

**NEW OPPORTUNITIES ORGANIZATION, INC.
BOARD OF EDUCATION MEETING NOTICE AND AGENDA**

TELECONFERENCE

Main Location

Family First Charter School

12500 Ramona Avenue, Hawthorne CA 90250

THIS MEETING WILL BE HELD VIA TELECONFERENCE – ZOOM MEETING LINK BELOW

THURSDAY, FEBRUARY 10, 2022

OPEN SESSION AT 5:30 P.M.

(Prepared and distributed: 02/07/2022)

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

NOTICE OF INTENT TO RECORD

This meeting will be tape recorded for purposes of recording the minutes. In consideration of others, please turn off all electronic devices before the start of the meeting.

MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted at the meeting site and the legislative body's website, if applicable, 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in open session, will be made available for public inspection 72 hours prior to the start of the meeting, or, alternatively, when the materials are distributed to at least a majority of board members.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

SPECIAL PRESENTATIONS MAY BE MADE

Notice is hereby given that, consistent with the requirements of the *Bagley-Keene Open Meeting Act*, special presentations not mentioned in the agenda may be made at this meeting. However, any such presentation will be for information only.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the *Rehabilitation Act of 1973* and the *Americans with Disabilities Act of 1990*, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contacting the office of the Executive Director at 12500 Ramona Avenue, Hawthorne, CA 90250, (310) 355-0001, at least 48 hours prior to the meeting.

FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please call the office of the Executive Director at 12500 Ramona Avenue, Hawthorne CA 90250, (310) 355-0001, at least 48 hours prior to the meeting.

TELECONFERENCE PARTICIPATION

Join Zoom Meeting <https://us02web.zoom.us/j/83847958700?pwd=VVlzMVZlZG1sOTdHZ2JQcjlY5by9kT2hrdz09>

Meeting ID: 838 4795 8700 - Passcode: 530530

One tap mobile +16699009128,,83847958700#,,,530530#

For audio participation, please call +1 669 900 9128 Meeting ID: 838 4795 8700 Passcode: 530530

1. CALL TO ORDER: _____ PM

a. FLAG SALUTE

b. ROLL CALL

Board Members:	Present	Absent
Bernie Konig, President	_____	_____
Francisco Carrillo, Clerk	_____	_____
Nora Roque, Treasurer	_____	_____
Lulu Camberos, Member	_____	_____
Mary Agnes Erlandson , Clerk	_____	_____

2. APPROVAL OF AGENDA

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

3. PUBLIC COMMENTS

4. CONSENT AGENDA

Please note: all matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board's vote on them.

- Teleconference During a State of Emergency – Recurring
- CHECK & CREDIT CARD REGISTER(S): November and December 2021
- Form 700 Reminder – Electronic filing

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

5. INFORMATIONAL ITEMS

- a. New Opportunities Organization comprehensive audit report – CWDL, CPA
- b. Financial Presentation – EdTec – Dorothy Lee and Jean Yang
- c. School Accountability Report Card (SARC) – Jeffrey Elam
- d. Update – Mid-Year LCAP Report – Dr. Everardo Carvajal

6. DISCUSSION & ACTION ITEMS

- a. Approval of New Opportunities Charter 2020-21 Audit Report

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

- b. Approval of Family First Charter 2020-21 Audit Report

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

- c. Approve 2020-21 School Accountability Report Card – New Opportunities Charter

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

- d. Approve 2020-21 School Accountability Report Card - Family First Charter

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

7. BOARD MEMBER REPORTS

8. EXECUTIVE DIRECTOR REPORT

- a. Executive Director Report to the Board

9. ADJOURNMENT

Motion:

Second:

Vote:

Member	Aye	Nay	Abstain
Konig			
Carrillo			
Roque			
Camberos			
Erlandson			

Next Board Meeting: April 14, 2022



TELECONFERENCING RULES DURING A STATE OF EMERGENCY

When Teleconferencing During a State of Emergency is Permissible

The School Board may hold a meeting via teleconferencing without complying with the requirements of Government Code section 54953(b)(3) in any of the following circumstances:

- The School Board holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.
- The School Board holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.
- The School Board holds a meeting during a proclaimed state of emergency and has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

Requirements for Teleconferenced Meetings During a State of Emergency

If the School Board holds a teleconferenced meeting during a proclaimed state of emergency, the School Board shall do all of the following:

- Give notice of the meeting and post agendas as otherwise required by the Brown Act.
- Allow members of the public to access the meeting and the agenda shall provide an opportunity for members to address the School Board directly. The agenda shall also give notice of the means by which members of the public may access the meeting and offer public comment. These opportunities may be by call-in option or an internet-based service option. No physical location will be provided to the public.
- Conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties and the public at the board meeting.

Public Comment Rules

In the event of a disruption preventing the School Board from broadcasting the meeting or in the event of a disruption within the School's control that prevents the public from offering public comments using the call-in or internet-based service option, the School Board shall take no further action on items appearing on the meeting agenda until the public access to the meeting is restored. Actions taken on agenda items during a disruption that prevents the School from broadcasting the meeting may be challenged.

The School Board shall not require public comments to be submitted in advance of the meeting and must provide an opportunity for the public to address the School Board and offer comment in real time.

Public comment shall not be closed for any agenda item for which there is a time associated with public comment until that timed public comment period has elapsed.

The School's general public comment period shall not be closed for the duration for which there is a time associated with public comment.

Requirements to Continue Using Teleconferencing During a State of Emergency

If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with Government Code section 54953(b)(3), the School Board shall, not later than 30 days after teleconferencing for the first time and every 30 days thereafter, make the following findings by majority vote:

- The School Board has reconsidered the circumstances of the state of emergency.
- Any of the following circumstances exist: 1) The state of emergency continues to directly impact the ability of the members to meet safely in person; 2) State or local officials continue to impose or recommend measures to promote social distancing.

Combined Board Check Register



School: NOPP/FFCS

Month: NOV. 2021

					Total Paid By Check:	\$ 291,206.53
					Total Paid By Credit Card:	\$ 24,775.03

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5672	CharterSafe	11/5/2021	Bill #3105-112021--Monthly Health Benefits Premium		\$ 52,348.46
Check	5673	Aflac	11/9/2021	Bill #798870--Insurance premium - October '21		\$ 531.91
Check	5674	California Charter Schools Association	11/9/2021	Bill #110221--Membership Fee through 06/30/22		\$ 6,530.00
Check	5675	The Education Team	11/9/2021	Bill #484268--30-Day Permit Bill #485910--30-Day Permit: 10/19 - 10/21/21 Bill #485909--30-Day Permit: 10/13/21		\$ 1,157.48
Check	5676	Crown Facility Solutions	11/9/2021	Bill #216198--Janitorial Services: 11/01/21		\$ 682.50
Check	5677	Crown Facility Solutions Inc	11/9/2021	Bill #216178--Janitorial Services: 10/07 - 11/01/21		\$ 3,440.73
Check	5678	De Lage Landen Financial Services, Inc	11/9/2021	Bill #74084186--Equipment Leases: 10/01 - 10/31/21		\$ 824.22
Check	5679	Document Systems	11/9/2021	Bill #177278--Contract base rate charge: 09/18 - 10/17/21 Bill #177280--Contract base rate charge: 10/19 - 11/18/21 & Overage Charges: 07/19 - 10/18/21		\$ 164.70
Check	5680	Edtec, Inc.	11/9/2021	Bill #22725--SIS Support - Sept 2021		\$ 40.00
Check	5681	Arnold P Gamboa	11/9/2021	Bill #103121--Reimb: Mileage		\$ 214.64
Check	5682	Hess and Associates, Inc.	11/9/2021	Bill #558-12021-22--FY-21/22 CalSTRS/CalPERS Retirement Reporting 1st Qtr & Annual Fee		\$ 435.00
Check	5683	Hess and Associates, Inc.	11/9/2021	Bill #557-12021-22--FY-21/22 CalSTRS/CalPERS Retirement Reporting 1st Qtr & Annual Fee		\$ 480.00
Check	5684	Christina Huerta	11/9/2021	Bill #102721--Reimb: Mileage		\$ 96.77
Check	5685	Image 2000, Inc.	11/9/2021	Bill #479030--Toner Collection & Freight		\$ 51.56
Check	5686	Leader Office Solutions	11/9/2021	Bill #IN59083--Contract Overage Charge: 07/28 - 08/27/21		\$ 7.57
Check	5687	Laura Marquez	11/9/2021	Bill #103121--Reimb: Mileage		\$ 289.02
Check	5688	Mutual of Omaha	11/9/2021	Bill #001267834876--Insurance Premium: 11/01 - 11/30/21		\$ 1,595.05
Check	5689	Jesus Salgado	11/9/2021	Bill #110121--Reimb: Union Dues		\$ 45.50
Check	5690	Bernardo Sarmiento	11/9/2021	Bill #103021--Reimb: Mileage		\$ 62.61
Check	5691	South Bay Landscaping Inc.	11/9/2021	Bill #20412--Landscape Monthly Maintenance: October 2021		\$ 154.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5692	South Bay Workforce Investment Board, Inc.	11/9/2021	Bill #VB_Sept 21--Validation Books for September 2021 Bill #VB_Sept 21A--Parking Validation Books for September 2021		\$ 600.00
Check	5693	Staples Advantage	11/9/2021	Bill #3490651290--Office Supplies Bill #3490200736--Office Supplies Bill #3491382454--Office Supplies Bill #3490651288--Office Supplies Bill #3490651289--Office Supplies Bill #3490200732--Office Supplies Bill #3491382451--Office Supplies Bill #3490200730--Supplies Bill #3490200739--Office Supplies Bill #3490651287--Office Supplies Bill #3490651285--Office Supplies Bill #3490200731--Supplies Bill #3490200734--Office Supplies Bill #3491382448--Office Supplies Bill #3490200733--Office Supplies Bill #3491382453--Office Supplies		\$ 3,436.21
Check	5694	Stericycle, Inc.	11/9/2021	Bill #3005762341--Utilities due by 11/01/21 Bill #3005762358--Utilities due by 11/01/21		\$ 1,083.85
Check	5695	Unified Protective Services	11/9/2021	Bill #87053--Security Guard Services 10/16 - 10/31/21		\$ 1,950.00
Check	5696	Unified Protective Services	11/9/2021	Bill #86689--Security Guard Services 10/18 - 10/22/21 Bill #86888--Security Guard Services 10/24 - 10/30/21		\$ 3,483.00
Check	5697	Lorissa Villarreal	11/9/2021	Bill #110121--Reimb: Mileage		\$ 51.30
Check	5698	Western Graphix	11/9/2021	Bill #55704--Office Supplies		\$ 195.00
Check	5699	Young, Minney & Corr, LLP	11/9/2021	Bill #73801--Services thru 10/31/21		\$ 640.77
Check	5700	Edtec, Inc.	11/12/2021	Bill #22825--Semi-Monthly Payroll Processing		\$ 8,268.05
Check	5701	Allen Alarm Systems Inc.	11/12/2021	Bill #R 126727--Commercial Supervised Burg Alarm: 11/01 - 11/30/21		\$ 36.00
Check	5702	AT&T	11/12/2021	Bill #102021--Internet Svcs: 10/20 - 11/19/21		\$ 437.32
Check	5703	The Education Team	11/12/2021	Bill #487138--30-Day Permit: 10/25/21		\$ 227.70
Check	5704	Edtec, Inc.	11/12/2021	Bill #22870--Semi-Monthly Payroll Processing		\$ 8,600.80
Check	5705	South Bay Workforce Investment Board, Inc.	11/12/2021	Bill #SEP21SOCAL--09/02 - 10/04/21		\$ 87.67
Check	5706	Staples Advantage	11/12/2021	Bill #3492211239--Office Supplies Bill #3492211238--Office Supplies Bill #3492211237--Office Supplies Bill #3492211240--Office Supplies Bill #3492211241--Office Supplies		\$ 1,066.61

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5707	Time Warner Cable	11/12/2021	Bill #121932901110121--Internet Svcs: 11/01 - 11/30/21		\$ 549.00
Check	5708	Angel De La Torre	11/12/2021	Bill #110721--Reimb: Mileage		\$ 703.36
Check	5709	Unified Protective Services	11/12/2021	Bill #87156--Security Guard Services 11/01 - 11/05/21		\$ 1,735.05
Check	5710	Wells Fargo Vendor Financial Services, LLC	11/12/2021	Bill #5017369708--Copier charges: 10/18 - 11/17/21		\$ 221.67
Check	5711	Charter Communications	11/22/2021	Bill #1077963110421--Internet Svc: 11/04 - 12/03/21		\$ 224.98
Check	5712	The Education Team	11/22/2021	Bill #488994--30-Day Permit: 11/01/21		\$ 227.70
Check	5713	Edgenuity Inc	11/22/2021	Bill #848026--Educational software		\$ 35,500.00
Check	5714	Brett Harper	11/22/2021	Bill #111721--Reimb: Work Tools		\$ 554.54
Check	5715	Image 2000, Inc.	11/22/2021	Bill #481698--Contract Base Rate: 11/16 - 12/15/21		\$ 133.29
Check	5716	IT Computing Services, Inc.	11/22/2021	Bill #52808--ITCS-WebClock Pro Monthly & Accural Processor		\$ 447.20
Check	5717	Pedro Romero	11/22/2021	Bill #111221--Reimb: Mileage		\$ 76.17
Check	5718	South Bay Workforce Investment Board, Inc.	11/22/2021	Bill #SEP-21 GARE--Rent for September 2021 Bill #NOV 21 INRE--Rent for November 2021 Bill #NOV-21 GARE--Rent for November 2021 Bill #NOV 21 SEC--Security Svcs for GOS for NOCS: November 2021 Bill #NOV 21 JANI--Janitorial Service for November 2021 Bill #DEC 20 INREA--Rent for December 2020 Bill #AUG 21 INREA--Rent for August 2021 Bill #NOV 20 INREA--Rent for November 2020 Bill #JUN 21 INREA--Rent for June 2021 Bill #OCT 20 INREA--Rent for October 2020 Bill #MAY 21 INREA--Rent for May 2021 Bill #MAR 21 INREA--Rent for March 2021 Bill #JAN 21 INRE--Rent for January 2021 Bill #SEP 21 INREA--Rent for September 2021 Bill #JUL 21 INREA--Rent for July 2021 Bill #OCT 21 INREA--Rent for October 2021 Bill #NOV 21 INREA--Rent for November 2021 Bill #SEP 20 INREA--Rent for September 2020 Bill #FEB 21 INREA--Rent for February 2021 Bill #APR 21 INREA--Rent for April 2021 Bill #AUG-21 GARE--Rent for August 2021 Bill #JUL-21 GARE--Rent for July 2021 Bill #NOV-21 GARE--Rent for November 2021 Bill #OCT-21 GARE--Rent for October 2021		\$ 10,211.02

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5719	Staples Advantage	11/22/2021	Bill #3492674863--Office Supplies Bill #3492674867--Office Supplies Bill #3492674865--Office Supplies Bill #3492674868--Office Supplies Bill #3492674869--Office Supplies		\$ 779.09
Check	5720	Time Warner Cable	11/22/2021	Bill #111753201110121--Monthly Svcs: 11/01 - 11/30/21		\$ 445.00
Check	5721	Unified Protective Services	11/22/2021	Bill #87523--Security Guard Services 11/01 - 11/15/21		\$ 1,943.50
Check	5722	Unified Protective Services	11/22/2021	Bill #87344--Security Guard Services 11/07 - 11/13/21		\$ 1,393.20
Check	5723	12500 Ramona LLC	11/22/2021	Bill #120121--Monthly Lease Pymt - Dec. 2021		\$ 15,500.00
Check	5724	Alhambra Fremont Business Center LLC	11/22/2021	Bill #120121--New Opp Charter School: Lease of 4034 sqft @ 2250 W. Main Street - Dec. 2021		\$ 9,294.00
Check	5725	Bastidas Cleaning	11/22/2021	Bill #120121--Weekly cleaning/janitorial services- Lancaster Site - Dec 2021		\$ 500.00
Check	5726	Catholic Charities of L.A dba Archdiocesan Youth Employment	11/22/2021	Bill #120121--Monthly Lease Pymt - Dec. 2021		\$ 15,421.82
Check	5727	EdVantage Education Group	11/22/2021	Bill #120121--Consulting Services - Dec. 2021		\$ 2,000.00
Check	5728	Frances Lane, Trustee of the Frances L. Hughes Trust	11/22/2021	Bill #120121--Lease of 1800 Sq Ft @ 1424 W. Avenue I Lancaster CA 93534 - Dec. 2021		\$ 2,000.00
Check	5729	Manuel Cons	11/22/2021	Bill #120121--Non Instructional consulting services thru 12/31/21 - Dec. 2021		\$ 1,500.00
Check	5730	Maude-Corona, LLC	11/22/2021	Bill #120121--Lease Suite 126 -7077 Orangewood Ave. Garden Grove CA -Dec. 2021		\$ 1,546.00
Check	5731	Spin Q Studios	11/22/2021	Bill #120121--Website Design and Web Master Services - Dec. 2021		\$ 1,000.00
Check	5732	Tech Grunt, LLC	11/22/2021	Bill #120121--Information Technology Consulting Services - Dec. 2021		\$ 4,800.00
Check	5733	Wells Fargo Vendor Financial Services, LLC	11/22/2021	Bill #120121--Ricoh Copier Lease Payment - Dec. 2021		\$ 700.15
Check	5734	CharterSafe	11/30/2021	Bill #3105-122021--Monthly Health Benefits Premium		\$ 51,663.31
Check	DB110121	PS ADMINISTRATORS	11/1/2021	DB110121		\$ 50.00
Check	DB110321	California Water Service	11/3/2021	DB110321 - California Water Service		\$ 738.28
Check	DB110321A	California Water Service	11/3/2021	DB110321A - California Water Service		\$ 126.70
Check	DB110921	American Express	11/9/2021	DB110921- AMEX		\$ 25,950.85
Check	DB111021	Southern California Edison	11/10/2021	DB111021 - So Cal Edison		\$ 520.53
Check	DB111021A	NEW YORK LIFE INS. PREM. (515P)	11/10/2021	DB111021A - NEW YORK LIFE (515P)		\$ 92.50
Check	DB111021B	NEW YORK LIFE INS. PREM. (037P)	11/10/2021	DB111021B - NEW YORK LIFE (037P)		\$ 22.70

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	DB111221	NEW YORK LIFE INS. PREM. (925P)	11/12/2021	DB111221 - NEW YORK LIFE (925P)		\$ 25.60
Check	DB111521	CCBILL.COM	11/15/2021	DB111521		\$ 39.80
Check	DB111621	So Cal Gas	11/16/2021	DB111621 - So cal gas		\$ 48.47
Check	DB111821	PS ADMINISTRATORS	11/18/2021	DB111821		\$ 50.00
Check	DB112221	Southern California Edison	11/22/2021	DB112221 - So Cal Edison		\$ 212.69
Check	DB112421	Southern California Edison	11/24/2021	DB112421 - So Cal Edison		\$ 1,521.62
Check	M2545	L.A. SUPERIOR COURT	11/2/2021	M2545; CITATION #: 6LV501XB		\$ 319.00
Check	M2547	ARTHUR PAEZ OR FUZE UNLIMITED WIRELESS	11/15/2021	M2547 - ARTHUR PAEZ		\$ 64.00
Check	M2548	DAVID MONTANEZ	11/1/2021	M2548		\$ 38.69
Check	M2549	Laura Marquez	11/8/2021	M2549 - MARGUEZ, LAURA		\$ 358.62
Check	M2550	JON DAVIS	11/8/2021	M2550 - JON DAVIS		\$ 226.80
Check	M2551	ANGEL REYES	11/8/2021	M2551		\$ 183.96
Check	M2552	JOSEFINA NORIEGA	11/22/2021	M2552		\$ 229.67
Credit Card	9515-3004	Amazon.com	11/12/2021	11/10 - Amazon.com		\$ 142.30
Credit Card	9515-3004	Ready Refresh by Nestle	11/12/2021	11/11 - Ready Refresh by Nestle		\$ 66.21
Credit Card	9515-3004	Western Graphix	11/12/2021	10/15 - Western Graphix		\$ 195.00
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	11/10 - Amazon Mktplace Pmts		\$ 43.99
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/14 - Amazon Mktplace Pmts		\$ 53.89
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/14 - Amazon Mktplace Pmts		\$ 260.89
Credit Card	9515-3004	Eztexting.com	11/12/2021	10/15 - Eztexting.com		\$ 94.00
Credit Card	9515-3004	Amazon.com	11/12/2021	10/15 - Amazon.com		\$ 499.00
Credit Card	9515-3004	Water Delivery Services	11/12/2021	10/16 - Water Delivery Services		\$ 285.87
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/17 - Amazon Mktplace Pmts		\$ 38.58
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/17 - Amazon Mktplace Pmts		\$ 96.99
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/18 - Amazon Mktplace Pmts		\$ 20.92
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/19 - Amazon Mktplace Pmts		\$ 30.84
Credit Card	9515-3004	Ring Central, Inc.	11/12/2021	10/20 - Ring Central, Inc.		\$ 1,704.70
Credit Card	9515-3004	Republic Services	11/12/2021	10/20 - Republic Services		\$ 323.20
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/20 - Amazon Mktplace Pmts		\$ 147.70
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/20 - Amazon Mktplace Pmts		\$ 141.36
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/20 - Amazon Mktplace Pmts		\$ 296.89
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/21 - Amazon Mktplace Pmts		\$ 37.20
Credit Card	9515-3004	Waste Mgmt Wm Ezpay	11/12/2021	10/21 - Waste Mgmt Wm Ezpay		\$ 205.14
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/21 - Amazon Mktplace Pmts		\$ 77.12
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/21 - Amazon Mktplace Pmts		\$ 16.50
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/21 - Amazon Mktplace Pmts		\$ 33.04
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/22 - Amazon Mktplace Pmts		\$ 15.41
Credit Card	9515-3004	Amazon.com	11/12/2021	10/24 - Amazon.com		\$ 74.94
Credit Card	9515-3004	Creately	11/12/2021	10/25 - Creately		\$ 49.00
Credit Card	9515-3004	Adobe systems	11/12/2021	10/25 - Adobe systems		\$ 137.94

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-3004	Amazon.com	11/12/2021	10/25 - Amazon.com		\$ 470.20
Credit Card	9515-3004	Amazon.com	11/12/2021	10/25 - Amazon.com		\$ 95.96
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/25 - Amazon Mktplace Pmts		\$ 104.82
Credit Card	9515-3004	UberTrip	11/12/2021	10/26 - UberTrip		\$ 19.50
Credit Card	9515-3004	UberTrip	11/12/2021	10/26 - UberTrip		\$ 19.70
Credit Card	9515-3004	Spectrum	11/12/2021	10/26 - Spectrum		\$ 99.99
Credit Card	9515-3004	Amazon.com	11/12/2021	10/26 - Amazon.com		\$ 303.13
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	10/28 - Amazon Mktplace Pmts		\$ 11.01
Credit Card	9515-3004	Water Delivery Services	11/12/2021	10/29 - Water Delivery Services		\$ 87.42
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	10/31 - Tech Grunt, LLC		\$ 825.00
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/02 - Tech Grunt, LLC		\$ 10.50
Credit Card	9515-3004	Amazon Prime	11/12/2021	11/02 - Amazon Prime		\$ 14.32
Credit Card	9515-3004	Zoom.us	11/12/2021	11/03 - Zoom.us		\$ 16.19
Credit Card	9515-3004	Amazon.com	11/12/2021	11/03 - Amazon.com		\$ 100.08
Credit Card	9515-3004	Water Delivery Services	11/12/2021	11/03 - Water Delivery Services		\$ 83.94
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 3,045.00
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 880.66
Credit Card	9515-NOPP	Tech Grunt, LLC	11/12/2021			\$ -
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 17.00
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 1,062.75
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 2,272.65
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/04 - Tech Grunt, LLC		\$ 10.00
Credit Card	9515-3004	Parchment	11/12/2021	11/04 - Parchment		\$ 20.00
Credit Card	9515-3004	Adtescurity Myadt.com	11/12/2021	11/04 - Adtescurity Myadt.com		\$ 54.98
Credit Card	9515-3004	Spectrum	11/12/2021	11/05 - Spectrum		\$ 465.00
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	11/05 - Amazon Mktplace Pmts		\$ 189.60
Credit Card	9515-3004	Amazon Prime	11/12/2021	11/06 - Amazon Prime		\$ 14.29
Credit Card	9515-3004	Amazon.com	11/12/2021	11/06 - Amazon.com		\$ 19.78
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	11/06 - Amazon Mktplace Pmts		\$ 13.19
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	11/06 - Amazon Mktplace Pmts		\$ 11.65
Credit Card	9515-3004	Box. Inc	11/12/2021	11/07 - Box. Inc		\$ 4,200.00
Credit Card	9515-3004	Tech Grunt, LLC	11/12/2021	11/07 - Tech Grunt, LLC		\$ 2,895.54
Credit Card	9515-3004	Adobe *Creative Cloud	11/12/2021	11/07 - Adobe *Creative Cloud		\$ 29.99
Credit Card	9515-3004	Labyrinth Learning	11/12/2021	11/08 - Labyrinth Learning		\$ 216.82
Credit Card	9515-3004	Amazon.com	11/12/2021	11/08 - Amazon.com		\$ 13.42
Credit Card	9515-3004	VZWRLSS*APOCC	11/12/2021	11/09 - VZWRLSS*APOCC		\$ 150.41
Credit Card	9515-3004	Spectrum	11/12/2021	11/09 - Spectrum		\$ 149.98
Credit Card	9515-3004	Spectrum	11/12/2021	11/09 - Spectrum		\$ 768.60
Credit Card	9515-3004	Adobe *Creative Cloud	11/12/2021	11/09 - Adobe *Creative Cloud		\$ 599.88
Credit Card	9515-3004	Amazon Mktplace Pmts	11/12/2021	11/09 - Amazon Mktplace Pmts		\$ 14.13
Credit Card	9515-3004	Zoom.us	11/16/2021	10/19 - Zoom.us		\$ 173.13
Credit Card	9515-3004	FaceBook	11/16/2021	10/31 - FaceBook		\$ 39.27

Note: Multiple expenses or "Itemized/Invoice Amounts" may be paid by one check. The total "Check Amount" will appear for each "Itemized/Invoice Amount" paid by the check.

