



LAKE VIEW CHARTER SCHOOL

**Special Board Meeting
Lake View Charter School
January 29, 2020 – 6:30 pm
285 E 5th Street
Chico, CA 95926**

Through Teleconference

**Lindsay Mower
386 Papst Ave
Oreland, CA 95963**

**Billie Adkins
22340 Gilmore Ranch Rd
Red Bluff, CA 96080**

AGENDA

1. Call to Order
2. Approval of the Agenda
3. Public Comments
4. Closed Session: Conference with Legal Counsel – Anticipated Litigation
5. Discussion and Potential Action on the Retention of Counsel
6. Discussion and Potential Action on the November – December Financials
7. Discussion and Potential Action on the MOU with the Glenn County Office of Education
8. Discussion and Potential Action on the Conflict of Interest Code
9. Discussion and Potential Action on the Healthy Youth Act Curriculum
10. Discussion and Potential Action on the School Accountability Report Card (SARC)
11. Discussion and Potential Action on the Board Meeting Calendar
12. Adjournment

Public comment rules: Members of the public may address the Board on agenda or non-agenda items. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to 2 minutes each, with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

Note: Lake View Charter School Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at 818-207-3837 at least 48 hours before the scheduled board meeting so that we may make every reasonable effort to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).



Lake View Charter School

Monthly Financial Presentation – December 2019

LAKE VIEW - Highlights

- Year-to-date expenses overall are favorable.
- Expenses and PTR in compliance with SB740 requirements (40/80 rule) :

Pupil:Teacher Ratio
21.70 :1

Cert.	Instr.
43.1%	87.5%
125,304	305,306

- Ending annual surplus through year-end is forecasted as a positive \$63k.

LAKE VIEW - Revenue

- November forecasted total revenue was based on 413 ADA.
- Current forecasted total revenue is based on 412 ADA.
- Main YTD variance due to timing of revenue. The first main LCFF check will come in January.

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ -	\$ 1,626,531	\$ (1,626,531)	\$ 3,706,902	\$ 4,189,725	\$ (482,823)
Federal Revenue	-	28,263	(28,263)	49,060	56,525	(7,465)
Other State Revenue	-	123,025	(123,025)	298,897	342,950	(44,053)
Other Local Revenue	-	-	-	-	-	-
Total Revenue	\$ -	\$ 1,777,819	\$ (1,777,819)	\$ 4,054,860	\$ 4,589,200	\$ (534,341)

LAKE VIEW - Expenses

- Overall expenses are favorable year-to-date.
- Current year-to-date actual expenses lower than November due to staffing adjustments.
- Salary forecasted based on payroll through 12/31.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 620,518	\$ 747,050	\$ 126,532	\$ 1,262,066	\$ 1,494,100	\$ 232,034
Classified Salaries	14,156	179,318	165,162	41,956	375,000	333,044
Benefits	158,147	302,569	144,422	393,614	613,674	220,060
Books and Supplies	210,614	288,360	77,745	479,726	637,664	157,938
Subagreement Services	440,635	294,529	(146,107)	1,254,578	754,300	(500,278)
Operations	11,324	24,789	13,465	34,174	58,978	24,804
Facilities	175	18,812	18,637	175	37,625	37,450
Professional Services	84,900	172,167	87,267	389,523	410,913	21,390
Depreciation	-	-	-	-	-	-
Interest	91,705	46,257	(45,448)	136,079	60,912	(75,167)
Total Expenses	\$ 1,632,174	\$ 2,073,850	\$ 441,676	\$ 3,991,890	\$ 4,443,165	\$ 451,275

