JLPAA
REGULAR BOARD MEETING MINUETS
May 13, 2020
6:30 p.m.
19740 Grand Avenue Lake Elsinore, California 92530/ Teleconference (see agenda)

CALL TO ORDER 06:32 p.m.

ROLL CALL Board Members Present: Davis, Frazier, Schramm and Rodriguez

AGENDA ITEMS TO BE REMOVED - EXECUTIVE DIRECTOR ANNOUNCEMENT
Sometimes it is necessary to remove items from the agenda. We apologize for any inconvenience this may cause you.

PUBLIC BUSINESS FROM THE FLOOR - AGENDIZED ITEMS

ACTION ITEMS

A 1. Approval of JLPAA Board Minutes for the following meeting date: 04/08//2020
Motion made by Frazier to approved the minutes 04/08/2020,
Second by Davis
All in favor by: Frazier, Davis and Schramm.
Motion carried and approved.

A 2. No Public Comments

A 3. Ratification: Approval to sale receivables to Charter School Capital for the following est amount: $191,402.00 for 04/017/2020
Motion made by Davis to approve to sale receivables to Charter School Capital for the following est amount: $191,402.00 for 04/017/2020
Second by Frazier
All in favor by: Frazier, Davis, Schramm and Rodriguez.
Motion carried and approved.

A 4. Approval of SBA Payroll Protection Program in the amount of $236,252.00
Motion made by Frazier to approve loan for SBA PPP in the amount of $236,252.00
Second by Schramm.
All in favor by: Frazier, Davis and Schramm. Motion carried and approved.

DISCUSSION ITEMS

D 1. Financial Monthly Report (Charter Impact; Theresa Thompson) See Attachment.

D 2. Executive Director Monthly Report (Oral Report) Continue to work on reopen plan, charter renewal, and budget for 20/21

D 3. Principal Monthly Report (Oral Discussion) Continuing with instructional time and working on plan for next school year.

D 4. IT Manager and Facilities Manager Monthly Report (Oral Report) Continue with "grab n go" lunch

ADJOURNMENT: 07:35 p.m.
Minutes respectfully submitted:

17 May 2020

Jamie Schramm

CHARTER IMPACT

Julia Lee Performing Arts Academy

Monthly Financial Presentation – April 2020

JLPAA – April/May Highlights

- Surplus, Positive Cash Balance projected @ year-end & Positive fund balance forecasted @ year-end 14.9% above 5% requirement

- SBA Payroll Protection Plan Loan funds received in May in the amount of $236K- 75% should be used for payroll and 25% leasing cost- 75% of loan can be potentially forgiven as a grant if all requirements are met.

- SB117 COVID-19 CDE Allocation **$4,039** received- to be used for maintaining nutrition services, cleaning and disinfecting facilities, personal protective equipment and materials necessary to provide students with opportunities for distance learning

- LCAP Extension Date 12.15.2020- However, Schools will need to provide update to Program relating to school closure and reopening (COVID-10 Operation Report) must be BOD approved at the same time as FY20/21 Budget

- Elementary and Secondary School Emergency Relief Fund- funds to be awarded @ 80% of projected FY19 Title I allocation or **$55,122** Funding to be used so support coronavirus response activities as well as efforts to continue to provide education services and operations- currently there isn't a timeline of when funds will be received- but potentially in FY20/21

- FY19/20 SB740 allocation is expected to be decreased by 5% or ($7.6K) as program is oversubscribed

- Updates to Enrollment: @ Spring P2: 250/ 231.20 ADA (February 255 enrollment/224 ADA) Budgeted 210 enrollment /200 ADA

FY20/21 Budgeting

- May Revise should be released May 15, 2020
- Possible delays or deferrals to the State Funding- schools will need to have Cash Reserves/Established Line of Credit with Bank or possible Receivable Sales arrangements
- Anticipating no COLA increase to LCFF formula vs. 2.29% prior projected increase in January's Proposed Budget. Recommended budgeting at negative (2%) COLA Rate for FY20/21
- Anticipating cuts to SPED Education vs. prior projected increase in January's Proposed Budget
- Lottery Funds are expected to decrease in last quarter of FY19/20 and projected to continue to decrease.
- Projected decrease of SB740 Funds from $1,184 per ADA to $1,098 per ADA
- Federal Revenue is projected to remain the same as current year with no current projected decreases.
- Recommended to have at least 3 budgeting scenarios due to uncertainty of receipt of State funding

