, Thomas	0000	5200	006	287.68
Bank of America	BOARYLE	2/8/2024	14946	Food for Board Meeting	0000	4300	001	254.11
Bank of America	BOARYLE	2/8/2024	14946	Credit for Flight for Gil Botello	0000	5200	001	(393.97)
Bank of America	BOARYLE	2/8/2024	14946	Flight for Len Eckhardt	0000	5200	001	339.95
Bank of America	BOARYLE	2/8/2024	14946	Postage/Shipping for Admin	0000	5920	001	89.90
Bank of America	BOARYLE	2/8/2024	14946	Supplies for In Service	7085	4300	008	113.56
Bank of America	BOARYLE	2/8/2024	14946	Flights for Staff to In Service	7085	5200	008	3,144.06
Bank of America	BOARYLE	2/8/2024	14946	Food for Staff at the In Service	7085	5200	008	1,715.68
Bank of America	BOARYLE	2/8/2024	14946	Travel for Ryley, Dawn to In Service	7085	5200	008	381.94
Bank Of America	BOASCHO	2/8/2024	14947	Supplies for Scholl, Aaron	0000	4300	001	4.30
Bank Of America	BOASCHO	2/8/2024	14947	Supplies for IT/In Service	0000	4300	004	125.05
Bank Of America	BOASCHO	2/8/2024	14947	Epson Wireless Printer for IT/In Service	0000	4400	004	307.26
Bank Of America	BOASCHO	2/8/2024	14947	JBL Speaker Stand Set	0000	4400	004	163.09
Bank Of America	BOASCHO	2/8/2024	14947	Phenyx Pro Wireless Microphone System for IT/In Service	0000	4400	004	199.33

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Date: 3/1/24 10:05:26 AM

John Muir Charter Schools

Vendor Activity

From 1/26/2024 Through 2/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank Of America	BOASCHO	2/8/2024	14947	Monthly Subscriptions for Mailchimp	0000	5800	001	45.00
Bank Of America	BOASCHO	2/8/2024	14947	Supplies for In Service	7085	4300	008	270.61
Bank of America	BOASMI...	2/8/2024	14948	01/01-01/31/2024 Travel for Smith Eric	6332	5200	008	40.00
Berkshire Hathaway	BERK000	2/8/2024	14936	Policy#JOWC218736/Aug 2021 Workers Comp	0000	9516	000	2,146.06
Homestate Companies								
Blue Shield of California	BLUE000	2/22/2024	15003	March 2024 Health Insurance	0000	9514	000	42,490.53
Bolita Lee	LEEB000	2/1/2024	14908	12/07-12/20/2023 Mileage Reimbursement	0000	5200	001	416.58
Bolita Lee	LEEB000	2/1/2024	14908	01/22/2024 Travel Reimbursement/In Service	7085	5200	008	573.78
California Coalition for Youth	CALI004	2/8/2024	14949	Keynote Speakers for JMCS In Service	7085	5800	008	1,173.28
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	202	166.66
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	203	166.67
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	204	166.67
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	206	166.67
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	207	166.67
California Local Conservation Corps Foundation	CLCCF000	2/22/2024	15006	LCC Leadership Conference Sponsorship	0000	5800	209	166.66
CalPers	CALP000	1/31/2024	Wire 1.31.... CalP...	EE/ER Contributions for 01/31/2024 Payroll Reporting Period	0000	9512	000	32,854.17
CatapultK12	DNAD000	1/11/2024	14855	Feb 2024 Website/Video Hosting	0000	5800	004	948.95
CatapultK12	DNAD000	2/8/2024	14955	March 2024 Website/Video Hosting	0000	5800	004	948.95
Catherine Yoho	YOH0000	2/8/2024	14972	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	164.50
Catherine Yoho	YOH0000	2/15/2024	14998	01/30/2024 Postage Reimbursement/Placer	0000	5920	117	31.02
Central City Neighborhood Partners	CENT001	2/22/2024	15004	March 2024 Rent for GEM Academy	0000	5600	402	3,373.00
Charter Communications	CHAR000	2/15/2024	14982	Acct#128514001/Phn for Riverside	0000	5930	211	39.99
Charter Communications	CHAR000	2/15/2024	14982	Acct#110629101/Internet for LA	0000	5940	119	59.99
Charter Communications	CHAR000	2/15/2024	14982	Acct#110629101/Internet for Riverside	0000	5940	211	99.98
Christopher Almaraz	ALM000	2/22/2024	15000	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	475.70

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John Muir Charter Schools

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City of Riverside	CITYR00	2/22/2024	15005	March 2024 Rent for Riverside	0000	5600	211	1,312.08
Cluster B Family Therapy Inc.	CLUS000	2/15/2024	14983	Jan 2024 Group Therapy Sessions for Placer/JMCS	6546	5800	008	380.00
Colleen Bye	BYE000	2/15/2024	14981	01/21-01/25/2024 In Service Travel Reimbursement	7085	5200	008	241.66
Comcast	COMC000	2/8/2024	14950	Acct#964805790/Internet for YC Santa Rosa	0000	5940	202	581.56
Comcast	COMC000	2/8/2024	14951	Acct#963147273/Internet for Chico	0000	5940	102	179.84
Comcast	COMC000	2/8/2024	14952	Acct#8155300342550860/Phn for YC Santa Rosa	0000	5930	202	88.45
Conservation Corp Long Beach	CONS000	2/22/2024	15008	March 2024 Rent for RJ Guess	0000	5600	001	237.80
Conservation Corps North Bay	CON000	2/22/2024	15007	Jan 2024 Fac Exp/Copier Rent for CCNB	0000	5600	202	186.02
Conservation Corps North Bay	CON000	2/22/2024	15007	Jan 2024 Fac Exp/Rent for CCNB	0000	5600	202	4,882.50
Cristina A Dickason	DICK000	2/8/2024	14954	01/08-01/31/2024 Mileage Reimbursement/UCCIE	0000	5200	209	618.06
Cristina A Dickason	DICK000	2/8/2024	14954	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	115.81
Culligan of Sacramento	CULL000	2/8/2024	14953	Acct#945656/Water Service for EJ	0000	4300	050	84.75
Dawn Ryley	RYLE0000	2/1/2024	14915	01/22-01/28/2024 Travel Reimbursement/In Service	7085	5200	008	60.26
Dawn Ryley	RYLE0000	2/15/2024	14994	01/10-02/14/2024 Mileage Reimbursement	0000	5200	001	104.52
Devan Aguilar	AGUI002	2/15/2024	14974	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	47.44
Emilia Lawson	LAWS000	2/1/2024	14907	01/22-01/26/2024 Travel Reimbursement/In Service	7085	5200	008	195.11
Employment Development Dept	EMPL000	2/6/2024	L194...	10/01-12/31/2023 SEF Local Experience Tax	0000	5800	001	832.58
Envoy Plan Services, Inc	ENVO001	2/1/2024	14898	EE Envoy Contributions for 01/31/2024 Payroll Period	0000	9523	000	7,846.00
Envoy Plan Services, Inc	ENVO002	2/22/2024	15009	Jan 2024 403(b) Acct Monthly Maintenance Fee	0000	5800	001	50.00
Eric Smith	SMIT001	2/15/2024	14996	12/07-12/18/2023 Travel Reimbursement	6332	5200	008	220.08
Eric Smith	SMIT001	2/15/2024	14996	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	713.64
EverBank	EVER000	2/22/2024	15010	Crt#42002310/Copier Rent for Rancho Cielo	0000	5600	322	180.34
Franchise Tax Board	FRAN000	2/1/2024	14901	Case#556413022/FTB Garnishment	0000	9520	000	500.00
Francisco Sagrero	SAGR000	2/15/2024	14995	01/22-01/24/2024 In Service Travel Reimbursement	7085	5200	008	546.32
Frontier Communications	FRON000	2/22/2024	15011	Acct#56286801910227145/Phn for Norwalk	0000	5930	120	193.86
Frontier Communications	FRON000	2/22/2024	15011	Acct#56286801910227145/Internet for Norwalk	0000	5940	120	100.89

Date: 3/1/24 10:05:26 AM

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John Muir Charter Schools

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From 1/26/2024 Through 2/25/2024

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Frontier Communications	FRON000	2/22/2024	15012	Acct #56269425651026125/Phn & Internet for Ready SET OC	0000	5930	408	94.35
Frontier Communications	FRON000	2/22/2024	15012	Acct #56269425651026125/Phn & Internet for Ready SET OC	0000	5940	408	105.76
Gary Vincent	VINC000	2/1/2024	14923	01/21-01/26/2024 Travel Reimbursement/In Service	7085	5200	008	433.35
Gil Botello	BOTE000	2/15/2024	14980	09/13-12/13/2023 Travel Reimbursement	0000	5200	001	102.94
Hotel Maya	QUEE000	2/22/2024	15027	Hotel Maya Final Invoice for In Service	7085	5800	008	41,387.37
Intermedia.net Inc	INTE001	2/8/2024	14958	Phn Services for Headquarters	0000	5930	001	101.39
Jennifer Petersen Hunter	HUNT001	2/22/2024	15013	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	143.78
Jessica Stokes	STOK000	2/1/2024	14919	01/22-01/25/2024 Travel Reimbursement/In Service	7085	5200	001	258.49
Jocelyn Moore	MOOR001	2/1/2024	14910	01/12-01/19/2024 Mileage Reimbursement	6332	5200	008	189.95
Joseph Guidetti	GUID000	2/1/2024	14903	01/23-01/25/2024 Travel Reimbursement/In Service	7085	5200	008	319.66
Josh Brough	BROU000	2/1/2024	14892	01/23-01/25/2024 Travel Reimbursement/In Service	7085	5200	008	175.68
Kaiser Foundation Health Plan Inc.	KAIS000	2/22/2024	15015	Cst ID#1731133499/March 2024 Health Insurance	0000	9514	000	8,590.55
Kaiser Foundation Health Plan Inc.	KAIS000	2/22/2024	15015	Cst ID#8868351686/March 2024 Health Insurance	0000	9514	000	10,758.64
King of Glory	KING001	2/22/2024	15016	Uniforms for JMCS/Rancho Cielo	0000	4300	322	3,750.00
Kyle Money Penny	MONE000	2/22/2024	15019	12/06/2023-12/20/2023 Mileage Reimbursement	0000	5200	004	285.58
Kyle Money Penny	MONE000	2/22/2024	15019	01/20-01/25/2023 In Service Travel Reimbursement	7085	5200	008	649.90
Los Angeles County Sheriff's Dept	LOSA000	2/1/2024	14909	Case#13M01306/Levy#3122311100258/Garnish...	0000	9520	000	391.84
MetLife Small Business Center	MET000	2/22/2024	15017	Acct #05-1795000000/March 2024 Dental Insurance	0000	9514	000	5,513.34
Michelle Kizner	KIZN000	2/1/2024	14905	01/25/2024 Travel Reimbursement/In Service	7085	5200	008	58.65
Miller Court Properties, LLC	MILL002	2/22/2024	15018	Mar 15-April 14, 2024 Rent for STE G/HQ	0000	5600	001	800.00
Miller Court Properties, LLC	MILL002	2/22/2024	15018	March 2024 Rent for Headquarters	0000	5600	001	2,626.00
Miller Court Properties, LLC	MILL002	2/22/2024	15018	March 2024 NNN's Charges for Headquarters	0000	5800	001	1,002.39
Morgan Records Management, LLC	MORG000	2/1/2024	14911	Pallet Storage for JMCS Records	0000	5800	001	400.00

