



John Muir Charter Schools
960 McCourtney Road Suite E
Grass Valley CA 95949
Phone: 530.272.4008
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John Muir Charter Schools Meeting of the Board of Directors

Wednesday, January 8, 2025

10:00 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

Meeting ID: 83815932105

Audio of this meeting will be recorded

AGENDA

1. Meeting Call to Order

2. Introductions

3. Order of Business

Oral Communications/Public Comments: Recognition of individuals wishing to comment on non-agenda items may do so now. Individuals who wish to address an agenda item may do so at this time or when the agenda item is heard. After being recognized by the board president, please identify yourself. Each presentation shall be for at most three (3) minutes and the total time for this purpose shall be at most 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

7. Informational/Action Items

A. Approval of the Minutes of the Regular Board Meeting Wednesday, December 11, 2024 (Attachment 1, Page 4)

B. Approval of Vendor Payments and Appendix 11/26/2024-12/25/2024 (Attachment

2, Page 9)

C. Approval of New and Termed Employees 12/01/24 - 12/31/24 (Attachment 3, Page 23)

D. 2023/2024 Audit Report (Rachael Navarrete) (Attachement 4, Page 24)

E. 2023/2024 School Accountability Report Card Approval (Under Separate Cover)

8. Discussion Items

A. CEO’s Report

9. Miscellaneous Information Items

A. 2024-2025 Notable Dates:

- Teacher Planning Day: January 17, 2025
- Better Together PD Conference in Long Beach: February 11-13, 2025
- Rancho Cielo Culinary RoundUp, February 23, 2025
- CCC All State Graduation is Sacramento: June 10, 2024
- Rancho Cielo Graduation in Salinas: June 13, 2024

B. Correspondence

C. Schedule of Future Board Meetings

- i. **Wednesday, February 12, 2025, 10:00 a.m. The Hotel Maya, Mayakoba Room, 700 Queensway Drive, Long Beach CA 90802.**
- ii. Wednesday, March 12, 2025. 10:00 am Sacramento Regional Conservation Corps 6101 27th Street Sacramento, CA 95822.
- iii. Wednesday, April 9, 2025. 10:00 am Sacramento Regional Conservation Corps 6101 27th Street Sacramento, CA 95822.

Board Attendance at Upcoming Meetings:

	January 8, 2025	February 12, 2025	March 13, 2025
Stanton Miller	Yes / No/ Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote	Yes / No/ Uncertain In-person / Remote
Sallie Wilson	Yes / No / Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote	Yes / No/ Uncertain In-person / Remote

Len Eckhardt	Yes / No / Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote
Gil Botello	Yes / No / Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote	Yes / No / Uncertain In-person / Remote

9. Request for Agenda Items

10. Adjournment

This agenda was posted at least 72 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
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John Muir Charter Schools Board of Directors Meeting Minutes

Wednesday, December 11, 2024

10:00 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
Meeting ID:85652714432

Audio of this meeting will be recorded

AGENDA

1. Meeting Call to Order: by Stan Miller at 10:04 a.m.

2. Introductions: Gil Botello Board Member, RJ Guess CEO, Kyle Moneypenny IT Director, Dawn Ryley Administrative Coordinator, Rachael Navarette CFO, Sallie Wilson Board Member, Stan Miller Board Chair. Via Zoom: Eo Reveles Teacher/TAC Member, Carrie Lowery Director of Marketing and Recruitment, Carrie Brunt, SPED Coordinator/Statewide Charters, Tammie Wood Accounts Payable Analyst, Dawn McConnell COO, and Cristina Dickason, Southern Regional Director.

3. Order of Business

Oral Communications/Public Comments: Recognition of individuals wishing to comment on non-agenda items may do so now. Individuals who wish to address an agenda item may do so at this time or when the agenda item is heard. After being recognized by the board president, please identify yourself. Each presentation shall be for at most three (3) minutes and the total time for this purpose shall be at most 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: none

5. Adoption of the Agenda: Motioned to approve by Gil Botello, seconded by Sallie Wilson. Approved 3-0-0-1 (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)

6. Informational/Action Items: None

- A. Approval of the Minutes of the Regular Board Meeting Wednesday, November 13, 2024. (Attachment 1, Page 4) Per Stan Miller, Correction to page 7, item B. Line should read “Stan Miller stated that having a board member with legislative experience to keep the board well rounded would be important.” Motioned to approve by Gil Botello, seconded by Sallie Wilson. Approved 3-0-0-1 (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)
- B. Approval of Vendor Payments and Appendix 11/01/2024-11/30/24 (Attachment 2, Page 9) Gil Botello requested more information on page 1 regarding the Airespring cancellation for Norwalk. Both Rachael Navarrete and Kyle Money penny replied: stating the Airespring contract cancellation policy. He continued to ask about Page 2, regarding the Smart Board purchase for Rancho Cielo and asked that as we are going to various locations, how are the smart boards prioritized? Kyle Money penny responded that it was based on the need as well as making sure it is equitable. Gil Botello requested that at a future meeting a list of all sites that have SmartBoards would be helpful. RJ Guess also shared that some sites don’t want them so they won’t be at every site. Stan Miller requested that at a future professional development conference, there should be a SmartBoard workshop. Kyle Money penny shared that it will be occurring this February, 2025 in an open class type of demonstration. Stan Miller inquired about Annie Mac and Company fees on page 11. RJ Guess responded that it is for working with the student leadership and that it is grant funded. Stan Miller asked if it is grant funded, if that could be placed in the description, that would be helpful. Rachael Navarrete suggested we could offer a cheat sheet for the resource codes. Further discussions occurred regarding resource codes and it was decided that the information wasn’t a necessary addition. Stan Miller further inquired regarding page 6, charges for Cardiac Science were confirmed that it was for a defibrillator RJ responded yes, and that two students at Earle Jamieson site have heart conditions so we added a second defibrillator. Stan Miller also asked about having Narcan at each school site. RJ replied that the teachers who completed the training have Narcan. Dawn McConnell also supported this and asked Dawn Ryley to confirm; it was confirmed by Dawn Ryley. Gil Botello asked about the RAPSA conference? RJ Guess stated that he and several staff members attended. Gil Botello also inquired on page 19, the reimbursement for Robert De Estepano. Rachael Navarrete responded that it was grant funded. Motioned to approve by Sallie Wilson, seconded by Gil Botello. Approved 3-0-0-1 (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)
- C. Approval of New and Termed Employees 11/01/24 - 11/30/24 (Attachment 3, Page 26) Motioned to approve by Sallie Wilson, seconded by Gil Botello. Approved 3-0-0-1 (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)
- D. First Interim Report (Rachael Navarrete) (Attachment 4, Page 27) Presented by Rachael Navarrete: first interim budget update. This is the first time we are updating our ADA and we have seen a slight increase, hoping it continues to improve. When the budget was built, there were many factors and we are now seeing what the true end of the budget is. A detailed outline of the revenue was presented including some new funding including Medi-Cal. RJ Guess added that schools can bill Med-ical and JMCS

started the process about 3 years ago. Aaron Scholl, Community Schools Director began the process and Dawn Ryley started to work on this project as well and we are working with the county to bill private insurance. NCSOS bills for Medi-Cal as well so it will never be a large revenue stream for JMCS. Gil Botello suggested that we contract billing services out. RJ Guess and Dawn Ryley stated that we do use a third party billing company. Rachael Navarrete resumed her review of the First Interim Report continuing that within our salary cost there is an uptick as the salary schedule changed with the board's approval. Gil Botello asked if costs were as expected. Rachael said yes, for the most part, costs were slightly more but it needed to be done. Using up our unrestricted funds is necessary in the short term. Sallie Wilson asked if there are limits with unrestricted funds. Rachael Navarrete replied no. Gil Botello asked if we were in alignment. RJ Guess replied that we are, since charters don't have the protection of a county treasury our reserves are necessary. Stan Miller asked if ADA can be tracked so we can know what is working to use that information and further increase ADA. RJ Guess requested that Carrie Lowery track and analyze going forward. Dawn McConnell also added that the JMCS information on enrolling form does ask "how did you hear about JMCS?" Gil Botello asked if the teachers may have an idea as to where our growth is coming from. Eo Reveles replied that it is mostly word of mouth and social media platforms. Cristina Dickason added that we are seeing more of an influx since COVID for students who need to receive credits that were missed during that time frame. Eo Reveles also stated that GED students are also coming to class as it's a requirement from the CCC partner agency to obtain a high school diploma in order to go into the fire program. Rachael Navarrete then continued with the revenue report which included some interest as well. She also reviewed that when the budget was built, we didn't know how much funding would be received and so you will see that in the spending category. Ending fund balance is 31% and a lot of the deficit spending is grant funded. We are in a good spot and expect it to get better. Gil Botello was thankful for Rachael Navarrete, he also mentioned our various programs in regards to ADA and feels like our program is maturing. Motioned to approve by Gil Botello, seconded by Sallie Wilson. Approved 3-0-0-1 (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)

- E. First Interim Budget Resolution #24-06 (Rachael Navarrete) (Attachment 5, Page 35) Roll call vote. Sallie Wilson, yes. Stan Miller, yes, Gil Botello, yes. (Ayes, 3. Noes, none. Abstentions, none. Absent, 1 Lennard Eckhardt)

8. Discussion Items

- A. Technology Expenditures Report (Kyle Monneypenny, Rachael Navarrete) (Attachment 6, Page 36) Rachael Navarrete presented the report, identifying quantity and what was purchased as well as the funding sources and the deadlines we were adhering to in order to spend down funds. More grant funds will be spent this year as well. Kyle Moneyppenny spoke about needs for staff and that purchases were made accordingly as well as some items were purchased for future need such as a large quantity of chromebooks for our students to use while on campus. We will purchase others as needed in the future. Gil Botello inquired about how in the past the board would obtain a list of surplus technology. RJ Guess responded that this list was generated when a site closes and we have not had site closures recently.