Julia Lee Performing Arts Academy

Board Summary

April 30, 2020

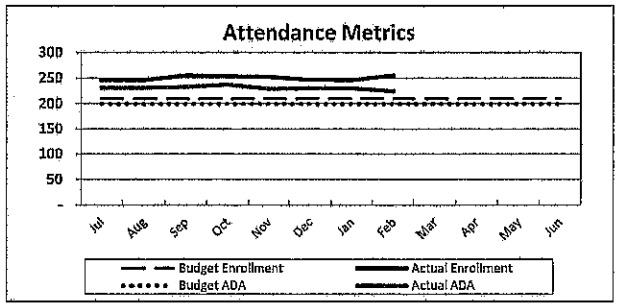
CHARTER IMPACT

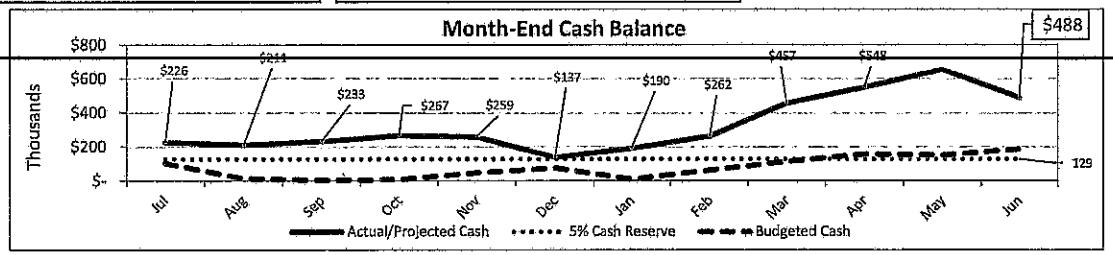
	Year-to-Date			Annual/Full Year		
	Actual @ 04/30/2020	Budget	Fav/(Unfav)	Forecast @6/30/2020	Budget	Fav/(Unfav)
Revenue						
State Aid-Rev Limit	$ 1,732,294	$ 399,191	$ 1,333,103	$ 2,332,195	$ 2,006,773	$ 325,421
Federal Revenue	176,921	14,145	162,776	223,107	110,016	113,091
Other State Revenue	141,617	31,893	109,724	344,558	355,767	(11,209)
Other Local Revenue	8,268	-	8,268	8,268	-	8,268
Total Revenue	**$ 2,059,099**	**$ 445,229**	**$ 1,613,871**	**$ 2,908,128**	**$ 2,472,557**	**$ 435,571**

	Year-to-Date			Annual/Full Year		
	Actual @ 04/30/2020	Budget	Fav/(Unfav)	Forecast @6/30/2020	Budget	Fav/(Unfav)
Expenses						
Certificated Salaries	$ 623,090	$ 254,573	$ (368,518)	$ 824,921	$ 772,227	$ (52,694)
Classified Salaries	437,429	122,712	(314,718)	539,011	390,040	(148,971)
Benefits	239,297	100,334	(138,963)	313,054	308,569	(4,485)
Books and Supplies	133,761	75,362	(58,398)	170,581	171,491	910
Subagreement Services	115,521	33,409	(82,112)	135,925	128,500	(7,425)
Operations	32,072	20,000	(12,072)	42,997	77,000	34,003
Facilities	239,020	86,167	(152,853)	252,146	258,500	6,354
Professional Services	113,821	46,617	(67,205)	219,646	176,442	(43,205)
Depreciation	12,053	833	(11,220)	14,541	2,500	(12,041)
Interest	66,524	10,678	(55,846)	66,721	22,726	(43,995)
Total Expenses	**$ 2,012,587**	**$ 750,685**	**$ (1,261,904)**	**$ 2,579,543**	**$ 2,307,995**	**$ (271,548)**

	Year-to-Date			Annual/Full Year		
	Actual @ 04/30/2020	Budget	Fav/(Unfav)	Forecast @6/30/2020	Budget	Fav/(Unfav)
Total Surplus(Deficit)	**$ 46,512**	**$ (305,456)**	**$ 351,967**	**$ 328,585**	**$ 164,562**	**$ 164,023**
Beginning Fund Balance	56,947	56,947		56,947	56,947	
Ending Fund Balance	**$ 103,460**	**$ (248,509)**		**$ 385,532**	**$ 221,509**	
As a % of Annual Expenses	*4.0%*	*-10.8%*		*14.9%*	*9.6%*	