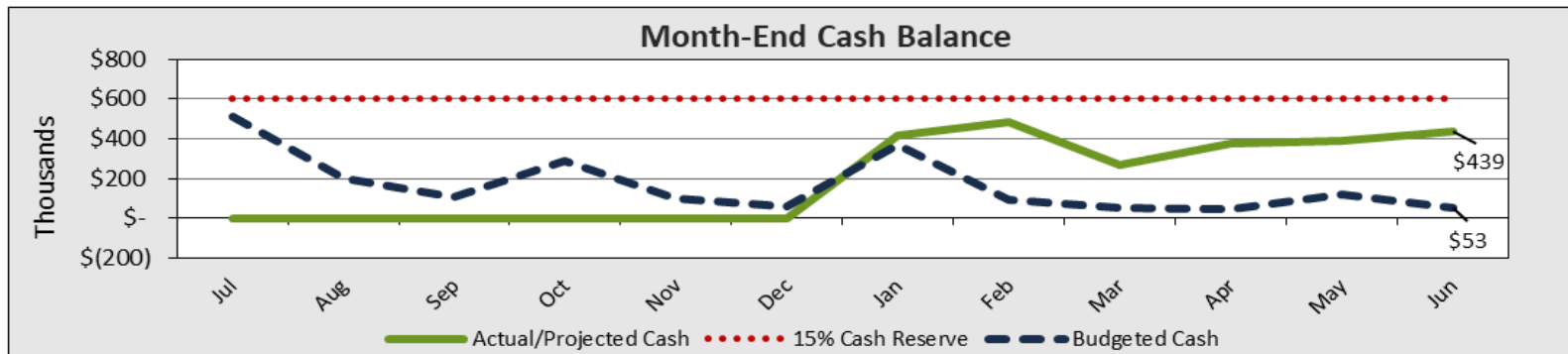
LAKE VIEW - Fund Balance

- YTD (Deficit) due to timing of revenue.
- Current annual surplus is lower than November due to CALPADS Fall 1 adjustments and staffing adjustments.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (1,632,174)	\$ (296,031)	\$ (1,336,143)	\$ 62,970	\$ 146,035	\$ (83,066)
Beginning Fund Balance	-	-		-	-	
Ending Fund Balance	<u>\$ (1,632,174)</u>	<u>\$ (296,031)</u>		<u>\$ 62,970</u>	<u>\$ 146,035</u>	
As a % of Annual Expenses	-40.9%	-6.7%		1.6%	3.3%	

LAKE VIEW - Cash Balance

- Cash Balance remains positive through the sale of receivables.
- No revenue payments are expected to be received until January.



LAKE VIEW - Compliance Reporting



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required
DATA TEAM	Jan-07	CALPADS - Fall 2 Submission Window opens - Fall 2 data is used for many purposes by the US department of education and California department of education. At the federal and state level, the data is also used in the production of many reports, some of which are used to determine eligibility for funding or grants. Fall 2 reporting includes three main data groups: student course enrollments, staff assignments, FTE percentage and English learner education services. Data is reported as of October 2, 2019. Schools have until late March to submit certified data.	Lake View	No	No
FINANCE	Jan-17	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No
DATA TEAM	Jan-24	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Lake View	No	No
DATA TEAM	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2018/19). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	Lake View	Yes	No
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	Charter Impact	No	Yes
FINANCE	Feb-22	CSFA Charter School Revolving Loan Application - The CA School Finance Authority's Charter School Revolving Loan Fund provides low-interest loans of up to \$250,000 to new charter schools in their first charter term to assist them with meeting the purposes of the school's approved charter. The program is available to any charter school that is not a conversion of an existing public school, and that has not yet completed the full term of its initial charter. Applications are due February 22, 2020.	Lake View with Charter Impact Support	Yes	Yes
FINANCE	Feb-26	E-Rate FCC Form 470 Due date (FY2020) - To requests bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 26, 2020 is the deadline to certify an FY2020 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2020 filing window.	Lake View	No	No



LAKE VIEW - Appendix

- Monthly Cash Flow / Forecast 19-20
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging

Lake View Charter School

Monthly Cash Flow/Forecast FY19-20

Revised 1/20/20

ADA = 412.27



	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 475.00																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	-	-	-	-	-	1,698,761	-	301,654	301,654	301,654	301,654	275,533	3,180,911	3,602,549	(421,639)
8012 Education Protection Account	-	-	-	-	-	-	-	-	-	62,243	-	-	20,012	82,255	95,000	(12,745)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	34,224	127,194	63,597	63,597	63,597	63,597	27,930	443,736	492,176	(48,440)
	-	-	-	-	-	-	1,732,985	127,194	365,251	427,494	365,251	365,251	323,474	3,706,902	4,189,725	(482,823)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	3,784	9,055	9,055	9,055	9,055	9,055	0	49,060	56,525	(7,465)
	-	-	-	-	-	-	3,784	9,055	9,055	9,055	9,055	9,055	0	49,060	56,525	(7,465)
Other State Revenue																
8311 State Special Education	-	-	-	-	-	-	16,471	39,417	39,417	39,417	39,417	39,417	(0)	213,557	246,050	(32,493)
8560 State Lottery	-	-	-	-	-	-	-	-	-	-	-	-	85,340	85,340	96,900	(11,560)
	-	-	-	-	-	-	16,471	39,417	39,417	39,417	39,417	39,417	85,340	298,897	342,950	(44,053)
Total Revenue	-	-	-	-	-	-	1,753,240	175,666	413,723	475,966	413,723	413,723	408,815	4,054,860	4,589,200	(534,341)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	55,379	56,421	56,299	55,864	188,816	46,298	82,381	82,381	82,381	82,381	82,381	82,381	-	953,360	1,242,000	288,640
1175 Teachers' Extra Duty/Stipends	250	5,490	8,652	8,418	23,832	2,873	4,119	4,119	4,119	4,119	4,119	4,119	-	74,230	62,100	(12,130)
1200 Pupil Support Salaries	-	-	-	-	-	29,000	-	-	-	-	-	-	-	29,000	35,000	6,000
1300 Administrators' Salaries	9,375	13,233	16,092	15,842	31,533	(3,150)	20,425	20,425	20,425	20,425	20,425	20,425	-	205,475	155,000	(50,475)
	65,004	75,145	81,043	80,124	244,181	75,020	106,925	106,925	106,925	106,925	106,925	106,925	-	1,262,066	1,494,100	232,034
Classified Salaries																
2100 Instructional Salaries	-	677	1,292	4,247	3,878	4,062	4,633	4,633	4,633	4,633	4,633	4,633	-	41,956	180,000	138,044
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	70,000
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000
2400 Clerical and Office Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
	-	677	1,292	4,247	3,878	4,062	4,633	4,633	4,633	4,633	4,633	4,633	-	41,956	375,000	333,044
Benefits																
3101 STRS	11,073	12,685	13,733	13,576	43,724	9,968	18,589	18,589	18,589	18,589	18,589	18,589	-	216,291	249,515	33,224
3301 OASDI	-	42	80	263	240	248	349	349	349	349	349	349	-	2,967	23,250	20,283
3311 Medicare	905	1,062	1,161	1,191	3,664	994	1,655	1,655	1,655	1,655	1,655	1,655	-	18,906	27,102	8,196
3401 Health and Welfare	(2,868)	8,052	6,818	7,714	(2,195)	16,255	15,625	15,625	15,625	15,625	15,625	15,625	-	127,527	270,000	142,473
3501 State Unemployment	2,123	1,109	283	349	2,401	(899)	3,063	2,450	1,225	613	613	613	-	13,941	17,640	3,699
3601 Workers' Compensation	-	1,240	620	620	620	1,296	1,598	1,598	1,598	1,598	1,598	1,598	-	13,982	26,167	12,185
	11,234	24,189	22,695	23,713	48,453	27,862	40,878	40,265	39,040	38,428	38,428	38,428	-	393,614	613,674	220,060
Books and Supplies																
4100 Textbooks and Core Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,500	47,500
4200 Books and Reference Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,750	23,750
4302 School Supplies	12,540	19,888	29,546	44,387	47,572	44,387	31,205	31,205	31,205	31,205	31,205	31,205	-	385,549	444,885	59,336
4305 Software	-	4,588	1,581	1,354	1,659	1,975	3,436	3,436	3,436	3,436	3,436	3,436	-	31,771	47,500	15,729
4310 Office Expense	500	18	183	298	-	-	721	721	721	721	721	721	-	5,328	9,975	4,647
4311 Business Meals	-	-	-	-	-	-	333	333	333	333	333	333	-	2,000	499	(1,501)
4400 Noncapitalized Equipment	-	-	-	-	-	138	9,157	9,157	9,157	9,157	9,157	9,157	-	55,078	63,555	8,477
	13,040	24,493	31,311	46,039	49,231	46,500	44,852	44,852	44,852	44,852	44,852	44,852	-	479,726	637,664	157,938
Subagreement Services																
5102 Special Education	-	1,865	6,332	6,292	14,362	11,183	8,589	8,589	8,589	8,589	8,589	8,589	-	91,568	118,750	27,182
5106 Other Educational Consultants	3,894	16,849	33,531	39,500	23,765	60,865	93,052	93,052	93,052	93,052	93,052	93,052	-	736,716	635,550	(101,166)
5107 Instructional Services	-	-	111,099	37,033	37,033	37,033	34,016	34,016	34,016	34,016	34,016	34,016	-	426,294	-	(426,294)
	3,894	18,714	150,962	82,825	75,160	109,080	135,657	135,657	135,657	135,657	135,657	135,657	-	1,254,578	754,300	(500,278)
Operations and Housekeeping																
5201 Auto and Travel	-	595	64	858	2,014	260	579	579	579	579	579	579	-	7,263	7,999	736
5300 Dues & Memberships	108	108	108	108	-	-	217	217	217	217	217	217	-	1,734	3,002	1,268
5400 Insurance	-	2,592	1,296	1,296	1,296	620	1,718	1,718	1,718	1,718	1,718	1,718	-	17,408	23,750	6,342
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,850	2,850
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,375	2,375
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500
5900 Communications	-	-	-	-	-	-	687	687	687	687	687	687	-	4,123	9,500	5,377
5901 Postage and Shipping	-	-	-	-	-	-	608	608	608	608	608	608	-	3,646	7,002	3,355
	108	3,295	1,468	2,262	3,311	880	3,808	3,808	3,808	3,808	3,808	3,808	-	34,174	58,978	24,804