- B.** Investment Program Update (Dawn Ryley) (Attachment 7, Page 37) Currently the investment program has four Certificates of Deposits on file; 2 that are short term (1-3 months) and two that are longer term (13 months) with various due dates in order to access the funds if there is a need. In addition, there is a high yielding money market account that serves as a holding account where money is frequently transferred to and from in order to receive the largest return. The accounts are well diversified. Gil Botello asked about if the program should be changed at all, possibly adding more funds and investing more. Rachael Navarrete and Dawn Ryley both feel that there is no need for adjustments and do not recommend it at this time.
- C.** TAC (Teachers Advisory Committee) (Eo Reveles) (Attachment 8, Page 38) Eo Reveles reviewed that more teachers have been involved and benefitting from TAC which has been great. The committee has been focusing on teacher wellness and will bring this into the conference with a teacher wellness zone. TAC wants to make sure that teachers feel supported as well as partner agency staff. On the student advisory side, TAC has been instrumental in revamping the career development curriculum as we tie into the DOR Services as well. Eo Reveles shared her screen showing everyone the various “paths”, each one is comprehensive and custom for what path the student wants to take. This has been introduced but is not a requirement at this point but we will be moving to that model soon. Gil Botello mentioned that many students are going more into trades and feels that maybe there isn’t a pathway for this. He encouraged one to be added as well as offering this in the gap year path as well.
- D.** CEO’s Report: In regard to the election there are reasons to be concerned but has very little concern in regards to federal funding or much change to the Department of Education. Impounding will be tested and some attempts may happen but he does not see it being successful as it requires congress to change laws. The Secretary of Education has not been announced so there will be a “wait and see” approach about how it will impact JMCS on a federal level. WIOA probably will be re-authorized but there could be cuts in funding. California legislators are wanting to provide additional services but they don’t have the funding so they are looking at WIOA funds and moving them around which could redirect funds and in turn something else could be cut. In reviewing the number of current bills and how some could affect JMCS; we will need to see more of the language from some of the bills to know but immigration may be a talking point. Homeless seniors will be a talking point as well. We will look at policy as it comes into effect. Rachael Navarrete attended a briefing with the LAO. There are a lot of unknowns at this point but nothing of great concern at this point. The current focus is based on logistical issues rather than budget concerns. OYSC bill prompted some questions, the secondary bill has not received any update. Thanks to the diligent leadership of Dawn McConnell, I would like for her to share some good news. Dawn McConnell shared that we are no longer in differentiated assistance. We have a new baseline to work from which is very exciting. Regarding Board Member search, three names were submitted to the CCC. OYSC Lobbyists proposed three names as well but he does not believe they will join our board. Stan Miller shared that he is concerned about filling this role with someone outside of this area.

9. Miscellaneous Information Items

A. 2024-2025 Notable Dates:

- Winter Break: December 16, 2024-January 3, 2025 (all school sites), December 23, 2024-January 3, 2025 (admin and 247-day staff)

- Teacher Planning Day: January 17, 2025
- Better Together PD Conference in Long Beach: February 11-13, 2025
- Rancho Cielo Culinary RoundUp, February 23, 2025
- CCC All State Graduation in Sacramento: June 10, 2024
- Rancho Cielo Graduation in Salinas: June 13, 2024

B. Correspondence None

C. Schedule of Future Board Meetings

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- iii. Wednesday, March 12, 2025. 10:00 am Sacramento Regional Conservation Corps 6101 27th Street Sacramento, CA 95822.

Board Attendance at Upcoming Meetings:

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

9. Request for Agenda Items:

- 23/24 Audit Report

10. Adjournment: by Stan Miller at 11:29 a.m.

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- John Muir Charter Schools Office, 960 McCourtney Rd. Suite E, Grass Valley, Ca 95949
- Sacramento Regional Conservation Corps, 6101 27th St., Sacramento, Ca 95822
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Attachment 2

John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Airespring	AIRE000	12/9/2024	16175	Acct#1381214 Internet Services for Delta	0000	5940	101	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381191 Internet Services for Chico	0000	5940	102	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381183 Internet Services for Fresno	0000	5940	103	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381550 Internet Services for Camarillo	0000	5940	105	73.05
Airespring	AIRE000	12/9/2024	16175	Acct#1381219 Internet Services for Sac CCC	0000	5940	108	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381188 Internet Services for SLO	0000	5940	110	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381190 Internet Services for Redding	0000	5940	111	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381194 Internet Services for Fortuna	0000	5940	112	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381195 Internet Services for Monterey	0000	5940	114	94.08
Airespring	AIRE000	12/9/2024	16175	Acct#1381201 Internet Services for Tahoe	0000	5940	115	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381213 Internet Services for Placer	0000	5940	117	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381184 Internet Services for LA	0000	5940	119	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381229 Internet Services for CCNB San Rafael	0000	5940	202	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381234 Internet Services for YC Santa Rosa	0000	5940	202	94.06
Airespring	AIRE000	12/9/2024	16175	Acct#1381223 Internet Services for SRCC	0000	5940	204	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381225 Internet Services for SFCC	0000	5940	206	110.45
Airespring	AIRE000	12/9/2024	16175	Acct#1381221 Internet Services for UCCIE	0000	5940	209	73.05
Airespring	AIRE000	12/9/2024	16175	Acct#1381221 Internet Services for Riverside	0000	5940	211	110.45
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Admin/HQ	0000	4300	001	97.48
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Lita Lee	0000	4300	001	34.50
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Bus Services	0000	4300	002	721.55
Amazon Capital Services	AMAZ001	12/12/2024	16231	Fire TV Stick for Earle Jamieson	0000	4300	050	19.34
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Earle Jamieson	0000	4300	050	275.61
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Delta	0000	4300	101	23.81
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Inland CCC	0000	4300	104	286.07
Amazon Capital Services	AMAZ001	12/12/2024	16231	Acct#A1GJATGXQUAY0W/Supplies for John Muir Charter	0000	4300	105	(5.11)
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Camarillo	0000	4300	105	236.98
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Tahoe	0000	4300	105	5.11
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for SLO	0000	4300	110	299.75
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Tahoe	0000	4300	115	5.11
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Ukiah	0000	4300	116	14.01
Amazon Capital Services	AMAZ001	12/12/2024	16231	Acct#A1GJATGXQUAY0W/Supplies for John Muir Charter	0000	4300	119	(135.52)
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for LA	0000	4300	119	262.45