Enrollment & Per Pupil Data	Actual Average	Forecast @ P2	Budget
Average Enrollment	*250*	*251*	*210*
ADA	*231*	*231*	*200*
Attendance Rate	*92.3%*	*92.2%*	*95.0%*
Unduplicated %	*73.7%*	*73.7%*	*73.7%*
Revenue per ADA		*$12,578*	*$12,394*
Expenses per ADA		*$11,157*	*$11,569*





JLPAA – Attendance Data and Metrics

Enrollment & Per Pupil Data			
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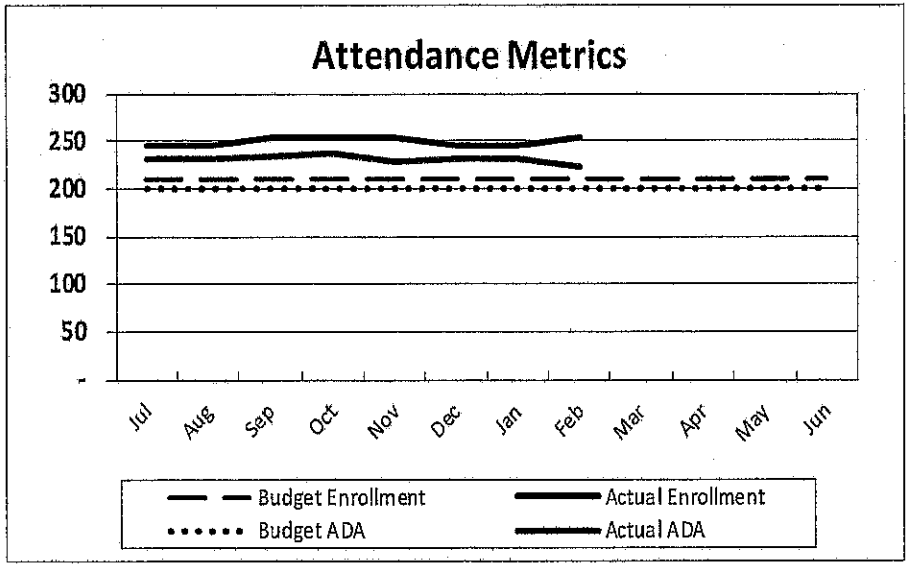

Note: Fall 2019 P1 @ 232.42 will determine apportionments from February 2020 to May 2020
Spring 2020 P2 @231.20 will determine apportionment for June 2020 to January 2021

JLPAA - Revenue

	Year-to-Date			Annual/Full Year		
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Note: Variance Explanations on next slide(s)- March's overall annual variance was $344K

JLPAA - Revenue

- **State Revenue increase of $325K-** due to increase in projected enrollment **(41** and ADA **31** compared to approved budget

- **Federal Revenue increase of $114K** due to
  - Federal SPED increase by $17,260 as entitled allocation reclassed from State SPED
  - Title funds increase as per updated CDE Schedules- increase as follows: Title by $28.5K, Title II by $2.6K
  - PCSG increase by $76K- revenue is not budgeted as it's reimbursed based on expenditures incurred
- **Other State Revenue decrease of ($11K)** and mainly due to increase:
  - SPED increase of $26K as $17K reclassed to federal and $28K added for SPED Encroachment - forecast updated per SELPA Allocation report- See increase in SPED Encroachment
  - SB740 decrease of $32K as per calculation of rent expense allowing reimbursement for only 2.71% increase in p/y lease amount. Also decrease apportionment by $7.6K (5%) as per notification from California School Finance Authority that the program is oversubscribed
  - Prior Year Revenue Decrease by $14.5K for SB740 FY18/19 Adjustment
  - Other State Revenue Increaser by $4K for COVID19 Allocation

JLPAA - Expenses

- Forecasted expenditures at year-end over budgeted amount however proportioned to increase in projected revenue with $164K less than revenue increase

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Note variance on next slide (s)- Overall annual variance in March was ($276K)

JLPAA - Expenses

- **Certificated Salaries forecasted to increase by $52.6K-** mainly due to:

  - Certificated Teachers Salaries increased by $76K as per addition of 3rd grade position, SPED Instructor starting February and $14K per for FY18/19 Salary underpayments.

  - Certificated Substitute Teachers Salaries decreased by $34.8K as per reclassed position to classified salaries

  - Pupil Support Increase by $11.7K represents P/Y 18/19 remaining Salary Payments.