Lake View Charter School

Monthly Cash Flow/Forecast FY19-20

Revised 1/20/20

ADA = 412.27



	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,625	35,625
5604 Other Leases	-	-	-	-	175	-	-	-	-	-	-	-	-	175	-	(175)
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000
	-	-	-	-	175	-	-	-	-	-	-	-	-	175	37,625	37,450
Professional/Consulting Services																
5801 IT	-	-	-	700	-	-	-	-	-	-	-	-	-	700	-	(700)
5802 Audit & Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,625	16,625
5803 Legal	-	-	-	-	-	99	723	723	723	723	723	723	-	4,438	9,999	5,561
5804 Professional Development	105	-	-	-	-	-	876	876	876	876	876	876	-	5,364	10,099	4,735
5805 General Consulting	-	150	-	-	-	750	206	206	206	206	206	206	-	2,137	2,375	238
5806 Special Activities/Field Trips	4,686	2,341	4,374	2,074	904	161	15,936	15,936	15,936	15,936	15,936	15,936	-	110,157	127,110	16,953
5807 Bank Charges	-	-	-	-	-	-	35	35	35	35	35	35	-	208	399	191
5808 Printing	-	-	-	-	-	-	52	52	52	52	52	52	-	312	599	287
5809 Other taxes and fees	-	-	160	-	-	20	206	206	206	206	206	206	-	1,417	2,375	958
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,125	7,125
5811 Management Fee	-	-	33,813	11,271	11,271	11,271	10,353	10,353	10,353	10,353	10,353	10,353	-	129,742	80,311	(49,431)
5812 Oversight & Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	111,207	111,207	125,692	14,485
5814 SPED Encroachment	-	-	-	-	-	-	1,620	3,878	3,878	3,878	3,878	3,878	-	21,009	24,206	3,197
5815 Public Relations/Recruitment	-	-	-	750	-	-	347	347	347	347	347	347	-	2,833	4,000	1,167
	4,791	2,491	38,347	14,795	12,175	12,301	30,355	32,612	32,612	32,612	32,612	32,612	111,207	389,523	410,913	21,390
Interest																
7438 Interest Expense	-	-	-	68,537	-	23,168	-	10,860	11,463	-	9,919	12,133	-	136,079	60,912	(75,167)
	-	-	-	68,537	-	23,168	-	10,860	11,463	-	9,919	12,133	-	136,079	60,912	(75,167)
Total Expenses	98,071	149,004	327,119	322,543	436,563	298,874	367,108	379,612	378,991	366,915	376,835	379,048	111,207	3,991,890	4,443,165	451,275
Monthly Surplus (Deficit)	(98,071)	(149,004)	(327,119)	(322,543)	(436,563)	(298,874)	1,386,132	(203,946)	34,733	109,051	36,889	34,675	297,608	62,969	146,035	(83,066)
Cash Flow Adjustments														2%		
Monthly Surplus (Deficit)	(98,071)	(149,004)	(327,119)	(322,543)	(436,563)	(298,874)	1,386,132	(203,946)	34,733	109,051	36,889	34,675	297,608	62,968		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(408,815)	(408,815)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	56,948	118,623	334,109	(1,136,650)	408,526	(252,471)	470,915	-	-	-	-	-	-	0		
Prepaid Expenses	-	(3,832)	-	(4,967)	4,967	-	-	-	-	-	-	-	-	(3,832)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	111,207	111,207		
Accrued Expenses	41,123	34,213	(6,990)	20,260	23,070	14,645	-	-	-	-	-	-	-	126,320		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	1,443,900	-	536,700	-	271,489	286,571	-	247,979	303,319	-	3,089,958		
Payments on Factoring	-	-	-	-	-	-	(1,443,900)	-	(243,254)	(293,446)	(271,489)	(286,571)	-	(2,538,660)		
Total Change in Cash	(0)	0	0	0	0	-	413,147	67,543	78,050	(184,395)	13,380	51,423				
Cash, Beginning of Month	-	-	0	0	0	0	0	413,147	480,690	558,740	374,345	387,725				
Cash, End of Month	(0)	0	0	0	0	0	413,147	480,690	558,740	374,345	387,725	439,147				