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

Date: 12/19/24 03:07:54 PM

John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Norwalk	0000	4300	120	135.52
Amazon Capital Services	AMAZ001	12/12/2024	16231	Acct#A1G1ATGXUAY0W/Return of Supplies for CCNB	0000	4300	202	(104.24)
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for CCNB	0000	4300	202	85.49
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for YC Santa Rosa	0000	4300	202	326.94
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for SRCC	0000	4300	204	203.43
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for SFCC	0000	4300	206	174.38
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for CSET	0000	4300	207	185.53
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Richmond YB	0000	4300	321	184.15
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Randho Cielo	0000	4300	322	8.61
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for VOALA No Hollywood	0000	4300	323	48.49
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for GEM Academy	0000	4300	402	162.49
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Ready SET OC	0000	4300	408	219.19
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for Westside Youth Academy	0000	4300	423	76.43
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for LA LBG	0000	4300	424	32.44
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for LA LBG	0000	4300	424	111.23
Amazon Capital Services	AMAZ001	12/12/2024	16231	Smart Board Digital Whiteboard for SFCC	0000	4400	206	3,263.66
Amazon Capital Services	AMAZ001	12/12/2024	16231	Smart Camera Smart Whiteboard for SFCC	0000	4400	206	205.00
Amazon Capital Services	AMAZ001	12/12/2024	16231	Whiteboard Portable Stand for SFCC	0000	4400	206	451.09
Amazon Capital Services	AMAZ001	12/12/2024	16231	Wire Display Adapter for Smart Board for SFCC	0000	4400	206	107.54
Amazon Capital Services	AMAZ001	12/12/2024	16231	Smart Baord for Richmond YB	0000	4400	321	3,297.40
Amazon Capital Services	AMAZ001	12/12/2024	16231	Smart Camera Whiteboard for Richmond YB	0000	4400	321	205.00
Amazon Capital Services	AMAZ001	12/12/2024	16231	Whiteboard Portable Stands (2) for Richmond YB	0000	4400	321	891.39
Amazon Capital Services	AMAZ001	12/12/2024	16231	Wire Display Adapter for Smart Board for Richmond YB	0000	4400	321	108.65
Amazon Capital Services	AMAZ001	12/12/2024	16231	Microwave for GEM Academy	0000	4400	402	98.54
Amazon Capital Services	AMAZ001	12/12/2024	16231	Mini Fridge for GEM Academy	0000	4400	402	147.81
Amazon Capital Services	AMAZ001	12/12/2024	16231	Supplies for J. Guidetti	5812	4300	012	31.80
Amazon Capital Services	AMAZ001	12/12/2024	16231	Book/Book Club for Richmond YB	7399	4300	008	33.97
Amazon Capital Services	AMAZ001	12/12/2024	16231	Book/Book Club for SFCC	7399	4300	008	27.46
Amazon Capital Services	AMAZ001	12/12/2024	16231	Book/Book Club for VOALA	7399	4300	008	47.92
Amazon Capital Services	AMAZ001	12/12/2024	16231	Book/PD for SLO	7399	4300	008	27.89
Amazon Capital Services	AMAZ001	12/12/2024	16231	Book/PD for UCCIE	7399	4300	008	27.89
Amazon Capital Services	AMAZ001	12/12/2024	16231	Microwave for Richmond YB	7399	4400	008	186.56
AT&T	ATT0001	12/9/2024	16176	Ban#9391028101/Phn for SLO	0000	5930	110	19.60
AT&T	ATT0001	12/9/2024	16176	Ban#9391028068/Internet for Delta	0000	5940	101	217.65

Date: 12/19/24 03:07:54 PM

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

Page: 2

John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
AT&T	ATT0001	12/12/2024	16232	Ban#9391028095/Phn for Chico	0000	5930	102	102.70
AT&T	ATT0001	12/12/2024	16232	Acct#9391081852/Phn for Placer	0000	5930	117	29.09
AT&T	ATT0001	12/12/2024	16232	Ban#9391028095/Internet for Chico	0000	5940	102	169.91
AT&T	ATT0001	12/19/2024	16248	Ban#9391028099/Phn for Fresno	0000	5930	103	117.61
AT&T	ATT0001	12/19/2024	16248	Ban#9391028102/Phn for SLO	0000	5930	110	32.26
AT&T	ATT0001	12/19/2024	16248	Ban#9391057487/Phn for Tahoe	0000	5930	115	32.44
AT&T	ATT0001	12/19/2024	16248	Ban#9391028071/Phn for LA	0000	5930	119	31.44
AT&T	ATT0001	12/19/2024	16248	Ban#9391028099/Internet for Fresno	0000	5940	103	149.65
AT&T	ATT0002	12/12/2024	16233	Acct#150773226/Internet for Redding	0000	5940	111	64.20
AT&T	ATT0002	12/19/2024	16249	Acct#151953127/Internet for Tahoe	0000	5940	115	80.25
AT&T	ATT0003	12/12/2024	16234	Acct#08802453037260/Internet for Ukiah	0000	5940	116	214.00
Atrium Court, LLC	ATR000	12/19/2024	16247	January 2025 Rent for YC Santa Rosa	0000	5600	202	3,131.41
Atrium Court, LLC	ATR000	12/19/2024	16247	Sept 2024 CAM Charges for YC SR	0000	5800	202	17.07
Bank of America	BOABROO	12/9/2024	16178	Supplies for Earle Jamieson	0000	4300	050	6.99
Bank of America	BOACASEY	12/9/2024	16179	11/01-11/30/2024 Travel for Casey, Erin	5812	5200	012	200.25
Bank of America	BOADICK	12/9/2024	16180	Supplies for Inland CCC	0000	4300	104	18.37
Bank of America	BOADICK	12/9/2024	16180	Supplies for OCCC	0000	4300	203	84.30
Bank of America	BOADICK	12/9/2024	16180	Supplies for Riverside	0000	4300	211	39.05
Bank of America	BOAGOO...	12/9/2024	16181	Supplies for Goodman, Sandra	5812	4300	012	42.90
Bank of America	BOAGOO...	12/9/2024	16181	11/01-11/30/2024 Travel for Goodman, Sandra	5812	5200	012	837.73
Bank of America	BOAGUES	12/9/2024	16182	Supplies for Guess, RJ	0000	4300	001	16.76
Bank of America	BOAGUES	12/9/2024	16182	11/01-11/30/2024 Travle for Guess, RJ	0000	5200	001	2,203.16
Bank of America	BOAGuid...	12/9/2024	16183	11/01-11/30/2024 Travel for Guidetti, Joseph	5812	5200	012	144.47
Bank of America	BOALEE0	12/9/2024	16184	Food for CCNB	7399	4300	008	898.77
Bank of America	BOALEE0	12/9/2024	16184	Food for Richmond YB	7399	4300	008	180.66
Bank of America	BOALOW	12/9/2024	16185	11/01-11/30/2024 Travel for Lowery, Carrie	0000	5200	001	810.89
Bank of America	BOALOW	12/9/2024	16185	RAPSA Policy Forum Ticket	0000	5800	001	125.00
Bank of America	BOALOW	12/9/2024	16185	Marketing Supplies/Lowery, Carrie	0808	8699	001	28.71
Bank of America	BOALOW	12/9/2024	16185	Marketing Supplies/Lowery, Carrie	7399	4300	008	344.60
Bank of America	BOAMCCO	12/9/2024	16186	11/01-11/30/2024 Travel for McConnell, Dawn	0000	5200	001	994.34
Bank of America	BOAMCCO	12/9/2024	16186	Postage/Shipping for Admin	0000	5920	001	2.04
Bank of America	BOAMONN	12/9/2024	16187	Radio Receiver for Earle Jamieson	0000	4400	050	44.95
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Guess, RJ	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Casey, Erin	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Dickason,Cristina	0000	5800	001	21.54

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Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Goodman, Sandra	0000	5800	001	21.53
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Guidetti, Jay	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Lee, Lita	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Lowery, Cairie	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/McConnell, Dawn	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Ruckrich, Phillip	0000	5800	001	21.53
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Ryley, Dawn	0000	5800	001	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Scholl, Aaron	0000	5800	001	21.53
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Vargas, Stephanie	0000	5800	001	21.53
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Texting App for Stdts	0000	5800	001	189.00
Bank of America	BOAMONN	12/9/2024	16187	MS Windows 11 Pro for Admin	0000	5800	001	28.73
Bank of America	BOAMONN	12/9/2024	16187	Yearly Renewal for Amazon Business Prime Acct	0000	5800	001	848.14
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Lawson, Emilia	0000	5800	002	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Wood, Tammie	0000	5800	002	21.54
Bank of America	BOAMONN	12/9/2024	16187	Google Voice Mo Subscription for Stokes & Sturgis	0000	5800	003	33.11
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Stokes Jessica	0000	5800	003	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Sturgis, Remy	0000	5800	003	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Money Penny	0000	5800	004	21.54
Bank of America	BOAMONN	12/9/2024	16187	Power Tools Add-on for Google Sheets/IT	0000	5800	004	99.95
Bank of America	BOAMONN	12/9/2024	16187	Yearly Renewal for Johnmuircs.net Domain name	0000	5800	004	83.14
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Berry, Jaime	0000	5800	117	21.53
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Johnson, Richard	0000	5800	120	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/YC Santa Rosa	0000	5800	202	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/Paulino, Janell	0000	5800	322	21.54
Bank of America	BOAMONN	12/9/2024	16187	Mo Subscription for Adobe Acrobat/LA LGBT	0000	5800	423	21.54
Bank of America	BOAMONN	12/9/2024	16187	Shipping/Postage of Inventory	0000	5920	004	18.77
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Dickason, Cristina	0000	5930	001	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Hyatt, Tom	0000	5930	001	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for IT	0000	5930	004	5.00
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Earle Jamieson	0000	5930	050	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Camarillo	0000	5930	105	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Sac CCC	0000	5930	108	4.99