- **Classified Salaried forecasted to increase by $149K-** mainly due to :

  - Instructional Salaries Increase by $156K- as per addition of one Full-time Paraprofessional, as well as increasing hours per week for Part-Time Paraprofessionals; Reclassed 4 daily rate subs from Certificated to Classified; added 2 additional instructional staff reclassed from General Consulting

- **Benefits forecasted increase of $4.5K**: mainly due to $11K increase in STRS as per increase in Certificated Salaries/ $9.6K increase in OASDI as per increase in classified/ offset by $24K decrease in projected decrease in Health Benefits as per decrease in projected participation compared to budget.

JLPAA - Expenses

- **Operation decreased by $34K** and represents decrease of $10K in insurance cost compared to budget as well //$15K decrease in Miscellaneous fees as expenses are coded to proper category= therefore forecasted amounts have been eliminated for Miscellaneous Expense

- **Professional Services forecasted to increase by $43K- larger variances within this cluster includes:**
  - Professional Development increase of $8.4K for additional BTSA induction fees for new teachers
  - Other taxes and projected decrease by $11.6K as minimal amount of YTD actual expenses have been recorded
  - Management Fee increase by $13.7K as per increase in revenue
  - SPED Encroachment increase of $28K and represents fees to SELPA- expense extracted from the SPED Revenue- see SPED Revenue increase

- **Interest increase of $44K** and represents fees for factoring. This amount is subject to adjust depending on factoring amount and timing of funding needs.

JLPAA - Fund Balance

- Projected surplus at year-end of $329K
- Fund Balance projected to end positively at year-end @ $385K

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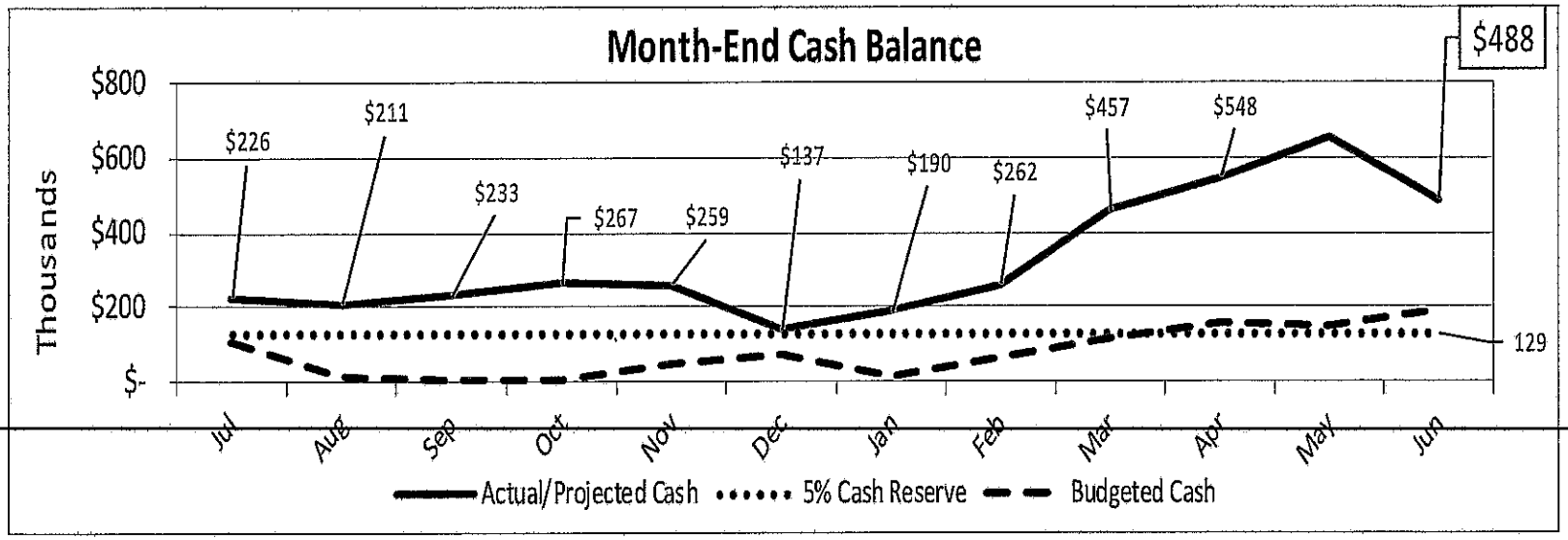
JLPAA - Cash Balance

- Forecasted Cash balance at the end of April was at $548K
- Ending forecasted Cash balance of $488K represents about 95Days Cash-on-Hand
- Forecasted cash balance includes $1.24M in actual receipt and Scheduled repayments of factored receivables for FY19/20
- Forecast cash balance includes $236K of PPP loan funds received in May