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-3004	USPS PO	11/16/2021	10/14 - USPS PO		\$ 8.70
Credit Card	9515-3004	The Home Depot	11/16/2021	11/04 - The Home Depot		\$ 4.23
Credit Card	9515-3004	Webflow	11/16/2021	11/01 - Webflow		\$ 84.00

Combined Board Check Register



School: NOPP/FFCS

Month: Dec. 2021

					Total Paid By Check:	\$ 340,156.28
					Total Paid By Credit Card:	\$ 19,970.75

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5735	Centinela Valley Union High School District	12/6/2021	Bill #2021-14--2019/2020 & 2020/2021 Prop. Tax EPA Revenue Net State Aid Bill #2021-15--2019/2020 & 2020/2021 Prop. Tax EPA Revenue Net State Aid		\$ 164,709.65
Check	5736	Aflac	12/8/2021	Bill #191690--Insurance premium - November '21		\$ 531.91
Check	5737	The Education Team	12/8/2021	Bill #490328--BA Only: 11/09/21 Bill #492123--30-Day Permit: 11/15 - 11/18/21		\$ 1,168.50
Check	5738	Crown Facility Solutions	12/8/2021	Bill #216326--Janitorial Services: 11/04 - 12/01/21		\$ 711.35
Check	5739	Crown Facility Solutions Inc	12/8/2021	Bill #216297--Janitorial Services: 12/01/21		\$ 3,191.77
Check	5740	Digital Image Solutions, LLC	12/8/2021	Bill #69346--Contract Overage Charge: 10/08 - 11/07/21 & Freight Charges		\$ 62.87
Check	5741	Document Systems	12/8/2021	Bill #180129--Contract overage charge: 10/18 - 11/17/21 Bill #180021--Contract base rate charge: 11/19 - 12/18/21		\$ 143.81
Check	5742	Jessie's Services	12/8/2021	Bill #8063--Repairs & Maintenance Bill #8070--Repairs & Maintenance Bill #8067--Repairs & Maintenance Bill #8069--Repairs & Maintenance Bill #8068--Repairs & Maintenance Bill #8066--Repairs & Maintenance Bill #8061--Repairs & Maintenance Bill #8062--Repairs & Maintenance Bill #8065--Repairs & Maintenance Bill #8064--Repairs & Maintenance		\$ 8,537.00
Check	5743	Mutual of Omaha	12/8/2021	Bill #001278920456--Insurance Premium: 12/01 - 12/31/21		\$ 1,585.05
Check	5744	Bernardo Sarmiento	12/8/2021	Bill #113021--Reimb: Mileage		\$ 106.57
Check	5745	South Bay Landscaping Inc.	12/8/2021	Bill #20450--Landscape Monthly Maintenance: November 2021		\$ 154.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5746	Staples Advantage	12/8/2021	Bill #3493202329--Office Supplies Bill #3493202327--Office Supplies Bill #3493202325--Office Supplies Bill #3493202326--Office Supplies Bill #3493202328--Office Supplies Bill #3493699721--Office Supplies Bill #3493699718--Office Supplies Bill #3493699719--Office Supplies Bill #3493699720--Office Supplies Bill #3493699717--Office Supplies		\$ 1,221.95
Check	5747	Stericycle, Inc.	12/8/2021	Bill #3005802212--Utilities due by 12/31/21 Bill #3005802229--Utilities due by 12/31/21		\$ 1,099.96
Check	5748	Unified Protective Services	12/8/2021	Bill #87807--Security Guard Services 11/21 - 11/27/21 Bill #87600--Security Guard Services 11/14 - 11/20/21		\$ 2,122.05
Check	5749	Allen Alarm Systems Inc.	12/10/2021	Bill #R 127106--Commercial Supervised Burg Alarm: 12/01 - 12/31/21		\$ 36.00
Check	5750	AT&T	12/10/2021	Bill #112021--Internet Svcs: 11/20 - 12/19/21		\$ 437.98
Check	5751	Cross Country Education	12/10/2021	Bill #DE75102--Program Administrator		\$ 9,116.25
Check	5752	Cossolias Wilson Dominguez Leavitt Certified Public Accountants	12/10/2021	Bill #5103--2020-2021 Audits		\$ 28,469.70
Check	5753	De Lage Landen Financial Services, Inc	12/10/2021	Bill #74387181--Equipment Leases: 11/01 - 11/30/21		\$ 357.46
Check	5754	Arnold P Gamboa	12/10/2021	Bill #113021--Reimb: Mileage		\$ 190.79
Check	5755	Brett Harper	12/10/2021	Bill #120221--Reimb: Work Clothing		\$ 63.73
Check	5756	LACOE, School Financial Services	12/10/2021	Bill #20014071--CalSTRS Oct 2021 Bill #20014071A--CalSTRS Oct 2021		\$ 45.77
Check	5757	Laura Marquez	12/10/2021	Bill #113021--Reimb: Mileage		\$ 224.22
Check	5758	Musick, Peeler & Garrett LLP	12/10/2021	Bill #373847--Professional Svc's Through 08/31/21		\$ 600.00
Check	5759	Roberto Pena	12/10/2021	Bill #111821--Reimb: Snacks for Students & Insecticide		\$ 59.44
Check	5760	Time Warner Cable	12/10/2021	Bill #111753201120121--Monthly Svcs: 12/01 - 12/31/21		\$ 445.00
Check	5761	Unified Protective Services	12/10/2021	Bill #87998--Security Guard Services 11/16 - 11/30/21		\$ 1,722.50
Check	5762	Unified Protective Services	12/10/2021	Bill #88098--Security Guard Services 11/28 - 12/04/21		\$ 1,580.25
Check	5763	Young, Minney & Corr, LLP	12/10/2021	Bill #74179--Services thru 11/30/21		\$ 806.00
Check	5764	Maude-Corona, LLC	12/15/2021	Bill #121521--Rent Increase Sept Oct Nov. 2021- Suite 126 -7077 Orangewood Ave. Garden Grove CA -		\$ 135.00
Check	5765	Charter Communications	12/20/2021	Bill #1077963120421--Internet Svc: 12/04/21 - 01/03/22		\$ 224.98

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5766	The Education Team	12/20/2021	Bill #494420--BA CBEST: 11/30/21 Bill #494421--Ryan Small-Multi-Subject: 11/29/21		\$ 519.36
Check	5767	Document Systems	12/20/2021	Bill #180444--Contract Overage Charge: 10/21 - 11/20/21 Bill #177593--Contract Overage Charge: 09/21 - 10/20/21		\$ 135.38
Check	5768	Edtec, Inc.	12/20/2021	Bill #23103--Multiple State ID Processing		\$ 8,600.80
Check	5769	Educational Testing Service	12/20/2021	Bill #HS0000003465--Lancaster - CBT State Fee & Test Fee		\$ 619.00
Check	5770	Leader Office Solutions	12/20/2021	Bill #IN59668--Contract Overage Charge: 10/28 - 11/27/21 Bill #IN59669--Contract Overage Charge: 10/28 - 11/27/21		\$ 8.44
Check	5771	Jeinis Martinez	12/20/2021	Bill #120921A--Reimb: Mileage Bill #120921--Reimb: Mileage		\$ 826.42
Check	5772	Maria Del Carmen Rosas	12/20/2021	Bill #121421--Reimb: Daily Parking Snacks and Drinks for Students & Office Supplies		\$ 432.60
Check	5773	Bernardo Sarmiento	12/20/2021	Bill #121521--Reimb: Mileage		\$ 125.38
Check	5774	Staples Advantage	12/20/2021	Bill #3494979249--Office Supplies Bill #3494979252--Office Supplies Bill #3494979251--Office Supplies Bill #3494979250--Office Supplies		\$ 1,727.95
Check	5775	Jillian Villarreal	12/20/2021	Bill #121321--Reimb: Mileage		\$ 62.72
Check	5776	Thomas Yackley	12/20/2021	Bill #121421--Reimb: Work Clothing & Work Boots		\$ 245.83
Check	5777	Edtec, Inc.	12/20/2021	Bill #23058--EdTec Monthly Back Office Service - December 2021		\$ 8,268.05
Check	5778	12500 Ramona LLC	12/20/2021	Bill #010122--Monthly Lease Pymt - Jan. 2022		\$ 15,500.00
Check	5779	Alhambra Fremont Business Center LLC	12/20/2021	Bill #010122--New Opp Charter School: Lease of 4034 sqft @ 2250 W. Main Street - Jan. 2022		\$ 9,294.00
Check	5780	Bastidas Cleaning	12/20/2021	Bill #010122--Weekly cleaning/janitorial services-Lancaster Site - Jan. 2022		\$ 500.00
Check	5781	Catholic Charities of L.A dba Archdiocesan Youth Employment	12/20/2021	Bill #010122--Monthly Lease Pymt - Jan. 2022		\$ 15,421.82
Check	5782	EdVantage Education Group	12/20/2021	Bill #010122--Consulting Services - Jan. 2022		\$ 2,000.00
Check	5783	Frances Lane, Trustee of the Frances L. Hughes Trust	12/20/2021	Bill #010122--Lease of 1800 Sq Ft @ 1424 W. Avenue I Lancaster CA 93534 - Jan. 2022		\$ 2,000.00
Check	5784	Maude-Corona, LLC	12/20/2021	Bill #010122--Lease Suite 126 -7077 Orangewood Ave. Garden Grove CA - Jan. 2022		\$ 1,546.00
Check	5785	Spin Q Studios	12/20/2021	Bill #010122--Website Design and Web Master Services - Jan. 2022		\$ 1,000.00

Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Check	5786	Tech Grunt, LLC	12/20/2021	Bill #010122--Information Technology Consulting Services - Jan. 2022		\$ 4,800.00
Check	5787	Wells Fargo Vendor Financial Services, LLC	12/20/2021	Bill #010122--Ricoh Copier Lease Payment - Jan. 2022		\$ 700.15
Check	DB120221	PS ADMINISTRATORS	12/2/2021	DB120221		\$ 50.00
Check	DB120321	California Water Service	12/3/2021	DB120321 - California Water Service		\$ 335.69
Check	DB120321A	California Water Service	12/3/2021	DB120321A - California Water Service		\$ 63.35
Check	DB120821	American Express	12/8/2021	DB120821- AMEX		\$ 24,621.73
Check	DB121321	Southern California Edison	12/13/2021	DB121321 - So Cal Edison		\$ 399.79
Check	DB121621	PS ADMINISTRATORS	12/16/2021	DB121621		\$ 50.00
Check	DB122221	Southern California Edison	12/22/2021	DB122221 - So Cal Edison		\$ 192.31
Check	DB122721	Southern California Edison	12/29/2021	DB122921 - So Cal Edison		\$ 1,389.89
Check	M2553	AZUSA LIGHT & WATER	12/29/2021	M2553 - AZUSA LIGHT & WATER		\$ 95.84
Check	M2554	Maria Del Carmen Rosas	12/3/2021	M2554		\$ 265.52
Check	M2555	Jesus Salgado	12/13/2021	M2555 - JESUS SALGADO EDTEC REPLACEMENT CHECK 5689		\$ 45.50
Check	M2556	SBWIB,Inc.	12/8/2021	M2556 - SBWIB INV 21-W213JUL		\$ 2,330.40
Check	M2557	SBWIB,Inc.	12/8/2021	M2557 - SBWIB INV 21-W213AUG		\$ 1,298.36
Check	M2558	SBWIB,Inc.	12/8/2021	M2558 - SBWIB INV 21-W213SEPT		\$ 1,298.36
Check	M2559	Spin Q Studios	12/15/2021	M2559		\$ 1,000.00
Check	M2560	SBWIB,Inc.	12/8/2021	M2560 - SBWIB INV 21-W213OCT		\$ 1,923.94
Check	M2561	Laura Marquez	12/16/2021	M2561 - MARGUEZ, LAURA REPLACE EDTEC CHECK 5757		\$ 224.22
Check	M2565	ROBERTO PENA	12/28/2021	M2565 - REOBERTO PENA		\$ 39.25
Check	M2566	Everardo Carvajal	12/27/2021	M2566 - EVERARDO CARVAJAL		\$ 279.87
Check	M2568	Ayala, Karen W. Moreno	12/31/2021	M2568 - KAREN AYALA		\$ 56.85
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/04 - Tech Grunt, LLC		\$ 2,272.65
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/06 - Amazon Mktplace Pmts		\$ 27.90
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	11/09 - Amazon Mktplace Pmts		\$ 260.89
Credit Card	9515-3004	South Bay Workforce Investment Board, Inc.	12/14/2021	11/12 - South Bay Workforce Investment Board, Inc. (SBWIB, Inc.)		\$ 3,500.00
Credit Card	9515-3004	Water Delivery Services	12/14/2021	11/13 - Water Delivery Services		\$ 146.61
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	11/14 - Amazon Mktplace Pmts		\$ 23.13
Credit Card	9515-3004	Eztexting.com	12/14/2021	11/14 - Eztexting.com		\$ 94.00
Credit Card	9515-3004	Spectrum	12/14/2021	11/16 - Spectrum		\$ 855.00
Credit Card	9515-3004	Spectrum	12/14/2021	11/18 - Spectrum		\$ 855.00
Credit Card	9515-3004	Chevron	12/14/2021	11/19 - Chevron		\$ 52.07
Credit Card	9515-3004	UberTrip	12/14/2021	11/19 - UberTrip		\$ 10.98
Credit Card	9515-3004	UberTrip	12/14/2021	11/19 - UberTrip		\$ 12.44
Credit Card	9515-3004	U-Haul	12/14/2021	11/19 - U-Haul		\$ 17.53
Credit Card	9515-3004	U-Haul	12/14/2021	11/19 - U-Haul		\$ 68.79
Credit Card	9515-3004	Republic Services	12/14/2021	11/20 - Republic Services		\$ 323.20

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Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-3004	Ring Central, Inc.	12/14/2021	11/20 - Ring Central, Inc.		\$ 1,704.70
Credit Card	9515-3004	Waste Mgmt Wm Ezpay	12/14/2021	11/21 - Waste Mgmt Wm Ezpay		\$ 205.27
Credit Card	9515-3004	J Rousek Giggletime Toy Co	12/14/2021	11/22 - J Rousek Giggletime Toy Co		\$ 990.04
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	11/23 - Tech Grunt, LLC		\$ 935.94
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	11/23 - Amazon Mktplace Pmts		\$ 51.69
Credit Card	9515-3004	Adobe *Creative Cloud	12/14/2021	11/25 - Adobe *Creative Cloud		\$ 137.94
Credit Card	9515-3004	Spectrum	12/14/2021	11/26 - Spectrum		\$ 99.99
Credit Card	9515-3004	Water Delivery Services	12/14/2021	11/26 - Water Delivery Services		\$ 251.73
Credit Card	9515-3004	Logmein Gotomeeting	12/14/2021	11/28 - Logmein Gotomeeting		\$ 324.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	11/29 - Amazon Mktplace Pmts		\$ 24.08
Credit Card	9515-3004	L2g la co waterworks	12/14/2021	11/29 - L2g la co waterworks		\$ 62.26
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	11/30 - Tech Grunt, LLC		\$ 825.00
Credit Card	9515-3004	Walmart.com	12/14/2021	11/30 - Walmart.com		\$ 93.49
Credit Card	9515-3004	Chili & Lemon Thai Cuisine	12/14/2021	11/30 - Chili & Lemon Thai Cuisine		\$ 341.32
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/01 - Amazon Mktplace Pmts		\$ 8.75
Credit Card	9515-3004	Water Delivery Services	12/14/2021	12/01 - Water Delivery Services		\$ 95.52
Credit Card	9515-3004	Amazon Prime	12/14/2021	12/02 - Amazon Prime		\$ 14.32
Credit Card	9515-3004	Chili & Lemon Thai Cuisine	12/14/2021	12/02 - Chili & Lemon Thai Cuisine		\$ 48.68
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/02 - Amazon Mktplace Pmts		\$ 16.41
Credit Card	9515-3004	Zoom.us	12/14/2021	12/03 - Zoom.us		\$ 16.19
Credit Card	9515-3004	Baja Surf	12/14/2021	12/03 - Baja Surf		\$ 142.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/03 - Amazon Mktplace Pmts		\$ 10.94
Credit Card	9515-3004	Adtescurity Myadt.com	12/14/2021	12/04 - Adtescurity Myadt.com		\$ 54.98
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/04 - Tech Grunt, LLC		\$ 17.00
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/04 - Tech Grunt, LLC		\$ 1,062.75
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/04 - Tech Grunt, LLC		\$ 1,072.49
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/04 - Tech Grunt, LLC		\$ 10.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/04 - Amazon Mktplace Pmts		\$ 18.60
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/04 - Amazon Mktplace Pmts		\$ 42.68
Credit Card	9515-3004	Spectrum	12/14/2021	12/05 - Spectrum		\$ 465.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/05 - Amazon Mktplace Pmts		\$ 69.02
Credit Card	9515-3004	CCAC Virtual Winter	12/14/2021	12/06 - CCAC Virtual Winter		\$ 53.74
Credit Card	9515-3004	Amazon Prime	12/14/2021	12/06 - Amazon Prime		\$ 14.29
Credit Card	9515-3004	Tech Grunt, LLC	12/14/2021	12/07 - Tech Grunt, LLC		\$ 271.98
Credit Card	9515-3004	Adobe *Creative Cloud	12/14/2021	12/07 - Adobe *Creative Cloud		\$ 29.99
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/08 - Amazon Mktplace Pmts		\$ 55.56
Credit Card	9515-3004	Antelope Valley Plumbing, Inc.	12/14/2021	12/08 - Antelope Valley Plumbing, Inc.		\$ 125.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/08 - Amazon Mktplace Pmts		\$ 57.30
Credit Card	9515-3004	Amazon.com	12/14/2021	12/08 - Amazon.com		\$ 70.28
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/08 - Amazon Mktplace Pmts		\$ 17.63
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/08 - Amazon Mktplace Pmts		\$ 7.71

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Payment Type	Check #/CC Account	Vendor	Transaction Date	Description	Void	Amount
Credit Card	9515-3004	VZWRLLS*APOCC	12/14/2021	12/09 - VZWRLLS*APOCC		\$ 150.41
Credit Card	9515-3004	Spectrum	12/14/2021	12/09 - Spectrum		\$ 149.98
Credit Card	9515-3004	Amazon.com	12/14/2021	12/09 - Amazon.com		\$ 173.62
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/09 - Amazon Mktplace Pmts		\$ 19.74
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/09 - Amazon Mktplace Pmts		\$ 42.66
Credit Card	9515-3004	Ready Refresh by Nestle	12/14/2021	12/11 - Ready Refresh by Nestle		\$ 78.95
Credit Card	9515-3004	Water Delivery Services	12/14/2021	12/11 - Water Delivery Services		\$ 173.49
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/13 - Amazon Mktplace Pmts		\$ 55.56
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/13 - Amazon Mktplace Pmts		\$ 57.50
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	12/13 - Amazon Mktplace Pmts		\$ 30.82
Credit Card	9515-3004	LA METRO - TAP WEB SALES	12/14/2021	12/14 - LA METRO - TAP WEB SALES		\$ 65.00
Credit Card	9515-3004	Eztexting.com	12/14/2021	12/14 - Eztexting.com		\$ 94.00
Credit Card	9515-3004	Social Curator	12/14/2021	11/12 - Social Curator		\$ 49.00
Credit Card	9515-3004	Amazon Mktplace Pmts	12/14/2021	11/17 - Amazon Mktplace Pmts		\$ 37.46
Credit Card	9515-3004	Zoom.us	12/14/2021	11/19 - Zoom.us		\$ 173.13
Credit Card	9515-3004	The Home Depot	12/14/2021	11/23 - The Home Depot		\$ 29.26
Credit Card	9515-3004	FaceBook	12/14/2021	11/30 - FaceBook		\$ 20.72
Credit Card	9515-3004	Webflow	12/14/2021	12/01 - Webflow		\$ 84.00
Credit Card	9515-3004	Social Curator	12/14/2021	12/12 - Social Curator		\$ 49.00

2021-2022 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
Who? Where? How? When?	p.3
Types of Statements	p.4
Cover Page and Schedules	
Cover Page	p.5
Schedule A-1 (<i>Investments</i>)	p.7
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.9
Schedule B (<i>Real Property</i>)	p.11
Schedule C (<i>Income</i>)	p.13
Schedule D (<i>Gifts</i>)	p.15
Schedule E (<i>Travel Payments</i>)	p.17
Restrictions and Prohibitions	p.19
Q & A	p.20

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2021

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**. The gift limit in 2020 was **\$500**.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2022

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 1, 2022

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2021, and December 31, 2021, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2023, or April 1, 2023, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2022. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2021, through December 31, 2021. If the period covered by the statement is different than January 1, 2021, through December 31, 2021, (for example, you assumed office between October 1, 2020, and December 31, 2020 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2021, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2021, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2020, and December 31, 2020, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable

Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State

Judge, Retired Judge, Pro Tem Judge, or Court Commissioner
(Statewide Jurisdiction)

Multi-County

County of

City of

Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2021, through
December 31, 2021.

Leaving Office: Date Left / /
(Check one circle.)

-or-

The period covered is / /, through
December 31, 2021.

The period covered is January 1, 2021, through the date of
leaving office.

-or-

Assuming Office: Date assumed / /

The period covered is / /, through
the date of leaving office.

Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

Schedule A-1 - Investments – schedule attached

Schedule C - Income, Loans, & Business Positions – schedule attached

Schedule A-2 - Investments – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule B - Real Property – schedule attached

Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Instructions

Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of
<input type="checkbox"/> City of	<input type="checkbox"/> Other

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2021 annual statement, **do not** change the pre-printed dates to reflect 2022. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2022, through December 31, 2022, will be disclosed on your statement filed in 2023. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1**Investments****Stocks, Bonds, and Other Interests**

(Ownership Interest is Less Than 10%)

*Investments must be itemized.**Do not attach brokerage or financial statements.***CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

▶ NAME OF BUSINESS ENTITY

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock	Other _____
	(Describe)

Partnership	Income Received of \$0 - \$499
	Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21	____/____/21
ACQUIRED	DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2
Investments, Income, and Assets
of Business Entities/Trusts
(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

Trust, go to 2

Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

\$0 - \$1,999

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

_____/_____/21
ACQUIRED

_____/_____/21
DISPOSED

NATURE OF INVESTMENT

Partnership

Sole Proprietorship

Other

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

Trust, go to 2

Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

\$0 - \$1,999

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

_____/_____/21
ACQUIRED

_____/_____/21
DISPOSED

NATURE OF INVESTMENT

Partnership

Sole Proprietorship

Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499

\$10,001 - \$100,000

\$500 - \$1,000

OVER \$100,000

\$1,001 - \$10,000

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT

REAL PROPERTY

Name of Business Entity, if Investment, or
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or
City or Other Precise Location of Real Property

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

_____/_____/21
ACQUIRED

_____/_____/21
DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust

Stock

Partnership

Leasehold

Yrs. remaining

Other

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499

\$10,001 - \$100,000

\$500 - \$1,000

OVER \$100,000

\$1,001 - \$10,000

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT

REAL PROPERTY

Name of Business Entity, if Investment, or
Assessor's Parcel Number or Street Address of Real Property

Description of Business Activity or
City or Other Precise Location of Real Property

FAIR MARKET VALUE

IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

_____/_____/21
ACQUIRED

_____/_____/21
DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust

Stock

Partnership

Leasehold

Yrs. remaining

Other

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

SCHEDULE B **Interests in Real Property** (Including Rental Income)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY

FAIR MARKET VALUE

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/21
ACQUIRED

____/____/21
DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust

Easement

Leasehold

Yrs. remaining

Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY

FAIR MARKET VALUE

\$2,000 - \$10,000

\$10,001 - \$100,000

\$100,001 - \$1,000,000

Over \$1,000,000

IF APPLICABLE, LIST DATE:

____/____/21
ACQUIRED

____/____/21
DISPOSED

NATURE OF INTEREST

Ownership/Deed of Trust

Easement

Leasehold

Yrs. remaining

Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE

TERM (Months/Years)

_____%

None

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

Guarantor, if applicable

NAME OF LENDER*

ADDRESS (Business Address Acceptable)

BUSINESS ACTIVITY, IF ANY, OF LENDER

INTEREST RATE

TERM (Months/Years)

_____%

None

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

Guarantor, if applicable

Comments:

Instructions – Schedule B

Interests in Real Property

Report interests in real property located in your agency's jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be "within the jurisdiction" of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse's or registered domestic partner's interests in real property that are legally held separately by him or her

You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor's parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark "None."
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender's business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city's jurisdiction. If Allison received \$6,000 each from two tenants, the tenants' names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ____/____/XX ACQUIRED DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold Yrs. remaining: _____ Other: _____	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None Henry Wells	
NAME OF LENDER* Sophia Petroillo	
ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % <input type="checkbox"/> None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments: _____	

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM
FAIR POLITICAL PRACTICES COMMISSION

700

Name

▶ 1. INCOME RECEIVED		▶ 1. INCOME RECEIVED	
NAME OF SOURCE OF INCOME <hr/>		NAME OF SOURCE OF INCOME <hr/>	
ADDRESS <i>(Business Address Acceptable)</i> <hr/>		ADDRESS <i>(Business Address Acceptable)</i> <hr/>	
BUSINESS ACTIVITY, IF ANY, OF SOURCE <hr/>		BUSINESS ACTIVITY, IF ANY, OF SOURCE <hr/>	
YOUR BUSINESS POSITION <hr/>		YOUR BUSINESS POSITION <hr/>	
GROSS INCOME RECEIVED	No Income - Business Position Only	GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	\$10,001 - \$100,000	OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED		CONSIDERATION FOR WHICH INCOME WAS RECEIVED	
Salary	Spouse's or registered domestic partner's income <small>(For self-employed use Schedule A-2.)</small>	Salary	Spouse's or registered domestic partner's income <small>(For self-employed use Schedule A-2.)</small>
Partnership <small>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</small>		Partnership <small>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</small>	
Sale of _____ <small><i>(Real property, car, boat, etc.)</i></small>		Sale of _____ <small><i>(Real property, car, boat, etc.)</i></small>	
Loan repayment		Loan repayment	
Commission or Rental Income, <i>list each source of \$10,000 or more</i>		Commission or Rental Income, <i>list each source of \$10,000 or more</i>	
_____ <small><i>(Describe)</i></small>		_____ <small><i>(Describe)</i></small>	
Other _____ <small><i>(Describe)</i></small>		Other _____ <small><i>(Describe)</i></small>	

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* ADDRESS <i>(Business Address Acceptable)</i> BUSINESS ACTIVITY, IF ANY, OF LENDER HIGHEST BALANCE DURING REPORTING PERIOD \$500 - \$1,000 \$1,001 - \$10,000 \$10,001 - \$100,000 OVER \$100,000	<table style="width: 100%;"> <tr> <td style="width: 33%;">INTEREST RATE</td> <td style="width: 33%;">TERM (Months/Years)</td> </tr> <tr> <td>_____%</td> <td>None _____</td> </tr> </table> SECURITY FOR LOAN None Personal residence Real Property _____ <div style="text-align: right; margin-right: 50px;"><small><i>Street address</i></small></div> <div style="text-align: right; margin-right: 50px;"><small><i>City</i></small></div> Guarantor _____ Other _____ <div style="text-align: right;"><small><i>(Describe)</i></small></div>	INTEREST RATE	TERM (Months/Years)	_____%	None _____
INTEREST RATE	TERM (Months/Years)				
_____%	None _____				

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

SCHEDULE D Income – Gifts

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name

<div>▶ NAME OF SOURCE (Not an Acronym)</div> <div>ADDRESS (Business Address Acceptable)</div> <div>BUSINESS ACTIVITY, IF ANY, OF SOURCE</div> <table> <tr> <th>DATE (mm/dd/yy)</th> <th>VALUE</th> <th>DESCRIPTION OF GIFT(S)</th> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	<div>▶ NAME OF SOURCE (Not an Acronym)</div> <div>ADDRESS (Business Address Acceptable)</div> <div>BUSINESS ACTIVITY, IF ANY, OF SOURCE</div> <table> <tr> <th>DATE (mm/dd/yy)</th> <th>VALUE</th> <th>DESCRIPTION OF GIFT(S)</th> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____
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____/____/____	\$ _____	_____																							
____/____/____	\$ _____	_____																							
____/____/____	\$ _____	_____																							

Comments: _____

Instructions – Schedule D

Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2021. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

CALIFORNIA FORM

700

FAIR POLITICAL PRACTICES COMMISSION

Name

- NAME OF SOURCE *(Not an Acronym)*
-
- ADDRESS *(Business Address Acceptable)*
-
- CITY AND STATE
-
- 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
-
- DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)
- MUST CHECK ONE: Gift **-or-** Income
- Made a Speech/Participated in a Panel
- Other - Provide Description _____
-
- If Gift, Provide Travel Destination _____

- NAME OF SOURCE *(Not an Acronym)*
-
- ADDRESS *(Business Address Acceptable)*
-
- CITY AND STATE
-
- 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
-
- DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
- (If gift)*
- MUST CHECK ONE: Gift **-or-** Income
- Made a Speech/Participated in a Panel
- Other - Provide Description _____
-
- If Gift, Provide Travel Destination _____

- NAME OF SOURCE *(Not an Acronym)*
-
- ADDRESS *(Business Address Acceptable)*
-
- CITY AND STATE
-
- 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
-
- DATE(S): ____/____/____ - ____/____/____ AMT: \$____
(If gift)
- MUST CHECK ONE: Gift **-or-** Income
- Made a Speech/Participated in a Panel
- Other - Provide Description _____
-
- If Gift, Provide Travel Destination _____

- NAME OF SOURCE *(Not an Acronym)*
-
- ADDRESS *(Business Address Acceptable)*
-
- CITY AND STATE
-
- 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE
-
- DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)
- MUST CHECK ONE: Gift **-or-** Income
- Made a Speech/Participated in a Panel
- Other - Provide Description _____
-
- If Gift, Provide Travel Destination _____

FPPC Form 700 - Schedule E (2021/2022)
advice@fppc.ca.gov • 866-275-3772 • www.fppc.ca.gov
Page - 17

Instructions – Schedule E

Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled “Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans” to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(If gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel,

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(If gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	

but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year. In 2019 and 2020, the gift limit was \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers

Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 14.)

Questions and Answers

Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2021 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.



See what's possible.

NEW OPPORTUNITIES CHARTER SCHOOL Los Angeles, California

AUDIT REPORT

Fiscal Years Ended June 30, 2021, and 2020

NEW OPPORTUNITIES CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2021 AND 2020

	<u>Page</u>
Independent Auditors' Report	1

FINANCIAL SECTION

Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses.....	5
Statements of Cash Flows	7
Notes to Financial Statements	9

SUPPLEMENTARY INFORMATION SECTION

Charter Organizational Structure	17
Schedule of Instructional Time	18
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements.....	19
Notes to the Supplementary Information	20

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	21
Report on State Compliance.....	23

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
New Opportunities Charter School
Los Angeles, California

Report on the Financial Statements

We have audited the accompanying financial statements of the New Opportunities Charter School (the "Charter"), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended; and the related notes to the financial statements.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Charter's preparation and fair presentation of the financial statements 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 the Charter's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter as of June 30, 2021 and 2020, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of New Opportunities Charter School taken 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 31, 2022, on our consideration of the Charter's 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 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 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 the Charter's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Charter has adopted the provisions of Financial Accounting Standards Board Accounting Standards Update No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made Accordingly, all contributions received have been reviewed and adjusted accordingly to adopt this standard. Our opinion is not modified with respect to this matter.


San Diego, California
January 31, 2022

Financial Section

NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 and 2020

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 4,131,994	\$ 3,021,518
Accounts receivable	3,724,827	1,548,707
Prepaid expenditures	26,616	942
Capital assets	18,062	20,306
Total Assets	7,901,499	4,591,473
LIABILITIES		
Accounts payable	235,707	87,754
Deferred revenue	239,436	42,813
Total Liabilities	475,143	130,567
NET ASSETS		
Without donor restriction	7,426,356	4,460,906
Total Net Assets	7,426,356	4,460,906
Total Liabilities and Net Assets	\$ 7,901,499	\$ 4,591,473

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

**NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020**

	Net Assets, Without Donor Restriction	
	2021	2020
SUPPORT AND REVENUES		
Federal and state support and revenues		
General purpose entitlement	\$ 3,120,446	\$ 3,071,785
Education protection account entitlement	91,310	91,310
Other federal revenues	547,863	424,571
Other state revenues	579,393	606,098
Local support and revenues		
Payments in lieu of property taxes	1,472,114	1,498,018
Other local revenue	410,893	97,858
Total Support and Revenues	6,222,019	5,789,640
EXPENSES		
Program services	2,636,252	4,366,900
Management and general	620,317	873,874
Total Operating Expenses	3,256,569	5,240,774
CHANGE IN NET ASSETS	2,965,450	548,866
Net Assets, Without Donor Restriction - Beginning	4,460,906	3,912,040
Net Assets, Without Donor Restriction - Ending	\$ 7,426,356	\$ 4,460,906

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

**NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020**

June 30, 2021

	New Opportunities Charter School		
	Program	Management	
	Services	and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 862,179	\$ 57,729	\$ 919,908
Classified salaries	679,483	19,551	699,034
Other employee benefits	457,478	24,536	482,014
Total personnel expenses	<u>1,999,140</u>	<u>101,816</u>	<u>2,100,956</u>
Non-personnel expenses			
Books and supplies	151,210	51,718	202,928
Travel and conference	3,887	-	3,887
Dues and memberships	14,445	-	14,445
Operation and housekeeping services	35,079	34,688	69,767
Rental, leases and repairs	259,753	88,555	348,308
Depreciation and amortization	1,683	561	2,244
Professional services	139,676	288,295	427,971
Communications	31,379	7,845	39,224
Direct support/indirect cost charges	-	46,839	46,839
Total non-personnel expenses	<u>637,112</u>	<u>518,501</u>	<u>1,155,613</u>
Total Operating Expenses	<u>\$ 2,636,252</u>	<u>\$ 620,317</u>	<u>\$ 3,256,569</u>

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

**NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020**

June 30, 2020

	New Opportunities Charter School		
	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 2,056,488	\$ 97,253	\$ 2,153,741
Classified salaries	942,950	17,520	960,470
Other employee benefits	900,377	36,936	937,313
Total personnel expenses	3,899,815	151,709	4,051,524
Non-personnel expenses			
Books and supplies	133,598	63,627	197,225
Travel and conference	20,609	-	20,609
Dues and memberships	8,343	-	8,343
Operation and housekeeping services	45,610	23,908	69,518
Rental, leases and repairs	13,208	301,213	314,421
Depreciation and amortization	-	950	950
Professional services	217,704	278,915	496,619
Communications	28,013	7,003	35,016
Direct support/indirect cost charges	-	46,549	46,549
Total non-personnel expenses	467,085	722,165	1,189,250
Total Operating Expenses	\$ 4,366,900	\$ 873,874	\$ 5,240,774

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

NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020

June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	2021
Change in net assets	\$ 2,965,450
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Changes in:	
Accounts receivable	(2,176,120)
Prepaid expenses	(25,674)
Accounts payable	147,953
Deferred revenue	196,623
Net Cash Provided by Operating Activities	1,108,232
 CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Adjustments to reconcile change in net assets to net cash used by capital financing activities:	
Changes in:	
Capital assets	2,244
 Net increase in cash and cash equivalents	 1,110,476
 Cash and Cash Equivalents - Beginning of Year	 3,021,518
Cash and Cash Equivalents - End of Year	\$ 4,131,994

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

NEW OPPORTUNITIES CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020

June 30, 2020

	New Opportunities Charter School
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 548,866
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Changes in:	
Accounts receivable	(515,071)
Prepaid expenses	32,385
Accounts payable	(74,638)
Deferred revenue	42,813
Net Cash Provided by Operating Activities	<u>34,355</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Adjustments to reconcile change in net assets to net cash used by capital financing activities:	
Changes in:	
Capital assets	(20,306)
Net increase in cash and cash equivalents	<u>14,049</u>
Cash and Cash Equivalents - Beginning of Year	<u>3,007,469</u>
Cash and Cash Equivalents - End of Year	<u>\$ 3,021,518</u>

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

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

New Opportunities Charter School (the "Charter") was formed as a nonprofit public benefit corporation on June 17, 2013 for the purpose of operating as a California public school located in Los Angeles County. The Charter was approved by the State Board of Education on July 1, 2013 as California Charter No. 1557. During the year ended June 30, 2021, the Charter served grades 9-12. Funding sources primarily consist of local control funding formula (LCFF) state apportionments, in lieu of property tax revenues, and grants and donations from the public.

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.

Financial Statement Presentation

The Charter is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets include all resources available for use by the Board of Directors and management's discretion in carrying out the activities of the Charter in accordance with its Bylaws. Temporarily or permanently restricted net assets are only expendable for the purposes specified by the donor or through the passage of time. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets. Permanently restricted net assets are generally required to be held by the Charter in perpetuity while the earnings on those assets are available for use by the Charter to support operations. Donors can place restrictions on the earnings from permanently restricted contributions at the time the contributions are made or pledged. Fund accounting is not used in the Charter's financial statement presentation.

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.

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.

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

The Charter considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

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 Charter 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.

In Lieu of Property Taxes 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 the Charter. Revenues are recognized by the Charter when earned.

Contributions

Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

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 Charter if not donated.

Income Taxes

New Opportunities Charter School is a 170(b)(1)(A)(ii) publicly supported nonprofit Charter that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a public charity. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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). 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.

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.

Underwater Endowment Funds:

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Trustees. The Charter considers its endowments to be underwater if their fair value is less than the sum of (1) the original value of initial and subsequent gift amounts donated to the endowment and (2) any accumulations to the endowment required to be held in perpetuity per donor direction. The Charter had no underwater endowment funds at June 30, 2021 or 2020.

New Accounting Pronouncements

In February 2016, FASB issued ASU 2016-02, Leases (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021. Although the full impact of ASU 2016-02 on the Charter's financial statements has not yet been determined, the future adoption of this guidance will require the Charter to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases.

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

New Accounting Pronouncements, continued

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018- 08). ASU 2018-08 clarifies how a not-for-profit entity determines whether a resource provider is participating in an exchange transaction or a contribution, helps an entity to evaluate whether contributions are considered conditional or unconditional by stating that a conditional contribution must have (1) a barrier that must be overcome and (2) a right of return or release of obligation, and modifies the simultaneous release option currently in GAAP, which allows a not-for-profit entity to recognize a restricted contribution directly in unrestricted net assets/net assets without donor restrictions if the restriction is met in the same period that revenue is recognized. Accounting for contributions is an issue primarily for not-for-profit entities because contributions are a significant source of revenue. However, the amendments in the ASU 2018-08 apply to all organizations that receive or make contributions of cash and other assets, including business enterprises. The amendments do not apply to transfers of assets from governments to businesses. For contributions received, ASU 2018-08 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. For contributions made, ASU 2018-08 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020.

The Charter implemented the provisions of this ASU as of June 30, 2021, because management believes it improves the Charter's financial reporting.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2021, consist of the following:

Cash in banks	\$ 4,131,994
Total cash and cash equivalents	\$ 4,131,994

Cash and cash equivalents as of June 30, 2020, consist of the following:

Cash in banks	\$ 3,021,518
Total cash and cash equivalents	\$ 3,021,518

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 2 – CASH AND CASH EQUIVALENTS, continued

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. The Charter has adopted a cash management policy that addresses investment options as well as actions to be taken in the event that deposits exceed FDIC insurance limits. The FDIC insures 100% of non-interest bearing accounts and up to \$250,000 per depositor on interest bearing accounts per insured bank. The California Government Code also requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021 and 2020, the Charter's bank balances were exposed to custodial credit risk as there were deposits over \$250,000, the amount exceeding \$250,000 was collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the Charter.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Charter's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include amounts set aside for program services that could be drawn upon if the Board approves that action.

	2021	2020
Financial assets, at year end:		
Cash and cash equivalents	\$ 4,131,994	\$ 3,021,518
Accounts receivable	3,724,827	1,548,707
Financial assets available to meet cash needs for general expenditures within one year	\$ 7,856,821	\$ 4,570,225

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2021, consists of the following:

Due From Grantor Governments:	
California Department of Education	\$ 1,453,656
Other Federal Receivables	279,238
Other local receivables	1,991,933
Total Accounts Receivable	<u>\$ 3,724,827</u>

Accounts receivable as of June 30, 2020, consists of the following:

Due From Grantor Governments:	
California Department of Education	\$ 603,519
Other Federal Receivables	246,242
Other local receivables	698,946
Total Accounts Receivable	<u>\$ 1,548,707</u>

NOTE 5 – RELATED PARTY TRANSACTIONS

Authorizing Agency

New Opportunities Charter School is authorized to operate as a charter school through Centinela Valley Union High School District (the “authorizing agency”). On March 5, 2013, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a 5 year term beginning July 1, 2013 and expiring on June 30, 2018. On November 14, 2017, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a second 5 year term beginning on July 1, 2018 and expiring on June 30, 2023.

On August 21, 2014, the Board of Directors of the Charter approved a charter management agreement with EdTec Inc. to provide administrative function services to the Charter.

On November 14, 2017, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a second 5 year term beginning on July 1, 2018 and expiring on June 30, 2023.

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 6 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plan maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and non-certificated employees are covered by an alternative plan.

California State Teachers' Retirement System (CalSTRS)

Plan Description

New Opportunities Charter School 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 CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2021 and 2020, respectively, and the Charter is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rates for fiscal years 2021 and 2020 were 16.15% and 17.10% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the Charter were \$143,055 and \$341,021 for the years ended June 30, 2021 and 2020, respectively.

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 the Charter is estimated and recorded as \$269,285 and \$211,597 at June 30, 2021 and 2020, respectively.

Alternative Plan

As established by federal law, all public sector employees who are not members of their employer's existing retirement plan (CalSTRS) must be covered by social security or an alternative plan. The Charter uses social security as their alternative plan.

NOTE 7 – DONATED MATERIALS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to the Charter 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.

**NEW OPPORTUNITIES CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

The Charter 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 9 – SUBSEQUENT EVENTS

The Charter evaluated subsequent events from June 30, 2021 through January 31, 2022, the date the financial statements were issued. The District concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements.

Supplementary Information Section

**NEW OPPORTUNITIES CHARTER SCHOOL
CHARTER ORGANIZATIONAL STRUCTURE
JUNE 30, 2021**

New Opportunities Charter School, located in Los Angeles County, was formed as a nonprofit public benefit corporation on June 17, 2013 and approved by the State Board of Education on July 1, 2013. The Charter was authorized to operate as a charter school through Centinela Valley Union High School District. Classes began in 2013 for grades 9 to 12. The Charter's charter number is 1557.

BOARD OF TRUSTEES

Name	Office	Term and Term Expiration
Bernie Konig	President	12/9/2021
Nora Roque	Treasurer	12/9/2021
Francisco Carrillo	Clerk	12/9/2021
Lulu Camberos	Member	12/9/2021
Mary Agnes Erlandson	Member	12/9/2021

ADMINISTRATION

Paul Guzman
Executive Director

**NEW OPPORTUNITIES CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Grade Level	Number of Days		Status
	Traditional Calendar	Multitrack Calendar	
Grades 9-12	180	180	Complied

**NEW OPPORTUNITIES CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Net Position	New Opportunities Charter School
June 30, 2021, alternative form annual financial report net position	\$ 7,433,705
Adjustments and reclassifications:	
Increase (decrease) in total net position	
Decrease in accounts receivable*	(5,983)
Increase in accounts payable*	(1,366)
Net adjustments and reclassifications	(7,349)
June 30, 2021, audited financial statement fund balance	\$ 7,426,356

*These adjustments are made to recognize transactions that were not captured on the alternative form.

Charter Organizational Structure

This schedule provides information about the Charter's authorizing agency, grades served, and members of the governing body, and administration.

Schedule of Average Daily Attendance

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. This schedule includes total ADA and ADA generated through classroom-based instruction by grade span.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter.

Reconciliation of Financial Report – Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form to net assets on the audited financial statements.

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
New Opportunities Charter School
Los Angeles, 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 New Opportunities Charter School (the "Charter") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 31, 2022.

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") to determine the auditing 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 a 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free of 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 determination of financial statement amounts. 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.



San Diego, California
January 31, 2022



REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Directors of
New Opportunities Charter School
Los Angeles, California

Report on State Compliance

We have audited New Opportunities Charter School's (the "Charter's") compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of the Charter's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Charter's state programs based on our audit of the types of compliance requirements referred to above. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Charter's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of the Charter's compliance with those requirements.

Opinion on State Compliance

In our opinion, New Opportunities Charter School complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2021.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study - Course Based	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Charter School Facility Grant Program	Yes

The Charter did not receive or spend any California Clean Energy Jobs Act funds during the current year, therefore, we did not perform any procedures related to the California Clean Energy Jobs Act.

The Charter did not generate ADA related to Nonclassroom – Based Instruction at the threshold percentage of total ADA required for testing during the current year, therefore, we did not perform any procedures related to the Determination of Funding for Nonclassroom – Based Instruction.



San Diego, California
January 31, 2022

Schedule of Findings and Questioned Costs

**NEW OPPORTUNITIES CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Not applicable because the Charter did not expend \$750,000 in federal expenditures in fiscal year 2020-21.

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**NEW OPPORTUNITIES CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings noted in the 2020-21 fiscal year.

**NEW OPPORTUNITIES CHARTER SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE	AB3627 FINDING TYPES
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

There were no state award findings noted in the 2020-21 fiscal year.

**NEW OPPORTUNITIES CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

There were no audit findings noted in the 2019-20 fiscal year.



See what's possible.

FAMILY FIRST CHARTER SCHOOL Lawndale, California

AUDIT REPORT

Fiscal Years Ended June 30, 2021, and 2020

FAMILY FIRST CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2021 AND 2020

	<u>Page</u>
Independent Auditors' Report	1

FINANCIAL SECTION

Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses.....	5
Statements of Cash Flows	7
Notes to Financial Statements	8

SUPPLEMENTARY INFORMATION

Charter Organizational Structure	16
Schedule of Instructional Time	17
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements.....	18
Notes to the Supplementary Information	19

OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	20
Report on State Compliance.....	22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results	24
Financial Statement Findings.....	25
State Award Findings and Questioned Costs.....	26
Summary Schedule of Prior Audit Findings and Questioned Costs.....	27



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Family First Charter School
Lawndale, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Family First Charter School (the "Charter"), which comprise the statement of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended; and the related notes to the financial statements.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Charter's preparation and fair presentation of the financial statements 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 the Charter's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter as of June 30, 2021 and 2020, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Family First Charter School taken 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 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 31, 2022, on our consideration of the Charter's 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 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 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 the Charter's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Charter has adopted the provisions of Financial Accounting Standards Board Accounting Standards Update No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made Accordingly, all contributions received have been reviewed and adjusted accordingly to adopt this standard. Our opinion is not modified with respect to this matter.