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Vendor Activity

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Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Fortuna	0000	5930	112	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Norwalk	0000	5930	120	4.99
Bank of America	BOAMONN	12/9/2024	16187	Phone for UCCIE	0000	5930	209	34.36
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for Rancho Cielo	0000	5930	322	4.99
Bank of America	BOAMONN	12/9/2024	16187	Fax Line for LA LGBT	0000	5930	424	4.99
Bank of America	BOAMONN	12/9/2024	16187	Internet for Monterey	0000	5940	114	96.30
Bank of America	BOAMONN	12/9/2024	16187	Internet for UCCIE	0000	5940	209	208.99
Bank of America	BOAMONN	12/9/2024	16187	Supplies for IT	0808	8699	001	58.93
Bank of America	BOAMONN	12/9/2024	16187	Food for SRCC	7399	4300	008	128.84
Bank of America	BOAMOOR	12/9/2024	16188	Birth Certificate Request for Std @ SRCC	0000	4300	204	44.00
Bank of America	BOAMOOR	12/9/2024	16188	Bus Passes for Stdts @ CSET	0000	5800	207	300.00
Bank of America	BOAMOOR	12/9/2024	16188	11/01-11/30/2024 Travel for Moore, Jocelyn	6332	5200	008	1,159.63
Bank of America	BOAMOOR	12/9/2024	16188	Ticket to Rancho's Culinary Academy Dinner	6332	5800	008	60.00
Bank of America	BOANAVA	12/9/2024	16189	11/01-11/30/2024 Travel for Navarrete, Rachael	0000	5200	002	526.04
Bank of America	BOANAVA	12/9/2024	16189	Adobe Acrobat Mo Subscription for Navarrete, Rachael	0000	5800	002	19.99
Bank of America	BOANAVA	12/9/2024	16189	Mo Financial Software Hosting Fee	0000	5800	002	490.75
Bank of America	BOANAVA	12/9/2024	16189	Ipitomy Charge for School Wide Phone System/Monthly	0000	5930	001	118.64
Bank of America	BOAREED	12/9/2024	16190	09/01-09/30/2024 Travel for Reed, Thomas	0000	5200	006	566.43
Bank of America	BOARUC...	12/9/2024	16191	11/01-11/30/2024 Travel for Ruckrich, Phillip	6332	5200	008	784.74
Bank of America	BOARUC...	12/9/2024	16191	Gift Cards for PBIS Incentive	7339	4300	008	70.00
Bank of America	BOARUC...	12/9/2024	16191	Field Trip to CA Acad of Science/YC Santa Rosa	7399	5800	008	334.95
Bank of America	BOARYLE	12/9/2024	16192	Food & Supplies for Board Meetings	0000	4300	001	294.50
Bank of America	BOARYLE	12/9/2024	16192	11/01-11/30/2024 LYFT charges for Staff @ CSDC	0000	5200	001	170.40
Bank of America	BOARYLE	12/9/2024	16192	11/01-11/30/2024 Travel for Guess, RJ	0000	5200	001	734.96
Bank of America	BOARYLE	12/9/2024	16192	11/13/2024 Travel to Board Meeting/Eckardt, Len	0000	5200	001	569.97
Bank of America	BOARYLE	12/9/2024	16192	12/11/2024 Travel to Board Meeting/Botello, Gil	0000	5200	001	418.14
Bank of America	BOARYLE	12/9/2024	16192	11/01-11/30/2024 Travel for Murdock, Matt	0000	5200	120	289.96
Bank of America	BOARYLE	12/9/2024	16192	11/05/2024 Travel for Albert, Sharon/Rancho Cielo Postage/Shipping for Admin	0000	5200	322	1,444.21
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Batiste, Kevin	0000	5920	001	228.87
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Brooks, Amy	7435	5200	008	189.56
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Brough, Josh	7435	5200	008	270.32
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Callaghan, Matthew	7435	5200	008	284.57
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Devers, Christopher	7435	5200	008	218.07
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Devers, Christopher	7435	5200	008	180.28

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Vendor Activity

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Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Dremel, Mike	7435	5200	008	286.46
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Jeffreys, Erik	7435	5200	008	218.07
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Miller, Andrew	7435	5200	008	218.07
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Moore, Jocelyn	7435	5200	008	257.97
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Morgan, Sarah	7435	5200	008	218.07
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Persons, Kyla	7435	5200	008	289.01
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Petersen Hunter, Jennifer	7435	5200	008	352.96
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Pickett, Enid	7435	5200	008	218.07
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Rickel, Eric	7435	5200	008	284.57
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Ruckrich, Phil	7435	5200	008	257.97
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Shaw, John	7435	5200	008	284.57
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/Vargas, Stephanie	7435	5200	008	352.96
Bank of America	BOARYLE	12/9/2024	16192	Flight to Feb 2025 In Service/White, Cali	7435	5200	008	286.46
Bank of America	BOASCHO	12/9/2024	16193	11/01-11/30/2024 Travel for Scholl, Aaron	3182	5200	008	919.12
Bank of America	BOASCHO	12/9/2024	16193	Mo Subscription to Open Chat AI for Scholl, Aaron	3182	5800	008	20.00
Bank of America	BOASHAF	12/9/2024	16194	Food for Stdts @ Earle Jamieson	0000	4300	050	610.57
Bank of America	BOASHAF	12/9/2024	16194	Postage for Earle Jamieson	0000	5920	050	9.90
Bank of America	BOASMTI...	12/9/2024	16195	Bus Pass for Std @ Inland CCC	0000	5800	104	62.00
Bank of America	BOASMTI...	12/9/2024	16195	11/01-11/30/2024 Travel for Smith, Eric	6332	5200	008	56.03
Bank of America	BOASMTI...	12/9/2024	16195	Ca Science Center Field Trip/LA	7339	5800	008	175.00
Bank of America	BOASMTI...	12/9/2024	16195	Food for Stdts on Field Trip/LA	7339	5800	008	201.86
Bank of America	BOASMTI...	12/9/2024	16195	Food for Stdts on Field Trip/OCCC	7339	5800	008	249.23
Bank of America	BOASMTI...	12/9/2024	16195	Museum of Latin America Art Field Trip/Various Sites	7339	5800	008	300.00
Bank of America	BOASMTI...	12/9/2024	16195	San Bernardino Co Museum Field Trip/inland CCC	7339	5800	008	67.00
Bank of America	BOAVIN	12/9/2024	16196	Business Cards for Staff @ Rancho Cielo	0000	4300	322	140.00
Bank of America	BOAVIN	12/9/2024	16196	11/01-11/30/2024 Travel for Vincent, Gary	0000	5200	322	1,651.00
Berkshire Hathaway Homestate Companies	BERK000	12/9/2024	16177	Policy#JOWWC524593 Dec 2024 Workers Comp	0000	9516	000	2,194.85
Blue Shield of California	BLUE000	12/19/2024	16250	Jan 2025 Health Insurance	0000	9514	000	66,444.49
California State Disbursement Unit	CASDU	11/25/2024	16160	Case#20000001721448/Order#DR55825	0000	9520	000	286.00
CalPers	CALP000	11/30/2024	Wire 11.3... CalPe	EE/ER Contributions for 11/30/2024 Payroll Reporting Per	0000	9512	000	48,412.45