	Cert.	Instr.
	43.1%	87.5%
	125,304	305,306

	Pupil:Teacher Ratio
	21.70 :1

Lake View Charter

Budget vs Actual

For the period ended December 31, 2019

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid - Revenue Limit							
LCFF Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,332,943	\$ (1,332,943)	\$ 3,602,548
Education Protection Account	-	23,750	(23,750)	-	47,500	(47,500)	95,000
In Lieu of Property Taxes	-	39,374	(39,374)	-	246,088	(246,088)	492,176
Total State Aid - Revenue Limit	-	63,124	(63,124)	-	1,626,531	(1,626,531)	4,189,724
Federal Revenue							
Federal Special Education - IDEA	-	4,522	(4,522)	-	28,263	(28,263)	56,525
Total Federal Revenue	-	4,522	(4,522)	-	28,263	(28,263)	56,525
Other State Revenue							
State Special Education - AB602	-	19,684	(19,684)	-	123,025	(123,025)	246,050
State - State Lottery	-	-	-	-	-	-	96,900
Total Other State Revenue	-	19,684	(19,684)	-	123,025	(123,025)	342,950
Total Revenue	\$ -	\$ 87,330	\$ (87,330)	\$ -	\$ 1,777,819	\$ (1,777,819)	\$ 4,589,199
Expenses							
Certificated Salaries							
Certificated Teachers' Salaries	\$ 46,298	\$ 103,500	\$ 57,202	\$ 459,077	\$ 621,000	\$ 161,923	\$ 1,242,000
Certificated Teachers' Extra Duties/Stipends	2,873	5,175	2,302	49,516	31,050	(18,466)	62,100
Certificated Pupil Support Salaries	29,000	2,917	(26,083)	29,000	17,500	(11,500)	35,000
Certificated Supervisors' and Administrators' Salaries	(3,150)	12,917	16,067	82,925	77,500	(5,425)	155,000
Total Certificated Salaries	75,020	124,508	49,488	620,518	747,050	126,532	1,494,100
Classified Salaries							
Classified Instructional Salaries	4,062	16,364	12,301	14,156	81,818	67,662	180,000
Classified Support Salaries	-	5,833	5,833	-	35,000	35,000	70,000
Classified Supervisors' and Administrators' Salaries	-	6,250	6,250	-	37,500	37,500	75,000
Clerical, Technical, and Office Staff Salaries	-	4,167	4,167	-	25,000	25,000	50,000
Total Classified Salaries	4,062	32,614	28,551	14,156	179,318	165,162	375,000
Benefits							
State Teachers' Retirement System, certificated positions	9,968	20,793	10,825	104,758	124,757	19,999	249,515
OASDI/Medicare/Alternative, certificated positions	248	2,022	1,774	874	11,118	10,244	23,250
Medicare certificated positions	994	2,278	1,284	8,977	13,432	4,455	27,102
Health and Welfare Benefits, certificated positions	16,255	22,500	6,245	33,777	135,000	101,223	270,000
State Unemployment Insurance, certificated positions	(899)	882	1,781	5,366	5,292	(74)	17,640
Workers' Compensation Insurance, certificated positions	1,296	2,200	903	4,395	12,969	8,574	26,167
Total Benefits	27,862	50,675	22,813	158,147	302,569	144,422	613,674
Books & Supplies							
Textbooks and Core Curricula Materials	-	-	-	-	47,500	47,500	47,500
Books and Other Reference Materials	-	-	-	-	23,750	23,750	23,750
School Supplies	44,387	44,489	102	198,319	164,607	(33,712)	444,885
Software	1,975	3,958	1,983	11,157	23,750	12,593	47,500
Office Expense	-	831	831	999	4,988	3,988	9,975
Business Meals	-	42	42	-	249	249	499
Noncapitalized Equipment	138	6,356	6,217	138	23,515	23,377	63,555
Total Books & Supplies	46,500	55,675	9,175	210,614	288,360	77,745	637,664

