



**John Muir Charter Schools**  
**960 McCourtney Road Suite E**  
**Grass Valley CA 95949**  
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**Web: [www.johnmuircs.com](http://www.johnmuircs.com)**

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

Thursday, June 13, 2024

**9:30 a.m.**

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

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

Join Zoom Meeting  
ID: 87932154192

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.

**4. Additions to the Agenda**

**5. Adoption of the Agenda**

**6. Informational/Action Items**

**A. Third Interim Budget**

- a. Approval of the 2023-2024 3rd Interim Budget (Attachment 1, Page 4)
- b. Approval of Resolution 24-03 - ROLL CALL VOTE (Attachment 2, Page 11)

- B.** Approval of the John Muir Charter Schools 2023-24 LCFF Dashboard Local Indicators Report (Attachment 3, Page 12)
- C.** Approval of the John Muir Charter Schools 2024-2025 proposed LCAP (Under Separate Cover)
- D.** Approval of the John Muir Charter Schools 2024-2025 proposed Operating Budget (Attachment 4, Page 19)
- E.** Approval of Resolution 24-05: Adopted Budget for Fiscal Year 2024-2025 (Roll Call Vote) (Attachment 5, Page 28)
- F.** Approval of Resolution 24-04: EPA Account Expenditures for Fiscal Year 2022-2023 (Roll Call Vote) (Attachment 6, Page 29)

## 7. Miscellaneous Information Items

### A. Schedule of Future Board Meetings

- i. Wednesday, July 10, 2024, 10:00 a.m. Sacramento Regional Conservation, Corps 6101  
27th Street Sacramento, CA 95822
- ii. Wednesday, August 14, 2024. 10:00 a.m. Sacramento Regional Conservation, Corps 6101  
27th Street Sacramento, CA 95822
- iii. Wednesday, September 11, 2024. 10:00 a.m. Sacramento Regional Conservation Corps,  
6101 27th Street Sacramento, CA 95822

### Board Attendance at Upcoming Meetings:

	July 10, 2024	August 14, 2024	September 11, 2024 (Annual Meeting)
<b>Stanton Miller</b>	Yes / No In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote
<b>Michael Corbett</b>	Yes / No / Uncertain In-person / Remote	Yes / No In-person / Remote	Yes / No In-person / Remote

<b>Sallie Wilson</b>	Yes / No/ <b>Uncertain</b> In-person / Remote	<b>Yes</b> / No <b>In-person</b> / Remote	Yes / No In-person / Remote
<b>Len Eckhardt</b>	<b>Yes</b> / No <b>In-person</b> / Remote	<b>Yes</b> / No <b>In-person</b> / Remote	Yes / No In-person / Remote
<b>Gil Botello</b>	<b>Yes</b> / No In-person / <b>Remote</b>	<b>Yes</b> / No In-person / <b>Remote</b>	Yes / No In-person / Remote

## 9. Request for Agenda Items

## 10. 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](http://www.johnmuircs.com)

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

The 2023-24 Third Interim Budget reflects proposed changes from the 2023-24 Second Interim Budget, approved in March 2023. With the proposed changes in the Third Interim Budget, John Muir Charter Schools (JMCS) will end the 2023-24 school year with a reserve of \$5.5 million, or 52% of total expenditures for the year.

	<i>2<sup>nd</sup> Interim Budget</i>	<i>3<sup>rd</sup> Interim Budget</i>	<i>Difference</i>	<i>Explanation</i>
<b>ADA</b>	<b>453.09</b>	<b>455.02</b>	<b>1.93</b>	
<b>Beginning Fund Balance</b>	<b>6,078,461</b>	<b>6,078,461</b>	<b>0</b>	
<b>Revenues</b>				
<i>LCFF</i>	7,982,005	8,010,155	28,150	ADA increase
<i>Other Federal</i>	335,024	336,789	1,765	Federal Grants
<i>Other State</i>	2,866,572	1,599,766	(1,266,806)	State Grants
<i>Other Local</i>	12,300	12,300	0	
<b>Total Revenues</b>	<b>11,195,901</b>	<b>9,959,010</b>	<b>(1,236,891)</b>	
<b>Expenditures</b>				
<i>Certificated Salaries</i>	4,742,408	4,782,809	40,401	Staffing changes
<i>Classified Salaries</i>	1,114,407	1,164,260	49,853	Staffing changes
<i>Employee Benefits</i>	2,079,622	2,101,047	21,425	Staffing changes
<i>Books and Supplies</i>	446,916	477,578	30,662	Supplies and Equipment
<i>Services &amp; Other</i>	1,936,676	1,924,907	(11,769)	Prof Services
<i>Equipment</i>	70,000	70,000	0	
<b>Total Expenditures</b>	<b>10,390,029</b>	<b>10,520,602</b>	<b>130,573</b>	
<b>Ending Fund Balance</b>	<b>6,884,333</b>	<b>5,516,869</b>	<b>(1,367,464)</b>	
<i>Economic Uncertainties</i>	1,039,003	1,052,060	13,057	10% reserve
<i>Admin Reserve</i>	1,124,403	1,124,403	0	Additional reserve for cash flow
<i>Restricted Balance</i>	2,433,505	1,129,582	(1,303,923)	Restricted resources
<i>Undesignated Funds</i>	2,287,422	2,210,824	(76,598)	Unrestricted resources

### Revenue Differences — \$1,236,891 Net Decrease

#### Local Control Funding Formula (LCFF) - \$28,150 Increase

Increase due to a small ADA increase of 1.93.

#### Federal Revenue - \$1,765 Increase

This category includes the following adjustments:

- ELO ESSER Funds: increase of \$210.
- ARP-HCY Homeless Funds: increase of \$1,555.