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John Muir Charter Schools

Vendor Activity
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Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
CatapultK12	DNAD000	11/6/2024	16066	Dec 2024 Website/Video Hosting	0000	5800	004	948.95
Central City Neighborhood Partners	CENT001	12/19/2024	16252	Jan 2025 Rent for GEM Academy	0000	5600	402	3,373.00
Charter Communications	CHAR000	12/12/2024	16235	Acct#128514001/Phn for Riverside	0000	5930	211	39.99
Charter Communications	CHAR000	12/12/2024	16235	Acct#110629101/Internet for LA	0000	5940	119	59.99
Charter Communications	CHAR000	12/12/2024	16235	Acct#110629101/Internet for Riverside	0000	5940	211	99.98
Christy White, Inc	WHIT001	12/9/2024	16225	23/24 Charter School Audit: 4th Progress Invoice of Contract	0000	5802	001	2,862.00
City of Riverside	CITYR00	12/19/2024	16253	Jan 2025 Rent for Riverside	0000	5600	211	1,337.64
Comcast	COMC000	12/9/2024	16198	Acct#963147273/Internet for Chico	0000	5940	102	89.92
Comcast	COMC000	12/9/2024	16199	Acct#964805790/Internet for YC Santa Rosa	0000	5940	202	290.84
Comcast	COMC001	12/9/2024	16200	Acct#8155600110424598/Internet for Headquarters	0000	5940	001	245.71
Comcast	COMC001	12/12/2024	16236	Acct#8155300342550860/Phn for YC Santa Rosa	0000	5930	202	88.91
Conservation Corp Long Beach	CONS000	12/19/2024	16255	Jan 2025 Rent for RJ Guess	0000	5600	001	237.80
Conservation Corps North Bay	CON000	12/9/2024	16201	Oct 2024 Fac Exp/Graduation Supplies for CCNB	0000	4300	202	248.35
Conservation Corps North Bay	CON000	12/9/2024	16201	Oct 2024 Fac Exp/Copier Rent for CCNB	0000	5600	202	142.03
Conservation Corps North Bay	CON000	12/9/2024	16201	Oct 2024 Fac Exp/Rent for CCNB	0000	5600	202	4,003.33
Conservation Corps North Bay	CON000	12/19/2024	16254	Nov 2024 Fac Exp/Copier Rent for CCNB	0000	5600	202	142.03
Conservation Corps North Bay	CON000	12/19/2024	16254	Nov 2024 Fac Exp/Rent for CCNB	0000	5600	202	4,003.33
Cristina A Dickason	DICK000	12/9/2024	16203	11/01-11/25/2024 Mileage Reimbursement	0000	5200	001	788.72
Cset - Comm Svc/ Employment Tr	CSET000	12/19/2024	16256	Nov 2024 Fac Exp/Utilities for CSET	0000	5500	207	28.24
Cset - Comm Svc/ Employment Tr	CSET000	12/19/2024	16256	Nov 2024 Fac Exp/Copier Rent for CSET	0000	5600	207	43.43
Cset - Comm Svc/ Employment Tr	CSET000	12/19/2024	16256	Nov 2024 Fac Exp/Rent for CSET	0000	5600	207	1,425.49
Cset - Comm Svc/ Employment Tr	CSET000	12/19/2024	16256	Nov 2024 Fac Exp/Indirect Overhead Charges for CSET	0000	5800	207	(47.26)

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Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Cset - Comm Svcs/Employment Tr	CSET000	12/19/2024	16256	Nov 2024 Fac Exp/Phn for CSET	0000	5930	207	222.54
Culligan of Sacramento	CULL000	12/9/2024	16202	Water Service for Headquarters	0000	4300	001	35.00
Culligan of Sacramento	CULL000	12/19/2024	16257	Acct#7304055707/Water Service for EJ	0000	4300	050	184.40
Dataflow Business System, Inc.	DATA001	12/19/2024	16258	Acct#JM4008/Copier for Rancho Ceilo	0000	5600	322	233.54
Dawn Ryley	RYLE000	12/12/2024	16243	11/20-12/11/2024 Mileage Reimbursement	0000	5200	001	73.70
Deveau Burr Group LLC	DEVE000	12/19/2024	16259	Dec 2024 Consulting Services JMCS	0000	5800	001	3,500.00
Deveau Burr Group LLC	DEVE000	12/19/2024	16259	Q4 2024 Filing Fee	0000	5800	001	250.00
Deveau Burr Group LLC	DEVE000	12/19/2024	16259	Dec 2024 Consulting Services LAEC	0808	5800	001	3,500.00
Deveau Burr Group LLC	DEVE000	12/19/2024	16259	Dec 2024 Consulting Services Siatech	0808	5800	001	3,500.00
Deveau Burr Group LLC	DEVE000	12/19/2024	16259	Dec 2024 Consulting Services YCSC	0808	5800	001	3,500.00
EarthLink LLC	EARTH000	12/9/2024	16204	Internet for Camarillo	0000	5940	105	299.00
Emily's Catering & Cakes	EMIL000	12/9/2024	16205	12/02-12/23/2024 Food for EJ	0000	4300	050	1,045.20
Envoy Plan Services, Inc	ENVO001	11/25/2024	16161	EE Envoy Contributions for 11/30/2024 Payroll Period	0000	9523	000	3,596.00
Envoy Plan Services, Inc	ENVO002	12/19/2024	16262	Nov 2024 403(b) Acct Monthly Maintenance Fee	0000	5800	001	50.00
Eric Smith	SMIT001	12/12/2024	16244	Bus Passes for Stdts at OCCC	0000	5800	203	80.00
Eric Smith	SMIT001	12/12/2024	16244	10/30-11/22/2024 Mileage Reimbursement	6332	5200	008	446.55
Eric Smith	SMIT001	12/12/2024	16244	10/30-11/22/2024 Travel Reimbursement	6332	5200	008	978.68
Eric Smith	SMIT001	12/12/2024	16244	12/05/2024 Travel Reimbursement for Field Trip	7399	5200	008	139.24
Erin Casey	CASE000	12/9/2024	16197	10/30-11/14/2024 Mileage Reimbursement	5812	5200	012	676.70
EverBank	EVER000	12/19/2024	16263	Crt#42002310/Copier Rent for Rancho Cielo	0000	5600	322	160.34
Franchise Tax Board	FRAN000	11/25/2024	16162	FTB#1108865828/FTB Garnishment	0000	9520	000	500.00
Frontier Communications	FRON000	12/12/2024	16237	Acct#56286801910227145/Phn for Norwalk	0000	5930	120	237.07
Frontier Communications	FRON000	12/12/2024	16237	Acct#56286801910227145/Internet for Norwalk	0000	5940	120	123.38
Hotel Maya	QUEE000	12/9/2024	16217	JMCS February In Service 3rd Deposit	7435	5800	008	35,000.00
Intermedia.net Inc	INTE001	12/9/2024	16208	Phn Services for Headquarters	0000	5930	001	106.41
Isabella Vaughn	VAU000	12/19/2024	16283	11/25-12/17/2024 Mileage Reimbursement	0000	5200	001	10.86
Janeta White	WHIT000	12/19/2024	16285	12/03-12/04/24 Field Trip food Reimb/Pom/Nor/RSC	7399	4300	008	143.30
John Muir Charter Schools Foundation	JMCSF000	11/25/2024	16165	Nov 2024 Donation/EE Payroll Deductions	0000	9528	000	60.00
Joseph Guidetti	GUID000	12/9/2024	16207	11/22/2024 Mileage Reimbursement	5812	5200	012	281.40
Joseph Guidetti	GUID000	12/9/2024	16207	12/05/2024 Mileage Reimbursement	5812	5200	012	295.47

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

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John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Kaiser Foundation Health Plan Inc.	KAIS000	12/19/2024	16266	Cst ID#1731133499/Jan 2025 Health Insurance	0000	9514	000	12,810.83
Kaiser Foundation Health Plan Inc.	KAIS000	12/19/2024	16267	Cst ID#8868351686/Jan 2025Health Insurance	0000	9514	000	8,309.72
Los Angeles County Sheriff's Dept	LOSA000	11/25/2024	16166	Case#13M01306/Levy#312231100258/Garnish...	0000	9520	000	318.26
Margo Perin	PERI000	12/9/2024	16214	09/20-11/15/2024 Poetry Program @ CCNB	6762	5800	202	900.00
Margo Perin	PERI000	12/19/2024	16278	6 Student Poetry Sessions for CCNB	6762	5800	008	300.00
MetLife Small Business Center	METI000	12/19/2024	16269	January 2025 Dental Insurance	0000	9514	000	7,581.38
Michelle Kizner	KIZN000	12/9/2024	16210	11/21/2024 Mileage Reimbursement	7399	5200	008	218.42
Miller Court Properties, LLC	MILL002	12/19/2024	16271	Jan 2025 Utilities for Headquarters	0000	5500	001	750.00
Miller Court Properties, LLC	MILL002	12/19/2024	16271	Jan 2025 Monthly Rent for Headquarters	0000	5600	001	2,731.04
Miller Court Properties, LLC	MILL002	12/19/2024	16271	Jan 2025 Rent for HQ STE F	0000	5600	001	800.00
Miller Court Properties, LLC	MILL002	12/19/2024	16271	Jan 2025 NNN's for Headquarters	0000	5800	001	1,020.23
Nevada County Superintendent of Schools	NCSOS00	12/9/2024	16212	EE/ER STRS Contributions for 11/01-11/30/2024 Reporting Per	0000	9511	000	152,978.09
Nevada County Superintendent of Schools	NCSOS00	12/19/2024	16273	CPR Training for Staff @ Earle Jamieson	0000	5800	050	180.00
Newport Bay Conservancy	NEWP000	12/19/2024	16274	Field Trip for Ready SET OC/Pomona & Norwalk	7399	5800	008	285.00
ODP Business Solutions, LLC	OFFI000	12/19/2024	16275	Supplies for GEM Academy	0000	4300	402	123.48
ODP Business Solutions, LLC	OFFI000	12/19/2024	16275	Supplies for LA LGBT	0000	4300	424	216.87
ODP Business Solutions, LLC	OFFI000	12/19/2024	16275	Compact Heater for Fortuna	0000	4400	112	64.98
ODP Business Solutions, LLC	OFFI000	12/19/2024	16275	Vacuum for GEM Academy	0000	4400	402	97.77
Optimum	OPTI000	12/12/2024	16239	Acct#07715-125282-01-0/Internet for Fortuna	0000	5940	112	297.72