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John Muir Charter Schools

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Vendor Name	Vendor ID	Check/Vo... Date	Chc... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Morgan Records Management, LLC	MORG000	2/1/2024	14911	Publishing Hard Drive for JMCS	0000	5800	001	150.00
Morgan Records Management, LLC	MORG000	2/1/2024	14911	Web Lic & Data Storage for JMCS	0000	5800	001	50.00
National Student Clearinghouse	NATI003	2/22/2024	15020	StudentTracker Renewal for JMCS 04/01/2024-03/31/2025	0000	5800	001	595.00
Nevada County Superintendent of Schools	NCSOS00	2/1/2024	14913	EE/ER STRS Contributions for 01/01-01/31/2024 Reporting Per	0000	9511	000	110,846.26
ODP Business Solutions, LLC	OFFI000	2/8/2024	14959	Supplies for UCCIE	0000	4300	209	156.80
ODP Business Solutions, LLC	OFFI000	2/8/2024	14959	Supplies for Rancho Cielo	0000	4300	322	488.13
ODP Business Solutions, LLC	OFFI000	2/8/2024	14959	File Cabinet for UCCIE	0000	4400	209	325.75
ODP Business Solutions, LLC	OFFI000	2/15/2024	14988	Supplies for LA LGBT	0000	4300	424	195.15
One Ring Networks	ONER000	2/8/2024	14960	Internet for Camarillo	0000	5940	105	299.00
Optimum	OPTI000	2/8/2024	14961	Acct#07715-125282-01-0/Internet for Fortuna	0000	5940	112	297.72
Optimum Foods LLC	OPTI001	2/15/2024	14989	Milk and Food for Delta	0000	4300	101	437.78
Optimum Foods LLC	OPTI001	2/15/2024	14989	Food for Norwalk	0000	4300	120	256.72
Optimum Foods LLC	OPTI001	2/15/2024	14989	Milk for Rancho Cielo	0000	4300	322	528.78
Optimum Foods LLC	OPTI001	2/22/2024	15021	Food & Milk for LA CCC	0000	4300	119	373.50
Optimum Foods LLC	OPTI001	2/22/2024	15021	Food & Milk for CSET	0000	4300	207	531.94
Optimum Foods LLC	OPTI001	2/22/2024	15021	Milk for Rancho Cielo	0000	4300	322	120.72
Optimum Financial, Inc.	OPTU000	2/15/2024	14990	Jan 2024 HSA Monthly Service Fee	0000	5800	001	12.75
Peter Kostas	KOST000	2/1/2024	14906	01/22-01/25/2024 Travel Reimbursement/In Service	7085	5200	008	156.36
Phil Ruckrich	RUCK000	2/8/2024	14965	01/22-01/25/2024 In Service Travel Reimbursement	7085	5200	008	609.15
Philadelphia Insurance Co.	PHIL000	2/8/2024	14962	Acct#78807985/Feb 2024 Liability Insurance	0000	5400	001	3,174.84
Powerschool Group LLC	POWE001	2/8/2024	14963	PowerSchool Training for 5 @ Rancho Cielo	6388	5800	322	15,000.00
Principal Life Insurance Company	PRIN000	2/22/2024	15022	March 2024 Life Insurance	0000	9514	000	548.76
Rachael Navarrete	NAVA000	2/1/2024	14912	01/22-01/26/2024 Travel Reimbursement/In Service	7085	5200	008	80.83
Rachael Navarrete	NAVA000	2/15/2024	14987	02/14/2024 Mileage Reimbursement	0000	5200	001	81.07
Rachel Gonzaga	GONZ005	2/15/2024	14985	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	44.96
Rancho Cielo Inc	RANC000	2/8/2024	14964	Jan 2024 Reimb for Student Lunches @ Rancho Cielo	0000	4300	322	6,541.50

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Rancho Cielo Inc	RANC000	2/8/2024	14964	Feb 2024 Rent for Rancho Cielo	0000	5600	322	12,083.33
Rancho Cielo Inc	RANC000	2/8/2024	14964	Feb 2024 Phn for Rancho Cielo	0000	5940	322	120.00
Rancho Cielo Inc	RANC000	2/15/2024	14991	Carpentry & Mill Cabinet Prog Sept-Dec Instructor	6388	5800	322	4,000.00
Rancho Cielo Inc	RANC000	2/15/2024	14991	Jan 2024 F. Thomas Salary Reimbursement/Auto Program	6388	5800	322	3,028.61
Rebecca Roe	ROE0000	2/15/2024	14993	01/09-01/30/2024 Mileage Reimbursement	0000	5200	209	715.56
Remy J Sturgis	STUR000	2/8/2024	14968	08/30/2023 Mileage Reimbursement	0000	5200	003	31.44
Remy J Sturgis	STUR000	2/8/2024	14968	Reimbursement for PO Box Yearly Subscription/Sturgis	0000	5800	003	394.00
Remy J Sturgis	STUR000	2/8/2024	14968	Postage Reimbursement	0000	5920	003	52.10
Remy J Sturgis	STUR000	2/8/2024	14968	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	197.11
Richard Guess	GUES000	2/8/2024	14956	01/09-01/31/2024 Mileage Reimbursement	0000	5200	001	1,082.06
Richard Guess	GUES000	2/8/2024	14956	01/22-01/23/2024 In Service Travel Reimbursement	7085	5200	008	34.46
San Francisco Conserv Corps	SANF000	2/8/2024	14966	Feb 2024 Rent for SFCC	0000	5600	206	408.33
Stanton Miller	MILL001	2/15/2024	14986	01/10-02/14/2024 Mileage Reimbursement	0000	5200	001	34.84
Stanton Miller	MILL001	2/15/2024	14986	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	517.24
State of California Department of Justice	DOJ000	2/15/2024	14984	Jan 2024 Fingerprinting For John Muir	0000	5800	001	64.00
Stericycle, Inc.	STERI000	2/22/2024	15023	Shred Services for John Muir Charter	0000	5800	001	422.88
Sterling Administration	STER000	2/8/2024	14967	Feb 2024 DCA Funding Contributions	0000	9524	000	643.32
Sterling Administration	STER000	2/8/2024	14967	Feb 2024 FSA Funding Contributions	0000	9524	000	1,289.13
Swing Education, Inc.	SWIN000	2/22/2024	15024	02/01-02/16/2024 Sub Services for Richmond YB	0000	5800	321	786.00
TCSN-The Computer Shop Netlink	TCSN000	2/8/2024	14969	Internet for SLO	0000	5940	110	189.90
Thomas Hyatt	HYAT000	2/1/2024	14904	01/18-01/25/2024 Supply Reimbursement/In Service	0000	5800	001	314.89
Thomas Hyatt	HYAT000	2/1/2024	14904	01/18-01/25/2024 Travel Reimbursement/In Service	7085	5200	008	171.48
Thomas Hyatt	HYAT000	2/22/2024	15014	01/30/2024 Supply Reimbursement	7810	4300	008	39.69
Thomas Hyatt	HYAT000	2/22/2024	15014	01/26-02/13/2024 Travel Reimbursement	7810	5200	008	903.98
Tom Reed	REED000	2/15/2024	14992	01/31-02/09/2024 Mileage Reimbursement	0000	5200	006	444.88
Tom Reed	REED000	2/15/2024	14992	01/23-01/25/2024 In Service Travel Reimbursement	7085	5200	008	173.58

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John Muir Charter Schools

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Verizon Wireless	VERI000	2/8/2024	14971	Internet & Hot Spots for IT	0000	5940	004	109.32
Verizon Wireless	VERI000	2/8/2024	14971	Internet & Hot Spots for Pomona	0000	5940	107	54.66
Verizon Wireless	VERI000	2/8/2024	14971	Internet & Hot Spots for Norwalk	0000	5940	120	109.32
Vision Service Plan (CA)	VISI000	2/22/2024	15025	Acct#12176959/March 2024 Vision Insurance	0000	9514	000	1,045.95
William Infanto	INFA000	2/8/2024	14957	01/22-01/24/2024 In Service Travel Reimbursement	7085	5200	008	255.78
Your Dream Properties	YOUR000	2/1/2024	14927	Internet Service @ Ready SET OC	0000	5940	408	77.98
Your Dream Properties	YOUR000	2/22/2024	15026	March 2024 Rent for Ready SET OC	0000	5600	408	1,820.00
Your Dream Properties	YOUR000	2/22/2024	15026	February 2024 Maintenance Fee for Ready SET OC	0000	5800	408	60.00
Your Dream Properties	YOUR000	2/22/2024	15026	March 2024 Maintenance Fee for Ready SET OC	0000	5800	408	60.00
Transaction Total								405,105.07
Report Opening/Current Balance								
Report Transaction Totals								405,105.07
Report Current Balances								