San Diego, California
January 31, 2022

Financial Section

FAMILY FIRST CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS	2021	2020
Current Assets		
Cash and cash equivalents	\$ 917,410	\$ 139,221
Accounts receivable	2,442,191	1,039,870
Prepaid rent	1,754,954	2,298,408
Prepaid expenditures	24,263	942
Capital assets	584,274	657,293
Total Assets	5,723,092	4,135,734
LIABILITIES		
Accounts payable	154,798	125,317
Deferred revenue	182,354	52,364
Total Liabilities	337,152	177,681
NET ASSETS		
Without donor restriction	5,385,940	3,958,053
Total Net Assets	5,385,940	3,958,053
Total Liabilities and Net Assets	\$ 5,723,092	\$ 4,135,734

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

FAMILY FIRST CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 AND 2020

	Net Assets, Without Donor Restriction	
	2021	2020
SUPPORT AND REVENUES		
Federal and state support and revenues		
General purpose entitlement	\$ 2,383,426	\$ 2,356,254
Education protection account entitlement	69,075	69,074
Other federal revenues	651,267	389,005
Other state revenues	474,341	528,921
Local support and revenues		
Payments in lieu of property taxes	1,113,621	1,133,218
Other local revenue	106,160	14,596
Total Support and Revenues	4,797,890	4,491,068
EXPENSES		
Program services	2,712,007	3,884,835
Management and general	657,996	743,847
Total Operating Expenses	3,370,003	4,628,682
CHANGE IN NET ASSETS	1,427,887	(137,614)
Net Assets, Without Donor Restriction - Beginning	3,958,053	4,095,667
Net Assets, Without Donor Restriction - Ending	\$ 5,385,940	\$ 3,958,053

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

FAMILY FIRST CHARTER SCHOOL
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020

June 30, 2021

	Family First Charter School		
	Program	Management	
	Services	and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 1,061,102	\$ 77,613	\$ 1,138,715
Classified salaries	538,347	19,551	557,898
Other employee benefits	492,161	31,738	523,899
Total personnel expenses	<u>2,091,610</u>	<u>128,902</u>	<u>2,220,512</u>
Non-personnel expenses			
Books and supplies	99,904	22,526	122,430
Travel and conference	1,072	-	1,072
Dues and memberships	9,522	-	9,522
Operation and housekeeping services	56,866	62,727	119,593
Rental, leases and repairs	232,319	94,627	326,946
Depreciation and amortization	54,765	18,255	73,020
Professional services	122,941	284,546	407,487
Communications	43,008	10,752	53,760
Direct support/indirect cost charges	-	35,661	35,661
Total non-personnel expenses	<u>620,397</u>	<u>529,094</u>	<u>1,149,491</u>
Total Operating Expenses	<u>\$ 2,712,007</u>	<u>\$ 657,996</u>	<u>\$ 3,370,003</u>

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

FAMILY FIRST CHARTER SCHOOL
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020

June 30, 2020

	Family First Charter School		
	Program	Management	
	Services	and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 1,757,687	\$ 43,259	\$ 1,800,946
Classified salaries	673,209	17,520	690,729
Other employee benefits	800,564	19,922	820,486
Total personnel expenses	3,231,460	80,701	3,312,161
Non-personnel expenses			
Books and supplies	118,828	66,053	184,881
Travel and conference	22,340	-	22,340
Dues and memberships	7,952	-	7,952
Operation and housekeeping services	51,589	69,028	120,617
Rental, leases and repairs	182,288	128,614	310,902
Depreciation and amortization	-	44,504	44,504
Professional services	231,316	309,667	540,983
Communications	39,062	9,766	48,828
Direct support/indirect cost charges	-	35,514	35,514
Total non-personnel expenses	653,375	663,146	1,316,521
Total Operating Expenses	\$ 3,884,835	\$ 743,847	\$ 4,628,682

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

FAMILY FIRST CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2021 and 2020

June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	2021
Change in net assets	\$ 1,427,887
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Changes in:	
Accounts receivable	(1,402,321)
Prepaid rent	543,454
Prepaid expenses	(23,321)
Accounts payable	29,481
Deferred revenue	129,990
Net Cash Provided by Operating Activities	705,170
 CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Adjustments to reconcile change in net assets to net cash used by capital financing activities:	
Changes in:	
Capital assets	73,019
Net increase in cash and cash equivalents	778,189
 Cash and Cash Equivalents - Beginning of Year	139,221
Cash and Cash Equivalents - End of Year	\$ 917,410

June 30, 2020

	Family First Charter School
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (137,614)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Changes in:	
Accounts receivable	(159,920)
Prepaid rent	(550,000)
Prepaid expenses	6,471
Accounts payable	(233,401)
Deferred revenue	52,364
Net Cash Provided by Operating Activities	(1,022,100)
 CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Adjustments to reconcile change in net assets to net cash used by capital financing activities:	
Changes in:	
Capital assets	(657,293)
Net increase in cash and cash equivalents	(1,679,393)
 Cash and Cash Equivalents - Beginning of Year	1,818,614
Cash and Cash Equivalents - End of Year	\$ 139,221

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

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Family First Charter School (the “Charter”) was formed as a nonprofit public benefit corporation on June 17, 2013 for the purpose of operating as a California public school located in Los Angeles County. The Charter was approved by the State Board of Education on July 1, 2013 as California Charter No. 1558. During the year ended June 30, 2021, the Charter served grades 9-12. Funding sources primarily consist of local control funding formula (LCFF) state apportionments, in lieu of property tax revenues, and grants and donations from the public.

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.

Financial Statement Presentation

The Charter is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Unrestricted net assets include all resources available for use by the Board of Directors and management’s discretion in carrying out the activities of the Charter in accordance with its Bylaws. Temporarily or permanently restricted net assets are only expendable for the purposes specified by the donor or through the passage of time. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets. Permanently restricted net assets are generally required to be held by the Charter in perpetuity while the earnings on those assets are available for use by the Charter to support operations. Donors can place restrictions on the earnings from permanently restricted contributions at the time the contributions are made or pledged. Fund accounting is not used in the Charter’s financial statement presentation.

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.

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.

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

The Charter considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

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 Charter 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.

In Lieu of Property Taxes 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 the Charter. Revenues are recognized by the Charter when earned.

Contributions

Contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the revenue is recognized. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

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 Charter if not donated.

Income Taxes

Family First Charter School is a 170(b)(1)(A)(ii) publicly supported nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as a public charity. 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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). 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.

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.

Underwater Endowment Funds:

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. These deficiencies resulted from unfavorable market fluctuations that occurred shortly after the investment of new contributions for donor-restricted endowment funds and continued appropriation for certain programs that was deemed prudent by the Board of Trustees. The Charter considers its endowments to be underwater if their fair value is less than the sum of (1) the original value of initial and subsequent gift amounts donated to the endowment and (2) any accumulations to the endowment required to be held in perpetuity per donor direction. The Charter had no underwater endowment funds at June 30, 2020 or 2019.

New Accounting Pronouncements

In February 2016, FASB issued ASU 2016-02, Leases (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2021. Although the full impact of ASU 2016-02 on the Charter's financial statements has not yet been determined, the future adoption of this guidance will require the Charter to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases.

FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

New Accounting Pronouncements, continued

In June 2018, FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASU 2018- 08). ASU 2018-08 clarifies how a not-for-profit entity determines whether a resource provider is participating in an exchange transaction or a contribution, helps an entity to evaluate whether contributions are considered conditional or unconditional by stating that a conditional contribution must have (1) a barrier that must be overcome and (2) a right of return or release of obligation, and modifies the simultaneous release option currently in GAAP, which allows a not-for-profit entity to recognize a restricted contribution directly in unrestricted net assets/net assets without donor restrictions if the restriction is met in the same period that revenue is recognized. Accounting for contributions is an issue primarily for not-for-profit entities because contributions are a significant source of revenue. However, the amendments in the ASU 2018-08 apply to all organizations that receive or make contributions of cash and other assets, including business enterprises. The amendments do not apply to transfers of assets from governments to businesses. For contributions received, ASU 2018-08 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. For contributions made, ASU 2018-08 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2020.

The Charter implemented the provisions of this ASU as of June 30, 2021, because management believes it improves the Charter's financial reporting.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2021, consist of the following:

Cash in banks	\$ 917,410
Total cash and cash equivalents	<u>\$ 917,410</u>

Cash and cash equivalents as of June 30, 2020, consist of the following:

Cash in banks	\$ 139,221
Total cash and cash equivalents	<u>\$ 139,221</u>

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 2 – CASH AND CASH EQUIVALENTS, continued

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. The Charter has adopted a cash management policy that addresses investment options as well as actions to be taken in the event that deposits exceed FDIC insurance limits. The FDIC insures 100% of non-interest bearing accounts and up to \$250,000 per depositor on interest bearing accounts per insured bank. The California Government Code also requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. During the year ended June 30, 2021, the Charter's bank balance was exposed to custodial credit risk as there were deposits over \$250,000, the amount exceeding \$250,000 was collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the Charter.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Charter's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts not available include amounts set aside for program services that could be drawn upon if the Board approves that action.

	2021	2020
Financial assets, at year end:		
Cash and cash equivalents	\$ 917,410	\$ 139,221
Accounts receivable	2,442,191	1,039,870
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,359,601</u>	<u>\$ 1,179,091</u>

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2021, consists of the following:

Due From Grantor Governments:	
California Department of Education	\$ 930,919
Other Federal Receivables	370,552
Other local receivables	1,140,720
Total Accounts Receivable	<u>\$ 2,442,191</u>

Accounts receivable as of June 30, 2020, consists of the following:

Due From Grantor Governments:	
California Department of Education	\$ 376,251
Other Federal Receivables	217,125
Other local receivables	446,494
Total Accounts Receivable	<u>\$ 1,039,870</u>

NOTE 5 – RELATED PARTY TRANSACTIONS

Authorizing Agency

Family First Charter School is authorized to operate as a charter school through Centinela Valley Union High School District (the “authorizing agency”). On March 5, 2013, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a 5 year term beginning July 1, 2013 and expiring on June 30, 2018. On November 14, 2017, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a second 5 year term beginning on July 1, 2018 and expiring on June 30, 2023.

On August 21, 2014, the Board of Directors of the Charter approved a charter management agreement with EdTec Inc. to provide administrative function services to the Charter.

On November 14, 2017, the Board of Directors of Centinela Valley Union High School District approved a charter renewal for the Charter for a second 5 year term beginning on July 1, 2018 and expiring on June 30, 2023.

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 6 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plan maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and non-certificated employees are covered by an alternative plan.

California State Teachers' Retirement System (CalSTRS)

Plan Description

Family First Charter School 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.

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2021 and 2020, respectively, and the Charter is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rates for fiscal years 2021 and 2020 was 16.15% and 17.10% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the Charter were \$179,436 and \$294,880 for the years ended June 30, 2021 and 2020, respectively.

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 the Charter is estimated and recorded as \$124,748 and \$77,813 at June 30, 2021 and 2020, respectively.

Alternative Plan

As established by federal law, all public sector employees who are not members of their employer's existing retirement plan (CalSTRS) must be covered by social security or an alternative plan. The Charter uses social security as their alternative plan.

NOTE 7 – DONATED MATERIALS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to the Charter 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.

**FAMILY FIRST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020**

NOTE 8 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

The Charter 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 9 – SUBSEQUENT EVENTS

The Charter evaluated subsequent events from June 30, 2021 through January 31, 2022, the date the financial statements were issued. The District concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements..

Supplementary Information Section

FAMILY FIRST CHARTER SCHOOL
CHARTER ORGANIZATIONAL STRUCTURE
JUNE 30, 2021

Family First Charter School, located in Los Angeles County, was formed as a nonprofit public benefit corporation on June 17, 2013 and approved by the State Board of Education on July 1, 2013. The Charter was authorized to operate as a charter school through Centinela Valley Union High School District. Classes began in 2013 for grades 9 to 12. The Charter's charter number is 1558.

BOARD OF TRUSTEES

Name	Office	Term and Term Expiration
Bernie Konig	President	12/9/2021
Nora Roque	Treasurer	12/9/2021
Francisco Carrillo	Clerk	12/9/2021
Lulu Camberos	Member	12/9/2021
Mary Agnes Erlandson	Member	12/9/2021

ADMINISTRATION

Paul Guzman
Executive Director

**FAMILY FIRST CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
JUNE 30, 2021**

Grade Level	Number of Days		Status
	Traditional Calendar	Multitrack Calendar	
Grades 9-12	180	180	Complied

FAMILY FIRST CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2021

Net Position	Family First Charter School
June 30, 2021, alternative form annual financial report net position	\$ 5,421,763
Adjustments and reclassifications:	
Increase (decrease) in total net position	
Decrease in accounts receivable*	(35,823)
Net adjustments and reclassifications	(35,823)
June 30, 2021, audited financial statement fund balance	\$ 5,385,940

*This adjustment is made to eliminate a transaction that was captured on the alternative form.

**FAMILY FIRST CHARTER SCHOOL
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

Charter Organizational Structure

This schedule provides information about the Charter's authorizing agency, grades served, and members of the governing body, and administration.

Schedule of Average Daily Attendance

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. This schedule includes total ADA and ADA generated through classroom-based instruction by grade span.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter.

Reconciliation of Financial Report – Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form to net assets on the audited financial statements.

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
Family First Charter School
Lawndale, 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 Family First Charter School (the "Charter") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 31, 2022.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free of 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 determination of financial statement amounts. 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.



San Diego, California
January 31, 2022



REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Directors of
Family First Charter School
Lawndale, California

Report on State Compliance

We have audited Family First Charter School's (the "Charter's") compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of the Charter's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Charter's state programs based on our audit of the types of compliance requirements referred to above. 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 *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810 as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the Charter's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of the Charter's compliance with those requirements.

Opinion on State Compliance

In our opinion, Family First Charter School complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2021.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine the Charter's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study - Course Based	Yes
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Charter School Facility Grant Program	Yes

The Charter did not receive or spend any California Clean Energy Jobs Act funds during the current year, therefore, we did not perform any procedures related to the California Clean Energy Jobs Act.

The Charter did not generate ADA related to Nonclassroom - Based Instruction at the threshold percentage of total ADA required for testing during the current year, therefore, we did not perform any procedures related to the Determination of Funding for Nonclassroom - Based Instruction.



San Diego, California
January 31, 2022

Schedule of Findings and Questioned Costs

**FAMILY FIRST CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Not applicable because the Charter did not expend \$750,000 in federal expenditures in fiscal year 2020-21.

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**FAMILY FIRST CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings noted in the 2020-21 fiscal year.

**FAMILY FIRST CHARTER SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE	AB3627 FINDING TYPES
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

There were no state award findings noted in the 2020-21 fiscal year.

**FAMILY FIRST CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

There were no findings noted in the 2019-20 fiscal year.

New Opportunities

FY22 Forecast Updates

DOROTHY LEE & JEAN YANG

FEBRUARY 10TH, 2022



1. State Updates

- FY22 Plans due
- FY23 Preliminary Budget updates

2. ADA, Forecast, Hold Harmless

- NOCS
- FFCS

State Updates

January 2022



Plans Due Throughout 2021-22



Dec 30, 2021

- Educator Effectiveness Plan
- Two separate board meetings

Feb 28, 2022

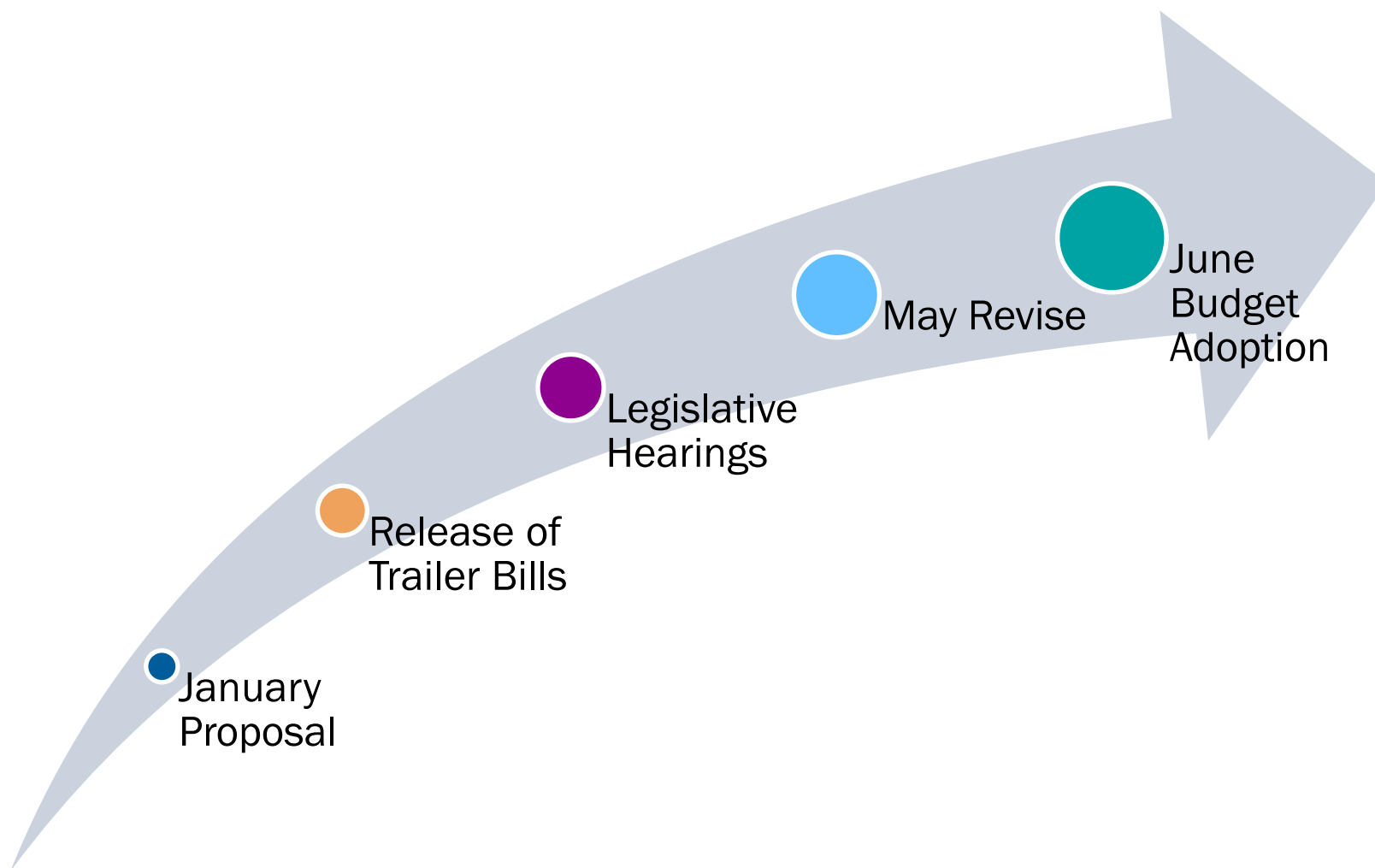
- LCAP One-Time Supplement & YTD Annual Update
- Board presentation only

April 1, 2022

- A-G Completion Plan
- Two separate board meetings

State Budget Process

Iterative process with many changes to Governor's Proposal



Governor's January Proposal Summary



LCFF

- COLA of 5.33%
- Districts may choose between three ADA options – CY, PY, 3 Year Avg.
- Governor “to explore options for providing declining enrollment protection for charter schools.”

SPED

- ~\$105/ADA increase
- SPED addendum to LCAP – not expected to apply to 22-23
- Funding formula adjusted to calculate at LEA level – not SELPA level

SB740

- \$30M for remodeling, deferred maintenance, equipment, site improvements and renovations to mitigate COVID spread

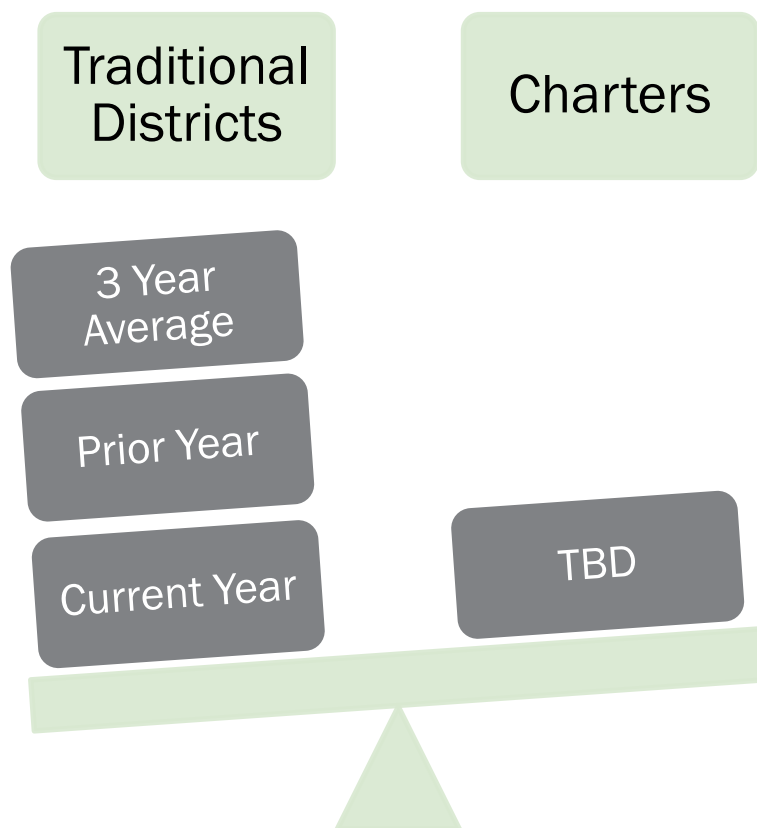
Other

- College & Career Pathways, meals, independent study flexibility

Declining Enrollment & Attendance Relief



Amended calculation gives districts three options to drive funding



Gov. will “explore options for providing declining enrollment protection to charter schools”