### **Other State Revenue - \$1,266,806 Decrease**

This category includes the following adjustments:

- Lottery increase of \$502 due to ADA increase.
- SB 740 Charter Facility Funding: increase of \$2,002 due to the ADA increase and its impact on the facility funding calculation.
- CA Community Schools Partnership Program (CCSPP): \$16,308 increase. This is year 2 of a 5-year grant. The increase in revenue reflects the increase in expenditures for this grant.
- Career Technical Education Incentive Grant (CTEIG): increase of \$11,198. This is year 0.5 of a 2.5-year grant awarded to Rancho Cielo. Total awarded: \$454,560.
- Equity Multiplier funding: removed \$1,296,816 allocated for 2023-24 due to the fact that it's not available for expenditure until 2024-25.

### **Local Revenue – No Change**

### **Expenditure Differences — \$130,573 Increase**

#### **Staffing Changes — \$111,679 Increase**

The 3rd Interim budget has been adjusted to reflect current staffing costs. The increase is associated with additional teacher and instructional aide salaries.

#### **Supplies and Equipment — \$30,662 Increase**

This category of costs includes classroom and office supplies, food for students, and equipment. The increase in this category is due to additional supply and food costs.

#### **Services and Other Operating Costs — \$11,769 Decrease**

This category of costs includes travel, utilities, rent, professional services, postage, phone, and internet. The 3rd Interim includes adjustments to this category of costs, including a reduction in professional services within the K12 Strong Workforce grant.

### **ENDING FUND BALANCE — \$1,367,464 Decrease**

The ending fund balance has been decreased to \$5,519,869, or 52% of total expenditures. Within this balance, we have the following reserves:

- 10% for economic uncertainties - \$1,052,602.
- Restricted Reserve: \$1,129,582.
- Admin Reserve - \$1,124,403.
- Unappropriated Fund Balance - \$2,210,824.

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

	Muir Admin	Grants	Site Salaries	Community School	CCC Programs	LCC Programs	Youthbuild Programs	WIOA Programs	YCC Program	Total
<b>ADA</b>				9	109	171	146	19	1	455
<b>RESOURCES</b>										
Beg Balance	4,561,341	1,517,120				-				6,078,461
<b>Total Beginning Balance</b>	<b>4,561,341</b>	<b>1,517,120</b>	-	-	-	-	-	-	-	<b>6,078,461</b>
LCFF	2,558,054		4,982,752	8,850	112,319	176,354	150,969	19,949	908	8,010,155
Federal Funds	-	336,789			-	-	-	-		336,789
Lottery Unrestricted	-			1,586	20,130	31,607	27,057	3,575	163	84,119
Lottery Restricted	-			645	8,189	12,857	11,006	1,454	66	34,218
Mandate Block Grant	21,757				-	-	-	-	-	21,757
Other State Revenues	-	906,424					244,340	-	-	1,150,764
Charter Facility Funding	23,634				-	139,934	98,603	46,737	-	308,908
Local (interest)	-				-	-	12,300	-	-	12,300
										-
<b>Total Revenue</b>	<b>2,603,445</b>	<b>1,243,213</b>	<b>4,982,752</b>	<b>11,081</b>	<b>140,638</b>	<b>360,752</b>	<b>544,276</b>	<b>71,716</b>	<b>1,137</b>	<b>9,959,010</b>
Indirect Costs	58,587	(49,956)		-		-	(8,631)			-
<b>TOTAL RESOURCES</b>	<b>7,223,373</b>	<b>2,710,377</b>	<b>4,982,752</b>	<b>11,081</b>	<b>140,638</b>	<b>360,752</b>	<b>535,645</b>	<b>71,716</b>	<b>1,137</b>	<b>16,037,471</b>
<b>EXPENDITURES</b>										
FTE Certificated	7.00	6.40	45.10	-	-	-	-	-	-	58.50
FTE Classified	7.00	3.00	10.25	-	-	-	-	-	-	20.25
Certificated	844,385	682,120	3,256,305	-	-	-	-	-	-	4,782,809
Classified	588,461	117,273	458,526	-	-	-	-	-	-	1,164,260
Benefits	365,223	158,141	830,169	-	-	-	-	-	-	1,353,532
Health Benefits	169,989	139,773	437,753	-	-	-	-	-	-	747,515
NEVCO Oversight 1%	80,102	-	-	-	-	-	-	-	-	80,102
<b>Subtotal Fixed Expenses</b>	<b>2,048,160</b>	<b>1,097,306</b>	<b>4,982,752</b>	-	-	-	-	-	-	<b>8,128,218</b>
Material/Supplies	34,372	3,257	-	13,000	12,800	25,131	51,040	9,800	500	149,900
Food	-	-	-	6,500	10,000	8,864	110,304	4,407	-	140,075
Equipment	77,160	-	-	3,000	10,000	27,216	62,901	6,826	500	187,603
Travel/Conferences	86,927	95,606	-	-	1,000	14,000	-	-	-	197,533
Insurance	38,975	-	-	-	-	-	-	-	-	38,975
Utilities	11,566	-	-	-	-	6,000	-	2,000	-	19,566
Rents/Leases/Repairs	57,411	-	-	-	-	189,209	137,710	62,376	-	446,706
Consultant/Svcs/Oper. Exp	410,193	384,626	-	-	25,850	32,146	164,173	2,802	-	1,019,790
Postage	19,300	-	-	-	1,000	326	165	149	-	20,940
Telephone	1,500	-	-	-	6,500	15,229	152	1,252	-	24,633
Internet	10,329	-	-	-	40,800	20,103	2,480	2,950	-	76,662
Equipment	-	-	-	-	-	-	70,000	-	-	70,000
<b>Subtotal Discretionary Expenses</b>	<b>747,733</b>	<b>483,489</b>	-	<b>22,500</b>	<b>107,950</b>	<b>338,224</b>	<b>598,925</b>	<b>92,562</b>	<b>1,000</b>	<b>2,392,383</b>
<b>TOTAL EXPENDITURES</b>	<b>2,795,893</b>	<b>1,580,795</b>	<b>4,982,752</b>	<b>22,500</b>	<b>107,950</b>	<b>338,224</b>	<b>598,925</b>	<b>92,562</b>	<b>1,000</b>	<b>10,520,602</b>
<b>Ending Fund Balance</b>	<b>4,427,480</b>	<b>1,129,582</b>	-	<b>(11,419)</b>	<b>32,688</b>	<b>22,528</b>	<b>(63,280)</b>	<b>(20,846)</b>	<b>137</b>	<b>5,516,869</b>
<b>Components of Ending Balance</b>										
10% Reserve	1,052,060									1,052,060
Admin Reserve	1,124,403									1,124,403
Restricted Grants	-	1,129,582								1,129,582
Unappropriated Balance	2,251,017	-	-	(11,419)	32,688	22,528	(63,280)	(20,846)	137	2,210,824