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

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John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Optimum Foods LLC	OPTI001	12/9/2024	16213	Food for Rancho Cielo	0000	4300	322	663.38
Optimum Foods LLC	OPTI001	12/9/2024	16213	Milk for Rancho Cielo	0000	4300	322	231.04
Optimum Foods LLC	OPTI001	12/12/2024	16240	Food & Milk for GEM Academy	0000	4300	402	888.26
Optimum Foods LLC	OPTI001	12/19/2024	16276	Food for Sac CCC	0000	4300	108	345.88
Optum Financial, Inc.	OPTU000	12/19/2024	16277	Nov 2024 HSA Monthly Service Fee	0000	5800	001	17.00
Philadelphia Insurance Co.	PHIL000	12/9/2024	16215	Acct#78807985/Dec 2024 Liability Insurance	0000	5400	001	3,890.55
Pitney Bowes Inc	PITN001	12/9/2024	16216	Postage Machine Lease @ HQ for 12/30/24-03/29/25	0000	5600	001	390.91
Principal Life Insurance Company	PRIN000	12/19/2024	16279	Jan 2025 Life Insurance	0000	9514	000	733.88
Rachael Navarrete	NAVA000	12/12/2024	16238	12/11/2024 Mileage Reimbursement	0000	5200	002	81.74
Rancho Cielo Inc	RANC000	12/12/2024	16241	Nov 2024 Reimb for Student Lunches @ Rancho Cielo	0000	4300	322	8,692.00
Rancho Cielo Inc	RANC000	12/12/2024	16241	Nov 2024 Internet for Rancho Cielo	0000	5940	322	300.00
Rancho Cielo Inc	RANC000	12/19/2024	16280	Dec 2024 Reimb for Student Lunches @ Rancho Cielo	0000	4300	322	5,792.00
Rancho Cielo Inc	RANC000	12/19/2024	16280	Dec 2024 Rent for Rancho Cielo	0000	5600	322	10,805.83
Rancho Cielo Inc	RANC000	12/19/2024	16280	Dec 2024 Phn for Rancho Cielo	0000	5940	322	200.00
Rebecca Roe	ROE0000	12/9/2024	16218	11/01-11/22/2024 Mileage Reimbursement/UCCIE	0000	4300	209	897.80
Richard Johnson	JOHN000	12/9/2024	16209	11/21/2024 Dinner Reimb/Field Trip/Norwalk	7399	4300	008	158.38
Robert Walker	WALK000	12/19/2024	16284	Rent Study for CCNB	0000	5800	001	1,250.00
Robert Walker	WALK000	12/19/2024	16284	Rent Study for OCCC	0000	5800	001	1,250.00
San Francisco Conserv Corps	SANF000	12/9/2024	16219	Dec 2024 Rent for SFCC	0000	5600	206	833.00
Sandra Goodman	Good001	12/9/2024	16206	11/04-11/22/2024 Mileage Reimbursement	5812	5200	012	807.35
Sharon Albert	ALBE000	12/19/2024	16246	11/05-11/09/2024 Mileage Reimbursement/Rancho Cielo	0000	5200	322	577.54
Sharon Albert	ALBE000	12/19/2024	16246	11/05-11/09/2024 Travel Reimbursement/Rancho Cielo	0000	5200	322	247.50
So Calif Mountains Foundation	SOCA000	12/9/2024	16220	Dec 2024 Rent for UCCIE	0000	5600	209	2,363.00
Southern California Edison Co	SOUT000	12/9/2024	16221	Acct#700760873401/Utilities for Ready SET OC	0000	5500	408	110.91
Stanton Miller	MILL001	12/19/2024	16270	12/11/2024 Mileage Reimbursement	0000	5200	001	26.80

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

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John Muir Charter Schools

Vendor Activity
From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
State of California Department of Justice	DOJ000	12/19/2024	16260	Nov 2024 Fingerprinting For John Muir	0000	5800	001	32.00
Stephanie Vargas	VARG000	12/19/2024	16282	11/07-12/13/2024 Mileage Reimbursement	5812	5200	012	554.76
Sterling Administration	STER000	11/30/2024	8228...	Sterling Nov 2024 FSA & DCA EE Contributions	0000	9524	000	2,638.66
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Hyatt	0000	5940	001	24.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Lawson	0000	5940	002	24.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots IT Inventory	0000	5940	004	72.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Delta	0000	5940	101	48.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Camarillo	0000	5940	105	48.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for SLO	0000	5940	110	48.00
T-Mobile	TMOB000	12/9/2024	16222	Acct:#999273716/Internet & Hot Spot for Placer	0000	5940	117	37.24
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Norwalk	0000	5940	120	48.00
T-Mobile	TMOB000	12/9/2024	16222	Acct:#999273716/Internet & Hot Spot for CCNB	0000	5940	202	37.24
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for CCNB	0000	5940	202	140.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for SRCC	0000	5940	204	24.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for UCCIE	0000	5940	209	96.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Riverside	0000	5940	211	48.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Rancho Cielo	0000	5940	322	72.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for VOALA NH	0000	5940	323	24.00
T-Mobile	TMOB000	12/9/2024	16222	Internet & HotSpots for Ready SET OC	0000	5940	408	24.00
Tom Reed	REED000	12/12/2024	16242	11/21-12/10/2024 Mileage Reimbursement	0000	5200	006	645.21
Toshiba Financial Services	TOSH000	12/9/2024	16223	Crt#450-0053811-000/Copier for Headquarters	0000	5600	001	868.63
Toyota Financial Services	TOYO000	12/19/2024	16281	Dec 2024 RAV4 Lease Payment/John Muir Charter Schools	0000	5600	001	624.45
Verizon Wireless	VERI000	12/9/2024	16224	Internet & Hot Spots for Inland CCC	0000	5940	104	105.40
Verizon Wireless	VERI000	12/9/2024	16224	Internet & Hot Spots for Pomona	0000	5940	107	105.41
Verizon Wireless	VERI000	12/9/2024	16224	Internet & Hot Spots for SLO	0000	5940	110	105.40
Verizon Wireless	VERI000	12/9/2024	16224	Internet & Hot Spots for Norwalk	0000	5940	120	105.40
Verizon Wireless	VERI000	12/9/2024	16224	Internet & Hot Spots for Ready SET OC	0000	5940	408	105.40
Your Dream Properties	YOUR000	12/9/2024	16226	Internet Service @ Ready SET OC	0000	5940	408	77.98
Your Dream Properties	YOUR000	12/19/2024	16286	Jan 2025 Rent for Ready SET OC	0000	5600	408	1,920.00
Your Dream Properties	YOUR000	12/19/2024	16286	Jan 2025 Maintenance Fee for Ready SET OC	0000	5800	408	60.00
Transaction Total								<u>483,893.16</u>

John Muir Charter Schools

Vendor Activity

From 11/26/2024 Through 12/25/2024

Vendor Name	Vendor ID	Check/Vo... Date	Chec... Num...	Transaction Description	Res... Code	Obj... Code	Site Code	Expenses
Report Opening/Current Balance								
Report Transaction Totals								483,893.16
Report Current Balances								