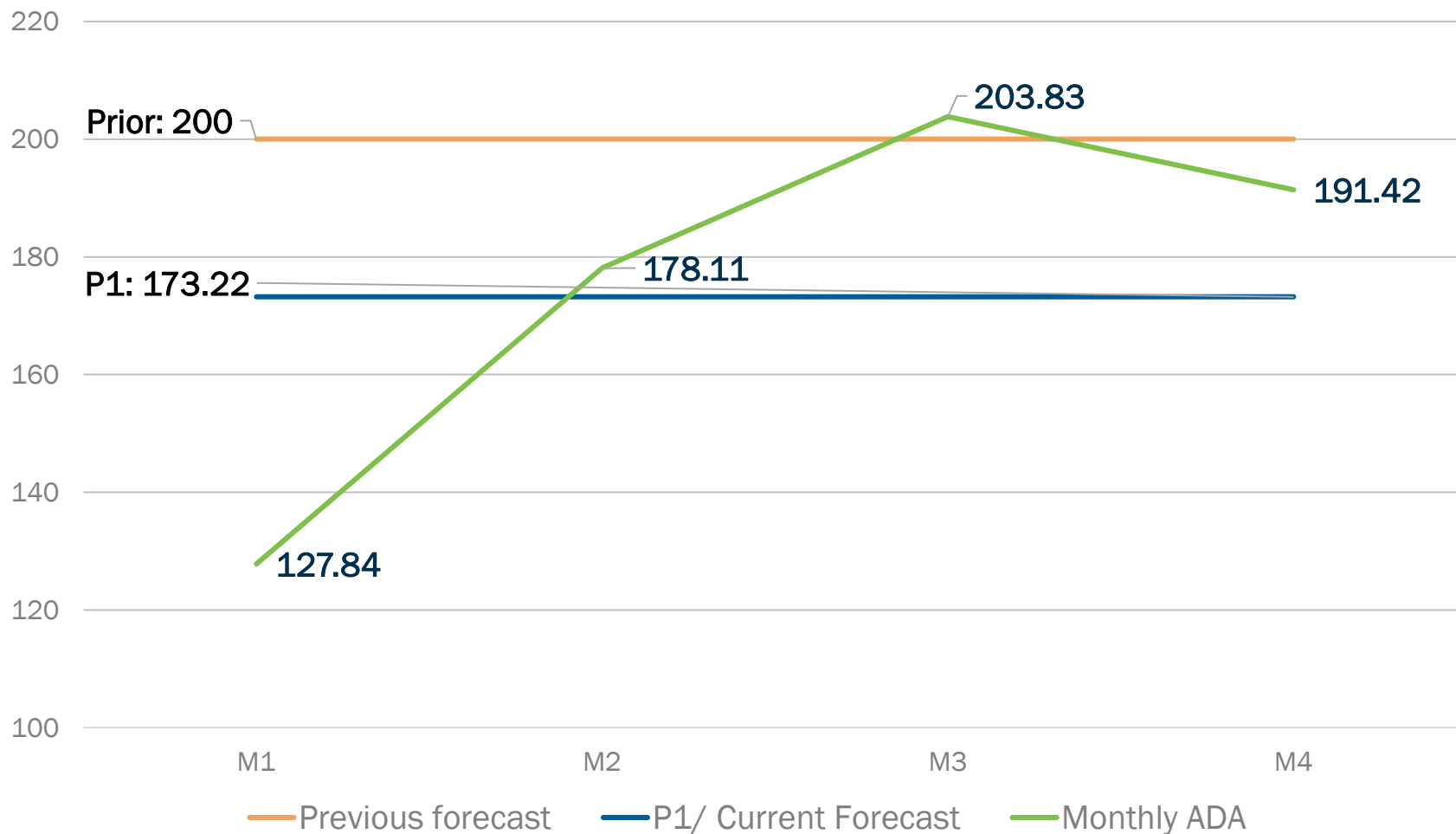
New Opportunities



NOPP P1 ADA vs. Previous Forecast



NOPP reduced prior forecast ADA 200 to P1/Current forecast 173.22



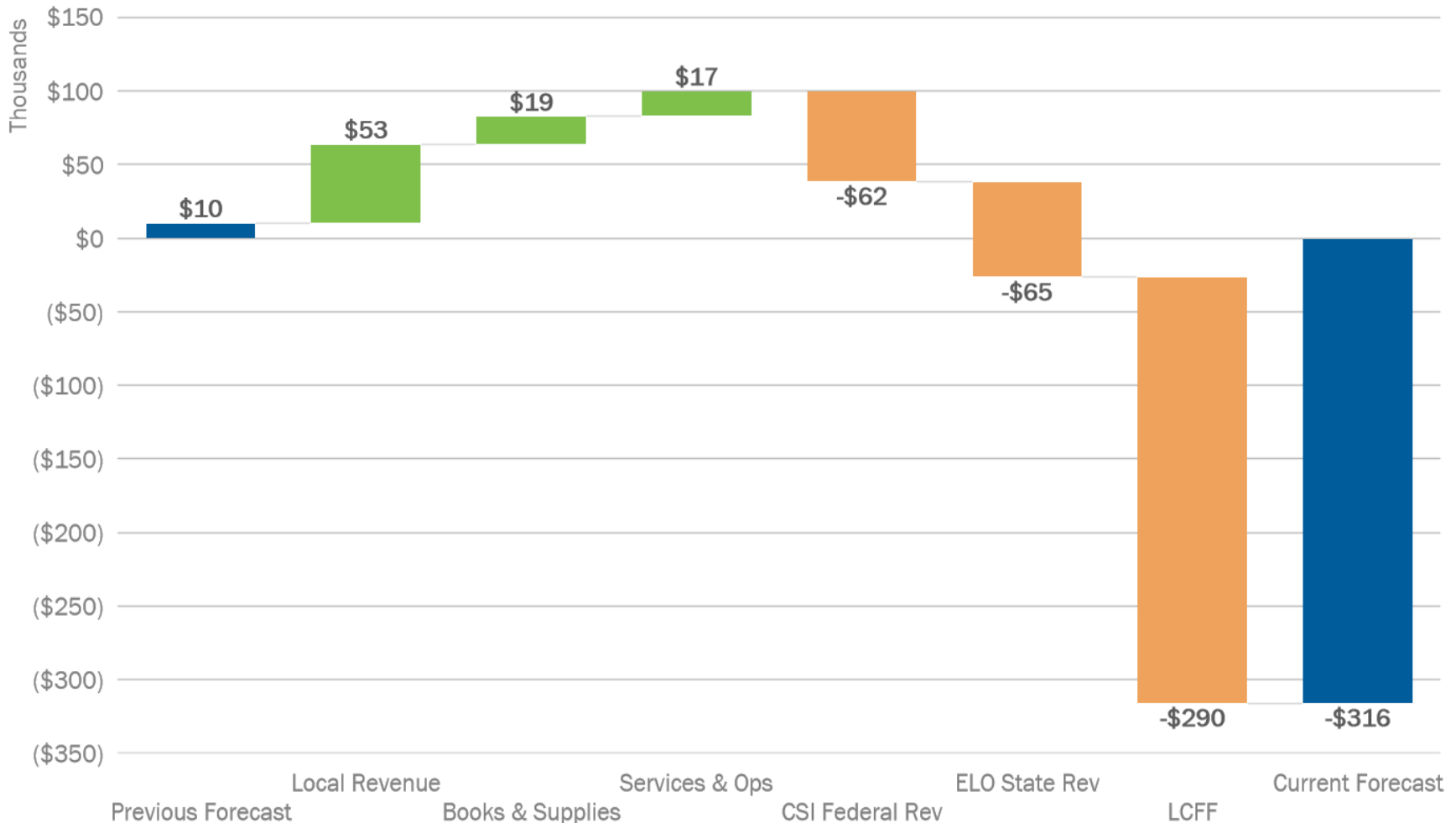
New Opportunities Dec Forecast vs. 1st interim

NOCS Net Income -316K, decreased 326K from previous forecast

		2021-22	2021-22	Variance
		Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	2,164,025	1,874,263	(289,762)
	Federal Revenue	690,514	628,514	(62,000)
	Other State Revenues	810,840	631,400	(179,440)
	Local Revenues	214,877	268,138	53,261
	Fundraising and Grants	-	-	-
	Total Revenue	3,880,255	3,402,315	(477,941)
Expenses	Compensation and Benefits	2,753,112	2,638,493	114,619
	Books and Supplies	182,802	163,390	19,412
	Services and Other Operating	932,900	914,480	18,421
	Depreciation	950	2,243	(1,293)
	Other Outflows	-	-	-
	Total Expenses	3,869,765	3,718,606	151,159
	Operating Income	10,490	(316,292)	(326,782)
	Beginning Balance (Audited)	7,433,705	7,426,356	(7,349)
	Operating Income	10,490	(316,292)	(326,782)
Ending Fund Balance (incl. Depreciation)		7,444,195	7,110,064	(334,131)
Ending Fund Balance as % of Expenses		192.4%	191.2%	-1.2%

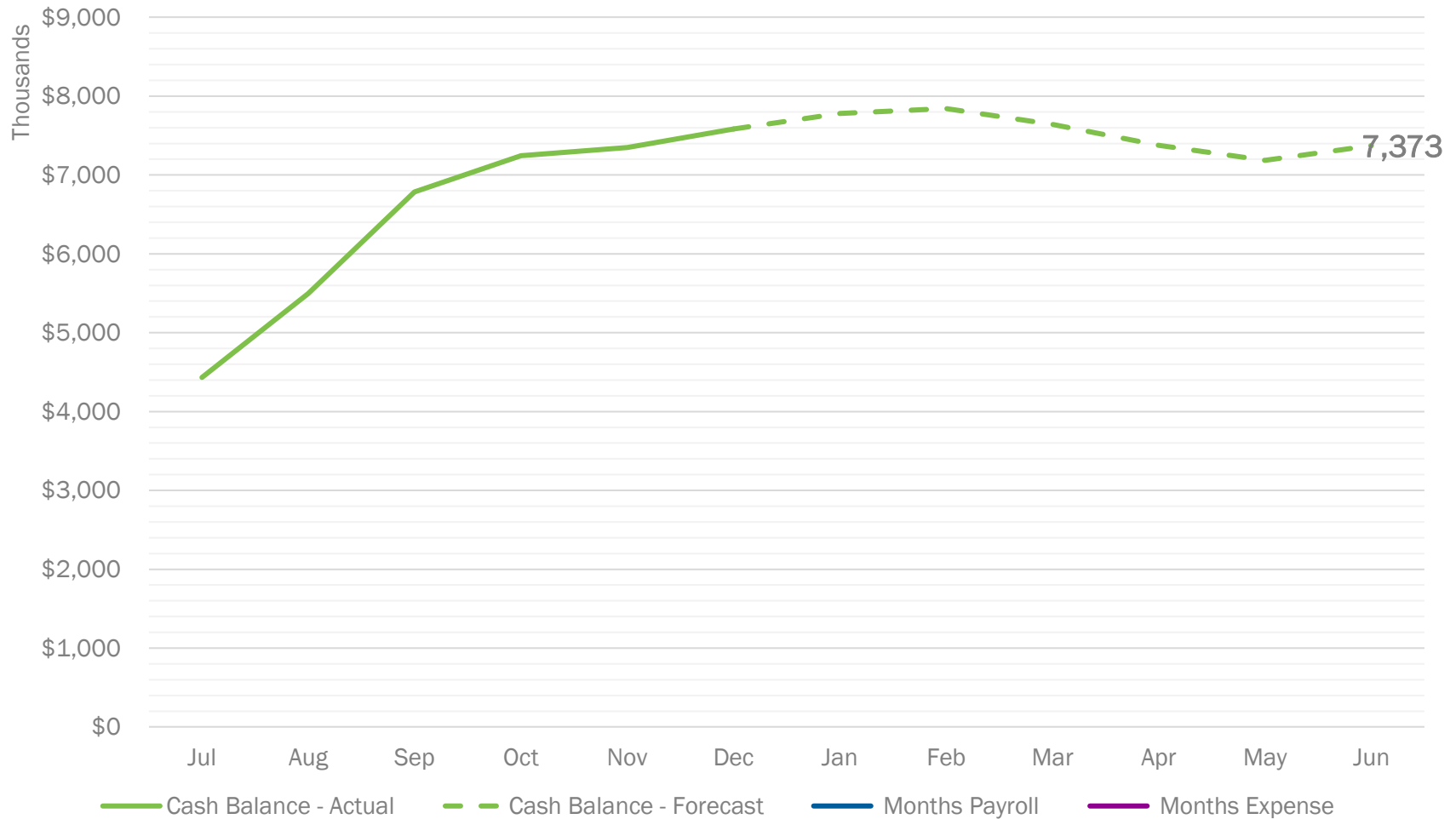
New Opportunities Dec Forecast vs. 1st interim

Net Income decreased mostly due to ADA adjustment (200 to 173.2)



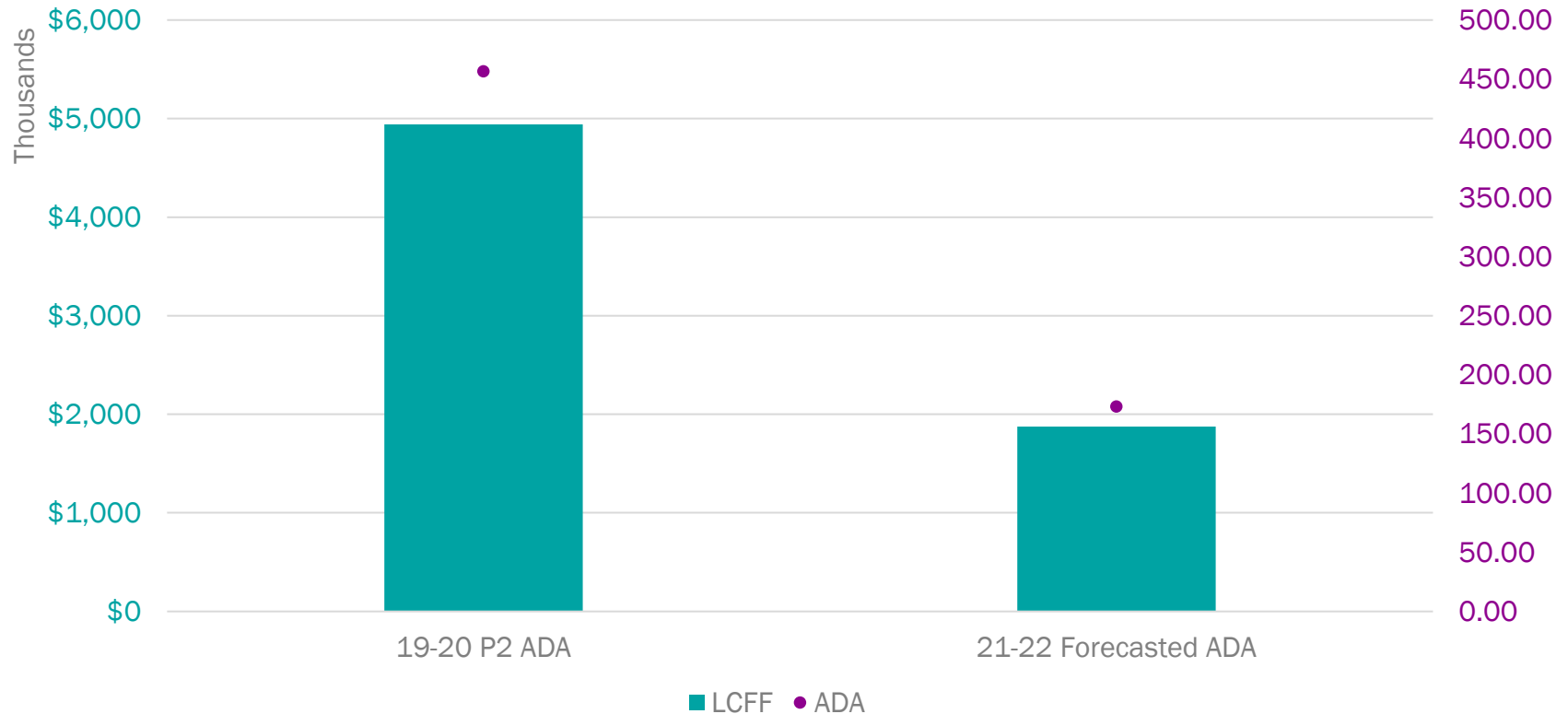
New Opportunities FY22 Projected Cash Balance

NOCS projected to end FY22 with cash balance of \$7.3M



NOPP SB579 Impact on LCFF

Current forecast ADA 173.22 vs. Hold Harmless ADA 456.55



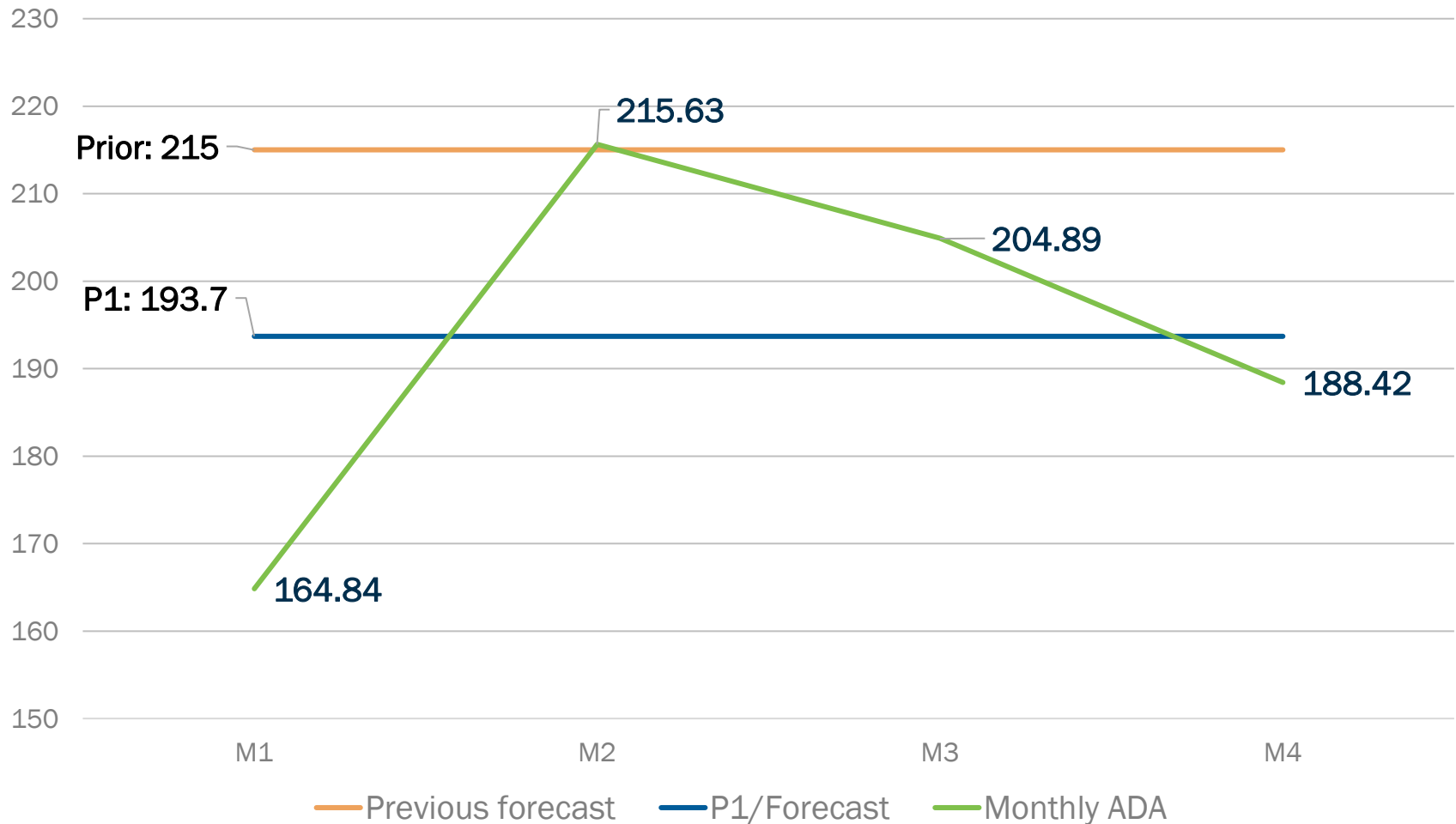
Total variance of \$3,065,665

Family First



FFCS P1 ADA vs. Previous Forecast

FFCS reduced prior forecast ADA 215 to P1/Current forecast ADA 193.7



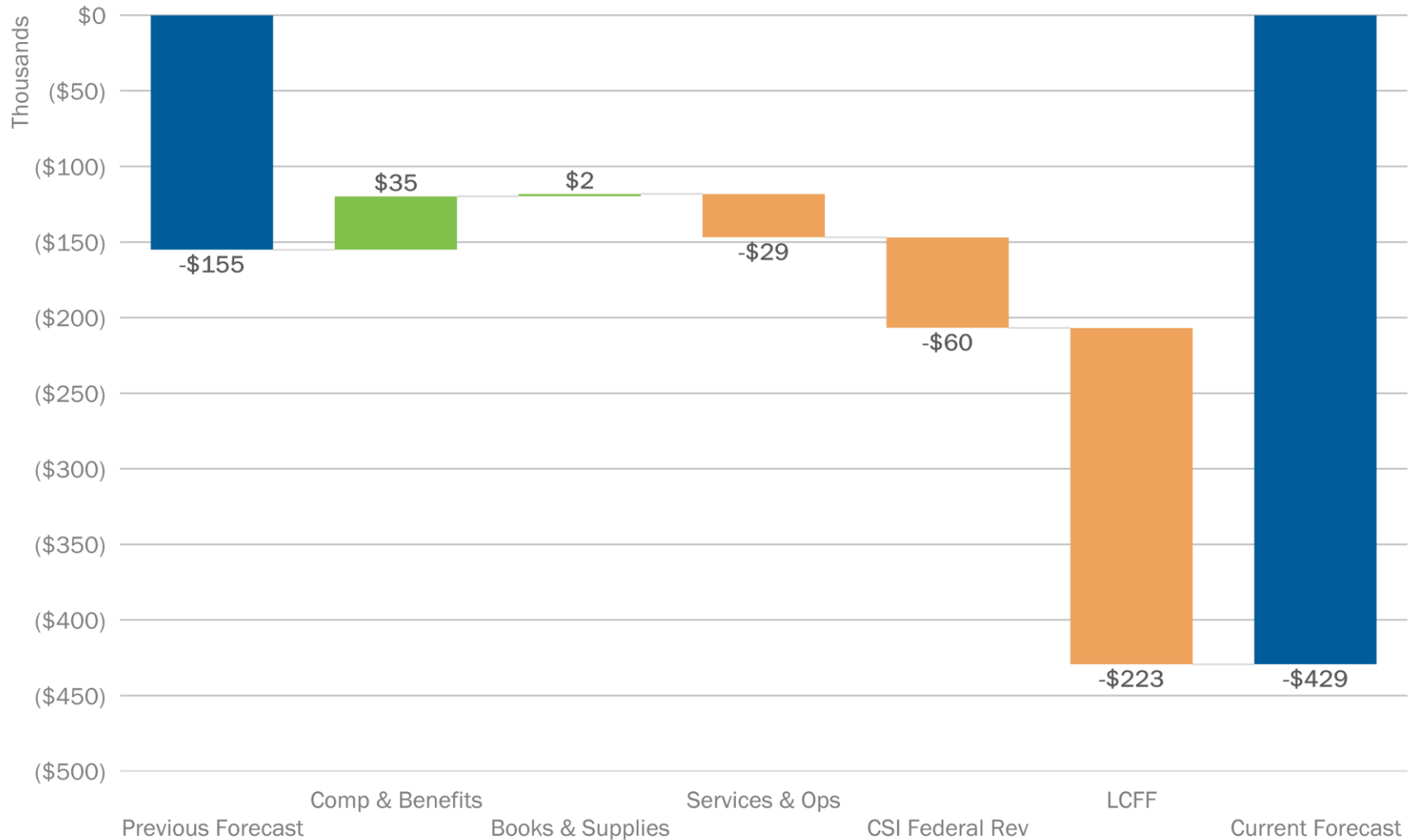
Family First Dec Forecast vs. 1st Interim

FFCS Net Income -429K, decreased 274K from previous forecast

		2021-22	2021-22	Variance
		Previous Forecast	Current Forecast	
Revenue	LCFF Entitlement	2,333,506	2,110,936	(222,570)
	Federal Revenue	687,505	625,505	(62,000)
	Other State Revenues	636,199	536,908	(99,291)
	Local Revenues	17,312	19,500	2,188
	Fundraising and Grants	-	-	-
	Total Revenue	3,674,521	3,292,849	(381,673)
Expenses	Compensation and Benefits	2,725,026	2,590,311	134,715
	Books and Supplies	149,122	147,622	1,500
	Services and Other Operating	911,000	911,296	(296)
	Depreciation	44,504	73,020	(28,516)
	Other Outflows	-	-	-
	Total Expenses	3,829,652	3,722,249	107,403
	Operating Income	(155,131)	(429,400)	(274,269)
	Beginning Balance (Audited)	5,421,763	5,385,940	(35,823)
	Operating Income	(155,131)	(429,400)	(274,269)
Ending Fund Balance (incl. Depreciation)		5,266,632	4,956,540	(310,092)
Ending Fund Balance as % of Expenses		137.5%	133.2%	-4.4%

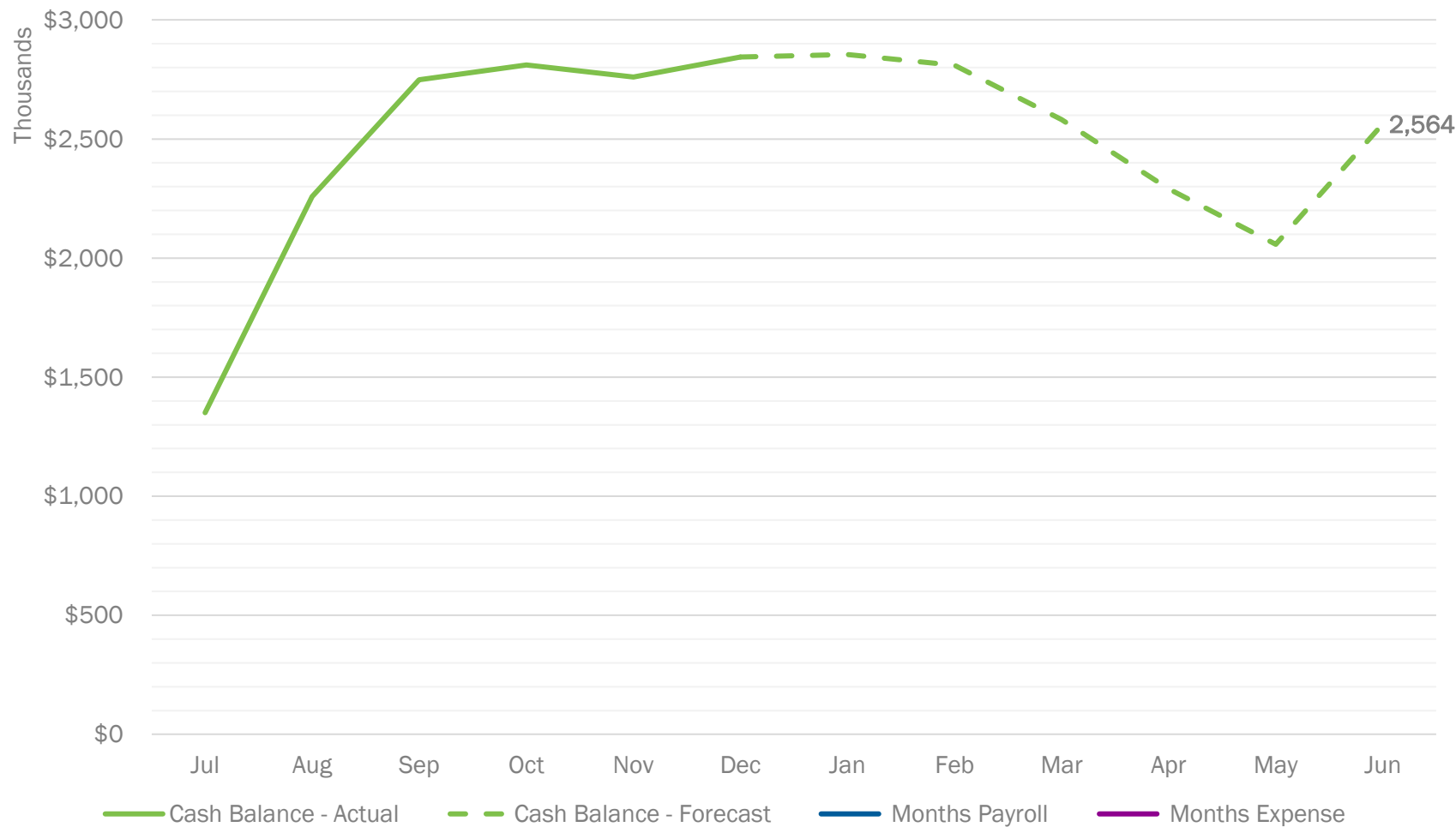
Family First Dec Forecast vs. 1st interim