Compliance Reporting

Julia Lee Performing Arts Academy
60-Day Compliance Calendar
April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
FINANCE	May 15th extended to July 15th	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing. During 2020 - due date has been automatically extended to July 15, 2020.	JLPAA/Clem Payne	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	April 1st extended to June 1st	File a Form 700 - Statement of Economic Interests (SEI): The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline. Due to the current COVID-19 pandemic, the Fair Political Practices Commission is allowing a 60-day extension until June 1, 2020 for those required to file a 2019 annual Statement of Economic Interests (Form 700)	JLPAA with Charter Impact support	Yes	Yes	https://www.calstate.edu/hradm/pdf2012/Form700FAQ.pdf
FINANCE	Jun-01	Executive School Leadership Review Evaluation – The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	JLPAA	Yes	No	This is an IRS requirement for Executive Director positions. If needed, Charter Impact can provide data on
FINANCE	Jun-04	SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2020-21 Online Application will be made available April 30, 2020 and will close June 4, 2020 at 5:00 P.M. Late applications will NOT be accepted. The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfgp/index.asp

Compliance Reporting

Julia Lee Performing Arts Academy
60-Day Compliance Calendar
April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
FINANCE	Jun-15	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/csinfosvy.asp
FINANCE	Jun-25	Certification of the 2019-20 Second Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Jun-30	Local Control and Accountability Plan and COVID-19 Operations Written Report 2020–21 LCAP Changes in Response to COVID-19 – Executive Order N-56-20 extended the deadline for adoption of the 2020–21 LCAP from July 1, 2020, to December 15, 2020. Executive Order N-56-20 requires that all LEAs complete a written report to explain the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency, the major impacts of such closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students. The California Department of Education (CDE) is currently developing a COVID-19 Written Report	JLPAA with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Jun-30	Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations. The budget must be presented at the same public meeting as the COVID-19 Operations Report, following the budget hearing. COVID-19 Operations Report and budget adoption must be at least 1 day after the public hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp

Compliance Reporting

Julia Lee Performing Arts Academy
60-Day Compliance Calendar
April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
OPERATIONS	Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	JLPAA	Yes	No	https://www.cde.ca.gov/fg/aa/pa/lcffitfaq.asp
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	JLPAA	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE	Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	JLPAA	No	No	https://www.cde.ca.gov/sp/hs/cv/strategies.asp
FINANCE	Jun-30	School Nutrition Application Due to CDE - Funding supports five school meal and milk programs to assist schools, districts, and other nonprofit agencies in providing nutritious meals and milk to children at reasonable prices or free to qualified applicants. The five programs are the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Feeding Option (SSFO), Special Milk Program (SMP), and State Meal Program (STMP)	JLPAA	No	No	https://www.cde.ca.gov/ls/nu/sn/eligmaterials.asp
FINANCE	Jun-30	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with JLPAA support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp

JLPAA - Appendix

- Monthly Cash Flow / Forecast 19/20
- Budget vs. Actual
- Statement of Financial Position
- AP Aging
- Check Register
- 60-Day Compliance Calendar