John Muir Charter Schools

Vendor Notes for Board

March 2024

VENDOR NAME	PAY FREQUENCY	NOTES
Abila	Monthly	Financial software
Advantage Print Mktg & More	As needed	Diploma printing supplies
Airespring	Monthly	Internet Provider for E-Rate internet service
Alexis Zevallos	As needed	In-service travel reimbursement
Amanda Yebra	As needed	In-service travel reimbursement
Amazon Capital Services	Monthly	Supply vendor
Aristotle Valencia	As needed	In-service travel reimbursement
AT&T	Monthly	Phone and internet, multiple accounts
Atrium Court, LLC	Monthly	Rent for Youth Connections
Bank of America	Monthly	Credit card
Berkshire Hathaway Homestate Companies	Monthly	Worker's comp policy
Blue Shield of California	Monthly	Medical insurance
Bolita Lee	As needed	Travel reimbursement
CA Coalition for Youth	One-time	Keynot speakers for January In-service
CA LCC Foundation	One-time	LCC Leadership Conference Sponsorship
CalPers	Monthly	PERS ER/EE contributions for January 2024
CatapultK12	Monthly	JMCS website hosting
Catherine Yoho	As needed	EE reimbursement for travel and postage
Central City Neighborhood Partners	Monthly	Rent for GEMA
Charter Communications	Monthly	Internet for school sites
Christopher Almaraz	As needed	In-service travel reimbursement
City of Riverside	Monthly	Rent for UCCIE Riverside
Cluster B Family Therapy Inc.	As needed	Group therapy for JMCS school sites
Colleen Bye	As needed	In-service travel reimbursement
Comcast	Monthly	Phone and internet for multiple school sites
Conservation Corp Long Beach	Monthly	Rent for CEO office space
Conservatin Corps North Bay	As invoiced	Partner agency invoic for monthly expenses: rent, supplies and services
Cristina Dickason	As needed	Mileage reimbursement for employee
Culligan of Sacramento	Monthly	Water for Earle Jamieson program in Nevada County
Dawn Ryley	As needed	Employee reimbursement
Devan Aguilar	As needed	In-service travel reimbursement
Emilia Lawson	As needed	In-service travel reimbursement
Employment Development Dept	Quarterly	Unemployment insurance costs: .05% of benefits paid in a quarter
Envoy Plan Services, Inc	Monthly	403(b): EE (employee) payroll contributions + maintenance fee
Eric Smith	As needed	Travel reimbursement
EverBank	Monthly	Copier lease for Rancho Cielo
Franchise Tax Board	As needed	Employee wage garnishment
Franciso Sagrero	As needed	In-service travel reimbursement
Frontier Communications	Monthly	Phone and Internet
Gary Vincent	As needed	In-service travel reimbursement
Gil Botello	As needed	Board member travel reimbursement
Hotel Maya	As needed	In-service facility and food: final invoice
Intermedia.net Inc	Monthly	Phone for Muir HQ
Jennifer Petersen Hunter	As needed	In-service travel reimbursement
Jessica Stokes	As needed	In-service travel reimbursement
Jocelyn Moore	As needed	Travel reimbursement
Joseph Guidetti	As needed	In-service travel reimbursement
Josh Brough	As needed	In-service travel reimbursement
Kaiser Foundation	Monthly	Medical insurance
King of Glory	One-time/as needed	Uniforms for Rancho Cielo
Kyle Moneypenny	As needed	Employee reimbursement, includes travel to in-service
Los Angeles County Sheriff's Dept	As needed	Employee wage garnishment
MetLife Small Business Center	Monthly	Dental insurance
Michelle Kizner	As needed	In-service travel reimbursement
Miller Court Properties	Monthly	Rent and NNN's for Muir HQ
Morgan Records Management LLC	As needed	Storage and publishing fees associated with digitization of school records

John Muir Charter Schools

Vendor Notes for Board

March 2024

VENDOR NAME	PAY FREQUENCY	NOTES
National Student Clearinghouse	Annual	Student Tracker annual subscription
Nevada County Supt of Schools	Monthly	STRS ER/EE contributions for January 2024
ODP Business Solutions, LLC	Monthly	Supply vendor
One Ring Networks	Monthly	Internet for schoolsite
Optimum	Monthly	Internet for schoolsite
Optimum Foods LLC	Monthly	Food vendor for multiple school sites
Optum Financial, Inc.	Monthly	Service fee for HSA account
Peter Kostas	As needed	In-service travel reimbursement
Phil Ruckrich	As needed	In-service travel reimbursement
Philadelphia Insurance Co.	Monthly	Liability insurance policy
Powerschool Group LLC	As needed	PowerSchool trainif for 5 staff @ Rancho Cielo
Principal Life	Monthly	Employer-sponsored life insurance for staff
Rachael Navarrete	As needed	Employee reimbursement, includes travel to in-service
Rachel Gonzaga	One-time	In-service travel reimbursement for partner agency staff: Ready SET OC
Rancho Cielo Inc	Monthly	Partnering Agency invoice
Rebecca Roe	As needed	Travel reimbursement
Remy Sturgis	As needed	Employee reimbursement, includes travel to in-service
Richard (RJ) Guess	As needed	Employee reimbursement, includes travel to in-service
San Francisco Conserv Corps	Monthly	Rent for SFCC
Stanton Miller	As needed	Board member travel reimbursement, includes travel to in-service
State of CA Dept of Justice	As needed	Fingerprinting fees for new hires
Stericycle, Inc.	Monthly	Shred services for Muir HQ
Sterling Administration	Monthly	Employee contributions to dependent care/flexible spending accounts
Swing Education	As needed	Substitute teacher services
TCSN-The Computer Shop Netlink	Monthly	Internet for school site
Thomas Hyatt	As needed	Employee reimbursement, includes travel and supplies for in-service
Tom Reed	As needed	Employee reimbursement, includes travel to in-service
Verizon Wireless	Monthly	Internet and hotspots
Vision Service Plan	Monthly	Vision insurance
William Infanto	As needed	In-service travel reimbursement
Your Dream Properties	Monthly	Rent + maintenance fee for school site

John Muir Charter Schools
New Employees
2/1/24 - 2/29/24

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Start Date</u>	<u>EE replaced (term date)</u>
Thomas Forgette	Rancho Cielo	CTE Teacher	Hourly	2/26/24	n/a
Sarah Mason	Admin	Admin Asst	Hourly	2/26/24	n/a
Andrew Miller	Richmond YB	Instr Asst	1.00	2/20/24	Lea Johnson
Eziquel Rodriguez	Rancho Cielo	Instr Asst	1.00	2/28/24	n/a
Robert Wistrand	Rancho Cielo	Teacher	1.00	2/29/24	n/a

John Muir Charter Schools
Employee Status Changes
2/1/24 - 2/29/24

<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>
Alyssa DeRuosi	Rancho Cielo	same	Hourly Instr Asst	1.0 Instr Asst	2/5/24	

John Muir Charter Schools
Report of Termed Employees
2/1/24 - 2/29/24

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Term Date</u>
none				

**John Muir Charter Schools
2023-2024
Second Interim Budget**

The 2023-24 Second Interim Budget reflects proposed changes from the 2023-24 First Interim Budget, approved in December 2023. With the proposed changes in the Second Interim Budget, John Muir Charter Schools (JMCS) will end the 2023-24 school year with a reserve of \$6.88 million, or 66% of total expenditures for the year.

	<i>1st Interim Budget</i>	<i>2nd Interim Budget</i>	<i>Difference</i>	<i>Explanation</i>
ADA	464.32	453.09	(11.23)	
Beginning Fund Balance	6,078,461	6,078,461	0	
Revenues				
<i>LCFF</i>	8,185,046	7,982,005	(203,041)	ADA reduction
<i>Other Federal</i>	320,801	335,024	14,223	ELO funds
<i>Other State</i>	1,348,656	2,866,572	1,517,916	State Grants
<i>Other Local</i>	12,300	12,300	0	
Total Revenues	9,866,803	11,195,901	1,329,098	
Expenditures				
<i>Certificated Salaries</i>	4,671,079	4,742,408	71,329	Staffing changes
<i>Classified Salaries</i>	1,087,611	1,114,407	26,796	
<i>Employee Benefits</i>	2,071,103	2,079,622	8,519	
<i>Books and Supplies</i>	367,212	446,916	79,704	Supplies and Equipment
<i>Services & Other</i>	1,676,506	1,936,676	260,170	Travel & Prof Services
<i>Equipment</i>	70,000	70,000	0	
Total Expenditures	9,943,511	10,390,029	446,518	
Ending Fund Balance	6,001,753	6,884,333	882,580	
<i>Economic Uncertainties</i>	994,351	1,039,003	44,652	10% reserve
<i>Admin Reserve</i>	1,124,403	1,124,403	0	Additional reserve for cash flow
<i>Restricted Balance</i>	1,033,729	2,433,505	1,399,776	Restricted resources
<i>Undesignated Funds</i>	2,849,270	2,287,422	(561,848)	Unrestricted resources

Revenue Differences — \$1,329,098 Net Increase

Local Control Funding Formula (LCFF) - \$203,041 Decrease

Decrease based on most recent LCFF calculator, which includes a COLA of 8.22%. ADA decrease of 11.23.

Federal Revenue - \$14,223 Increase

This category includes the following adjustments:

- ELO ESSER Funds: increase of \$14,223.