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Third 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

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To the entity that approved the charter school:  
(   x   ) 2023/24 CHARTER SCHOOL THIRD 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: 6/13/2024  
Charter School Official  
(Original signature required)  
Print  
Name: Stan Miller Title: Board Chair

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To the County Superintendent of Schools:  
(   x   ) 2023/24 CHARTER SCHOOL THIRD 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

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For additional information on the Third 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  
\_\_\_\_\_  
mavarrete@johnmuircs.com  
E-mail

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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  
Third 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

					3rd Interim vs. 2nd Interim Increase, (Decrease)	
Description	Object Code	2nd Interim Budget (X)	Actuals thru 3/31 (Y)	3rd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,690,070.00	1,711,280.00	2,909,125.00	(780,945.00)	-21.16%
Education Protection Account State Aid - Current Year	8012	90,618.00	39,624.00	91,004.00	386.00	0.43%
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	2,664,432.00	5,010,026.00	808,709.00	19.25%
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	
Total, LCFF/Revenue Limit Sources		7,982,005.00	4,415,336.00	8,010,155.00	28,150.00	0.35%
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	335,024.00	147,764.09	336,790.00	1,766.00	0.53%
Total, Federal Revenues		335,024.00	147,764.09	336,790.00	1,766.00	0.53%
3. Other State Revenues						
Charter Schools Categorical Block Grant	N/A thru 14/15	-	-	-	-	
Special Education - State	StateRevSE	-	-	-	-	
All Other State Revenues	StateRevAO	2,866,572.00	1,231,228.29	1,599,766.00	(1,266,806.00)	-44.19%
Total, Other State Revenues		2,866,572.00	1,231,228.29	1,599,766.00	(1,266,806.00)	-44.19%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,300.00	23,453.33	12,300.00	-	0.00%
Total, Local Revenues		12,300.00	23,453.33	12,300.00	-	0.00%
5. TOTAL REVENUES		11,195,901.00	5,817,781.71	9,959,011.00	(1,236,890.00)	-11.05%
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,801,721.53	2,024,163.63	2,882,190.63	80,469.10	2.87%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	1,810,031.68	1,343,689.91	1,774,769.17	(35,262.51)	-1.95%
Other Certificated Salaries	1900	130,655.00	88,990.12	125,850.00	(4,805.00)	-3.68%
Total, Certificated Salaries		4,742,408.21	3,456,843.66	4,782,809.80	40,401.59	0.85%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	439,405.18	318,391.87	483,697.98	44,292.80	10.08%
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	19,870.85	14,883.35	19,870.85	-	0.00%
Clerical and Office Salaries	2400	655,131.19	482,058.09	657,858.07	2,726.88	0.42%
Other Non-certificated Salaries	2900	-	332.70	2,833.00	2,833.00	New
Total, Non-certificated Salaries		1,114,407.22	815,666.01	1,164,259.90	49,852.68	4.47%
3. Employee Benefits						
STRS	3101-3102	831,867.43	599,822.91	836,128.92	4,261.49	0.51%
PERS	3201-3202	304,821.00	222,319.00	316,618.04	11,797.04	3.87%
OASDI / Medicare / Alternative	3301-3302	159,529.27	113,978.78	164,604.99	5,075.72	3.18%
Health and Welfare Benefits	3401-3402	747,752.19	531,653.80	747,515.34	(236.85)	-0.03%
Unemployment Insurance	3501-3502	4,005.93	2,304.98	4,047.95	42.02	1.05%
Workers' Compensation Insurance	3601-3602	31,645.76	23,007.29	32,133.19	487.43	1.54%
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		2,079,621.58	1,493,086.76	2,101,048.43	21,426.85	1.03%



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Third 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

					3rd Interim vs. 2nd Interim Increase, (Decrease)	
Description	Object Code	2nd Interim Budget (X)	Actuals thru 3/31 (Y)	3rd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	259,426.00	191,281.78	289,975.00	30,549.00	11.78%
Noncapitalized Equipment	4400	187,490.00	146,900.37	187,603.00	113.00	0.06%
Food	4700	-	-	-	-	
Total, Books and Supplies		446,916.00	338,182.15	477,578.00	30,662.00	6.86%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	192,098.00	124,003.71	197,533.00	5,435.00	2.83%
Dues and Memberships	5300	-	-	-	-	
Insurance	5400	39,135.00	35,800.18	38,975.00	(160.00)	-0.41%
Operations and Housekeeping Services	5500	18,711.00	16,711.28	19,566.00	855.00	4.57%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	439,934.00	332,938.48	446,706.00	6,772.00	1.54%
Professional/Consulting Services and Operating Expend.	5800	1,138,816.00	809,847.24	1,099,892.00	(38,924.00)	-3.42%
Communications	5900	107,982.00	80,188.22	122,235.00	14,253.00	13.20%
Total, Services and Other Operating Expenditures		1,936,676.00	1,399,489.11	1,924,907.00	(11,769.00)	-0.61%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	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%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		10,390,029.01	7,565,953.82	10,520,603.13	130,574.12	1.26%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		805,871.99	(1,748,172.11)	(561,592.13)	(1,367,464.12)	-169.69%

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Third 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