John Muir Charter Schools

Vendor Notes for Board

Jan-25

<u>VENDOR NAME</u>	<u>PAY FREQUENCY</u>	<u>NOTES</u>
Airespring	Monthly	Internet Provider for E-Rate internet service
Amazon Capital Services	Monthly	Supply vendor
AT&T	Monthly	Phone and internet, multiple accounts
Atrium Court, LLC	Monthly	Rent & CAM Charges for Youth Connections
Bank of America	Monthly	Credit card
Berkshire Hathaway	Monthly	Work Comp
Blue Shield of California	Monthly	Medical insurance
California State Disbursement Unit	As needed	Employee wage garnishment
CalPers	Monthly	PERS ER/EE contributions for Nov 2024
CatapultK12	Monthly	JMCS Website Hosting
Central City Neighborhood Partners	Monthly	Rent for GEMA
Charter Communications	Monthly	Internet for school sites
Christy White, Inc.	As invoiced	23/24 Charter School Audit/4 th Progress Invoice
City of Riverside	Monthly	Rent for UCCIE Riverside
Comcast	Monthly	Phone and internet for multiple school sites
Conservation Corp Long Beach	Monthly	Rent for CEO office space
Conservation Corp North Bay	Monthly	Partnering Agency invoices
Cristina Dickason	As needed	Employee reimbursement for travel
Cset/Comm Svcs/Employment Tr	Monthly	Partnering Agency invoices
Culligan of Sacramento	Monthly	Water for Earle Jamieson program in Nevada County & Water @ Headquarters
Dataflow Business System, Inc	Monthly	Copier lease for Rancho Cielo
Dawn Ryley	As needed	Employee reimbursement for travel
Deveau Burr Group LLC	Monthly	Dec 2024 Consultant Fees/\$3500.00 of this is JMCS's Portion
EarthLink Business	Monthly	Internet for school site
Emily's Catering & Cakes	Monthly	Food for Earle Jamieson
Envoy Plan Services, Inc	Monthly	403(b): EE (employee) payroll contributions + maintenance fee
Eric Smith	As needed	Employee reimbursement for travel & Bus Passes
Erin Casey	As needed	Employee reimbursement for travel
EverBank	Monthly	Copier lease for Rancho Cielo
Franchise Tax Board	As needed	Employee wage garnishment
Frontier Communications	Monthly	Phone and Internet
Hotel Maya	As invoiced	3rd Payment for Feb 2025 In Service
Intermedia.net Inc	Monthly	Phone for Muir HQ
Isabella Vaughn	As needed	Employee reimbursement for travel
Janeta White	As needed	Employee reimbursement for Field Trip Food/Pomona
JMCS Foundation	Monthly	EE payroll donations
Joseph Guidetti	As invoiced	Employee reimbursement for travel
Kaiser Foundation	Monthly	Medical insurance
Los Angeles County Sheriff's Dept	As needed	Employee wage garnishment
Margo Perin	As invoiced	Student Poetry Sessions for CCNB
MetLife Small Business Center	Monthly	Dental insurance

John Muir Charter Schools

Vendor Notes for Board

Jan-25

<u>VENDOR NAME</u>	<u>PAY FREQUENCY</u>	<u>NOTES</u>
Michelle Kizner	As needed	Employee reimbursement for travel
Miller Court Properties	Monthly	Rent, Utilities & NNN's for HQ
Nevada County Supt of Schools	Monthly	STRS ER/EE contributions for Nov 2024 & CPR Classes for EJ
Newport Bay Conservancy	As invoiced	Field Trip For Ready SET OC/Pomona & Norwalk
ODP Business Solutions	As invoiced	Supply vendor
Optimum	Monthly	Internet for Fortuna
Optimum Foods	As needed	Food & Milk for Sites
Optum Financial, Inc.	Monthly	Service fee for HSA account
Philadelphia Insurance Co.	Monthly	Dec 2024 Liability Insurance
Pitney Bowes LLC	Quarterly	Lease for Postage Machine at Headquarters
Principal Life	Monthly	Employer-sponsored life insurance for staff
Rachael Navarrete	As needed	Employee reimbursement for travel
Rancho Cielo Inc	Monthly	Partnering Agency invoices
Rebecca Roe	As needed	Employee reimbursement for travel
Richard Johnson	As needed	Employee reimbursement for Field Trip Food/Norwalk
Robert Walker	As invoiced	Rent Study for CCNB & OCCC/SB740 Charter Facility Funding Requirement
San Francisco Conservation Corps	Monthly	Rent for SFCC
Sandra Goodman	As needed	Employee reimbursement for travel
Sharon Albert	As needed	Employee reimbursement for travel
So Calif Mountains Foundation	Monthly	Rent for UCCIE
So California Edison Co	Monthly	Utilities for Ready SET OC
Stanton Miller	As invoiced	Board member travel reimbursement
State of CA Dept of Justice	As needed	Fingerprinting fees for new hires
Stephanie Vargas	As needed	Employee reimbursement for travel
Sterling Administrations	Monthly	Employee contributions to dependent care/flexible spending accounts
T-Mobile	Monthly	Internet/Hotspots for school sites
Tom Reed	As needed	Employee reimbursement for travel
Toshiba Financial Services	Monthly	Monthly lease payment for HQ Copier
Toyota Financial Services Inc	Monthly	Monthly lease payment for RAV4
Verizon Wireless	Monthly	Internet and hotspots
Your Dream Properties	Monthly	Rent, maintenance fee & Internet service for school site

John Muir Charter Schools
 Report of New Employees
 12/1/24 - 12/31/24

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Start Date</u>	<u>EE replaced (term date)</u>
Joshua Green	Earle Jamieson	Teacher	1.00	12/9/2024	Philip Ruckrich

John Muir Charter Schools
 Employee Status Changes
 12/1/24 - 12/31/24

<u>Employee Name</u>	<u>Prev Site</u>	<u>New Site</u>	<u>Prev Po:</u>	<u>New Position</u>	<u>Start Date</u>
Erin Casey	DOR Grant	Earle Jamieson	DOR	Col Counselor	12/1/2024

John Muir Charter Schools
 Report of Termed Employees
 12/1/24 - 12/31/24

<u>Employee Name</u>	<u>Site</u>	<u>Position</u>	<u>FTE</u>	<u>Term Date</u>
Anna Marte Flores	Admin Services	Admin Assistant	Hourly	12/2/2024
Pamela Laing	Camarillo CCC	Hourly Teacher	Hourly	12/13/2024



JOHN MUIR CHARTER SCHOOLS

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2024**

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

John Muir Charter (Charter No. 0255)

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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, 2024, 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, 2024, 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.

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.

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.

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

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 Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 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.

Christy White, Inc.

San Diego, California
December 16, 2024

JOHN MUIR CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

Current assets	
Cash and cash equivalents	\$ 4,861,712
Investments	500,000
Accounts receivable	2,228,423
Prepaid expenses	<u>317,453</u>
Total current assets	<u>7,907,588</u>
Noncurrent assets	
Right-of-use asset	98,295
Deposits	17,624
Capital assets, net	<u>55,593</u>
Total noncurrent assets	<u>171,512</u>
Total Assets	\$ 8,079,100

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 420,213
Operating lease liability	98,295
Deferred revenue	<u>1,218,118</u>
Total liabilities	<u>1,736,626</u>
Net assets	
Without donor restrictions	6,310,566
With donor restrictions	<u>31,908</u>
Total net assets	<u>6,342,474</u>
Total Liabilities and Net Assets	\$ 8,079,100

The notes to the financial statements are an integral part of this statement.

**JOHN MUIR CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 3,397,194	\$ -	\$ 3,397,194
Federal revenues	293,381	-	293,381
Other state revenues	3,454,634		3,454,634
Total federal and state support and revenues	<u>7,145,209</u>	-	<u>7,145,209</u>
Local support and revenues			
Payments in lieu of property taxes	4,904,834	-	4,904,834
Investment income, net	31,189	-	31,189
Other local revenues	30,738	-	30,738
Total local support and revenues	<u>4,966,761</u>	-	<u>4,966,761</u>
Donor restrictions satisfied	329,956	(329,956)	-
Total Support and Revenues	<u>12,441,926</u>	<u>(329,956)</u>	<u>12,111,970</u>
EXPENSES			
Program services	8,040,853	-	8,040,853
Management and general	2,576,127	-	2,576,127
Total Expenses	<u>10,616,980</u>	-	<u>10,616,980</u>
CHANGE IN NET ASSETS	1,824,946	(329,956)	1,494,990
Net Assets - Beginning	<u>4,485,620</u>	361,864	<u>4,847,484</u>
Net Assets - Ending	<u>\$ 6,310,566</u>	<u>\$ 31,908</u>	<u>\$ 6,342,474</u>

The notes to the financial statements are an integral part of this statement.

**JOHN MUIR CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 4,192,317	\$ 551,030	\$ 4,743,347
Non-certificated salaries	556,236	615,374	1,171,610
Pension plan contributions	1,221,629	248,593	1,470,222
Payroll taxes	142,357	53,017	195,374
Other employee benefits	581,579	146,890	728,469
Total personnel expenses	<u>6,694,118</u>	<u>1,614,904</u>	<u>8,309,022</u>
Non-personnel expenses			
Books and supplies	374,055	81,885	455,940
Insurance	-	38,975	38,975
Facilities	371,755	73,147	444,902
Professional services	378,688	599,231	977,919
Depreciation	-	9,132	9,132
Fees to authorizing agency	-	80,102	80,102
Other operating expenses	222,237	78,751	300,988
Total non-personnel expenses	<u>1,346,735</u>	<u>961,223</u>	<u>2,307,958</u>
Total Expenses	<u>\$ 8,040,853</u>	<u>\$ 2,576,127</u>	<u>\$ 10,616,980</u>

The notes to the financial statements are an integral part of this statement.