Other State Revenue - \$1,517,916 Increase

This category includes the following adjustments:

- Lottery decrease of \$2,920 due to ADA decrease.
- SB 740 Charter Facility Funding: decrease of \$3,014 due to the ADA decrease and it's impact on the facility funding calculation.
- CA Community Schools Partnership Program (CCSPP): decrease of \$22,690 due to expenditure changes. This is year 2 of a 5-year grant, originally estimated at \$300,000 per year.
- K-12 Strong Workforce Grant, additional grant funding awarded for Round 6, Year 1: \$112,551.
- State Mental Health Funds funding adjustment: \$2,754 decrease.
- Arts, Music and Instr. Mtls revised allocation, \$4,569 increase.
- Prop 28, Arts and Music in Schools: \$103,222 allocated for 2023-24.
- Learning Communities for School Success Program: \$661.
- Equity Multiplier funding, \$1,296,816 allocated for 2023-24.
- Cal Serves Grant, revised budget: \$32,240 increase.
- Mandated Costs: \$104 decrease.

Local Revenue – No Change

Expenditure Differences — \$446,518 Increase

Staffing Changes — \$106,644 Increase

The 2nd Interim budget has been adjusted to reflect current staffing costs, including the addition of a full-time teacher and a classified instructor.

Supplies and Equipment — \$79,704 Increase

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

Services and Other Operating Costs — \$260,170 Increase

This category of costs includes travel, utilities, rent, professional services, postage, phone, and internet. The 2nd Interim includes the addition of grant expenditures for travel and professional services, in the amount of \$136,000. The following unrestricted increases to the services category are included: inservice \$41,989, utilities \$6,463, professional services \$56,543; postage \$6,227, and internet \$12,354.

ENDING FUND BALANCE — \$882,580 Increase

The ending fund balance has been increased to \$6,884,333, or 66% of total expenditures. Within this balance, we have the following reserves:

- 10% for economic uncertainties - \$1,039,003.
- Restricted Reserve: \$2,433,505.
- Admin Reserve - \$1,124,403.
- Unappropriated Fund Balance - \$2,287,422.

**JOHN MUIR CHARTER SCHOOLS
SECOND INTERIM BUDGET
2023-2024**

	Muir Admin	Grants	Site Salaries	Community School	CCC Programs	LCC Programs	Youthbuild Programs	WIOA Programs	YCC Program	Total
ADA				9	109	170	146	18	1	453
RESOURCES										
Beg Balance	4,514,606	1,563,855				-				6,078,461
Total Beginning Balance	4,514,606	1,563,855	-		-	-	-	-	-	6,078,461
LCFF	2,702,245		4,812,402	8,922	112,659	175,343	150,608	18,907	918	7,982,005
Federal Funds	-	335,024			-	-	-	-	-	335,024
Lottery Unrestricted	-			1,599	20,191	31,426	26,993	3,389	165	83,762
Lottery Restricted	-			650	8,213	12,783	10,980	1,378	67	34,073
Mandate Block Grant	21,757				-	-	-	-	-	21,757
Other State Revenues	-	2,114,689					305,385	-	-	2,420,074
Charter Facility Funding	23,634				-	138,202	98,333	46,737	-	306,906
Local (interest)	-				-	-	12,300	-	-	12,300
Total Revenue	2,747,636	2,449,713	4,812,402	11,172	141,064	357,754	604,599	70,411	1,149	11,195,901
Indirect Costs	57,403	(45,702)		-		-	(11,701)			-
TOTAL RESOURCES	7,319,645	3,967,866	4,812,402	11,172	141,064	357,754	592,898	70,411	1,149	17,274,362
EXPENDITURES										
FTE Certificated	7.00	6.40	41.85	-	-	-	-	-	-	55.25
FTE Classified	7.00	2.50	8.00	-	-	-	-	-	-	17.50
Certificated	865,917	685,753	3,190,739	-	-	-	-	-	-	4,742,408
Classified	585,734	132,369	396,304	-	-	-	-	-	-	1,114,407
Benefits	366,950	168,204	796,716	-	-	-	-	-	-	1,331,869
Health Benefits	169,989	149,120	428,643	-	-	-	-	-	-	747,753
NEVCO Oversight 1%	79,820	-	-	-	-	-	-	-	-	79,820
Subtotal Fixed Expenses	2,068,410	1,135,446	4,812,402	-	-	-	-	-	-	8,016,258
Material/Supplies	33,372	2,265	-	10,000	12,800	25,679	39,627	8,350	1,500	133,593
Food	-	-	-	700	5,460	9,215	106,500	3,958	-	125,833
Equipment	74,710	-	-	3,000	25,000	20,252	57,152	5,876	1,500	187,490
Travel/Conferences	109,313	69,285	-	-	3,500	10,000	-	-	-	192,098
Insurance	39,135	-	-	-	-	-	-	-	-	39,135
Utilities	11,566	-	-	-	-	6,000	-	1,145	-	18,711
Rents/Leases/Repairs	53,926	-	-	-	-	186,282	137,350	62,376	-	439,934
Consultant/Svcs/Oper. Exp	459,436	327,366	-	-	25,850	31,963	212,704	1,641	36	1,058,996
Postage	19,400	-	-	-	1,000	326	185	123	-	21,034
Telephone	1,200	-	-	-	6,500	16,229	500	708	-	25,137
Internet	8,925	-	-	-	30,000	16,586	3,300	3,000	-	61,811
Equipment	-	-	-	-	-	-	70,000	-	-	70,000
Subtotal Discretionary Expenses	810,983	398,916	-	13,700	110,110	322,532	627,318	87,177	3,036	2,373,772
TOTAL EXPENDITURES	2,879,393	1,534,362	4,812,402	13,700	110,110	322,532	627,318	87,177	3,036	10,390,030
Ending Fund Balance	4,440,253	2,433,504	-	(2,528)	30,954	35,222	(34,420)	(16,766)	(1,887)	6,884,332
Components of Ending Balance										
10% Reserve	1,039,003									1,039,003
Admin Reserve	1,124,403									1,124,403
Restricted Grants	-	2,433,504								2,433,504
Unappropriated Balance	2,276,847	-	-	(2,528)	30,954	35,222	(34,420)	(16,766)	(1,887)	2,287,422

**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: 2023/24

To the entity that approved the charter school:

(x) 2023/24 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: 3/13/2024
Charter School Official
(Original signature required)
Print
Name: Stan Miller Title: Board Chair

To the County Superintendent of Schools:

(x) 2023/24 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 First 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
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: 2023/24

					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)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,890,865.00	1,247,040.00	3,690,070.00	(200,795.00)	-5.16%
Education Protection Account State Aid - Current Year	8012	92,864.00	39,624.00	90,618.00	(2,246.00)	-2.42%
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	4,201,317.00	1,929,416.00	4,201,317.00	-	0.00%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, LCFF/Revenue Limit Sources		8,185,046.00	3,216,080.00	7,982,005.00	(203,041.00)	-2.48%
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	320,801.22	74,691.09	335,024.00	14,222.78	4.43%
Total, Federal Revenues		320,801.22	74,691.09	335,024.00	14,222.78	4.43%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	1,348,656.00	854,899.29	2,866,572.00	1,517,916.00	112.55%
Total, Other State Revenues		1,348,656.00	854,899.29	2,866,572.00	1,517,916.00	112.55%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,300.00	12,300.00	12,300.00	-	0.00%
Total, Local Revenues		12,300.00	12,300.00	12,300.00	-	0.00%
5. TOTAL REVENUES		9,866,803.22	4,157,970.38	11,195,901.00	1,329,097.78	13.47%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,013,379.47	1,494,180.85	2,801,721.53	(211,657.94)	-7.02%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	1,529,645.10	1,057,132.70	1,810,031.68	280,386.58	18.33%
Other Certificated Salaries	1900	128,055.00	88,815.12	130,655.00	2,600.00	2.03%
Total, Certificated Salaries		4,671,079.57	2,640,128.67	4,742,408.21	71,328.64	1.53%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	427,595.30	219,962.45	439,405.18	11,809.88	2.76%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	19,870.85	11,558.35	19,870.85	-	0.00%
Clerical and Office Salaries	2400	640,144.99	378,945.51	655,131.19	14,986.20	2.34%
Other Non-certificated Salaries	2900	-	332.70	-	-	
Total, Non-certificated Salaries		1,087,611.14	610,799.01	1,114,407.22	26,796.08	2.46%
3. Employee Benefits						
STRS	3101-3102	836,422.33	454,307.72	831,867.43	(4,554.90)	-0.54%
PERS	3201-3202	299,532.89	165,798.70	304,821.00	5,288.11	1.77%
OASDI / Medicare / Alternative	3301-3302	156,445.09	86,074.26	159,529.27	3,084.18	1.97%
Health and Welfare Benefits	3401-3402	743,629.59	407,602.49	747,752.19	4,122.60	0.55%
Unemployment Insurance	3501-3502	3,956.84	1,635.90	4,005.93	49.09	1.24%
Workers' Compensation Insurance	3601-3602	31,115.99	17,498.33	31,645.76	529.77	1.70%
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		2,071,102.73	1,132,917.40	2,079,621.58	8,518.85	0.41%

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: 2023/24

					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)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	204,245.00	148,324.57	259,426.00	55,181.00	27.02%
Noncapitalized Equipment	4400	162,967.00	126,006.23	187,490.00	24,523.00	15.05%
Food	4700	-	-	-	-	
Total, Books and Supplies		367,212.00	274,330.80	446,916.00	79,704.00	21.71%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	124,241.00	88,290.94	192,098.00	67,857.00	54.62%
Dues and Memberships	5300	-	-	-	-	
Insurance	5400	39,135.00	29,450.54	39,135.00	-	0.00%
Operations and Housekeeping Services	5500	12,248.00	7,483.25	18,711.00	6,463.00	52.77%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	443,954.00	260,804.88	439,934.00	(4,020.00)	-0.91%
Professional/Consulting Services and Operating Expend.	5800	968,059.00	650,951.68	1,138,816.00	170,757.00	17.64%
Communications	5900	88,869.00	65,135.24	107,982.00	19,113.00	21.51%
Total, Services and Other Operating Expenditures		1,676,506.00	1,102,116.53	1,936,676.00	260,170.00	15.52%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
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	70,000.00	62,686.13	70,000.00	-	0.00%
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		70,000.00	62,686.13	70,000.00	-	0.00%
7. Other Outgo						
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		-	-	-	-	
8. TOTAL EXPENDITURES		9,943,511.44	5,822,978.54	10,390,029.01	446,517.57	4.49%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(76,708.22)	(1,665,008.16)	805,871.99	882,580.21	-1150.57%

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: 2023/24

					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)
D. OTHER FINANCING SOURCES / USES						
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		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(76,708.22)	(1,665,008.16)	805,871.99	882,580.21	-1150.57%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	6,078,460.86	-	6,078,460.86	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	
c. Adjusted Beginning Balance		6,078,460.86	-	6,078,460.86		
2. Ending Fund Balance, June 30 (E + F.1.c.)		6,001,752.64	(1,665,008.16)	6,884,332.85		
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	1,033,728.79	-	2,433,505.50	1,399,776.71	135.41%
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	994,351.14	-	1,039,002.90	44,651.76	4.49%
Unassigned/Unappropriated Amount	9790	2,849,269.71	(1,665,008.16)	2,287,421.45	(561,848.26)	-19.72%

JOHN MUIR CHARTER SCHOOLS

Resolution 24-01

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 2023-2024.