Lake View Charter

Budget vs Actual

For the period ended December 31, 2019

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Subagreement Services							
Special Education	11,183	9,896	(1,287)	40,034	59,375	19,341	118,750
Other Educational Consultants	60,865	63,555	2,690	178,403	235,154	56,751	635,550
Instructional Services	37,033	-	(37,033)	222,198	-	(222,198)	-
Total Subagreement Services	109,080	73,451	(35,630)	440,635	294,528	(146,107)	754,300
Operations & Housekeeping							
Auto and Travel Expense	260	-	(260)	3,792	-	(3,792)	7,999
Dues & Memberships	-	250	250	431	1,501	1,070	3,002
Insurance	620	1,979	1,359	7,101	11,875	4,774	23,750
Utilities	-	238	238	-	1,425	1,425	2,850
Janitorial/Trash Removal	-	198	198	-	1,188	1,188	2,375
Miscellaneous Expense	-	208	208	-	1,250	1,250	2,500
Communications	-	792	792	-	4,750	4,750	9,500
Postage and Shipping	-	700	700	-	2,801	2,801	7,001
Total Operations & Housekeeping	880	4,365	3,485	11,324	24,789	13,465	58,977
Facilities, Repairs & Other Leases							
Rent	-	2,969	2,969	-	17,813	17,813	35,625
Other Leases	-	-	-	175	-	(175)	-
Repairs and Maintenance	-	167	167	-	1,000	1,000	2,000
Total Facilities, Repairs & Other Leases	-	3,135	3,135	175	18,812	18,637	37,625
Professional/Consulting Services							
IT	-	-	-	700	-	(700)	-
Audit and Tax	-	5,542	5,542	-	16,625	16,625	16,625
Legal	99	833	734	99	4,999	4,900	9,999
Professional Development	-	1,010	1,010	105	4,039	3,934	10,099
General Consulting	750	238	(513)	900	950	50	2,375
Special Activities	161	12,711	12,550	14,540	47,031	32,491	127,110
Bank Charges	-	40	40	-	160	160	399
Printing	-	60	60	-	239	239	599
Other Taxes and Fees	20	238	218	180	950	770	2,376
Payroll Service Fee	-	594	594	-	3,563	3,563	7,125
Management Fee	11,271	1,528	(9,743)	67,625	31,112	(36,514)	80,311
District Oversight Fee	-	1,894	1,894	-	48,796	48,796	125,692
SELPA Fees	-	1,936	1,936	-	12,103	12,103	24,206
Public Relations	-	400	400	750	1,600	850	4,000
Total Professional/Consulting Services	12,301	27,023	14,722	84,900	172,167	87,267	410,914
Interest							
Interest Expense	23,168	10,375	(12,793)	91,705	46,257	(45,448)	60,912
Total Interest	23,168	10,375	(12,793)	91,705	46,257	(45,448)	60,912
Total Expenses	\$ 298,874	\$ 381,821	\$ 82,947	\$ 1,632,174	\$ 2,073,850	\$ 441,676	\$ 4,443,166
Change in Net Assets	(298,874)	-	(4,383)	(1,632,174)	-	(1,336,143)	-
Net Assets, Beginning of Period	(1,333,300)			-			
Net Assets, End of Period	<u>\$ (1,632,174)</u>			<u>\$ (1,632,174)</u>			

Lake View Charter

Statement of Financial Position

December 31, 2019

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0%
Factored Receivables	(1,980,600)	-	(1,980,600)	0%
Due to/from Related Parties	470,915	-	470,915	0%
Prepaid Expenses	3,832	-	3,832	0%
Total Current Assets	<u>(1,505,854)</u>	<u>-</u>	<u>(1,505,854)</u>	0%
Total Assets	<u>\$ (1,505,854)</u>	<u>\$ -</u>	<u>\$ (1,505,854)</u>	0%
Liabilities				
Current Liabilities				
Accrued Liabilities	<u>126,320</u>	<u>-</u>	<u>126,320</u>	0%
Total Current Liabilities	<u>126,320</u>	<u>-</u>	<u>126,320</u>	0%
Total Liabilities	<u>126,320</u>	<u>-</u>	<u>126,320</u>	0%
Net Assets	<u>(1,632,174)</u>	<u>-</u>	<u>(1,632,174)</u>	0%
Total Liabilities & Net Assets	<u>\$ (1,505,854)</u>	<u>\$ -</u>	<u>\$ (1,505,854)</u>	0%

Lake View Charter

Statement of Cash Flows

For the period ended December 31, 2019

	Month ended 12/31/2019	YTD Ended 12/31/2019
New Header		
Cash Flow from Operating Activities		
Changes in Net Assets:	\$ (298,874)	\$ (1,632,174)
Decrease / (Increase) in Operating Assets:		
Grants, Contributions & Pledges Receivable	536,700	1,980,600
Due to/from Related Parties	(252,471)	(470,915)
Prepaid Expenses	-	(3,832)
(Decrease) / Increase in Operating Liabilities		
Accrued Expenses	14,645	126,320
Total Cash Flow from Operating Activities	<u>298,874</u>	<u>1,632,174</u>
Cash Flows from Financing Activities		
Cash & Cash Equivalents, Beginning of Period	-	-
Cash & Cash Equivalents, End of Period	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