Net income decreased due to ADA adjustment (215 to 193.7)



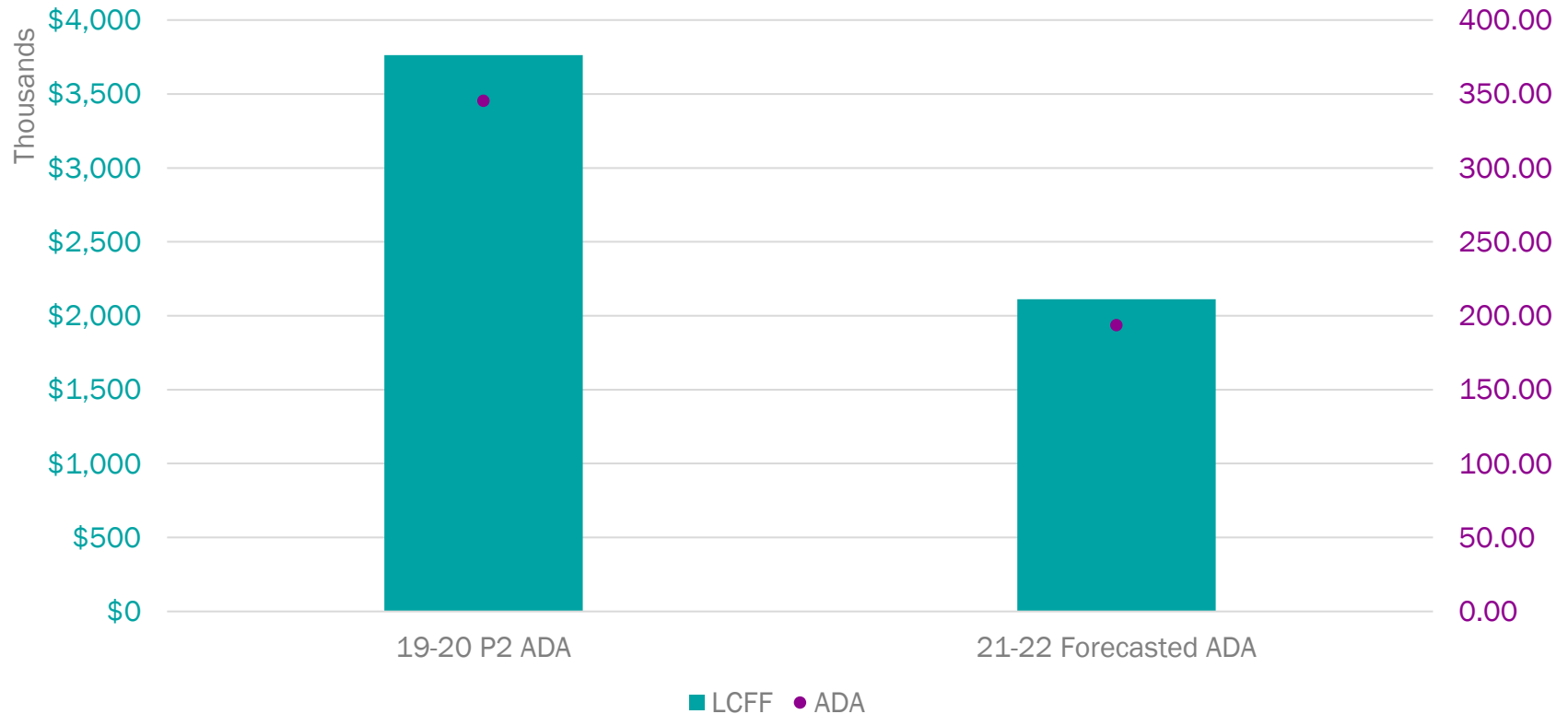
Family First FY22 Projected Cash Balance

FFCS projected to end FY22 with cash balance of \$2.56M



FFCS NOPP SB579 Impact on LCFF

Current forecast ADA 193.7 vs. Hold Harmless ADA 345.37



Total variance of \$1,652,895

Exhibits



New Opportunities
Income Statement
As of Dec FY2022

	Actual			YTD	Budget					
	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	325,027	302,199	302,199	1,474,061	2,820,010	2,164,025	1,874,263	(289,762)	400,202	79%
Federal Revenue	-	-	2,415	46,802	310,390	690,514	628,514	(62,000)	581,712	7%
Other State Revenues	19,332	31,928	124,521	175,781	764,743	810,840	631,400	(179,440)	455,619	28%
Local Revenues	66,765	73,199	94,358	245,760	188,328	214,877	268,138	53,261	22,378	92%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
Total Revenue	411,124	407,326	523,493	1,942,404	4,083,471	3,880,255	3,402,315	(477,941)	1,459,911	57%
Expenses										
Compensation and Benefits	210,577	243,727	181,843	1,296,206	2,370,224	2,753,112	2,638,493	114,619	1,342,287	49%
Books and Supplies	8,434	24,123	2,629	79,038	236,626	182,802	163,390	19,412	84,352	48%
Services and Other Operating Expenditures	70,101	55,569	72,639	462,975	929,483	932,900	914,480	18,421	451,504	51%
Depreciation	-	-	1,122	1,122	950	950	2,243	(1,293)	1,122	50%
Other Outflows	140	13,906	10,310	24,908	-	-	-	-	(24,908)	-
Total Expenses	289,252	337,324	268,543	1,864,249	3,537,283	3,869,765	3,718,606	151,159	1,854,357	50%
Operating Income	121,871	70,002	254,950	78,155	546,187	10,490	(316,292)	(326,782)	(394,446)	
Fund Balance										
Beginning Balance (Audited)					7,218,554	7,433,705	7,426,356			
Operating Income					546,187	10,490	(316,292)			
Ending Fund Balance					7,764,741	7,444,195	7,110,064			
Fund Balance as a % of Expenses					220%	192%	191%			

New Opportunities
Income Statement
As of Dec FY2022

KEY ASSUMPTIONS

Enrollment Summary

9-12

Total Enrolled

ADA %

9-12

Average ADA %

ADA

9-12

Total ADA

Actual			YTD	Budget					
Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				341	341	341	-		
				341	341	341	-		
				76.4%	58.7%	50.8%	-7.9%		
				76.4%	58.7%	50.8%	-7.9%		
				260.63	200.00	173.22	(26.78)		
				260.63	200.00	173.22	(26.78)		

New Opportunities
Income Statement
As of Dec FY2022

Actual				YTD	Budget						
								Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
Oct Nov Dec				Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast				
REVENUE											
LCFF Entitlement											
8011	Charter Schools General Purpose Entitlement - State Aid	302,199	302,199	302,199	1,242,375	1,942,823	1,479,139	1,281,083	(198,056)	38,708	97%
8012	Education Protection Account Entitlement	22,828	-	-	22,828	52,125	40,000	34,644	(5,356)	11,816	66%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	208,858	825,062	644,886	558,536	(86,350)	349,678	37%
SUBTOTAL - LCFF Entitlement		325,027	302,199	302,199	1,474,061	2,820,010	2,164,025	1,874,263	(289,762)	400,202	79%
Federal Revenue											
8181	Special Education - Entitlement	-	-	-	-	10,390	10,514	10,514	-	10,514	0%
8290	No Child Left Behind	-	-	-	44,387	150,000	150,000	88,000	(62,000)	43,613	50%
8296	Other Federal Revenue	-	-	-	-	150,000	530,000	530,000	-	530,000	0%
8299	All Other Federal Revenue	-	-	2,415	2,415	-	-	-	-	(2,415)	-
SUBTOTAL - Federal Revenue		-	-	2,415	46,802	310,390	690,514	628,514	(62,000)	581,712	7%
Other State Revenue											
8319	Other State Apportionments - Prior Years	1,594	-	-	1,594	-	1,600	1,600	-	6	100%
8381	Special Education - Entitlement (State	17,738	31,928	-	49,666	94,683	116,023	116,023	-	66,357	43%
8382	Special Education Mental Health	-	-	-	-	2,260	5,463	5,463	-	5,463	0%
8545	School Facilities Apportionments	-	-	-	-	113,040	113,344	113,344	-	113,344	0%
8550	Mandated Cost Reimbursements	-	-	21,841	21,841	21,718	21,841	21,841	-	0	100%
8560	State Lottery Revenue	-	-	-	-	54,171	47,627	41,250	(6,377)	41,250	0%
8590	All Other State Revenue	-	-	102,680	102,680	478,871	504,941	331,879	(173,062)	229,199	31%
SUBTOTAL - Other State Revenue		19,332	31,928	124,521	175,781	764,743	810,840	631,400	(179,440)	455,619	28%
Local Revenue											
8690	Other Local Revenue	2,967	32,385	-	46,589	33,708	33,708	33,708	-	(12,881)	138%
8699	All Other Local Revenue	63,798	40,814	-	104,813	154,620	181,169	234,430	53,261	129,617	45%
8999	Uncategorized Revenue	-	-	94,358	94,358	-	-	-	-	(94,358)	-
SUBTOTAL - Local Revenue		66,765	73,199	94,358	245,760	188,328	214,877	268,138	53,261	22,378	92%
Fundraising and Grants											
SUBTOTAL - Fundraising and Grants		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE											
		411,124	407,326	523,493	1,942,404	4,083,471	3,880,255	3,402,315	(477,941)	1,459,911	57%

New Opportunities
Income Statement
As of Dec FY2022

Actual				YTD	Budget						
					Approved	Previous	Current	Previous	Current	% Current	
					Budget v1	Forecast	Forecast	Forecast vs.	Forecast	Forecast	
								Current	Remaining	Spent	
Oct				Nov	Dec	Actual YTD					
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	62,239	58,816	63,284	330,913	613,542	730,922	690,347	40,574	359,435	48%
1101	Teacher - Stipends	1,043	1,521	1,249	7,583	67,780	75,280	27,500	47,780	19,917	28%
1103	Teacher - Substitute Pay	-	263	744	2,720	6,138	5,000	10,000	(5,000)	7,280	27%
1200	Certificated Pupil Support Salaries	5,338	5,338	5,338	32,378	-	62,510	62,510	-	30,132	52%
1300	Certificated Supervisor & Administrator Salaries	22,834	22,834	22,834	137,003	282,078	282,078	282,078	-	145,075	49%
1900	Certificated Other Salaries	5,020	5,020	5,020	30,120	-	60,000	60,000	-	29,880	50%
SUBTOTAL - Certificated Salaries		96,474	93,791	98,470	540,716	969,537	1,215,790	1,132,435	83,354	591,719	48%
Classified Salaries											
2100	Classified Instructional Aide Salaries	1,700	1,483	1,020	8,223	74,360	48,451	15,980	32,471	7,757	51%
2200	Classified Support Salaries	44,160	42,692	41,516	248,511	483,323	461,794	461,794	-	213,283	54%
2300	Classified Supervisor & Administrator Salaries	8,063	8,063	8,063	48,379	93,938	93,938	93,938	-	45,559	52%
2400	Classified Clerical & Office Salaries	1,927	1,927	1,927	11,560	24,000	24,000	24,000	-	12,440	48%
2900	Classified Other Salaries	3,890	3,890	3,890	23,339	49,058	49,058	49,058	-	25,719	48%
2908	Other Classified - Extra Duty Hours	550	-	-	4,350	4,000	4,500	4,500	-	150	97%
2911	P2E-SSEL Mentors and Mentees (7811)	29,109	11,297	5,885	109,902	79,200	106,000	125,000	(19,000)	15,098	88%
SUBTOTAL - Classified Salaries		89,398	69,351	62,301	454,264	807,878	787,741	774,270	13,471	320,006	59%
Employee Benefits											
3100	STRS	16,053	16,346	16,418	90,670	134,565	194,476	179,526	14,950	88,857	51%
3300	OASDI-Medicare-Alternative	7,299	6,180	5,769	38,918	86,664	82,008	80,079	1,929	41,161	49%
3400	Health & Welfare Benefits	(1,177)	57,220	(1,912)	155,909	307,800	413,100	415,125	(2,025)	259,216	38%
3500	Unemployment Insurance	2,530	839	797	4,239	19,344	9,910	9,390	520	5,151	45%
3600	Workers Comp Insurance	-	-	-	11,490	44,435	50,088	47,668	2,421	36,178	24%
SUBTOTAL - Employee Benefits		24,705	80,584	21,073	301,226	592,809	749,582	731,788	17,794	430,562	41%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	1,646	-	-	4,429	17,412	17,412	12,000	5,412	7,571	37%
4200	Books & Other Reference Materials	1,399	-	-	1,862	2,699	2,699	2,699	-	837	69%
4320	Educational Software	313	17,750	-	31,403	58,215	51,391	51,391	-	19,988	61%
4325	Instructional Materials & Supplies	64	436	442	2,274	24,000	24,000	15,000	9,000	12,726	15%
4330	Office Supplies	1,697	4,571	859	13,355	33,000	33,000	33,000	-	19,645	40%
4345	Non Instructional Student Materials & Supplies	454	555	-	3,582	3,500	3,500	3,500	-	(82)	102%
4350	Uniforms	1,133	-	310	7,070	5,800	5,800	5,800	-	(1,270)	122%
4353	P2E-SSEEL (7811-0) Supportive Services	374	651	141	7,310	28,000	15,000	10,000	5,000	2,690	73%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	214	1,000	1,000	1,000	-	786	21%
4420	Computers: individual items less than \$5k	706	-	-	3,019	55,000	22,500	22,500	-	19,481	13%
4430	Non Classroom Related Furniture, Equipment & Supplies	99	-	-	1,263	1,000	1,000	1,000	-	(263)	126%
4720	Other Food	550	160	877	3,256	7,000	5,500	5,500	-	2,244	59%
SUBTOTAL - Books and Supplies		8,434	24,123	2,629	79,038	236,626	182,802	163,390	19,412	84,352	48%
Services & Other Operating Expenses											
5200	Travel & Conferences	696	1,596	871	4,859	2,000	2,000	4,000	(2,000)	(859)	121%
5210	Conference Fees	100	-	-	4,145	8,000	8,000	8,000	-	3,856	52%

New Opportunities
Income Statement
As of Dec FY2022

		Actual			YTD	Budget					
		Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
5300	Dues & Memberships	394	3,311	-	8,851	9,601	9,601	9,601	-	750	92%
5400	Insurance	-	-	-	31,492	43,230	43,230	43,230	(0)	11,738	73%
5500	Operations & Housekeeping	-	-	-	-	8,700	8,700	8,700	-	8,700	0%
5510	Utilities - Gas and Electric	3,812	2,303	1,982	10,748	21,500	21,500	21,500	-	10,752	50%
5515	Janitorial, Gardening Services & Supplies	2,520	1,183	1,211	9,215	19,352	19,352	19,352	-	10,138	48%
5520	Security	4,466	3,894	1,723	16,957	37,000	37,000	37,000	-	20,043	46%
5525	Utilities - Waste	205	-	-	609	6,523	6,523	6,523	0	5,914	9%
5605	Equipment Leases	1,724	858	953	6,544	17,000	17,000	17,000	-	10,456	38%
5610	Rent	27,348	26,716	26,716	172,129	318,259	317,425	317,057	368	144,929	54%
5615	Repairs and Maintenance - Building	168	-	4,252	4,420	2,000	2,000	4,500	(2,500)	80	98%
5800	Other Services & Operating Expenses	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
5803	Accounting Fees	-	-	14,235	22,031	14,000	14,000	26,000	(12,000)	3,969	85%
5805	Administrative Fees	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
5809	Banking Fees	59	59	82	400	873	873	873	(0)	473	46%
5812	Business Services	(4)	8,264	8,264	41,315	99,167	102,078	87,423	14,655	46,108	47%
5815	Consultants - Instructional	-	247	1,415	1,662	933	933	933	0	(729)	178%
5820	Consultants - Non Instructional	1,750	1,750	1,000	17,750	50,039	50,039	50,039	-	32,289	35%
5824	District Oversight Fees	-	-	-	-	28,200	21,640	18,743	2,898	18,743	0%
5833	Fines and Penalties	-	-	-	-	100	100	100	-	100	0%
5836	Fingerprinting	-	-	-	-	1,929	1,929	1,929	0	1,929	0%
5845	Legal Fees	88	320	703	3,976	30,000	25,000	10,000	15,000	6,025	40%
5851	Marketing and Student Recruiting	6,570	-	-	7,012	18,000	18,000	18,000	-	10,988	39%
5857	Payroll Fees	526	424	404	2,711	10,000	10,000	10,000	-	7,289	27%
5861	Prior Yr Exp (not accrued	1,627	-	-	2,787	8,000	8,000	8,000	-	5,213	35%
5863	Professional Development	-	-	-	2,406	15,000	15,000	15,000	-	12,594	16%
5865	Use Tax	-	-	-	-	1,426	1,426	1,426	0	1,426	0%
5869	Special Education Contract Instructors	-	-	4,558	4,558	35,000	35,000	35,000	-	30,442	13%
5875	Staff Recruiting	-	-	-	-	2,172	2,172	2,172	-	2,172	0%
5877	Student Activities	-	-	-	400	4,000	4,000	4,000	-	3,600	10%
5878	Student Assessment	-	-	310	622	1,305	1,305	1,305	0	683	48%
5881	Student Information System	377	337	337	14,524	17,303	17,303	17,303	0	2,779	84%
5883	Service 18	-	-	-	158	-	200	200	-	42	79%
5887	Technology Services	8,526	2,900	2,900	34,966	40,300	41,500	39,500	2,000	4,534	89%
5893	Transportation - Student	878	411	-	5,967	1,500	6,000	6,000	-	33	99%
5898	Bad Debt Expense	4,541	-	-	6,445	-	7,000	7,000	-	555	92%
5900	Communications	-	-	-	-	60	60	60	-	60	0%
5910	Communications - Internet / Website Fees	3,651	998	725	12,653	17,511	17,511	17,511	(0)	4,857	72%
5915	Postage and Delivery	80	-	-	9,810	25,000	25,000	25,000	-	15,190	39%
5920	Communications - Telephone & Fax	-	-	-	855	8,500	8,500	8,500	-	7,645	10%
SUBTOTAL - Services & Other Operating Exp.		70,101	55,569	72,639	462,975	929,483	932,900	914,480	18,421	451,504	51%
Capital Outlay & Depreciation											
6900	Depreciation	-	-	1,122	1,122	950	950	2,243	(1,293)	1,122	50%
SUBTOTAL - Capital Outlay & Depreciation		-	-	1,122	1,122	950	950	2,243	(1,293)	1,122	50%
Other Outflows											
7999	Uncategorized Expense	140	13,906	10,310	24,908	-	-	-	-	(24,908)	
SUBTOTAL - Other Outflows		140	13,906	10,310	24,908	-	-	-	-	(24,908)	

New Opportunities
Income Statement
As of Dec FY2022

TOTAL EXPENSES	Actual			YTD	Budget					
	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs.	Current Forecast	% Current Forecast
								Current Forecast	Remaining	Spent
	289,252	337,324	268,543	1,864,249	3,537,283	3,869,765	3,718,606	151,159	1,854,357	50%

TOTAL EXPENSES

New Opportunities
Monthly Cash Forecast
As of Dec FY2022

	2021-22												
	Actuals & Forecast												
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast Remaining Balance
Beginning Cash	4,132,035	4,433,316	5,494,891	6,784,653	7,246,225	7,347,759	7,582,404	7,779,565	7,842,847	7,641,655	7,374,278	7,185,392	
REVENUE													
LCFF Entitlement	-	376,747	167,889	325,027	302,199	302,199	325,026	302,199	-	-	-	349,678	1,874,263 (576,701)
Federal Revenue	44,387	-	-	-	-	2,415	(2,415)	22,000	-	-	22,000	10,514	628,514 529,613
Other State Revenue	-	-	-	19,332	31,928	124,521	101,312	35,179	99,943	16,973	74,319	99,943	631,400 27,950
Other Local Revenue	5,619	-	5,820	66,765	73,199	94,358	(74,902)	19,456	19,456	19,456	19,456	19,456	268,138 -
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	- -
TOTAL REVENUE	50,006	376,747	173,709	411,124	407,326	523,493	349,021	378,834	119,399	36,429	115,775	479,591	3,402,315 (19,139)
EXPENSES													
Certificated Salaries	42,426	110,496	99,059	96,474	93,791	98,470	98,620	98,620	98,620	98,620	98,620	98,620	1,132,435 -
Classified Salaries	82,456	72,627	78,131	89,398	69,351	62,301	53,015	53,015	53,015	53,015	53,015	53,015	774,270 1,917
Employee Benefits	58,444	52,633	63,787	24,705	80,584	21,073	82,707	79,421	79,421	74,483	74,483	39,889	731,788 159
Books & Supplies	8,160	12,704	22,988	8,434	24,123	2,629	16,393	13,562	10,530	11,065	11,921	20,882	163,390 -
Services & Other Operating Expenses	73,608	86,215	104,843	70,101	55,569	72,639	70,677	70,935	79,005	66,624	66,624	79,415	916,425 20,169
Capital Outlay & Depreciation	-	-	-	-	-	1,122	187	187	187	187	187	187	2,243 -
Other Outflows	-	153	400	140	13,906	10,310	(24,908)	-	-	-	-	-	- -
TOTAL EXPENSES	265,093	334,829	369,207	289,252	337,324	268,543	296,691	315,739	320,778	303,993	304,849	292,007	3,720,551 22,244
Operating Cash Inflow (Outflow)	(215,088)	41,918	(195,499)	121,871	70,002	254,950	52,329	63,095	(201,379)	(267,564)	(189,074)	187,583	(318,237) (41,383)
Revenues - Prior Year Accruals	511,593	1,000,923	1,674,308	311,893	-	-	226,111	-	-	-	-	-	-
Other Assets	26,616	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	1,122	187	187	187	187	187	187	-
Due To (From)	494	-	8,000	32,351	17,306	-	(78,555)	-	-	-	-	-	-
Expenses - Prior Year Accruals	(1,627)	-	(166,731)	1,627	-	-	(10,591)	-	-	-	-	-	-
Accounts Payable - Current Year	(20,708)	18,734	(30,316)	(6,169)	14,225	(21,426)	7,680	-	-	-	-	-	-
Ending Cash	4,433,316	5,494,891	6,784,653	7,246,225	7,347,759	7,582,404	7,779,565	7,842,847	7,641,655	7,374,278	7,185,392	7,373,162	