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 13th day of March 2024, 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 13, 2024

Chairman of the Board

Investment Proposal

Due to the amount John Muir Charter Schools have currently on deposit with Bank of America (current ledger balance is over 5 million), we have been looking into investing and diversifying funds that are over and above our operating budget. This will reduce the risks associated with having all funds on deposit with one financial institution as well as allow JMCS to earn interest, which we are currently not vested in any interest-bearing accounts. The current Fiscal Control Policy allows us to invest in high yielding liquid accounts without implementing any changes to the existing policy. We would like to open an interest-bearing account with Bank of America to begin using immediately as a holding account for these funds with an interest rate of 3% (See Example A). With this fund, it would allow funds to be swept easily into and out of our main account to maximize interest accrual. This process would be a team effort to determine what monies would need to be added and withdrawn to and from the main account, creating checks and balances in reconciling both accounts.

In addition, we propose the following changes to the current JMCS Fiscal Control Policy:

Page 8, XII., Item C. shall read:

- C. All funds shall be maintained or invested in non-speculative, high quality, short maturity (no longer than 12 months) and liquid funds (Example B)**

Requesting that the Board of Supervisors authorize this change, it would enable us to invest in Certificates of Deposit at a higher interest rate (see Example C). It is well known that the Federal Reserve may reduce interest rates in the future, so we have prepared a variety of examples with various interest rates. If this change is approved, it is our request to secure a Certificate of Deposit in the amount of \$250,000.00 (for a total of 1 million dollars annually) every 3 months for a 12-month period at different financial institutions. This way, they will be maturing in rotating cycles so we can liquidate them if the funds are needed prior to rolling them into a new Certificate of Deposit. This will also diversify and increase our funds covered under FDIC Insurance. If we decided to move forward with these changes and process, on average, the interest rate would be 4.92%, accruing approximately \$12,300.00 annually per CD, resulting in approximately \$49,200.00 in accrued interest annually (Example D). The proposed 1 million dollars investment amount represents the PPE monies that were received by JMCS that have remained unused.

All the above investment options are low risk, secure and the principal interest will remain intact therefore qualifying under the rules associated with investing public funds.

Example A

Client Liquidity Analysis

Client name:	John Muir
Client FGCI:	Enter
Rates as of date:	1/31/2024
Proposed structure date:	Enter
Proposal expiration date:	2/29/2024
Client TSO name:	Enter

Financial information reflects annual based on rates pulled on the above date and other information.

	Baseline	Scenario 1	Scenario 2	Scenario 3
Non-Interest Bearing DDA (ECR)				
Average Positive Collected Balances	\$ -	\$ -	\$ -	\$ -
Gross Treasury Fees (Excl. Deposit Bank Assessment & Sweep Fees)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Deposit Bank Assessment	\$ 2,000	\$ 2,000	\$ 5,000	\$ 8,000
Total Service Charges	\$ 3,200	\$ 3,200	\$ 6,200	\$ 9,200
Earnings Credit Rate %	0.00%	0.00%	0.00%	0.00%
Earnings on Available Balance	\$ -	\$ -	\$ -	\$ -
Additional Balances needed to fully offset fees	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ (600,000)
Excess / (Deficit) Fee	\$ (3,200)	\$ (3,200)	\$ (6,200)	\$ (9,200)
Interest Bearing DDA				
Interest Bearing DDA Collected Balances	\$ 1,000,000	\$ 1,000,000	\$ 2,500,000	\$ 4,000,000
Interest Bearing DDA Rate	2.75%	3.00%	3.00%	3.00%
Interest Bearing DDA Interest Income	\$ 27,500	\$ 30,000	\$ 75,000	\$ 120,000
Automated Investment Sweep (AIS)				
Sweep Type				
Investment Balances	\$ -	\$ -	\$ -	\$ -
Rate *	0.00%	0.00%	0.00%	0.00%
Sweep Maintenance Fees	\$ -	\$ -	\$ -	\$ -
Sweep Interest Income	\$ -	\$ -	\$ -	\$ -
International Deposit Facility (IDF)				
Investment Balances	\$ -	\$ -	\$ -	\$ -
Rate	0.00%	0.00%	0.00%	0.00%
Sweep Maintenance Fees	\$ -	\$ -	\$ -	\$ -
IDF Interest Income	\$ -	\$ -	\$ -	\$ -
Estimated Totals				
Total Balances	\$ 1,000,000	\$ 1,000,000	\$ 2,500,000	\$ 4,000,000
Fees Offset with ECR	\$ -	\$ -	\$ -	\$ -
Client Net Fees Due	\$ (3,200)	\$ (3,200)	\$ (6,200)	\$ (9,200)
Additional Interest Income	\$ 27,500	\$ 30,000	\$ 75,000	\$ 120,000
Net Income After Fees Due / (Net Fees Due)	\$ 24,300	\$ 26,800	\$ 68,800	\$ 110,800

* Client Rate is derived by deducting an Account Fee from the Fund Rate as provided by BlackRock.



John Muir Charter Schools Fiscal Control Policy

Purpose

The John Muir Charter Schools Governing Board of Directors (JMCS Board) has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds available to support the mission of the school and to ensure that funds are budgeted, accounted for, expended, and maintained appropriately.

I. Duties

- A. The JMCS Board determines financial policies and procedures, delegates administration of the policies and procedures to the Chief Executive Officer (CEO), and reviews operations and activities on a regular basis.
- B. The CEO has responsibility for all operations and the Chief Financial Officer (CFO) has responsibility for activities related to financial management.
- C. Financial duties and responsibilities shall be separated so that no one employee has sole control over cash receipts, disbursements, payrolls, and reconciliation of bank accounts. All documentation and communication related to financial matters shall be in writing.

II. Financial Code of Ethics

All Charter JMCS Board members and employees of JMCS shall:

- A. Act with honesty and integrity, including handling actual or apparent conflicts of interest between personal and professional relationships in an ethical manner
- B. File complete, accurate, timely, and understandable disclosure statements as required by applicable laws, rules, or policies
- C. Comply with applicable federal or state laws and local ordinances, and with other applicable rules
- D. Act in good faith, responsibly, and with due care, competence and diligence, without misrepresenting material facts or allowing one's independence of judgment to be subordinated
- E. Share knowledge and maintain skills important and relevant to job requirements;



- F. Respect the confidentiality of information acquired in the course of work and made confidential by law
- G. Proactively promote ethical behavior in all financial dealings and other activities within JMCS.

III. Annual Financial Audit

- A. JMCS is responsible for the annual fiscal audit and works directly with the auditing firm.
- B. The auditing firm shall be selected by the Nevada County Superintendent of Schools (NCSOS).
- C. JMCS' CEO will review any audit exceptions and deficiencies and report to the JMCS Board with recommendations on how to resolve them.
- D. Any audit exceptions and/or deficiencies shall be resolved to the satisfaction of the JMCS Board and the chartering authority.

IV. Purchasing

- A. The CEO may authorize expenditures and may sign related contracts within the approved budget up to \$30,000 without prior JMCS Board approval. Any such expenditures or contracts must be presented to and subsequently ratified by the JMCS Board subsequent to the CEO's authorization of expenditure or execution of contract. The accounting information shall be available at all meetings for the JMCS Board to review any and all expenditures. The CEO may delegate authorization power to the CFO or Chief Operations Officer (COO) in the event of the absence of the CEO.
- B. All expenditures over \$30,000 must be approved by the JMCS Board prior to execution by the CEO. The CEO may not verbally or otherwise obligate the school prior to JMCS Board approval of such expenditures.
- C. The CEO or CFO must approve all purchases. All purchase orders shall be submitted to the business office. Purchase orders authorizing the purchase of items over \$5,000 must be approved by the CEO or CFO. When approving purchases, the CEO or CFO must:

1. Determine if the expenditure is budgeted

2. Determine if funds are currently available for expenditures
 3. Determine if the expenditure is allowable under the revenue source
 4. Determine if the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures, and any related laws or applicable regulations
 5. Determine if the price is competitive and prudent. All purchases over \$5,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. Individuals who use personal funds to make unauthorized purchases shall not be reimbursed.
- D. Individuals other than the CEO or CFO are not authorized to make purchases without written pre-approval. This includes members of the JMCS Board and subcommittees of the JMCS Board. Written pre-approval shall be in the form of an approved Purchase Order Requisition. In some instances, written authorization may be in the form of an email request. Written pre-approval may also be in the form of a budget submitted to the JMCS Board for a specific project or activity and approved by the JMCS Board during a scheduled meeting. All travel requests must be approved prior to the travel date.
- E. Proof of receipt for authorized purchases shall be submitted to the JMCS Accounts Payable (AP) department along with appropriate documentation for the purchase within 30 days of the purchase. Reimbursement shall be made by a bank check reviewed and approved at the next JMCS Board meeting following submission.
- F. The CEO authorizes designated JMCS administrative staff to hold a JMCS credit card for school related purchases, including travel.
- G. The JMCS credit cards shall be within direct control of the authorized cardholders.
- H. Each charge to a JMCS credit card must be supported by a receipt of the expenditure and a concise description of the cost or activity and its school-related purpose. The receipt must contain detail of the item(s) purchased. If receipts are not available or are missing, the individual making the charge may be held responsible for payment.
- I. JMCS credit cards will bear the names of both JMCS and the authorized cardholder.
- J. School credit cards may not be used for cash advances or withdrawals at any time, even if the cash is be used for a school-related purpose.