					3rd Interim vs. 2nd Interim Increase, (Decrease)	
Description	Object Code	2nd Interim Budget (X)	Actuals thru 3/31 (Y)	3rd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		805,871.99	(1,748,172.11)	(561,592.13)	(1,367,464.12)	-169.69%
<b>F. FUND BALANCE, RESERVES</b>						
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.)		6,884,332.85	(1,748,172.11)	5,516,868.73		
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	2,433,505.50	-	1,129,584.55	(1,303,920.95)	-53.58%
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	1,039,002.90	-	1,052,060.31	13,057.41	1.26%
Unassigned/Unappropriated Amount	9790	2,287,421.45	(1,748,172.11)	2,210,820.87	(76,600.58)	-3.35%

**JOHN MUIR CHARTER SCHOOLS**

**Resolution 24-03**

**Third 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 13<sup>th</sup> day of June 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: June 13, 2024

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

**John Muir Charter Schools**  
**Report to the JMCS Governing Board on the Local Indicators**  
**June 12, 2024**

**LCFF Priority 1 – Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities**

Below are data gathered from county employee records, site visit declaration of materials used and a facility inspection report:

- 100% of our teachers are assigned appropriately and there are no vacant positions.
- 100% of our students have access to their own copies of standards-aligned instructional materials for use at school and at home.
- 100% of our facilities meet the “good repair” standard as per the checklist completed January, 2023

**LCFF Priority 2 – Implementation of State Academic Standards (Option 2)**

*Rating Scale (lowest to highest): 1 – Explorations and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

**1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

<b>Adopted Academic Standards</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA – Common Core State Standards for English Language Arts					X
ELD (Aligned to English Language Arts Standards)				X	
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science					X

**2. Rate the LEA’s progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

<b>Adopted Academic Standards</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA – Common Core State Standards for English Language Arts					X
ELD (Aligned to English Language Arts Standards)					X
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards				X	
History-Social Science					X

**3. Rate the LEA’s progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

<b>Adopted Academic Standards</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
ELA – Common Core State Standards for English Language Arts					X
ELD (Aligned to English Language Arts Standards)				X	
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science					X

**4. Rate the LEA's progress implementing each of the following academic standards adopted by the State Board of Education for all students.**

<b>Academic Standards Areas</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Career Technical Education					X
Health Education Content Standards					X
Physical Education Model Content Standards					X
Visual and Performing Arts			X		
World Language					X

**5. Support for Teachers and Administrators**

**Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year)**

<b>Support for Teachers and Administrators</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Identifying the professional learning needs of groups of teachers or staff as a whole					X
Identifying the professional learning needs of individual teachers					X
Providing support for teachers on the standards they have not yet mastered					X

**Optional Narrative:** in 2023-24 JMCS completed an overhaul of all course outlines, aligning all course materials in core subjects to provide an a-g pathway for all students – all curricular materials are now in full adoption and use by JMCS teachers. Commencing in 2024-25 JMCS students can elect to pursue an a-g pathway for their diploma. In addition, JMCS has piloted curriculum that is specifically designed to engage our students through civic engagement and complete the State Seal of Civic Engagement. Finally, JMCS has expanded CTE, and in 2024-25 the first students to complete the Hospitality, Tourism, and Recreation pathway will graduate. JMCS offers Life Skills coursework that apply to workforce skills, with the goal to stimulate social-emotional as well as intellectual growth. JMCS utilizes data provided through surveys as well as internal testing to assess areas of need in terms of resources for student learning and engaging classroom experiences.

**LCFF Priority 3 – Parent Engagement**

*Rating Scale (lowest to highest): 1 – Explorations and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

**1. Building Relationships**

	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families</b>					X
<b>2. Rate the LEA's progress in creating welcoming environments for all families in the community</b>					X
<b>3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for</b>					X

their children					
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families				X	

**Narrative Boxes:**

- 1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.**

85% of JMCS students are over age 18 leading to limited parental involvement. JMCS integrates education and extended services with support from partner program staff interventions (i.e. case management, paid vocational training) and resources are made available through the Community Schools model; this level of support is also present at sites with minors and available to families. In 2024 JMCS initiated parent focus groups to provide structured input on school planning, which it will continue to do. Students and families are asked about basic needs as well as perceived barriers to program success; follow-up occurs through both JMCS Community Resources Coordinators and partnering agency support staff in every effort to address basic needs and mitigate barriers. Minor students are concentrated at a few sites where systems of communication and parent-teacher conferences ensure progress monitoring towards graduation. All students have access to their Student Achievement Plan (SAP), which houses evidence towards progress and program completion leading to graduation.
- 2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.**

JMCS survey data indicates that 28% of students are not aware of their Student Achievement Plan (SAP), at least by that title, indicating a continued need to focus on goal planning and progress monitoring using the SAP, or some other tool, between teachers and students and families where applicable. JMCS plans to integrate new a Career Development course that includes a transition plan into the SAP to increase the frequency of review as well as the relevancy of the SAP for student progress monitoring. There is always room for improvement and tracking and recording communication may be better served through a centralized system, which JMCS will explore in the 2023-24 school year.
- 3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.**

JMCS endeavors to support access for all students and families by providing materials that are either available in the language needed or have translation tools that are embedded. In addition, JMCS seeks to strategically employ staff that is bilingual in Spanish, the most prevalent of non-English languages among JMCS students and their families. JMCS has included action items in its schoolwide action plan directly related to making certain that family engagement and outreach is a priority starting in 2024-25, including expansion of school newsletters in multiple languages, and continuing to seek input through focus groups and surveys. As most students are of age our partners serve important roles in advocating for students and together we are working to increase access to classroom materials, career and technical education, workforce readiness opportunities and

certifications, and more. This includes multi-lingual enrollment and outreach materials, family and student surveys, and bilingual staff at in-person events.