**JOHN MUIR CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 1,494,990
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	9,132
(Increase) decrease in operating assets	
Accounts receivable	(1,372,906)
Prepaid expenses	(17,728)
Deposits	8,500
Increase (decrease) in operating liabilities	
Accounts payable	(113,052)
Deferred revenue	(59,934)
Net cash provided by (used in) operating activities	<u>(50,998)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of certificate of deposit	(500,000)
Purchase of capital assets	(64,725)
Net cash provided by (used in) investing activities	<u>(564,725)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(615,723)
Cash and cash equivalents - Beginning	<u>5,477,435</u>
Cash and cash equivalents - Ending	<u>\$ 4,861,712</u>
SUPPLEMENTAL DISCLOSURE	
Cash paid for interest	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

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

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; 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.

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.

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, 2024, 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. 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.

L. 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.

JOHN MUIR CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

M. Lease Arrangements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, a new lease standard effective no later than the fiscal year 2022-23. 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2024, consists of the following:

Cash in banks, non-interest bearing	\$ 1,330,522
Cash in banks, interest bearing	<u>3,531,190</u>
Total Cash and Cash Equivalents	<u>\$ 4,861,712</u>

Cash in Banks

Custodial Credit Risk

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. As of June 30, 2024, \$3,281,190 of the John Muir Charter Schools's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

NOTE 3 – INVESTMENTS

The following table provides a description and sets forth, by level within the fair value hierarchy explained in Note 1N, the Charter's investments as of June 30, 2024. Investments as of June 30, 2024 are presented on the statement of financial position at the market value noted below.

	Market Value	Fair Value Classification			At Cost
		Level 1	Level 2	Level 3	
Certificate of deposit	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
Total Investments	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2024, consists of the following:

Local control funding sources, state aid	\$ 1,193,512
Federal sources	134,596
Other state sources	475,083
In lieu property tax payments	<u>425,232</u>
Total Accounts Receivable	<u>\$ 2,228,423</u>

JOHN MUIR CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2024 consists of the following:

	Balance July 1, 2023	Additions	Disposals	Balance June 30, 2024
Furniture and equipment	\$ -	\$ 64,725	\$ -	\$ 64,725
Less accumulated depreciation	-	(9,132)	-	(9,132)
Capital Assets, net	\$ -	\$ 55,593	\$ -	\$ 55,593

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2024, consists of the following:

Compensated absences	\$ 206,014
Vendor payables	126,429
Due to authorizing agency	80,102
Salaries and benefits	7,668
Total Accounts Payable	\$ 420,213

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2024, consists of the following:

Federal sources	\$ 4,155
State sources	1,213,963
Total Deferred Revenue	\$ 1,218,118

NOTE 8 – OPERATING LEASES

The Charter holds several multi-year lease agreements for use of property and equipment. During the 2023-24 fiscal year, the Charter held three separate lease agreements for the use of copier equipment with term end dates ranging from October 2025 to December 2026 as well as four facility lease agreements.

Three of the four facility lease agreements ended in May and June 2024, with one renewed on a month-to-month basis and another for headquarters that have been subsequently relocated. The fourth facility lease agreement was renewed with a term ending June 2028

At June 30, 2024, the right-of-use asset was \$98,295 and the operating lease liability was \$98,295. 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:

Fiscal Year Ending June 30,	Lease Expense	Lease Payments	Discount 4%	Operating Lease Liability	Right-of-Use Asset
2025	\$ 50,135	\$ 50,135	\$ 2,905	\$ 47,230	\$ 47,230
2026	47,944	47,944	1,006	46,938	46,938
2027	4,155	4,155	28	4,127	4,127
Total	\$ 102,234	\$ 102,234	\$ 3,939	\$ 98,295	\$ 98,295

JOHN MUIR CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 9 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2024, the Charter’s net assets with donor restrictions consists of the following:

CA community schools partnership program	\$ 31,908
Total Net Assets with Donor Restrictions	<u>\$ 31,908</u>

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, 2024, the Charter’s net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 55,593
Undesignated	6,254,973
Total Net Assets without Donor Restrictions	<u>\$ 6,310,566</u>

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter’s financial assets as of June 30, 2024, 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	\$ 4,861,712
Investments, at cost	500,000
Accounts receivable	2,228,423
Prepaid expenses	317,453
Deposits	17,624
Total Financial Assets, excluding noncurrent	<u>\$ 7,925,212</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(31,908)
Cash held for conditional contributions	<u>(1,218,118)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 6,675,186</u>

NOTE 11 – 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, 2024.

NOTE 12 – 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).

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 2023-24 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2023-24 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 last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2023-24	\$ 824,493	100%
2022-23	\$ 663,981	100%
2021-22	\$ 548,965	100%

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 \$336,088. The on-behalf payment amount is computed as the proportionate share of total 2022-23 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.

**JOHN MUIR CHARTER SCHOOLS
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2024**

NOTE 12 – EMPLOYEE RETIREMENT PLANS (continued)

California Public Employees’ Retirement System (CalPERS) (continued)

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 8.0% 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 2023-24 was 26.68% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter’s contributions to CalPERS for the last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2023-24	\$ 309,641	100%
2022-23	\$ 274,778	100%
2021-22	\$ 206,815	100%

NOTE 13 – 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 (EC) 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. Additionally, on July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended 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.

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 \$80,102 for the fiscal year ending June 30, 2024.

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.

NOTE 13 – COMMITMENTS AND CONTINGENCIES (continued)

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. CalSTRS has estimated that the Charter’s share of withdrawal liability is approximately \$4,385,269 as of June 30, 2023. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 10 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, 2024.

NOTE 14 – 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, 2024, there were no financial transactions between the Foundation and the Charter.

NOTE 15 – SUBSEQUENT EVENTS

John Muir Charter Schools has evaluated subsequent events for the period from June 30, 2024 through December 16, 2024, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**JOHN MUIR CHARTER SCHOOLS
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2024**

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		
Fourth through sixth	0.78	0.82
Seventh through eighth	0.82	1.34
Ninth through twelfth	440.62	437.45
Total Average Daily Attendance - Classroom-Based	<u>442.22</u>	<u>439.61</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular		
Ninth through twelfth	12.80	13.92
Total Average Daily Attendance - Nonclassroom-Based	<u>12.80</u>	<u>13.92</u>
Total Average Daily Attendance	<u>455.02</u>	<u>453.53</u>

**JOHN MUIR CHARTER SCHOOLS
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE YEAR ENDED JUNE 30, 2024**

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

Grade Level	Minutes Requirement	2023-24 Instructional Minutes	2023-24 Number of Days	Status
Grade 9	64,800	65,280	175	Complied
Grade 10	64,800	65,280	175	Complied
Grade 11	64,800	65,280	175	Complied
Grade 12	64,800	65,280	175	Complied

**JOHN MUIR CHARTER SCHOOLS
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2024**

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

June 30, 2024, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 7,197,793</u>
Adjustments:	
Increase (decrease) in total net assets:	
Record prior period adjusting journal entries	(1,230,977)
Record compensated absences liability	(13,928)
Reclass capital outlay expenses to capital asset additions	64,725
Record depreciation expense	(9,133)
Recognize state funding from deferred revenue for conditional contribution treatment under FASB	<u>333,994</u>
Net adjustments	<u>(855,319)</u>
June 30, 2024, net assets per audited financial statements	<u>\$ 6,342,474</u>

OTHER INFORMATION

**JOHN MUIR CHARTER SCHOOLS
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2024**

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 2023-24, the Charter served approximately 589 students in grades 9 to 12.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Stan Miller	President	June 2024
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

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, 2024, and the related notes to the financial statements, which collectively comprise the Charter's financial statements and have issued our report thereon dated December 16, 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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
December 16, 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 *2023-24 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, 2024. 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, 2024, 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 *2023-24 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.

Auditor’s Responsibilities for the Audit for State Compliance (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, *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	
Proposition 28 Arts and Music in Schools	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
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

“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
December 16, 2024

FINDINGS AND QUESTIONED COSTS SECTION

**JOHN MUIR CHARTER SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2024**

PART I – SUMMARY OF AUDITORS’ RESULTS

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>No</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>2023-24 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
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

PART II – FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2024.

PART III – STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2024.

PART IV – SUMMARY OF PRIOR AUDIT FINDINGS

This section 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, 2023.