- K. All receipts or other evidence of JMCS credit card purchases for each month must be provided to the JMCS AP department within seven (7) business days of the expense.
- L. Only items with prior written authorization from the CEO, CFO or designee will be paid or reimbursed. All requests for reimbursement must be accompanied by an itemized receipt.

V. **Client Agency Reimbursement Considerations**

A. **Budget Priorities.** In consultation with [Client Agency], JMCS' CEO, CFO or designee will make all final decisions about budget priorities. JMCS' CEO or CFO will also have final say over all expenditures made from the JMCS site budget. Generally, JMCS establishes the following priorities for budgeting and expenditure of funds at [Client Agency]:

1. Regulatory and support charges by the Nevada County Office of Education (1 percent of ADA revenue)
2. Certificated (teachers with valid California teaching credentials) JMCS staff to provide high-quality education services to JMCS students. By requirement of the JMCS Board, 40% of Local Control Funding Formula (LCFF) funds appropriated to each JMCS site budget must be spent on certificated teachers.
3. Adequate books and supplies to provide high-quality education services to JMCS students.
4. Sufficient computer technology.
5. JMCS-required staff training and associated travel.
6. JMCS Education Services (administrative costs).

To the extent that funds in the JMCS site budget are sufficient to meet all six of the items listed above, and are sufficient to retain in the site budget a 3 percent reserve for economic uncertainties, JMCS CEO, CFO or designee will consider reimbursing the [Client Agency] for its costs directly linked to the education of JMCS students at the site. In consultation with the [Client Agency] CEO, the JMCS CEO or CFO will make the final decisions on planning for and actually reimbursing the [Client Agency] for the following costs:

7. Classroom and JMCS-staff space costs, not to exceed reasonable space requirements and not to exceed actual or local market-rate space charges.
8. Utility charges for classroom and JMCS-staff space.
9. Use by JMCS of Client Agency telephones, copiers and other equipment.

10. Classroom furniture.
11. Client Agency staff directly involved in the education of JMCS students.
12. Other activities that directly support the education of JMCS students.

B. JMCS and the Client Agency must identify and prioritize for reimbursing Client Agency costs during the budget planning process, and must update this plan throughout the year in response to changes in budget conditions and education priorities. In the event that JMCS revenue or costs at the Client Agency differ from planned budgets, highest priority for funding will be for items numbered 1 through 6 above. Reimbursements for items numbered 7 through 12 above are at the discretion of JMCS' CEO or CFO. JMCS will not reimburse direct educational costs that are not supported by the site's ADA.

V. Contracts

- A. Consideration shall be made of in-house capabilities to accomplish services prior to contracting for them.
- B. All contracts over \$30,000 must be approved by the JMCS Board prior to execution by the CEO. The CEO may not verbally or otherwise obligate the school prior to JMCS Board approval of such contracts.
- C. The JMCS business office shall keep and maintain a contract file showing the competitive bids obtained (if any) and the justification of need for any contracts over \$50,000. While charter schools are not bound by the Public Contracts Code requiring multiple bids, all contract decisions made on behalf of JMCS must be in the best interests of the School, and the JMCS Board/CEO shall solicit multiple bids in those situations deemed appropriate and with the potential to obtain substantially similar or identical goods or services at a lower cost. Maintenance of contract files will in compliance with state statute.
- D. Written contracts clearly defining work to be performed will be maintained for all contract service providers.
- E. Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker's compensation insurance for employees. JMCS shall be named as an additional insured on these policies.



- F. If the contract service provider is a sole proprietor or a partnership (including LP and LLP) the business office shall obtain a W-9 from the contract service provider prior to submitting any invoices to the AP department. A copy of the W-9 shall accompany the first invoice submitted to the JMCS AP department.
- G. The CEO or designee shall approve proposed contracts and modifications in writing.
- H. Contract service providers shall be paid in accordance with approved contracts as work is performed.
- I. The CEO will be held responsible for ensuring the terms of the contract are fulfilled.
- J. Potential conflicts of interest shall be disclosed immediately, and the CEO and/or members of the Charter JMCS Board with the conflict shall excuse themselves from discussion and from voting on the contract in accordance with the JMCS Conflict of Interest Policy.

VI. Bank Checks

- A. The JMCS Board shall approve the list of authorized signers on the JMCS bank accounts.
- B. The JMCS Board shall be authorized to open and close bank accounts.
- C. All blank checks shall be kept in a locked safe.
- D. All checks shall have two authorized signatures.
- E. Checks may not be written to cash, bearer, or petty cash. Under no circumstances will any individual sign a blank check.
- F. The accountant shall be responsible for ensuring that the check transaction is recorded into the appropriate accounts in the general ledger. Items shall be reviewed regularly by the CFO or designee for accuracy.
- G. The JMCS AP department shall attach the check voucher to the submitted invoice and supporting documentation and file appropriately.
- H. Voided checks shall be retained in a voided check file by the accountant. They shall be marked as void and have the signature line cut out.



VII. Bank Reconciliation

- A. Bank statements shall be received directly, unopened, by the accountant.
- B. The accountant shall prepare the bank reconciliation, verifying the bank statements and facilitating any necessary reconciliation. Any material discrepancies shall be immediately reported to the Governing JMCS Board and the CEO.

VIII. State and Federal Revenue Accounts Receivable

- A. Documentation of warrants and revenues received shall be posted and maintained accurately in the accounting system by the accountant.

IX. Donations

- A. Cash or checks received as donations shall be immediately recorded in a bound receipt book, with a copy given to the donor. The receipt shall record the name and address of the donor and any specific instructions as to how the funds shall be used. A thank you letter shall follow for any donation to JMCS.

X. Deposits

- A. All checks shall be immediately endorsed with the endorsing stamp.
- B. A deposit slip shall be completed by the CFO and duplicated with all deposit documentation attached.
- C. Deposits shall be made by the administrative coordinator on no less than a monthly basis.
- D. The duplicate deposit slip and deposit receipt shall be attached to the deposit documentation and filed.

XI. Loans

- A. The CEO and the JMCS Board shall approve all loans from third parties. Employee loans are not allowed.

XII. Financial Institutions

- A. All funds shall be maintained at a high quality financial institution as rated by Moody's or Standard and Poor's.



- B. All funds shall be FDIC insured or insured by excess deposit insurance provided by the financial institution.
- C. All funds shall be maintained or invested in non-speculative, high quality, short maturity (no longer than 12 months) and liquid funds.

XIII. Retention of records

- A. Financial records, such as transaction ledgers, bank statements, attendance and entitlement records, payroll records, and any other necessary fiscal documentation shall be retained for the period of time required by law.
- B. Financial records shall be shredded at the end of their retention period.
- C. Appropriate back-up copies of electronic and paper financial documentation shall be regularly prepared and stored in a secure, off-site location, separate from the school.


XIV. Funds Balance Reserve


- A. The CFO or accountant shall provide the CEO and the JMCS Board with budget reports on a quarterly basis.
- B. It is the responsibility of the CEO and the JMCS Board to understand and keep informed of JMCS' financial condition.
- C. It is the responsibility of the CEO and/or CFO to prioritize payments as needed to remain within budget.


Adopted: January 13, 2016


Amended: 2/14/2024

Example C

 BMO Alto Certificate of Deposit	★ 5.0 /5 Best for CD Rates	\$0 Deposits are FDIC Insured	1-year APY 5.30% 3-year APY 4.60% 5-year APY 4.60%
--	-------------------------------	----------------------------------	--

 Bread Savings™ CD	★ 5.0 /5 Best for CD Rates	\$1,500 Member FDIC	1-year APY 5.50% [Ⓢ] 3-year APY 4.25% [Ⓢ] 5-year APY 4.15% [Ⓢ]
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 Marcus by Goldman Sachs High-Yield CD	★ 5.0 /5 Best for CD Rates	\$500 Member FDIC	1-year APY 5.25% [Ⓢ] 3-year APY 4.30% [Ⓢ] 5-year APY 4.10% [Ⓢ]
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Barclays Online CD			
	NerdWallet rating [Ⓢ] ★ 5.0 /5	Minimum deposit	\$0 Member FDIC
LEARN MORE [Ⓢ]		APY	1-year APY: 5.30% [Ⓢ] 3-year APY: 4.30% [Ⓢ] 5-year APY: 4.15% [Ⓢ]
at Barclays, Member FDIC			

[Print](#)

CD Calculator

Initial deposit

\$250,000.00

Interest rate

4%

Compound

annually (APY) ▾

Deposit length

1

years

0

months

Marginal tax rate ?

0%

Calculate

▶

Clear

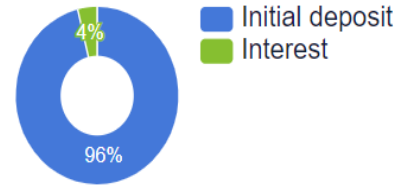
Results

End balance

\$260,000.00

Total interest

\$10,000.00



CD Calculator

[Print](#)

Initial deposit

\$250,000.00

Interest rate

4.5%

Compound

annually (APY) ▾

Deposit length

1

years

0

months

Marginal tax rate ?