## 2. Building Partnerships for Student Outcomes

	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				X	
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.			X		

### Narrative Boxes:

#### 1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

As 85% of our student body is over the age of 18, parent involvement at JMCS is minimal. At sites where there are minor students JMCS has stepped up outreach to include regular communication with parents or guardians through email, text, phone calls as well as newsletters sent home in multiple languages. For sites without minor students, our program partners serve in the role as advocates for students and we work closely with these partners to develop, maintain and revise programming to meet students' needs. Our partners participate in regular meetings with JMCS administration, give feedback on our goals and schoolwide progress and receive site-level and student-level achievement data to ensure clear lines of communication. For those sites who do serve minors, we reach out to families consistently and offer opportunities for participation in conferences, classroom activities and student progress updates. Parents participate in any IEP or special education processes as well as in parent-student-teacher conferences throughout the year. Staff consistently promotes two-way open communication with parents and families through email, text, phone calls and in-person meetings. School events are promoted through print and digital invitations. . In 2024 JMCS initiated partner focus groups to provide structured input on school planning, which it will continue to do.

#### 2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

One focus area for improvement is to increase our services to EL students and their families with an assets-based approach. This approach considers the cultural and context of language, and while the approach is EL-focused, we believe that this approach will improve the outcomes for all students by centering programming, academic and otherwise, on success for our most vulnerable and struggling students.

**3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement or underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.**

Outreach will continue to be multi-modal and persistent. Engagement will be supported by inviting input through multi-lingual surveys, adherence to best practices for engaging educational partners, and by providing information and access to barrier removal and connections to other basic needs available in the community in timely and meaningful ways in home-languages, orally and in writing.

**3. Seeking Input for Decision Making**

	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				X	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				X	

**Narrative Boxes:**

**1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.**

As 85% of our student body is over the age of 18, parent involvement at JMCS is minimal. Our program partners serve in the role as advocates for students and we work closely with these partners to develop, maintain and revise programming to meet students' needs. JMCS employed the Community Schools model in 2022-23, which has had a profound effect on timely and meaningful interventions for struggling students and families. In addition, teachers build close relationships with students and work directly to seek input and collaborate on decisions that will impact programming



and the student experience. JMCS has a strong focus on creating safe, inclusive classrooms where teachers and students work together to support student success.

**2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.**

JMCS will focus on our planning and communication with partnering agencies to ensure the students have an integrated, engaging and equitable experience. In the 2023-24 school year JMCS will implement data collection and convene student/family focus groups to address areas of improvement in programming. This will include a review of teaching and learning practices related to materials, depth, breadth and sequence; equitable practices for student discipline; and access to modern training materials such as digital simulations and VR, including also hands-on activities.

**3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.**

Outreach will continue to be multi-modal and persistent. Engagement will be supported by inviting input through multi-lingual surveys, adherence to best practices for engaging educational partners, and by providing information and access to barrier removal and connections to other basic needs available in the community in timely and meaningful ways in home-languages, orally and in writing.

**LCFF Priority 6 – School Climate**

LEA's will provide a narrative summary of the local administration and analysis of the local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K-5, 6-8, 9-12) in a text box provided in the CA School Dashboard. LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the CA Health Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

DATA: Data collected through this year's JMCS school climate survey demonstrated 75% of students felt welcome in class. 63% of students felt they had a voice in decision-making in their classes. 62% rated their schoolwork as interesting and about 60.4% felt their schoolwork was preparing them for college and, 66.7% for career. 67.3% rated their teachers' instruction as. 64.9% rated their classroom cultures as mostly positive with 27.7% rating their classroom cultures as neutral. Our Equity survey data also supports our school climate survey data. On a scale of 1-5, students reported their basic needs are met (4.3), they feel they belong at school (4.05), they have a sense of self-efficacy (4.34), school is rigorous (4.01) and they feel hopeful about their futures (4.38). Within this data, as has been feedback previously, Latinx students do not always feel they have opportunity to learn about different cultures, including their own.

Meaning: Overall, these survey results indicate JMCS meets and exceeds its primary goal of reengaging youth in education and creating safe spaces and developing positive relationships with staff. Students are happy with their school experience and feel supported by their teachers. They generally feel that their experience at JMCS will help them meet their future goals.

**LCFF Priority 7 – Access to a Broad Course of Study**

1. **Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.**

JMCS offers a broad course of study for all students with core academic subjects aligned to state standards through our benchmark course outlines. We are able to meet any student's credit needs with our variety of course offerings. Additionally, JMCS uses PowerSchool as our SIS. Through PowerSchool, we are able to track the extent to which students, aggregated and disaggregated by subgroups, are enrolled in courses of study that meet their academic and credit needs.

2. **Using locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access, and are enrolled in, a broad course of study.**

100% of JMCS students have access to and are enrolled in a broad course of study that meets their academic and credit needs

3. **Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.**

100% of JMCS students have access to and are enrolled in a broad course of study that meets their academic and credit needs. JMCS does not have any barriers that prevent our students from having access to or enrolling in a broad course of study that meets their academic and credit needs.

4. **In response to the results of the tool or locally selected measures, what revision, decision, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?**

100% of JMCS students have access to and are enrolled in a broad course of study that meets their academic and credit needs. No revisions, decisions or new actions are required.



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## JOHN MUIR CHARTER SCHOOLS

### ADOPTED BUDGET

### 2024-2025

#### **Overview**

Governor Gavin Newsom released his May Revise Budget on May 1, 2024. This proposal includes a COLA of 1.07%. The COLA is used in the Local Control Funding Formula (LCFF) calculation, which is the main funding source for the charter school.

#### **Average Daily Attendance (ADA)**

The 2024-25 Adopted Budget for John Muir Charter Schools (JMCS) includes projected P2 ADA of 455.02. This figure is based upon the 2023-24 P2 ADA of 455.02.

#### **Beginning Balance for 2024-25**

The beginning fund balance is \$5,516,869. This balance is based upon the projected ending balance for 2023-24. This includes unspent categoricals, in the amount of \$1,129,586 from the prior fiscal year.