New Opportunities-Family First
Income Statement
As of Dec FY2022

	Actual			YTD	Budget					
	Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY										
Revenue										
LCFF Entitlement	248,039	230,770	230,770	1,168,838	2,714,802	2,333,506	2,110,936	(222,570)	942,098	55%
Federal Revenue	-	-	2,415	46,802	307,421	687,505	625,505	(62,000)	578,703	7%
Other State Revenues	15,672	25,874	94,682	136,228	724,947	636,199	536,908	(99,291)	400,680	25%
Local Revenues	13,895	2,477	-	18,632	-	17,312	19,500	2,188	868	96%
Fundraising and Grants	-	-	-	-	-	-	-	-	-	-
Total Revenue	277,606	259,121	327,867	1,370,500	3,747,170	3,674,521	3,292,849	(381,673)	1,922,349	42%
Expenses										
Compensation and Benefits	186,053	228,595	177,013	1,165,675	2,466,962	2,725,026	2,590,311	134,715	1,424,636	45%
Books and Supplies	4,173	19,144	2,209	55,196	198,122	149,122	147,622	1,500	92,426	37%
Services and Other Operating Expenditures	102,949	106,435	71,531	495,926	980,885	911,000	911,296	(296)	415,370	54%
Depreciation	-	-	36,510	36,510	44,504	44,504	73,020	(28,516)	36,510	50%
Other Outflows	-	10,856	9,985	20,841	-	-	-	-	(20,841)	-
Total Expenses	293,175	365,030	297,248	1,774,148	3,690,473	3,829,652	3,722,249	107,403	1,948,100	48%
Operating Income	(15,570)	(105,909)	30,619	(403,649)	56,698	(155,131)	(429,400)	(274,269)	(25,751)	
Fund Balance										
Beginning Balance (Audited)					5,250,324	5,421,763	5,385,940			
Operating Income					56,698	(155,131)	(429,400)			
Ending Fund Balance					5,307,022	5,266,632	4,956,540			
Fund Balance as a % of Expenses					144%	138%	133%			

New Opportunities-Family First
Income Statement
As of Dec FY2022

KEY ASSUMPTIONS

Enrollment Summary

9-12

Total Enrolled

ADA %

9-12

Average ADA %

ADA

9-12

Total ADA

Actual			YTD	Budget					
Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
				418	418	418	-		
				418	418	418	-		
				59.8%	51.4%	46.3%	-5.1%		
				59.8%	51.4%	46.3%	-5.1%		
				250.13	215.00	193.70	(21.30)		
				250.13	215.00	193.70	(21.30)		

New Opportunities-Family First
Income Statement
As of Dec FY2022

		Actual			YTD	Budget					
		Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE											
LCFF Entitlement											
8011	Charter Schools General Purpose Entitlement - State Aid	230,770	230,770	230,770	948,722	1,872,938	1,597,254	1,447,624	(149,630)	498,902	66%
8012	Education Protection Account Entitlement	17,269	-	-	17,269	50,026	43,000	38,740	(4,260)	21,471	45%
8096	Charter Schools in Lieu of Property Taxes	-	-	-	202,847	791,838	693,252	624,572	(68,680)	421,725	32%
SUBTOTAL - LCFF Entitlement		248,039	230,770	230,770	1,168,838	2,714,802	2,333,506	2,110,936	(222,570)	942,098	55%
Federal Revenue											
8181	Special Education - Entitlement	-	-	-	-	7,421	7,505	7,505	-	7,505	0%
8290	No Child Left Behind	-	-	-	44,387	150,000	150,000	88,000	(62,000)	43,613	50%
8296	Other Federal Revenue	-	-	-	-	150,000	530,000	530,000	-	530,000	0%
8299	All Other Federal Revenue	-	-	2,415	2,415	-	-	-	-	(2,415)	-
SUBTOTAL - Federal Revenue		-	-	2,415	46,802	307,421	687,505	625,505	(62,000)	578,703	7%
Other State Revenue											
8319	Other State Apportionments - Prior Years	1,298	-	-	1,298	-	1,300	1,300	-	2	100%
8381	Special Education - Entitlement (State	14,374	25,874	-	40,248	97,652	122,043	122,043	-	81,795	33%
8382	Special Education Mental Health	-	-	-	-	2,251	4,018	4,018	-	4,018	0%
8545	School Facilities Apportionments	-	-	-	-	56,520	56,672	56,672	-	56,672	0%
8550	Mandated Cost Reimbursements	-	-	16,523	16,523	16,429	16,523	16,523	-	(0)	100%
8560	State Lottery Revenue	-	-	-	-	51,989	51,199	46,127	(5,072)	46,127	0%
8590	All Other State Revenue	-	-	78,159	78,159	500,106	384,444	290,226	(94,218)	212,067	27%
SUBTOTAL - Other State Revenue		15,672	25,874	94,682	136,228	724,947	636,199	536,908	(99,291)	400,680	25%
Local Revenue											
8699	All Other Local Revenue	13,895	2,477	-	18,632	-	17,312	19,500	2,188	868	96%
SUBTOTAL - Local Revenue		13,895	2,477	-	18,632	-	17,312	19,500	2,188	868	96%
Fundraising and Grants											
SUBTOTAL - Fundraising and Grants		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		277,606	259,121	327,867	1,370,500	3,747,170	3,674,521	3,292,849	(381,673)	1,922,349	42%

New Opportunities-Family First
Income Statement
As of Dec FY2022

Actual				YTD	Budget						
								Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent	
OctNovDec				Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast				
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	76,670	76,520	71,397	391,841	801,758	890,532	825,845	64,687	434,004	47%
1101	Teacher - Stipends	3,183	5,214	4,507	23,645	58,835	66,335	47,500	18,835	23,855	50%
1103	Teacher - Substitute Pay	-	105	324	5,946	1,138	6,000	6,000	-	54	99%
1300	Certificated Supervisor & Administrator Salaries	30,751	30,751	30,751	184,503	382,078	382,078	382,078	-	197,575	48%
SUBTOTAL - Certificated Salaries		110,604	112,590	106,978	605,935	1,243,808	1,344,945	1,261,423	83,522	655,487	48%
Classified Salaries											
2100	Classified Instructional Aide Salaries	3,764	2,633	2,633	16,985	69,286	69,286	44,556	24,730	27,571	38%
2200	Classified Support Salaries	27,435	27,369	27,369	164,399	218,161	327,125	327,125	-	162,726	50%
2300	Classified Supervisor & Administrator Salaries	8,063	8,063	8,063	48,379	93,938	93,938	93,938	-	45,559	52%
2400	Classified Clerical & Office Salaries	6,998	5,535	5,704	37,166	102,413	68,909	68,909	-	31,743	54%
2900	Classified Other Salaries	3,890	3,890	3,890	23,339	46,558	46,558	46,558	-	23,219	50%
2908	Other Classified - Extra Duty Hours	-	-	-	500	4,000	4,500	4,500	-	4,000	11%
SUBTOTAL - Classified Salaries		50,149	47,489	47,659	290,767	534,355	610,315	585,585	24,730	294,818	50%
Employee Benefits											
3100	STRS	18,436	18,025	17,841	99,842	183,214	210,987	192,759	18,227	92,917	52%
3300	OASDI-Medicare-Alternative	6,311	5,709	5,550	34,313	68,894	72,266	70,663	1,602	36,350	49%
3400	Health & Welfare Benefits	(1,728)	44,007	(1,782)	119,439	372,600	427,950	424,575	3,375	305,136	28%
3500	Unemployment Insurance	2,282	775	767	3,890	19,636	9,683	9,131	552	5,241	43%
3600	Workers Comp Insurance	-	-	-	11,490	44,454	48,881	46,175	2,706	34,685	25%
SUBTOTAL - Employee Benefits		25,301	68,517	22,376	268,973	688,798	769,766	743,304	26,463	474,330	36%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	313	-	-	1,585	10,000	10,000	8,000	2,000	6,416	20%
4200	Books & Other Reference Materials	71	-	-	1,409	4,000	4,000	4,000	-	2,591	35%
4320	Educational Software	313	17,750	-	31,403	59,002	59,002	59,002	-	27,599	53%
4325	Instructional Materials & Supplies	-	648	1,159	3,085	12,000	12,000	12,000	-	8,915	26%
4330	Office Supplies	1,605	746	562	9,485	20,000	20,000	20,000	-	10,515	47%
4345	Non Instructional Student Materials & Supplies	42	-	-	90	8,000	8,000	8,000	-	7,910	1%
4350	Uniforms	-	-	-	39	5,800	5,800	5,800	-	5,761	1%
4410	Classroom Furniture, Equipment & Supplies	101	-	-	155	5,500	5,500	5,500	-	5,345	3%
4420	Computers: individual items less than \$5k	181	-	-	2,494	58,000	18,000	18,000	-	15,506	14%
4430	Non Classroom Related Furniture, Equipment & Supplies	549	-	-	2,034	3,320	3,320	3,320	-	1,286	61%
4710	Student Food Services	-	-	-	-	7,000	1,500	1,500	-	1,500	0%
4720	Other Food	1,000	-	487	3,417	5,500	2,000	2,500	(500)	(917)	137%
SUBTOTAL - Books and Supplies		4,173	19,144	2,209	55,196	198,122	149,122	147,622	1,500	92,426	37%
Services & Other Operating Expenses											
5200	Travel & Conferences	828	256	680	2,787	10,000	6,000	6,000	-	3,213	46%
5210	Conference Fees	100	-	-	4,145	40	4,000	4,000	-	(145)	104%
5300	Dues & Memberships	124	3,265	-	9,122	8,100	6,000	8,600	(2,600)	(522)	106%
5400	Insurance	-	-	-	31,492	30,911	32,000	32,000	-	508	98%
5500	Operations & Housekeeping	-	-	-	-	1,500	1,500	1,500	-	1,500	0%

New Opportunities-Family First
Income Statement
As of Dec FY2022

		Actual			YTD	Budget					
									Previous Forecast vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
		Oct	Nov	Dec	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast			
5510	Utilities - Gas and Electric	-	-	-	6,281	27,500	27,500	27,500	-	21,219	23%
5515	Janitorial, Gardening Services & Supplies	8,313	3,595	4,127	26,372	48,313	48,313	48,313	-	21,941	55%
5520	Security	6,763	6,647	3,738	39,322	75,000	75,000	75,000	-	35,678	52%
5525	Utilities - Waste	323	865	399	2,715	8,000	8,000	8,000	-	5,285	34%
5605	Equipment Leases	768	1,206	416	5,697	19,689	19,689	19,689	0	13,992	29%
5610	Rent	46,292	72,541	17,181	154,260	282,734	282,734	282,734	-	128,474	55%
5615	Repairs and Maintenance - Building	5,615	-	4,286	9,901	17,247	17,247	17,247	-	7,346	57%
5616	Repairs and Maintenance - Computers	-	-	-	-	550	550	550	-	550	0%
5803	Accounting Fees	-	-	14,235	22,031	14,300	14,300	22,500	(8,200)	469	98%
5805	Administrative Fees	1,526	-	-	1,526	-	-	1,500	(1,500)	(26)	102%
5809	Banking Fees	15	15	38	135	603	603	603	0	468	22%
5812	Business Services	7,931	7,931	7,931	47,587	95,174	109,734	99,934	9,800	52,347	48%
5815	Consultants - Instructional	455	1,366	273	2,094	2,003	1,722	1,743	(22)	(350)	120%
5820	Consultants - Non Instructional	1,750	1,750	7,616	24,366	56,839	56,839	56,839	-	32,473	43%
5824	District Oversight Fees	-	-	-	-	27,148	23,335	21,109	2,226	21,109	0%
5833	Fines and Penalties	-	39	39	144	250	250	250	-	106	58%
5836	Fingerprinting	-	-	-	-	1,474	1,474	1,474	0	1,474	0%
5845	Legal Fees	73	320	703	3,960	30,000	5,000	5,000	-	1,040	79%
5848	Licenses and Other Fees	15	-	-	15	-	-	-	-	(15)	
5851	Marketing and Student Recruiting	6,705	-	-	7,147	30,000	16,000	16,000	-	8,853	45%
5857	Payroll Fees	457	391	382	2,422	5,546	5,546	5,546	(0)	3,123	44%
5861	Prior Yr Exp (not accrued	1,617	1,904	-	5,300	16,000	16,000	16,000	-	10,700	33%
5863	Professional Development	-	-	-	2,406	15,000	5,000	5,000	-	2,594	48%
5865	Use Tax	-	-	-	-	1,451	1,451	1,451	0	1,451	0%
5869	Special Education Contract Instructors	-	-	4,558	4,558	35,000	15,000	15,000	-	10,442	30%
5875	Staff Recruiting	-	-	-	-	1,783	1,783	1,783	-	1,783	0%
5877	Student Activities	-	-	-	400	-	-	-	-	(400)	
5878	Student Assessment	-	-	310	622	6,500	1,000	1,000	-	378	62%
5881	Student Information System	657	337	337	14,804	18,259	18,259	18,259	-	3,455	81%
5887	Technology Services	8,526	2,900	2,900	32,026	40,276	47,476	47,476	-	15,450	67%
5893	Transportation - Student	-	-	-	-	256	256	256	0	256	0%
5898	Bad Debt Expense	-	-	-	3,255	-	-	-	-	(3,255)	
5910	Communications - Internet / Website Fees	3,624	669	945	15,369	24,000	24,000	24,000	-	8,631	64%
5915	Postage and Delivery	33	-	-	9,755	22,000	10,000	10,000	-	245	98%
5920	Communications - Telephone & Fax	439	437	438	3,911	7,440	7,440	7,440	0	3,529	53%
SUBTOTAL - Services & Other Operating Exp.		102,949	106,435	71,531	495,926	980,885	911,000	911,296	(296)	415,370	54%
Capital Outlay & Depreciation											
6900	Depreciation	-	-	36,510	36,510	44,504	44,504	73,020	(28,516)	36,510	50%
SUBTOTAL - Capital Outlay & Depreciation		-	-	36,510	36,510	44,504	44,504	73,020	(28,516)	36,510	50%
Other Outflows											
7999	Uncategorized Expense	-	10,856	9,985	20,841	-	-	-	-	(20,841)	
SUBTOTAL - Other Outflows		-	10,856	9,985	20,841	-	-	-	-	(20,841)	
TOTAL EXPENSES		293,175	365,030	297,248	1,774,148	3,690,473	3,829,652	3,722,249	107,403	1,948,100	48%

New Opportunities-Family First
Monthly Cash Forecast
As of Dec FY2022

	2021-22													
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Remaining Balance
Beginning Cash	917,509	1,350,570	2,258,490	2,748,312	2,811,508	2,760,057	2,844,809	2,854,771	2,809,505	2,581,321	2,290,449	2,057,881		
REVENUE														
LCFF Entitlement	-	331,053	128,206	248,039	230,770	230,770	248,039	230,770	7,472	7,472	7,472	431,538	2,110,936	9,334
Federal Revenue	44,387	-	-	-	-	2,415	(24,802)	22,000	-	-	22,000	272,505	625,505	287,000
Other State Revenue	-	-	-	15,672	25,874	94,682	77,075	26,347	92,571	20,014	56,128	92,571	536,908	35,975
Other Local Revenue	-	1,077	1,183	13,895	2,477	-	145	145	145	145	145	145	19,500	-
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	44,387	332,130	129,389	277,606	259,121	327,867	300,457	279,262	100,187	27,631	85,745	796,758	3,292,849	332,309
EXPENSES														
Certificated Salaries	42,508	112,524	120,731	110,604	112,590	106,978	107,606	109,576	109,576	109,576	109,576	109,576	1,261,423	-
Classified Salaries	42,992	52,240	50,238	50,149	47,489	47,659	48,817	48,817	48,817	48,817	48,817	48,817	585,585	1,917
Employee Benefits	51,169	44,539	57,072	25,301	68,517	22,376	89,699	86,845	86,845	82,059	82,059	46,678	743,304	147
Books & Supplies	5,686	6,973	17,011	4,173	19,144	2,209	17,874	14,574	12,578	16,494	16,305	14,601	147,622	-
Services & Other Operating Expenses	49,049	71,986	93,976	102,949	106,435	71,531	64,556	64,717	70,556	61,556	61,556	71,319	911,296	21,109
Capital Outlay & Depreciation	-	-	-	-	-	36,510	6,085	6,085	6,085	6,085	6,085	6,085	73,020	-
Other Outflows	-	-	-	-	10,856	9,985	(20,841)	-	-	-	-	-	-	-
TOTAL EXPENSES	191,404	288,262	339,029	293,175	365,030	297,248	313,796	330,614	334,457	324,587	324,399	297,076	3,722,249	23,173
Operating Cash Inflow (Outflow)	(147,017)	43,868	(209,640)	(15,570)	(105,909)	30,619	(13,339)	(51,352)	(234,269)	(296,956)	(238,654)	499,682	(429,400)	309,136
Revenues - Prior Year Accruals	546,733	846,981	851,668	52,665	-	-	144,144	-	-	-	-	-	-	
Other Assets	24,263	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	-	-	(23)	-	-	36,510	6,108	6,085	6,085	6,085	6,085	6,085	-	
Due To (From)	2,810	-	4,168	26,040	14,024	-	(63,090)	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(1,569)	-	(124,992)	1,569	-	-	-	-	-	-	-	-	-	
Accounts Payable - Current Year	7,842	17,071	(31,359)	(1,508)	40,434	17,622	(63,861)	-	-	-	-	-	-	
Ending Cash	1,350,570	2,258,490	2,748,312	2,811,508	2,760,057	2,844,809	2,854,771	2,809,505	2,581,321	2,290,449	2,057,881	2,563,648		

New Opportunities Charter
2020—2021 School Accountability Report Card
Reported Using Data from the 2020—2021 School Year
California Department of Education

Address:	110 South La Brea Ave. Inglewood, CA , 90301-1768	Principal:	Paul Guzman, Executive Director
Phone:	(310) 946-0379	Grade Span:	9-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About This School

Paul Guzman, Executive Director

Principal, New Opportunities Charter

About Our School

Paul Guzman- Executive Director

Contact

New Opportunities Charter
110 South La Brea Ave.
Inglewood, CA 90301-1768

Phone: (310) 946-0379
Email: pguzman@newopps.org

Contact Information (School Year 2021—2022)

District Contact Information (School Year 2021—2022)

District Name	Centinela Valley Union High
Phone Number	(310) 263-3200
Superintendent	Nellman, Stephen
Email Address	nellmans@cvuhsd.org
Website	www.cvuhsd.org

School Contact Information (School Year 2021—2022)

School Name	New Opportunities Charter
Street	110 South La Brea Ave.
City, State, Zip	Inglewood, CA , 90301-1768
Phone Number	(310) 946-0379
Principal	Paul Guzman, Executive Director
Email Address	pguzman@newopps.org
Website	http://www.newopps.org
County-District-School (CDS) Code	19643520128496

Last updated: 2/4/22

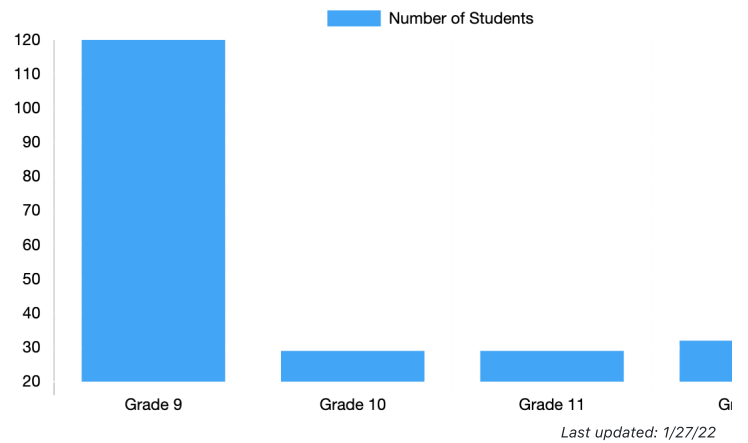
School Description and Mission Statement (School Year 2021—2022)

New Opportunities Organization provides disenfranchised and at risk populations the training for academic, vocational, social and emotional skills required for obtaining work skills and successful participation or reentry to society as effective, participating and productive citizens, By providing programs relevant to the identified needs of disenfranchised individuals, our mission is to break the cycles of recidivism and failure.

Last updated: 1/27/22

Student Enrollment by Grade Level (School Year 2020—2021)

Grade Level	Number of Students
Grade 9	120
Grade 10	29
Grade 11	29
Grade 12	32
Total Enrollment	210

**Student Enrollment by Student Group (School Year 2020—2021)**

Student Group	Percent of Total Enrollment
Female	58.10%
Male	41.90%
Non-Binary	0.00%
American Indian or Alaska Native	1.40%
Asian	4.80%
Black or African American	13.30%
Filipino	0.00%
Hispanic or Latino	71.90%
Native Hawaiian or Pacific Islander	0.50%
Two or More Races	0.00%
White	7.10%

Student Group (Other)	Percent of Total Enrollment
English Learners	2.40%
Foster Youth	0.00%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	70.00%
Students with Disabilities	3.30%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

**Credentialed Teachers Assigned Out-of-Field
(considered "out-of-field" under ESSA) (School Year 2020—2021)**

Indicator	Number
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

Last updated:

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **SARC Reporting in the 2020–2021 School Year Only**
Where the most viable option, LEAs were required to administer the statewide summative assessments for ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:
 - Aligned with CA CCSS for ELA and mathematics;
 - Available to students in grades 3 through 8, and grade 11; and
 - Uniformly administered across a grade, grade span, school, or district to all eligible students.
 - **Options:** Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:
 - Smarter Balanced ELA and mathematics summative assessments;
 - Other assessments meeting the SBE criteria; or
 - Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.
 - **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven taking and completing a state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2019–2020	School 2020–2021	District 2019–2020	District 2020–2021	State 2019–2020	State 2020–2021
English Language Arts / Literacy (grades 3–8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
Mathematics (grades 3–8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

Note: The 2019–2020 data cells with N/A values indicate that the 2019–2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–2020 school year.

Note: The 2020–2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020–2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020–2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020–2021 school year to other school years.

Last updated: 1/27/22

**CAASPP Test Results in ELA by Student Group for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven
(School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	34	13	38.24	61.76	30.77
Female	22	12	54.55	45.45	33.33
Male	12	1	8.33	91.67	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	30	13	43.33	56.67	30.77
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	22	10	45.45	54.55	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for ELA.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/27/22

**CAASPP Test Results in Mathematics by Student Group for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven
(School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	34	12	35.29	64.71	0.00
Female	22	11	50.00	50.00	0.00
Male	12	1	8.33	91.67	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	30	12	40.00	60.00	0.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	22	10	45.45	54.55	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for Mathematics.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/27/22

CAASPP Test Results in Science for All Students**Grades Five, Eight and High School****Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2019-2020	School 2020-2021	District 2019-2020	District 2020-2021	State 2019-2020	State 2020-2021
Science (grades 5, 8, and high school)	N/A	--	N/A	10.05	N/A	28.72

Note: The 2019–2020 data cells with N/A values indicate that the 2019–2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–2020 school year.

Note: For any 2020–2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Last updated: 1/27/22

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2020—2021)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	32	6	18.75	81.25	--
Female	20	4	20.00	80.00	--
Male	12	2	16.67	83.33	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	27	6	22.22	77.78	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	23	6	26.09	73.91	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for Science.