0%

Calculate

▶

Clear

Results

End balance

\$261,250.00

Total interest

\$11,250.00



CD Calculator

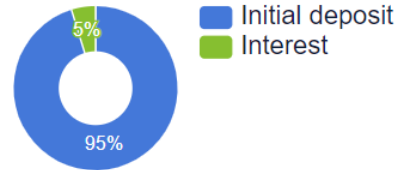
[Print](#)

Initial deposit	<input type="text" value="\$250,000.00"/>
Interest rate	<input type="text" value="5.00"/> %
Compound	<input type="text" value="annually (APY)"/>
Deposit length	<input type="text" value="1"/> years <input type="text" value="0"/> months
Marginal tax rate <small>?</small>	<input type="text" value="0"/> %
<div><div>Calculate </div><div>Clear</div></div>	

Results

End balance **\$262,500.00**

Total interest **\$12,500.00**



CD Calculator

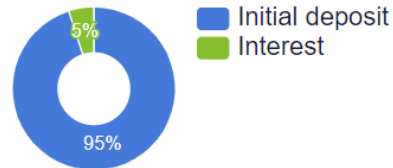
[Print](#)

Initial deposit	<input type="text" value="\$250,000.00"/>
Interest rate	<input type="text" value="5.25"/> %
Compound	<input type="text" value="annually (APY)"/>
Deposit length	<input type="text" value="1"/> years <input type="text" value="0"/> months
Marginal tax rate <small>?</small>	<input type="text" value="0"/> %
<div><div>Calculate </div><div>Clear</div></div>	

Results

End balance **\$263,125.00**

Total interest **\$13,125.00**



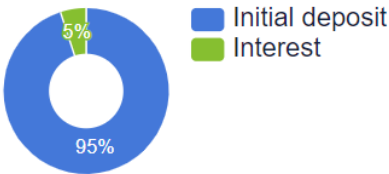
CD Calculator

[Print](#)

Initial deposit	<input type="text" value="\$250,000.00"/>
Interest rate	<input type="text" value="5.30"/> %
Compound	<input type="text" value="annually (APY)"/>
Deposit length	<input type="text" value="1"/> years <input type="text" value="0"/> months
Marginal tax rate <small>?</small>	<input type="text" value="0"/> %
<div><div>Calculate </div><div>Clear</div></div>	

Results

End balance	\$263,250.00
Total interest	\$13,250.00



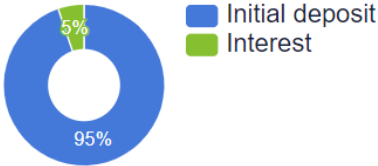
CD Calculator

[Print](#)

Initial deposit	<input type="text" value="\$250,000.00"/>
Interest rate	<input type="text" value="5.50"/> %
Compound	<input type="text" value="annually (APY)"/>
Deposit length	<input type="text" value="1"/> years <input type="text" value="0"/> months
Marginal tax rate <small>?</small>	<input type="text" value="0"/> %
<div><div>Calculate </div><div>Clear</div></div>	

Results

End balance	\$263,750.00
Total interest	\$13,750.00



February 28, 2024

To the Board of Directors of
John Muir Charter
Grass Valley, California

We have audited the financial statements of John Muir Charter for the year ended June 30, 2023, and we will issue our report thereon dated February 28, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 13, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by John Muir Charter are described in Note 1 to the financial statements. As noted at Note 1B, there was a change in the basis of accounting to transition from GASB to FASB. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation expense and its impact on accumulated depreciation is based on estimated useful lives of the fixed assets previously purchased. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure on related party transactions in Note 13 to the financial statements. There were transactions and balances involving other entities deemed to be related parties that are required to be disclosed.

The disclosure on subsequent events in Note 14 to the financial statements. State legislation passed in July 2023 allowed for an additional one-year extension of the charter petition term.

The disclosure on multi-employer defined benefit plan participation in Note 11 to the financial statements. The estimated withdrawal liability is based on prior year data from actuarial studies on the retirement plans and is disclosed for information purposes only. As a nonprofit entity, there is no required recording of a net pension liability as other local educational entities (LEAs), such as school districts, would have to record under governmental accounting (GASB).

The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Matters (continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

Recording of State on-behalf contributions to the CalSTRS retirement plan. Because the entry is a non-cash transaction with no impact on ending net assets, the Organization does not typically record this entry and relies on the audit adjustment.

Recording beginning balances related to lease asset and liability.

Recording beginning balances related to compensated absences.

Recording revenue recognition differences related to resources 7425-26 and 6266 as well as prior period restatement to beginning balances.

Recording revenue under FASB for Learning Recovery Emergency Grant and Arts, Music, and Instructional Materials and removing accounts receivable and moving unspent funds from revenue to deferred revenue.

Recording unspent state funding as deferred revenue for FASB revenue recognition for conditional contributions for resources 7412 and 7413.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 28, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of John Muir Charter and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive script.

Christy White, Inc.
San Diego, California



JOHN MUIR CHARTER SCHOOLS

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

John Muir Charter (Charter No. 0255)

FINANCIAL SECTION

Independent Auditors' Report.....	1
Financial Statements	
Statement of Financial Position.....	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7

SUPPLEMENTARY INFORMATION

LEA Organization Structure	16
Schedule of Average Daily Attendance	17
Schedule of Instructional Time	18
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements.....	19

OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20
Report on State Compliance and on Internal Control over Compliance for State Programs	22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results.....	25
Financial Statement Findings.....	26
State Award Findings and Questioned Costs	27
Schedule of Prior Audit Findings	28

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
John Muir Charter Schools
Grass Valley, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of John Muir Charter Schools which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of John Muir Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Change in Basis of Accounting

As discussed in Note 1B to the financial statements, John Muir Charter Schools changed its basis of accounting in 2022-23. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of John Muir Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about John Muir Charter Schools' ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2024, on our consideration of John Muir Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of John Muir Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering John Muir Charter Schools' internal control over financial reporting and compliance.



San Diego, California
February 28, 2024

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets

Cash and cash equivalents	\$ 5,477,435
Accounts receivable	855,517
Prepaid expenses	299,725
Deposits, current portion	<u>8,500</u>
Total current assets	<u>6,641,177</u>

Noncurrent assets

Right-of-use asset	143,676
Deposits	<u>17,624</u>
Total noncurrent assets	<u>161,300</u>
Total Assets	<u>\$ 6,802,477</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 341,179
Compensated absences	192,086
Deferred revenue	1,278,052
Operating lease liability	<u>143,676</u>
Total liabilities	<u>1,954,993</u>

Net assets

Without donor restrictions	4,485,620
With donor restrictions	<u>361,864</u>
Total net assets	<u>4,847,484</u>
Total Liabilities and Net Assets	<u>\$ 6,802,477</u>

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 2,110,284	\$ -	\$ 2,110,284
Federal revenues	247,242	-	247,242
Other state revenues	1,275,950	298,693	1,574,643
Total federal and state support and revenues	3,633,476	298,693	3,932,169
Local support and revenues			
Payments in lieu of property taxes	4,350,192	-	4,350,192
Other local revenues	51,478	-	51,478
Total local support and revenues	4,401,670	-	4,401,670
Donor restrictions satisfied	258,729	(258,729)	-
Total Support and Revenues	8,293,875	39,964	8,333,839
EXPENSES			
Program services	5,746,635	-	5,746,635
Management and general	2,442,250	-	2,442,250
Total Expenses	8,188,885	-	8,188,885
CHANGE IN NET ASSETS	104,990	39,964	144,954
Net Assets - Beginning, as restated	4,380,630	321,900	4,702,530
Net Assets - Ending	\$ 4,485,620	\$ 361,864	\$ 4,847,484

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 2,917,492	\$ 891,880	\$ 3,809,372
Non-certificated salaries	512,470	472,276	984,746
Pension plan contributions	967,655	284,146	1,251,801
Payroll taxes	16,998	166,790	183,788
Other employee benefits	484,572	60,937	545,509
Total personnel expenses	4,899,187	1,876,029	6,775,216
Non-personnel expenses			
Books and supplies	204,770	26,997	231,767
Insurance	-	38,957	38,957
Facilities	335,812	86,489	422,301
Professional services	134,114	313,335	447,449
Fees to authorizing agency	-	64,605	64,605
Other operating expenses	172,752	35,838	208,590
Total non-personnel expenses	847,448	566,221	1,413,669
Total Expenses	\$ 5,746,635	\$ 2,442,250	\$ 8,188,885

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 144,954
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
(Increase) decrease in operating assets	
Accounts receivable	1,641,064
Prepaid expenses	(211,537)
Deposits	(8,000)
Increase (decrease) in operating liabilities	
Accounts payable	130,995
Compensated absences	11,839
Deferred revenue	<u>1,212,139</u>
Net cash provided by (used in) operating activities	<u>2,921,454</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 2,921,454

Cash and cash equivalents - Beginning 2,555,981

Cash and cash equivalents - Ending \$ 5,477,435

SUPPLEMENTAL DISCLOSURE

Cash paid for interest \$ -

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

John Muir Charter Schools (the “Charter”) was formed as a nonprofit public benefit corporation on January 3, 2002 under the name Muir Charter School. In June 2014, amended articles of incorporation for filed to formally change the name of the corporation to John Muir Charter Schools. The Charter operates John Muir Charter, a public charter school numbered by the State Board of Education as California Charter No. 0255. John Muir Charter is a free alternative high school in California equipping 14- to 26-year-olds to earn their diplomas and prepare for fulfilling careers.

John Muir Charter is authorized to operate as a charter school through Nevada County Office of Education (the “authorizing agency”). In February 2019, the Nevada County Board of Education approved a charter renewal petition a five-year term beginning July 1, 2019 and expiring on June 30, 2024. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2027. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

Beginning with 2022-23, the Charter prepares its financial statements on the accrual basis of accounting under Financial Accounting Standards Board (FASB); consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

Prior to 2022-23, the Charter had financial statements prepared under modified accrual basis and government-wide full accrual accounting under Governmental Accounting Standards Board (GASB). Refer to Note 8 for disclosure of prior period restatements on beginning net assets (previously termed net position under GASB).

C. Financial Statement Presentation

The financial statements are presented in accordance with FASB (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). Under the Guide, John Muir Charter Schools is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, John Muir Charter Schools also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

E. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

F. In Lieu of Property Tax Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to John Muir Charter Schools. Revenues are recognized by the Charter when earned.

G. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management’s estimates.