#### **Revenue Projections**

The total revenue is \$12,187,423. JMCS receives funding from the following sources:

- **Local Control Funding Formula:** \$8,092,838 in funds calculated through the LCFF.
- **Federal Funds:** \$1,081,626: includes \$845,000 in DOR funding, \$174,382 in ESSA Comprehensive Support and Improvement funds and \$62,244 in ELO ESSER III funds.
- **State Funds:** \$2,894,631 in state grants, including \$1,296,816 in Equity Multiplier funds and \$755,549 in CTE grants for Rancho Cielo.
- **Lottery Funds:** the funding rate is currently set at \$249 per annual ADA, for a total of \$118,337. This amount includes both unrestricted and restricted Lottery funds.

- **Charter Facility Funding:** \$323,256, which is based upon 75% of the annual rent expense submitted for funding through the SB740 Charter School Facility Grant program.
- **Mandate Block Grant:** \$21,757.

**Projected JMCS Resources for 2024-25.** Figure 1 provides the projected ADA and revenue generated by division for 2024-25.

**Figure 1**

**Projected Sources of JMCS ADA and Resources for 2024-25**

<b>Agency Group</b>	<b>Number of Sites</b>	<b>Average Daily Attendance</b>	<b>Revenue Budget</b>
<b>Muir Administration</b>			\$2,582,909
<b>Federal Grants</b>			1,081,626
<b>State Grants</b>			2,099,677
<b>Site Salaries</b>			5,086,918
<b>County Community School</b>	1	8.58	11,081
<b>California Conservation Corps</b>	17	108.89	140,638
<b>Local Conservation Corp</b>	10	170.97	373,195
<b>Youth Build</b>	4	146.36	737,567
<b>WIOA</b>	4	19.34	72,676
<b>Youth Conservation Camps</b>	1	0.88	1,136
<b>Total</b>	<b>37</b>	<b>455.02</b>	<b>\$12,187,423</b>
<b>Carry-Over from 2023-24</b>			5,516,869
<b>Resources Available in 2024-25</b>			<b>\$17,704,292</b>

### **Expenditure Projections**

The proposed budget plan for 2024-25 includes total expenses of \$12,692,436. These costs are distributed as shown in Figure 2.

**Figure 2**  
**Allocation of Budgeted Expenditures**

<i><b>Category</b></i>	<i><b>Amount</b></i>	<i><b>Percent of Total</b></i>
<b>Muir Administration</b>	585,317	4%
<b>Muir Administration Salaries</b>	2,064,502	16%
<b>NCSOS Oversight</b>	80,928	1%
<b>Department of Rehabilitation</b>	845,000	7%
<b>Federal Funding</b>	236,626	2%
<b>State Grants</b>	2,529,669	20%
<b>Site Staffing</b>	5,086,918	40%
<b>County Community School</b>	22,500	0%
<b>California Conservation Corps</b>	98,150	1%
<b>Local Conservation Corp</b>	307,212	2%
<b>Youth Build</b>	750,892	6%
<b>WIOA</b>	83,722	1%
<b>Youth Conservation Camps</b>	1,000	0%
<b>Total</b>	<b>\$12,692,436</b>	<b>100%</b>

### ***Projected JMCS expenditures for 2024-25 include:***

***Salaries:*** JMCS' budget for 2024-25 includes \$9,442,057 for staff salaries and benefits. This amount is 74% of total expenditures. The following factors are included in the 2024-25 staffing costs:

- The STRS employer rate remains unchanged at 19.10% in 24-25.
- The PERS employer rate increased from 26.68% in 23-24 to 27.05% in 24-25.
- ELO ESSER III Grant: summer school stipends: \$62,244.

- DOR Grant staff: \$766,468.
- Federal and State Grant staffing: \$1,461,925.

***Supplies and Services:*** Expenditures for supplies and services are budgeted at \$3,250,379, or 26% of total expenditures.

The budget includes the following amounts for expenditure:

- Supplies and Equipment: \$278,184.
- Food: estimated at \$97,140, assuming student participation in 2023-24 continues into 2024-25.
- Travel and Conference: \$148,748.
- Insurance and Utilities: \$50,541.
- Rent: \$443,906, based upon \$1,000 per ADA or 100% of lease costs, depending on location.
- Professional Services: \$1,746,842
- Postage/Phone/Internet: \$117,090.
- Equipment (Capital): \$287,000.
- Oversight: \$80,928, calculated at 1% of LCFF revenue.

### **Ending Fund Balance of \$5,011,856**

JMCS' Adopted Budget for 2024-25 includes an ending fund balance of \$5,011,856.

The fund balance is designated as follows:

- \$842,628 is reserved for unspent categoricals;
- \$1,124,403 is reserved for cash flow concerns;
- \$1,269,243 is reserved for economic uncertainties, equivalent to 10% of total expenditures;
- \$1,775,582 is the unappropriated fund balance, available for expenditure.

### **Conclusion**

The 2024-25 budget includes deficit spending in the amount of \$505,013. Of this amount, \$429,992 is attributed to expenditure of restricted state funds; \$75,021 is unrestricted fund balance. Although it's prudent that JMCS continues to monitor the health of the budget, the school is in a very strong financial position. Going forward, JMCS will continue to monitor the current economic situation and respond accordingly.