GLENN COUNTY
OFFICE of EDUCATION

TRACEY QUARNE
SUPERINTENDENT

Randy Jones
Assistant Superintendent of
Business Services
530-934-6575 x3050
FAX 530-934-6654
rjones@glenncoe.org

**Board of
Education**

Janice Cannon
Judith Holzapfel
Walter Michael
Kathy Perez
Whick Smock

311 S. Villa Ave
Willows, CA 95988
(530) 934-6575
FAX: (530) 934-6654
An Equal Opportunity
Provider

MEMORANDUM OF UNDERSTANDING

This agreement is entered into by and between **Glenn County Office of Education**, herein called COE, and **Lake View Charter School**, herein called CHARTER, for the provision of **Retirement Reporting Services** to CalSTRS on behalf of CHARTER. The parties agree as follows:

The term of this agreement shall begin **January 1, 2020**, terminating at the conclusion of the subsequent month in which CHARTER is no longer authorized by Lake Elementary School District.

A. The COE agrees to:

1. Transmit timely to CalSTRS the retirement data provided to COE on behalf of CHARTER.
2. Submit funds timely to CalSTRS as required per the CHARTER submitted retirement data.

B. The CHARTER agrees to:

1. Provide a monthly data file of STRS reportable compensation paid by CHARTER no later than the fifth day after each school month. Specifications of the data file are included as Attachment A.
2. Provide a correction file within 2 business days if above file fails CalSTRS SEW data edit checking process.
3. Irrevocably authorize COE to pay CHARTER'S CalSTRS retirement obligations out of CHARTER'S state apportionment payments, including penalty and interest invoices as a result of untimely or incorrect reporting.
4. Hold COE harmless of all CalSTRS obligations resulting from inaccurately or incorrectly reported compensation.

Each party hereto agrees to hold harmless and to indemnify the other party, its officers and employees, against liability for damages for death or bodily injury of persons, injury of property, or any other loss, damage, or expense arising from the negligence, willful misconduct or omission of the party which committed the act, and while acting under the terms and conditions of the Agreement.

This Agreement shall remain in full force and effect for the duration of Lake Elementary School District's authorization of CHARTER.

Should any action be brought to enforce any of the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees.

Certified by the signatures, the parties agree to the provisions of this agreement:

Tracey Quarne, Superintendent
Glenn County Office of Education

Charter Board Vice President
Lake View Charter School

Date

Date

Nikol Baker, Superintendent
Lake Elementary School District

Date

Attachment A

The following STRS record reporting fixed text file layout must be used in providing the data to Glenn County Office of Education:

STRS Import Format

Column	Name	Start Column	Length	Description
-----	----	-----	-----	-----
1	FYEAR	1	4	Fiscal Year
2	SSN	5	9	Social Security Number
3	LNAME	14	10	Last Name
4	FNAME	24	8	First Name
5	MINIT	32	1	Middle Initial
6	FILLER	33	1	Filler field (unused)
7	MCODE	34	1	Membership Code
8	RACODE	35	2	Retirement Account Code
9	RBSAL	37	8	Retirement Base Salary
10	RPCODE	45	1	Retirement Pay Code
11	RGROSS	46	7	Retirement Gross
12	RRATE	53	4	Retirement Rate
13	CONCODE	57	1	Contribution Code
14	CONAMT	58	6	Contribution Amount
15	SBEGIN	64	8	Service Begin Date
16	SEND	72	8	Service End Date
17	EMPCODE	80	4	Employer Code
18	UNITCODE	84	3	Unit Code
19	REPNUMB	87	2	Report Number
20	REPEARN	89	1	Report Earnings Flag
21	RECTYPE	90	1	Record Type
22	BOCONTRT	91	4	BO Contribution Rate
23	BOCONTAMT	95	6	BO Contribution Amount
24	CCCCODE	101	2	CC Class Code
25	CCBHRS	103	6	CC Base Hours
26	FILLER2	109	2	Filler Field 2 (unused)

Failure to follow the above record layout will require the resubmission of a valid file.

LAKE VIEW CHARTER SCHOOL

CONFLICT OF INTEREST CODE

The Political Reform Act (Government Code Section 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission (FPPC) has adopted a regulation (2 California Code of Regulations §18730) that contains the terms of a standard conflict of interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act.

Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby adopted and incorporated by reference. This regulation and the attached Appendices, designating positions and establishing disclosure categories, shall constitute the conflict of interest code for Lake View Charter School. This code shall take effect when approved by the Glenn County Board of Supervisors, and shall thereupon supersede any and all prior such codes adopted by Lake View Charter School, but shall supplement any conflict of interest policies adopted in compliance with the laws governing nonprofit corporations.

Individuals holding designated positions shall file statements of economic interests with the Secretary of Lake View Charter School. Upon receipt of the statements of the members of the Board of Directors, the Secretary shall make and retain copies and forward the originals of these statements to the Clerk of the Glenn County Board of Supervisors. Original statements for all other designated employees shall be retained by the Secretary. All retained statements shall be available for public inspection and reproduction. (Government Code § 81008.)

APPENDIX A

<u>Designated Positions</u>	<u>Disclosure Category</u>
Members of the Governing Board	1, 2
President/CEO	1, 2
Principal/Superintendent	1,2
Assistant Director(s)	3
Verification Specialists	3
Teachers	3
Regional Coordinators	3

The Principal or designee may determine in writing that a particular consultant or newly created position as set forth in 2 Cal. Code Regs. § 18219, that makes or participates in the making of decisions that may foreseeably have a material effect on any financial interest is hired to perform a range of duties that is limited in scope and thus the broadest disclosure is not necessary. Such written determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Principal or designee's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code (Government Code § 81008).

APPENDIX B

Disclosure Categories

Category 1 Reporting:

Designated positions assigned to this category must report:

Interests in real property located in whole or in part within two (2) miles of any facility owned or leased by Lake View Charter School.

Category 2 Reporting:

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent, or distribute school supplies, books, materials, school furnishings, or equipment of the type to be utilized by Lake View Charter School.

Category 3 Reporting:

Designated positions assigned to this category must report:

Investments and business positions in business entities or sources of income (including receipt of gifts, loans, and travel payments) from sources that are engaged in the performance of work or services, or sources that manufacture, sell, repair, rent, or distribute school supplies, books, materials, school furnishings, or equipment of the type to be utilized by the designated person's department, including, for example, vendors providing such goods or services to be utilized in the instruction of students.

AB 2601 (2018) amended the California Healthy Youth Act (CHYA) to require that charter schools in California provide students with inclusive and comprehensive sexual health education and HIV prevention education (Education Code §§ 51930-51939). CHYA education must be provided at least once in middle school and at least once in high school. At our school, 8th grade (middle school) and 9th grade (high school). The law additionally requires instruction be inclusive of all genders, sexual orientations, abilities, races, and cultural backgrounds and present medically accurate and unbiased information.

The school will send a letter to parents/guardians that explains their right to review the curriculum prior to instruction and their right to excuse their child from the instruction. The letter includes the following information:

- Comprehensive sexual health and HIV prevention instruction is provided by trained classroom teachers or community-based health educators.
- All content complies with California Healthy Youth Act and CA Education Code requirements.
- When the instruction will be implemented at their child's school.
- Where parents/guardians can review instructional materials at their child's school.
- That parents/guardians may notify the school in writing if they wish to excuse their child from the instruction.

Parents or guardians may excuse their child from the sexual health instruction for this school year by providing a written note in their preferred language to their child's teacher. The note should simply state that they are excusing their child from the instruction, include their child's name, and be signed by the parent or guardian. There is no need for any explanation or reason to be stated in this note.

Districts may choose a curriculum to use to meet the requirements of the new law. The school will use ***Rights, Respect, Responsibility*** (3Rs). This is a comprehensive sexual health curriculum that complies with [the State of California's CA Healthy Youth Act](#) requirements. This curriculum was vetted by a team of experts prior to being approved by our program's Sexual Health Education Advisory Team. The 3Rs lessons were authored by [Advocates for Youth](#), who is funded and supported by the Centers for Disease Control and Prevention and who collaborates with the California Department of Education to implement medically accurate sexuality education statewide. This curriculum is open for [public review](#).

Lake View Charter School

2019-2020 Board Meeting Calendar

August 2019						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2019						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2019						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2019						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2019						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2020						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29


March 2020						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2020						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June 2020						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July 2020						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

 Board Meetings

Sep 21	Board Training 9:00 am - 4:00 pm
Oct 23	Board Meeting 5:00 pm
Nov 20	Board Meeting 5:00 pm
Dec 18	Board Meeting 5:00 pm

Jan 22	Board Meeting 5:00 pm
Feb 19	Board Meeting 5:00 pm
Mar 25	Board Meeting 5:00 pm
April 22	Board Meeting 5:00 pm
May 20	Board Meeting 5:00 pm
Jun 17	Board Meeting 5:00 pm