H. Cash and Investments

John Muir Charter Schools considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents. The Charter’s method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

J. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

K. Lease Assets and Liabilities

Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

L. Income Taxes

John Muir Charter Schools is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

M. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2023, consists of cash in banks of \$5,477,435 held in noninterest-bearing accounts. As of June 30, 2023, \$5,391,966 of the John Muir Charter Schools' bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks. Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. John Muir Charter Schools does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$ 93,674
Federal sources	69,077
Other state sources	87,973
Other local sources	604,793
Total Accounts Receivable	<u>\$ 855,517</u>

NOTE 4 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2023, consists of the following:

Accrued expenses	\$ 230,409
Due to grantor government	110,770
Total Accounts Payable	<u>\$ 341,179</u>

NOTE 5 – COMPENSATED ABSENCES

As of June 30, 2023 the compensated absences balance was \$192,086. This liability balance represents accrued vacation pay earned by employees but not yet paid by the Charter.

NOTE 6 – DEFERRED REVENUE

Deferred revenue as of June 30, 2023, consists of conditional contributions for the following state sources:

Learning recovery emergency (LRE) block grant	\$ 648,486
Arts, music and instructional materials (AMIM) grant	111,515
K-12 strong workforce grant	309,204
A-G success and learning loss grants	179,865
Other state sources	28,982
Total Deferred Revenue	<u>\$ 1,278,052</u>

NOTE 7 – OPERATING LEASES

The Charter holds several multi-year lease agreements for use of property and equipment. During the 2022-23 fiscal year, the Charter held three separate lease agreements for the use of copier equipment with term end dates ranging from October 2025 to November 2026 as well as three facility lease agreements.

NOTE 7 – OPERATING LEASES (continued)

Two of the three facility lease agreements ended in June 2023, with one renewed on a month-to-month basis and another for headquarters that have been subsequently relocated (refer to Note 14). The third facility lease agreement was renewed with a term ending June 2026.

At June 30, 2023, the right-of-use asset was \$143,676 and the operating lease liability was \$143,676. The Charter has accounted for its lease agreements using an implied discount rate of 4%. The associated asset and liability are amortized over the terms of the leases as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Operating Lease Liability</u>	<u>Right-of-Use Asset</u>
2024	\$ 50,135	\$ 50,135
2025	50,135	50,135
2026	47,944	47,944
2027	4,155	4,155
Subtotal	152,369	152,369
NPV adjustment	(8,693)	(8,693)
Total	\$ 143,676	\$ 143,676

NOTE 8 – NET ASSETS**Beginning Net Assets****Prior Period Restatements**

As mentioned at Note 1B, the basis of accounting was changed from GASB to FASB in 2022-23. The change was to better reflect the activity of the Charter under the authoritative source of generally accepted accounting principles (GAAP) applicable to not-for-profit entities. Due to the change from GASB to FASB, the Charter has reported the following prior period restatements.

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Net Position (GASB) - Beginning	\$ (3,486,677)	\$ 321,900	\$ (3,164,777)
Adjustments to convert to FASB reporting			
Deferred outflows of resources - pensions	(1,357,780)	-	(1,357,780)
Deferred inflows of resources - pensions	5,944,000	-	5,944,000
Net pension liability	3,347,000	-	3,347,000
Revenue recognition differences			
Expanded learning opportunities grants	(56,466)	-	(56,466)
Educator effectiveness	(9,447)	-	(9,447)
Prior period restatements	7,867,307	-	7,867,307
Net Assets - Beginning, as restated	\$ 4,380,630	\$ 321,900	\$ 4,702,530

Ending Net Assets**Net Assets without Donor Restrictions**

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2023, the Charter's net assets without donor restrictions consists of \$4,485,620 in undesignated funds.

NOTE 8 – NET ASSETS (continued)

Ending Net Assets (continued)

Net Assets with Donor Restrictions

As of June 30, 2023, the Charter's net assets with donor restrictions consists of the following:

CA community schools partnership program	\$ 333,171
Ethnic studies block grant	11,863
Special education mental health services	<u>16,830</u>
Total Net Assets with Donor Restrictions	<u>\$ 361,864</u>

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 5,477,435
Accounts receivable	855,517
Prepaid expenses	299,725
Deposits, current portion	8,500
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(361,864)
Cash held for conditional contributions	<u>(1,278,052)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 5,001,261</u>

NOTE 10 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to John Muir Charter Schools in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the year ended June 30, 2023.

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees' Retirement System (CalPERS).

NOTE 11 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS)

Plan Description

John Muir Charter Schools contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2022-23 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the fiscal year ended June 30, 2023 was \$663,981; 100% of the required contribution.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for John Muir Charter Schools is estimated at \$313,042. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

John Muir Charter Schools contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

John Muir Charter Schools is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2022-23 was 25.37% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the fiscal year ended June 30, 2023 was \$274,778; 100% of the required contribution.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, John Muir Charter is approved to operate as a public charter school through authorization by the Nevada County Office of Education. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the charter petition end date was extended to June 30, 2026. Refer to Note 14 regarding an additional one-year extension.

The Charter makes payments to the authorizing agency to provide required services for charter school oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$64,605 for the fiscal year ending June 30, 2023.

Governmental Funds

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

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 11 for additional information on employee retirement plans.

Pending or Threatened Litigation

The Charter could become involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2023.

NOTE 13 – RELATED PARTY TRANSACTIONS

In July 2016, articles of incorporation were filed to form the John Muir Charter Schools Foundation (the "Foundation"), a separate nonprofit public benefit corporation established as a supporting organization of John Muir Charter Schools. The Foundation is governed by a separate board of directors that differs from that of the Charter. The relationship between the Charter and the Foundation is such that the Foundation is not financially inter-related to the Charter for financial reporting purposes. During the fiscal year ended June 30, 2023, there were no financial transactions between the Foundation and the Charter.

NOTE 14 – SUBSEQUENT EVENTS

John Muir Charter Schools has evaluated subsequent events for the period from June 30, 2023 through February 28, 2024, the date the financial statements were available to be issued.

NOTE 14 – SUBSEQUENT EVENTS (continued)

The Charter entered into a lease agreement for a new headquarters office located at 960 McCourtney Road, Suite E in Grass Valley, California. The agreement commenced on July 1, 2023 and has a term end date of June 30, 2028. Future payment obligations are estimated to total \$157,560 for the life of the lease term.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add “all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.” As a result, the charter petition end date is extended to June 30, 2027.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

LEA ORGANIZATION STRUCTURE

JUNE 30, 2023

This schedule provides information about the local education agency (LEA or charter school), including the Charter's authorizing agency, grades served, members of the governing body, and members of the administration.

John Muir Charter Schools, located in Nevada County, was formed as a nonprofit public benefit corporation on January 3, 2002. The charter school operated by the nonprofit, John Muir Charter, is numbered by the State Board of Education as Charter No. 0255. The Charter is authorized by the Nevada County Office of Education. Classes initially began in Fall 1999. During 2022-23, the Charter served approximately 558 students in grades 9 to 12.

BOARD OF DIRECTORS

Name	Office	Term Expiration
Stan Miller	President	June 2023
Sallie Wilson	Member	June 2024
Michael Corbett	Member	June 2025
Len Eckhardt	Member	June 2025
Gil Botello	Member	June 2023

ADMINISTRATION

Richard "R.J." Guess
Chief Executive Officer

Dawn McConnell
Chief Operating Officer

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2023

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

	Second Period Report	Annual Report
	<u>Classroom-Based</u>	
Grade Span		
Regular		
Ninth through twelfth	<u>388.03</u>	<u>390.28</u>
Total Average Daily Attendance - Classroom-Based	<u>388.03</u>	<u>390.28</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular		
Ninth through twelfth	<u>8.21</u>	<u>9.58</u>
Total Average Daily Attendance - Nonclassroom-Based	<u>8.21</u>	<u>9.58</u>
Total Average Daily Attendance	<u>396.24</u>	<u>399.86</u>

**SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents information on the amount of minimum instructional time offered per grade level by John Muir Charter and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Minutes Requirement	2022-23 Instructional Minutes	2022-23 Number of Days	Status
Grade 9	64,800	65,520	182	Complied
Grade 10	64,800	65,520	182	Complied
Grade 11	64,800	65,520	182	Complied
Grade 12	64,800	65,520	182	Complied

RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL STATEMENTS
JUNE 30, 2023

This schedule provides the information necessary to reconcile fund balance or net position reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

June 30, 2023, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 6,078,461</u>
Adjustments:	
Increase (decrease) in total net assets:	
Remove receivable for unspent AMIM state funding	(99,025)
Reclass unspent cash received for LRE as deferred revenue	(648,486)
Reclass unspent cash received for AMIM as deferred revenue	(111,515)
Reclass unspent cash received for A-G grants as deferred revenue	(179,865)
Record compensated absences liability	<u>(192,086)</u>
Net adjustments	<u>(1,230,977)</u>
June 30, 2023, net assets per audited financial statements	<u>\$ 4,847,484</u>

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the Board of Directors of
John Muir Charter Schools
Grass Valley, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of John Muir Charter Schools (the "Charter") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated February 28, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Christy White, Inc.

San Diego, California
February 28, 2024

REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

To the Board of Directors of
John Muir Charter Schools
Grass Valley, California

Report on State Compliance

Opinion on State Compliance

We have audited John Muir Charter Schools' compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to John Muir Charter Schools' state programs requirements for the fiscal year ended June 30, 2023. Reference to John Muir Charter Schools within this letter is inclusive of John Muir Charter (Charter No. 0255).

In our opinion, John Muir Charter Schools complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on John Muir Charter Schools' compliance based on our audit.

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Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about John Muir Charter Schools' compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding John Muir Charter Schools' compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of John Muir Charter Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of John Muir Charter Schools' internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine John Muir Charter Schools' compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No*
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

**We did not perform testing of Nonclassroom-Based Instruction/Independent Study because ADA was not material.*

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
February 28, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITORS' RESULTS FOR THE YEAR ENDED JUNE 30, 2023

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

The Charter did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**JOHN MUIR CHARTER SCHOOLS
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings related to the financial statements for the year ended June 30, 2023.

**STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

**JOHN MUIR CHARTER SCHOOLS
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2022.