**JOHN MUIR CHARTER SCHOOLS**  
**ADOPTED BUDGET**  
**2024-2025**

	Muir Admin	Grants	Site Salaries	Community School	CCC Programs	LCC Programs	Youthbuild Programs	WIOA Programs	YCC Program	Total
<b>ADA</b>				9	109	171	146	19	1	455
<b>RESOURCES</b>										
Beg Balance	4,244,249	1,272,620				-				5,516,869
<b>Total Beginning Balance</b>	<b>4,244,249</b>	<b>1,272,620</b>	-	-	-	-	-	-	-	<b>5,516,869</b>
LCFF	2,536,572		5,086,918	8,850	112,319	176,354	150,969	19,949	908	8,092,838
Federal Funds	-	1,081,626			-	-	-	-		1,081,626
Lottery Unrestricted	-			1,586	20,130	31,607	27,057	3,575	163	84,119
Lottery Restricted	-			645	8,189	12,857	11,006	1,454	66	34,218
Mandate Block Grant	21,757				-	-	-	-	-	21,757
Other State Revenues	-	2,099,677					449,931	-	-	2,549,608
Charter Facility Funding	24,579				-	152,377	98,603	47,697	-	323,256
Local (interest)	-				-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,582,909</b>	<b>3,181,303</b>	<b>5,086,918</b>	<b>11,081</b>	<b>140,638</b>	<b>373,195</b>	<b>737,567</b>	<b>72,676</b>	<b>1,137</b>	<b>12,187,423</b>
Indirect Costs	100,121	(96,804)		-		-	(3,317)			-
<b>TOTAL RESOURCES</b>	<b>6,927,278</b>	<b>4,357,119</b>	<b>5,086,918</b>	<b>11,081</b>	<b>140,638</b>	<b>373,195</b>	<b>734,250</b>	<b>72,676</b>	<b>1,137</b>	<b>17,704,292</b>
<b>EXPENDITURES</b>										
FTE Certificated	7.00	11.10	39.50	-	-	-	-	-	-	57.60
FTE Classified	7.00	6.00	11.75	-	-	-	-	-	-	24.75
Certificated	878,236	1,280,705	3,127,301	-	-	-	-	-	-	5,286,241
Classified	621,631	439,177	604,581	-	-	-	-	-	-	1,665,390
Benefits	387,500	372,912	853,799	-	-	-	-	-	-	1,614,212
Health Benefits	177,135	197,843	501,237	-	-	-	-	-	-	876,214
NEVCO Oversight 1%	80,928	-	-	-	-	-	-	-	-	80,928
<b>Subtotal Fixed Expenses</b>	<b>2,145,430</b>	<b>2,290,637</b>	<b>5,086,918</b>	-	-	-	-	-	-	<b>9,522,985</b>
Material/Supplies	33,872	3,692	-	13,000	12,800	23,131	35,680	8,100	500	130,775
Food	-	-	-	6,500	1,000	10,296	75,000	4,344	-	97,140
Equipment	77,160	-	-	3,000	10,000	16,509	39,540	700	500	147,409
Travel/Conferences	106,872	30,876	-	-	1,000	10,000	-	-	-	148,748
Insurance	38,975	-	-	-	-	-	-	-	-	38,975
Utilities	11,566	-	-	-	-	-	-	-	-	11,566
Rents/Leases/Repairs	58,671	-	-	-	-	183,929	137,710	63,596	-	443,906
Consultant/Svcs/Oper. Exp	327,193	1,189,286	-	-	25,850	31,865	169,848	2,800	-	1,746,842
Postage	19,300	-	-	-	1,000	150	165	-	-	20,615
Telephone	1,500	-	-	-	6,500	11,229	152	1,220	-	20,601
Internet	10,329	-	-	-	40,000	20,103	2,480	2,962	-	75,874
Equipment	-	-	-	-	-	-	287,000	-	-	287,000
<b>Subtotal Discretionary Expenses</b>	<b>685,438</b>	<b>1,223,854</b>	-	<b>22,500</b>	<b>98,150</b>	<b>307,212</b>	<b>747,575</b>	<b>83,722</b>	<b>1,000</b>	<b>3,169,450</b>
<b>TOTAL EXPENDITURES</b>	<b>2,830,868</b>	<b>3,514,491</b>	<b>5,086,918</b>	<b>22,500</b>	<b>98,150</b>	<b>307,212</b>	<b>747,575</b>	<b>83,722</b>	<b>1,000</b>	<b>12,692,436</b>
<b>Ending Fund Balance</b>	<b>4,096,410</b>	<b>842,628</b>	-	<b>(11,419)</b>	<b>42,488</b>	<b>65,984</b>	<b>(13,325)</b>	<b>(11,046)</b>	<b>137</b>	<b>5,011,856</b>
<b>Components of Ending Balance</b>										
10% Reserve	1,269,244									1,269,244
Admin Reserve	1,124,403									1,124,403
Restricted Grants	-	842,628								842,628
Unappropriated Balance	1,702,764	(0)	-	<b>(11,419)</b>	<b>42,488</b>	<b>65,984</b>	<b>(13,325)</b>	<b>(11,046)</b>	<b>137</b>	<b>1,775,582</b>

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**CHARTER SCHOOL CERTIFICATION**

Charter School Name: John Muir Charter Schools  
(name continued) \_\_\_\_\_  
CDS #: 29-10298-2930147  
Charter Approving Entity: Nevada County Office of Education  
County: Nevada  
Charter #: 255  
Fiscal Year: 2024-25

To the entity that approved the charter school:

(  X ) 2024-25 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

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

Print  
Name: Stanton Miller Title: Board Chair

To the County Superintendent of Schools:

(  X ) 2024-25 CHARTER SCHOOL BUDGET 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 BUDGET, please contact:

For Approving Entity:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
E-mail address

For Charter School:

Rachael Navarrete  
Name

Fiscal Analyst  
Title

(530) 272-4008  
Telephone

[rnavarrete@johnmuircs.com](mailto:rnavarrete@johnmuircs.com)  
E-mail address

(     ) 2024-25 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_



**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

**Charter School Name:** John Muir Charter Schools  
(name continued)  
**CDS #:** 29-10298-2930147  
**Charter Approving Entity:** Nevada County Office of Education  
**County:** Nevada  
**Charter #:** 255  
**Budgeting Period:** 2024-25

This charter school uses the following basis of accounting:

- ☐ **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
☒ **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	2,909,125.00	2,991,808.00	0.00	2,991,808.00
Education Protection Account State Aid - Current Year	8012	91,004.00	91,004.00	0.00	91,004.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092	0.00	0.00		0.00
Charter Schools Funding in Lieu of Property Taxes	8096	5,010,026.00	5,010,026.00		5,010,026.00
Other Revenue Limit Transfers	8091, 8097			0.00	0.00
Total, LCFF/Revenue Limit Sources		8,010,155.00	8,092,838.00	0.00	8,092,838.00
2. Federal Revenues					
No Child Left Behind	8290	0.00		0.00	0.00
Special Education - Federal	8181, 8182	0.00		0.00	0.00
Child Nutrition - Federal	8220	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	336,790.00		1,081,626.00	1,081,626.00
Total, Federal Revenues		336,790.00	0.00	1,081,626.00	1,081,626.00
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A				0.00
Special Education - State	StateRevSE	0.00		0.00	0.00
All Other State Revenues	StateRevAO	1,599,766.00	105,877.00	2,907,082.00	3,012,959.00
Total, Other State Revenues		1,599,766.00	105,877.00	2,907,082.00	3,012,959.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	12,300.00	0.00	0.00	0.00
Total, Local Revenues		12,300.00	0.00	0.00	0.00
5. TOTAL REVENUES					
		9,959,011.00	8,198,715.00	3,988,708.00	12,187,423.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	2,882,190.63	2,713,614.27	486,742.74	3,200,357.01
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	1,774,769.17	1,381,917.69	530,966.28	1,912,883.97
Other Certificated Salaries	1900	125,850.00	16,500.00	156,500.00	173,000.00
Total, Certificated Salaries		4,782,809.80	4,112,031.96	1,174,209.02	5,286,240.98
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	483,697.98	522,615.44	159,562.88	682,178.32
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	19,870.85	19,950.00	269,158.00	289,108.00
Clerical and Office Salaries	2400	657,858.07	683,646.87	10,456.56	694,103.43
Other Non-certificated Salaries	2900	2,833.00	0.00	0.00	0.00
Total, Non-certificated Salaries		1,164,259.90	1,226,212.31	439,177.44	1,665,389.75

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: John Muir Charter Schools  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>3. Employee Benefits</b>					
STRS	3101-3102	836,128.92	732,177.43	171,182.20	903,359.63
PERS	3201-3202	316,618.04	339,693.55	114,670.60	454,364.15
OASDI / Medicare / Alternative	3301-3302	164,604.99	159,120.69	55,256.57	214,377.26
Health and Welfare Benefits	3401-3402	747,515.34	692,628.49	183,585.80	876,214.29
Unemployment Insurance	3501-3502	4,047.95	3,746.62	806.89	4,553.51
Workers' Compensation Insurance	3601-3602	32,133.19	28,845.11	8,712.29	37,557.40
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		2,101,048.43	1,956,211.89	534,214.35	2,490,426.24
<b>4. Books and Supplies</b>					
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00
Materials and Supplies	4300	289,975.00	175,505.00	52,410.00	227,915.00
Noncapitalized Equipment	4400	187,603.00	147,409.00	0.00	147,409.00
Food	4700	0.00	0.00	0.00	0.00
Total, Books and Supplies		477,578.00	322,914.00	52,410.00	375,324.00
<b>5. Services and Other Operating Expenditures</b>					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	197,533.00	117,872.00	30,876.00	148,748.00
Dues and Memberships	5300	0.00	0.00	0.00	0.00
Insurance	5400	38,975.00	38,975.00	0.00	38,975.00
Operations and Housekeeping Services	5500	19,566.00	11,566.00	0.00	11,566.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	446,706.00	120,650.00	323,256.00	443,906.00
Professional/Consulting Services & Operating Expend.	5800	1,099,892.00	493,370.00	1,334,400.00	1,827,770.00
Communications	5900	122,235.00	117,090.00	0.00	117,090.00
Total, Services and Other Operating Expenditures		1,924,907.00	899,523.00	1,688,532.00	2,588,055.00
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)</b>					
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	70,000.00	0.00	287,000.00	287,000.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual basis only)	6900	0.00	0.00	0.00	0.00
Total, Capital Outlay		70,000.00	0.00	287,000.00	287,000.00
<b>7. Other Outgo</b>					
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	(100,121.00)	100,121.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	(100,121.00)	100,121.00	0.00
<b>8. TOTAL EXPENDITURES</b>		10,520,603.13	8,416,772.16	4,275,663.81	12,692,435.97
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(561,592.13)	(218,057.16)	(286,955.81)	(505,012.97)

**CHARTER SCHOOL  
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: John Muir Charter Schools  
(name continued) \_\_\_\_\_

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(561,592.13)	(218,057.16)	(286,955.81)	(505,012.97)
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	6,078,460.86	4,387,284.18	1,129,584.55	5,516,868.73
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		6,078,460.86	4,387,284.18	1,129,584.55	5,516,868.73
2. Ending Fund Balance, June 30 (E + F.1.c.)		5,516,868.73	4,169,227.02	842,628.74	5,011,855.76
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00		842,628.74	842,628.74
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	1,124,403.00	1,124,403.00		1,124,403.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	1,052,060.31	1,269,244.00	0.00	1,269,244.00
Unassigned / Unappropriated Amount	9790	3,340,405.42	1,775,580.02	0.00	1,775,580.02

**JOHN MUIR CHARTER SCHOOLS**

**Resolution 24-05**

**Adopted Budget Resolution**

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 budget appropriations for 202 -202 .

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 202 -202 fiscal year.

PASSED AND ADOPTED this 1<sup>h</sup> day of June 202 , 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: June 1 , 202 \_\_\_\_\_

Chairman of the Board

2024-25 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail

Attachment 6

JOHN MUIR CHARTER SCHOOLS

**Expenditures through: June 30, 2025**  
**For Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	91,004.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		91,004.00
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	91,004.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		91,004.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0.00



John Muir Charter Schools  
960 McCourtney Road, Suite E  
Grass Valley, CA 95949  
Phone: 530.272.4008  
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## **Resolution 24-04**

### **John Muir Charter Schools Education Protection Account Expenditures for Fiscal Year 2024-2025**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the State's Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;



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WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board on June 14, 2023. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of John Muir Charter Schools has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Board of John Muir Charter Schools this 13th day of June, 2023.

AYES:

NOES:

ABSENT:

ABSTAIN:

Date: June 13, 2024

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