Last updated: 1/27/22

Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements

UC/CSU Course Measure	Percent
2020–2021 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2019–2020 Graduates Who Completed All Courses Required for UC/CSU Admission	98.92%

Last updated: 1/27/22

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

C. Engagement

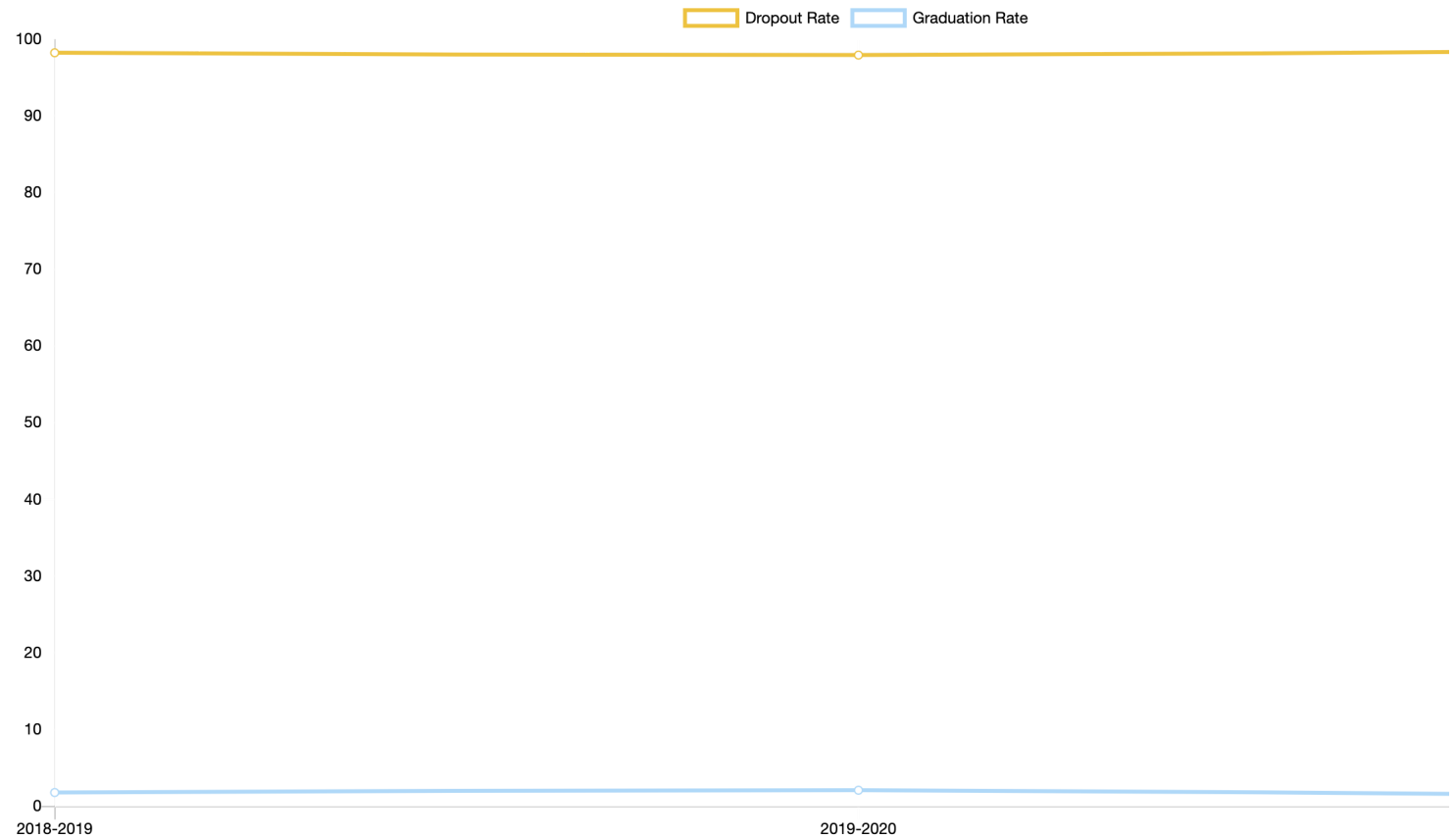
State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2018-2019	School 2019-2020	School 2020-2021	District 2018-2019	District 2019-2020	District 2020-2021	State 2018-2019	State 2019-2020	State 2020-2021
Dropout Rate	98.20%	97.90%	98.50%	56.70%	58.40%	57.70%	9.00%	8.90%	9.40%
Graduation Rate	1.80%	2.10%	1.40%	41.10%	41.30%	40.10%	84.50%	84.20%	83.60%



Graduation Rate by Student Group (Four-Year Cohort Rate)
(School Year 2020—2021)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	993	14	1.4
Female	199	5	2.5
Male	794	9	1.1
Non-Binary	N/T	N/T	0.0
American Indian or Alaska Native	13	0	1.1
Asian	17	0	0.0
Black or African American	213	2	0.9
Filipino	0	0	0.00
Hispanic or Latino	572	12	2.1
Native Hawaiian or Pacific Islander	--	--	--
Two or More Races	--	--	--
White	142	0	0.0
English Learners	159	1	0.6
Foster Youth	--	--	--
Homeless	171	0	0.0
Socioeconomically Disadvantaged	750	10	1.3
Students Receiving Migrant Education Services	N/T	N/T	0.0
Students with Disabilities	N/T	N/T	0.0

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Last updated:

Chronic Absenteeism by Student Group
(School Year 2020—2021)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	444	345	275	79.7
Female	238	199	158	79.4
Male	206	146	117	80.1
American Indian or Alaska Native	14	11	6	80.1
Asian	3	3	2	66.7
Black or African American	55	46	36	78.3
Filipino	1	1	0	0.0
Hispanic or Latino	338	256	211	82.4
Native Hawaiian or Pacific Islander	2	1	0	0.0
Two or More Races	2	1	1	100.0
White	20	18	13	72.2
English Learners	41	29	22	75.9
Foster Youth	1	0	0	0.0
Homeless	0	0	0	0.0
Socioeconomically Disadvantaged	319	245	195	79.6
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	12	11	10	90.9

Last updated:

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2018-2019	School 2020–2021	District 2018-2019	District 2020–2021	State 2018-2019	State 2020–2021
Suspensions	0.00%	0.00%	2.23%	0.01%	3.47%	0.20%
Expulsions	0.00%	0.00%	0.13%	0.00%	0.08%	0.00%

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Suspensions and Expulsions for School Year 2019–2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-2020	District 2019-2020	State 2019-2020
Suspensions	0.00%	1.76%	2.45%
Expulsions	0.00%	0.09%	0.05%

Note: The 2019–2020 suspensions and expulsions rate data are not comparable to other year data because the 2019–2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–2020 school year compared to other school years.

Last updated: 1/27/22

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018—2019)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	39.00	1		4
Math				
Science	19.00	3	1	
Social Science	26.00	5	13	4

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2019—2020)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	40.00			2
Math	40.00			
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020—2021)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	22.00	3		
Math	22.00			
Science				
Social Science				

Last updated: 1/27/22

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Student Support Services Staff (School Year 2020—2021)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.00
Library Media Teacher (Librarian)	0.00
Library Media Services Staff (Paraprofessional)	0.00
Psychologist	0.00
Social Worker	0.00
Nurse	0.00
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	0.00
Other	1.00

Last updated: 12/31/99

* One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2019—2020)

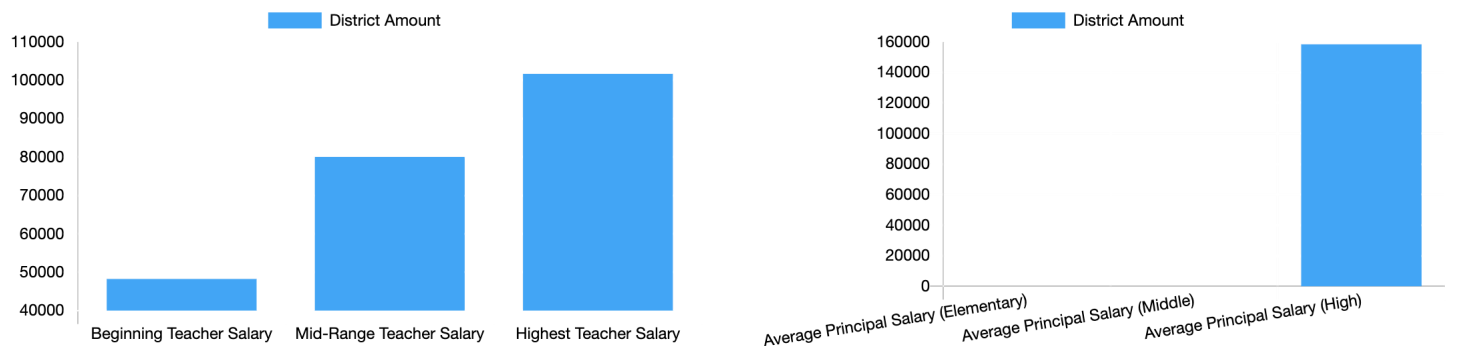
Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	\$79133.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$8443.83	\$92222.00
Percent Difference – School Site and State	N/A	N/A	--	--

Last updated: 1/27/22

Note: Cells with N/A values do not require data.

Teacher and Administrative Salaries (Fiscal Year 2019–2020)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$48246.00	\$54687.00
Mid-Range Teacher Salary	\$80043.00	\$92222.00
Highest Teacher Salary	\$101658.00	\$114208.00
Average Principal Salary (Elementary)	\$0.00	\$143647.00
Average Principal Salary (Middle)	\$0.00	\$145785.00
Average Principal Salary (High)	\$158371.00	--
Superintendent Salary	\$228450.00	\$258950.00
Percent of Budget for Teacher Salaries	34.00%	32.00%
Percent of Budget for Administrative Salaries	6.00%	5.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Last updated:

Professional Development

Measure	2019-2020	2020-2021	2021-2022
Number of school days dedicated to Staff Development and Continuous Improvement	8	13	8

Family First Charter
2020—2021 School Accountability Report Card
Reported Using Data from the 2020—2021 School Year
California Department of Education

Address: 12500 Ramona Ave.
Hawthorne, CA , 90250-4330

Principal: Paul Guzman, Executive Director

Phone: (310) 946-0379

Grade Span: 9-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About This School

Paul Guzman, Executive Director

Principal, Family First Charter

About Our School

Paul Guzman- Executive Director

Contact

Family First Charter
12500 Ramona Ave.
Hawthorne, CA 90250-4330

Phone: (310) 946-0379
Email: pguzman@newopps.org

Contact Information (School Year 2021—2022)

District Contact Information (School Year 2021—2022)

District Name	Centinela Valley Union High
Phone Number	(310) 263-3200
Superintendent	Nellman, Stephen
Email Address	nellmans@cvuhdsd.org
Website	www.cvuhsd.org

School Contact Information (School Year 2021—2022)

School Name	Family First Charter
Street	12500 Ramona Ave.
City, State, Zip	Hawthorne, CA , 90250-4330
Phone Number	(310) 946-0379
Principal	Paul Guzman, Executive Director
Email Address	pguzman@newopps.org
Website	http://www.newopps.org
County-District-School (CDS) Code	19643520128488

Last updated: 2/4/22

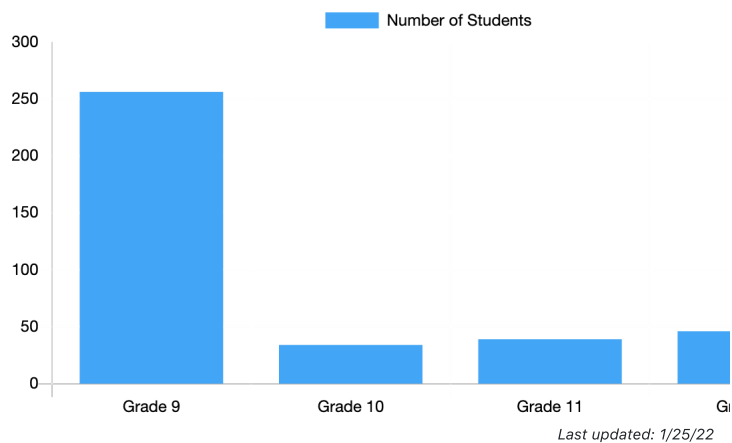
School Description and Mission Statement (School Year 2021—2022)

New Opportunities Organization provides disenfranchised and at risk populations the training for academic, vocational, social and emotional skills required for obtaining work skills and successful participation or reentry to society as effective, participating and productive citizens, By providing programs relevant to the identified needs of disenfranchised individuals, our mission is to break the cycles of recidivism and failure.

Last updated: 2/4/22

Student Enrollment by Grade Level (School Year 2020—2021)

Grade Level	Number of Students
Grade 9	256
Grade 10	34
Grade 11	39
Grade 12	46
Total Enrollment	375

**Student Enrollment by Student Group (School Year 2020—2021)**

Student Group	Percent of Total Enrollment
Female	75.70%
Male	24.30%
Non-Binary	0.00%
American Indian or Alaska Native	1.10%
Asian	1.30%
Black or African American	14.10%
Filipino	1.10%
Hispanic or Latino	76.80%
Native Hawaiian or Pacific Islander	0.50%
Two or More Races	0.30%
White	4.80%

Student Group (Other)	Percent of Total Enrollment
English Learners	4.30%
Foster Youth	0.00%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	60.80%
Students with Disabilities	2.10%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

**Credentialed Teachers Assigned Out-of-Field
(considered "out-of-field" under ESSA) (School Year 2020—2021)**

Indicator	Number
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

Last updated:

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

- **SARC Reporting in the 2020–2021 School Year Only**

Where the most viable option, LEAs were required to administer the statewide summative assessments for ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

- **Options:** Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:
 - Smarter Balanced ELA and mathematics summative assessments;
 - Other assessments meeting the SBE criteria; or
 - Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven taking and completing a state-administered assessment

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2019-2020	School 2020-2021	District 2019-2020	District 2020-2021	State 2019-2020	State 2020-2021
English Language Arts / Literacy (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A
Mathematics (grades 3-8 and 11)	N/A	N/A	N/A	N/A	N/A	N/A

Note: The 2019–2020 data cells with N/A values indicate that the 2019–2020 data are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–2020 school year.

Note: The 2020–2021 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020–2021 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020–2021 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020–2021 school year to other school years.

Last updated: 1/25/22

**CAASPP Test Results in ELA by Student Group for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven
(School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	66	7	10.61	89.39	--
Female	45	5	11.11	88.89	--
Male	21	2	9.52	90.48	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	49	7	14.29	85.71	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	15	1	6.67	93.33	--
Foster Youth	--	--	--	--	--
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	35	5	14.29	85.71	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for ELA.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/25/22

**CAASPP Test Results in Mathematics by Student Group for students taking and completing a state-administered assessment
Grades Three through Eight and Grade Eleven
(School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	66	4	6.06	93.94	--
Female	45	2	4.44	95.56	--
Male	21	2	9.52	90.48	--
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	49	4	8.16	91.84	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	15	1	6.67	93.33	--
Foster Youth	--	--	--	--	--
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	35	4	11.43	88.57	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for Mathematics.

Note: Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Last updated: 1/25/22

Local Assessment Test Results in Mathematics by Student Group**Assessment Name(s):****Grades Three through Eight and Grade Eleven (School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent At or Above Grade Level
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

*At or above the grade-level standard in the context of the local assessment administered.

Note: LEAs/schools will populate this table for schools in cases where the school administered a local assessment.

Note: LEAs/schools will populate double dashes (--) in this table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: In cases where the school administered only the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

Last updated: 1/25/22

Local Assessment Test Results in Mathematics by Student Group**Assessment Name(s):****Grades Three through Eight and Grade Eleven (School Year 2020—2021)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent At or Above Grade Level
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

*At or above the grade-level standard in the context of the local assessment administered.

Note: LEAs/schools will populate this table for schools in cases where the school administered a local assessment.

Note: LEAs/schools will populate double dashes (--) in this table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: In cases where the school administered only the CAASPP assessment, LEAs/schools will populate this table with "N/A" values in all cells, meaning this table is Not Applicable for this school.

Last updated: 1/25/22

CAASPP Test Results in Science for All Students**Grades Five, Eight and High School****Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2019-2020	School 2020-2021	District 2019-2020	District 2020-2021	State 2019-2020	State 2020-2021
Science (grades 5, 8, and high school)	N/A	--	N/A	10.05	N/A	28.72

Note: The 2019–2020 data cells with N/A values indicate that the 2019–2020 data are not available due to the COVID-19 pandemic and resulting summative testing suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–2020 school year.

Note: For any 2020–2021 data cells with N/T values indicate that this school did not test students using the CAASPP Science.

Last updated: 1/25/22

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2020—2021)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	35	4	11.43	88.57	--
Female	24	4	16.67	83.33	--
Male	11	0	0.00	100.00	--
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	23	2	8.70	91.30	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless					
Military	0	0	0	0	0
Socioeconomically Disadvantaged	13	2	15.38	84.62	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

Note: N/T values indicate that this school did not test students using the CAASPP for Science.

Last updated: 1/25/22

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

C. Engagement

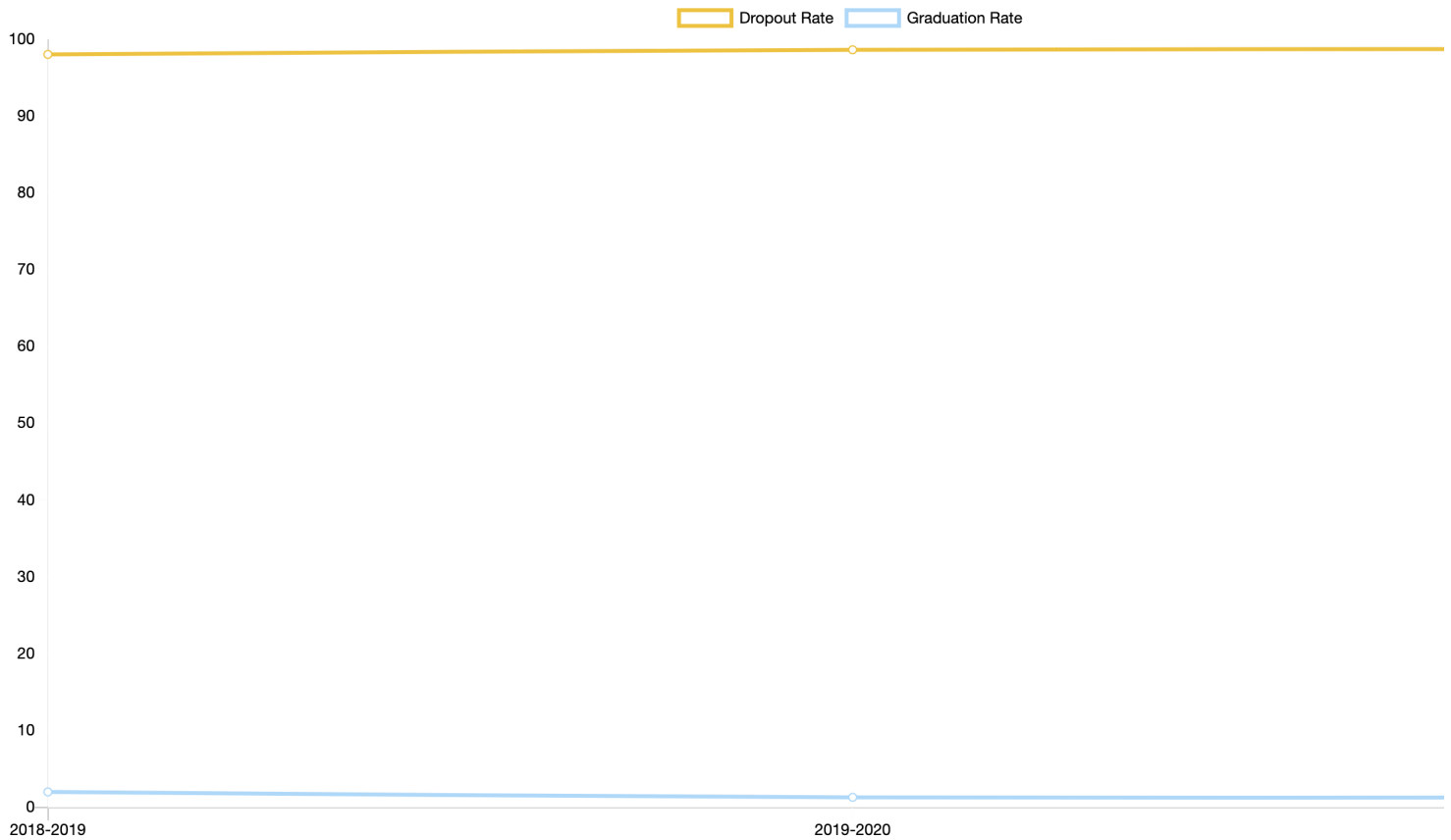
State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2018-2019	School 2019-2020	School 2020-2021	District 2018-2019	District 2019-2020	District 2020-2021	State 2018-2019	State 2019-2020	State 2020-2021
Dropout Rate	98.00%	98.60%	98.70%	56.70%	58.40%	57.70%	9.00%	8.90%	9.40%
Graduation Rate	2.00%	1.30%	1.30%	41.10%	41.30%	40.10%	84.50%	84.20%	83.60%



Graduation Rate by Student Group (Four-Year Cohort Rate)
(School Year 2020—2021)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	876	11	1.3
Female	733	7	1.0
Male	143	4	2.8
Non-Binary	N/T	N/T	0.0
American Indian or Alaska Native	19	0	2.8
Asian	--	--	--
Black or African American	164	4	2.4
Filipino	--	--	--
Hispanic or Latino	527	7	1.3
Native Hawaiian or Pacific Islander	--	--	--
Two or More Races	20	0	0.0
White	116	0	0.0
English Learners	138	2	1.4
Foster Youth	--	--	--
Homeless	91	0	0.0
Socioeconomically Disadvantaged	454	6	1.3
Students Receiving Migrant Education Services	N/T	N/T	0.0
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Last updated:

Chronic Absenteeism by Student Group
(School Year 2020—2021)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	691	578	461	79.8
Female	510	422	329	78.0
Male	180	155	131	84.5
American Indian or Alaska Native	11	7	4	84.5
Asian	6	5	4	80.0
Black or African American	109	84	72	85.7
Filipino	4	4	2	50.0
Hispanic or Latino	526	451	359	79.6
Native Hawaiian or Pacific Islander	3	2	2	100.0
Two or More Races	1	1	1	100.0
White	27	24	17	70.8
English Learners	84	66	51	77.3
Foster Youth	2	1	1	100.0
Homeless	0	0	0	0.0
Socioeconomically Disadvantaged	425	344	278	80.8
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	13	12	12	100.0

Last updated:

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2018-2019	School 2020–2021	District 2018-2019	District 2020–2021	State 2018-2019	State 2020–2021
Suspensions	0.00%	0.00%	2.23%	0.01%	3.47%	0.20%
Expulsions	0.00%	0.00%	0.13%	0.00%	0.08%	0.00%

Note: Data collected during the 2020–21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Suspensions and Expulsions for School Year 2019–2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-2020	District 2019-2020	State 2019-2020
Suspensions	0.00%	1.76%	2.45%
Expulsions	0.00%	0.09%	0.05%

Note: The 2019–2020 suspensions and expulsions rate data are not comparable to other year data because the 2019–2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–2020 school year compared to other school years.

Last updated: 1/27/22

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Secondary) (School Year 2018—2019)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	35.00	5		6
Math	28.00	5	2	2
Science				
Social Science	38.00	3		3

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2019—2020)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	25.00	3	7	1
Math	25.00			
Science				
Social Science				

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020—2021)

Subject	Average Class Size	Number of Classes *1-22	Number of Classes *23-32	Number of Classes 33+
English	24.00	7		3
Math	24.00			
Science				
Social Science				

Last updated: 1/27/22

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Student Support Services Staff (School Year 2020—2021)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.00
Library Media Teacher (Librarian)	0.00
Library Media Services Staff (Paraprofessional)	0.00
Psychologist	0.00
Social Worker	0.00
Nurse	0.00
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	0.00
Other	1.00

Last updated: 12/31/99

* One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2019—2020)

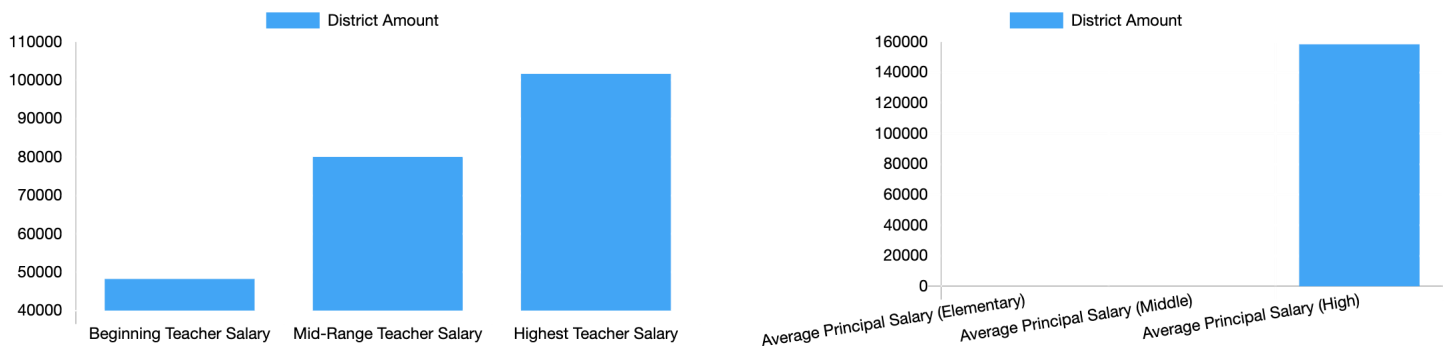
Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$13144.00	\$2893.00	\$10251.00	\$72019.00
District	N/A	N/A	--	\$79133.00
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$8443.83	\$92222.00
Percent Difference – School Site and State	N/A	N/A	--	--

Last updated: 1/27/22

Note: Cells with N/A values do not require data.

Teacher and Administrative Salaries (Fiscal Year 2019–2020)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$48246.00	\$54687.00
Mid-Range Teacher Salary	\$80043.00	\$92222.00
Highest Teacher Salary	\$101658.00	\$114208.00
Average Principal Salary (Elementary)	\$0.00	\$143647.00
Average Principal Salary (Middle)	\$0.00	\$145785.00
Average Principal Salary (High)	\$158371.00	--
Superintendent Salary	\$228450.00	\$258950.00
Percent of Budget for Teacher Salaries	34.00%	32.00%
Percent of Budget for Administrative Salaries	6.00%	5.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Last updated:

Professional Development

Measure	2019-2020	2020-2021	2021-2022
Number of school days dedicated to Staff Development and Continuous Improvement	7	13	8