Julia Lee Performing Arts Academy

Monthly Cash Flow/Budget FY19-20

Revised 5/8/2020

ADA = 231.20

CHARTER IMPACT

		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																ADA =	199.50
State Aid - Revenue Limit																	
8011	LCFF State Aid	60,299	60,299	118,105	129,786	108,538	108,538	123,530	243,091	224,767	233,929	233,929	233,929	81	1,878,824	1,625,978	252,843
8012	Education Protection Account	-	-	7,305	-	-	7,304	-	-	20,209	-	-	-	11,422	46,240	39,900	6,340
8019	State Aid - Prior Year	40,984	(40,985)	-	-	-	-	-	(1,724)	(1,724)	6,897	(1,724)	(1,724)	-	-	-	-
8096	In Lieu of Property Taxes	-	-	-	66,606	-	40,988	20,494	20,494	89,709	44,855	46,508	46,508	30,973	407,134	340,895	66,239
		101,283	19,314	125,410	196,392	108,538	156,830	144,024	261,861	332,961	285,681	278,713	278,713	42,475	2,332,195	2,006,773	325,421
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	3,452	3,452	10,356	17,260	-	17,260
8220	Federal Child Nutrition	-	-	-	2,315	5,935	7,383	4,553	-	8,486	5,859	6,916	6,916	6,916	55,280	66,796	(11,516)
8290	Title I, Part A - Basic Low Income	-	-	-	10,656	-	-	48,501	-	6,980	-	-	-	-	66,137	37,553	28,584
8292	Title II, Part A - Teacher Quality	3,564	(3,564)	-	3,788	-	(2,279)	6,589	-	154	-	-	-	-	8,252	5,667	2,585
8295	Title V, Part B - PCSG	17,584	(17,584)	-	(0)	-	-	-	(1)	-	68,001	-	-	8,177	76,178	-	76,178
		21,148	(21,148)	-	16,759	5,935	5,104	59,643	(1)	15,620	73,860	10,368	10,368	25,450	223,107	110,016	113,091
Other State Revenue																	
8311	State Special Education	-	-	-	7,050	6,344	6,344	6,344	6,344	6,344	14,061	25,713	25,713	50,391	154,648	128,616	26,032
8520	Child Nutrition	-	-	-	(172)	457	559	352	334	640	443	655	655	655	4,577	6,322	(1,745)
8545	School Facilities (SB740)	-	-	-	-	-	-	-	76,591	(14,551)	-	52,846	-	30,638	145,524	177,750	(32,226)
8550	Mandated Cost	-	-	-	-	2,463	-	-	-	-	-	-	-	-	2,463	2,381	82
8560	State Lottery	-	-	-	-	-	-	7,628	-	10,003	-	-	-	30,228	47,858	40,698	7,160
	Prior Year Revenue			-	-	-	-	-	-	-	-	(14,551)	-	-	(14,551)	-	(14,551)
	Other State Revenue	6,088	(6,088)	-	-	-	-	-	-	-	4,039		-	-	4,039	-	4,039
		6,088	(6,088)	-	6,878	9,264	6,903	14,324	83,269	2,435	18,543	64,663	26,368	111,911	344,558	355,767	(11,209)
Other Local Revenue																	
8634	Food Service Sales	25	-	410	225	260	80	80	140	35	39	-	-	-	1,294	-	1,294
8660	Interest Revenue	-	-	-	159	-	644	74	-	749	249	-	-	-	1,874	-	1,874
8699	Other Fees and Contracts	-	-	-	-	-	-	-	-	2,371	2,729	-	-	-	5,100	-	5,100
		25	-	410	384	260	724	154	140	3,155	3,016	-	-	-	8,268	-	8,268
Total Revenue		**128,544**	**(7,922)**	**125,820**	**220,413**	**123,998**	**169,560**	**218,145**	**345,269**	**354,171**	**381,100**	**353,744**	**315,449**	**179,836**	**2,908,128**	**2,472,557**	**435,571**
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	-	35,109	54,330	63,879	63,879	63,879	59,719	60,133	60,133	75,070	66,586	98,520	-	701,236	625,427	(75,809)
1130	Teachers' Substitute Hours	-	3,759	1,400	-	-	-	-	1,110	3,610	2,080	-	-	-	11,959	46,800	34,841
1200	Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	11,726	-	-	11,726	-	(11,726)
1300	Administrators' Salaries	-	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	16,666	-	100,000	100,000	0
		-	47,202	64,063	72,212	72,212	72,212	68,052	69,577	72,077	85,483	86,645	115,186	-	824,921	772,227	(52,694)
Classified Salaries																	
2100	Instructional Salaries	2,720	5,416	25,419	30,008	36,206	25,335	14,309	30,754	27,386	26,865	26,161	26,161	-	276,739	120,480	(156,259)
2300	Classified Administrators'	10,625	21,250	21,250	21,250	21,250	21,250	21,250	21,250	(38,958)	14,167	14,167	14,167	-	162,917	170,000	7,083
2400	Clerical and Office Staff Salaries	126	728	1,320	1,560	1,560	1,283	720	1,320	1,560	960	1,560	1,560	-	14,257	14,560	304
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	60,208	7,083	8,903	8,903	-	85,098	85,000	(98)
		13,471	27,394	47,989	52,818	59,016	47,868	36,279	53,324	50,196	49,075	50,791	50,791	-	539,011	390,040	(148,971)
Benefits																	
3101	STRS, Certificated	-	8,405	10,955	12,348	12,348	12,348	11,637	11,875	12,325	14,495	15,138	20,124	-	141,999	128,962	(13,037)
3311	OASDI, Certificated	-	-	-	-	-	-	-	8	-	-	-	-	-	8	-	(8)
3312	OASDI, Classified	819	1,683	2,943	3,242	3,626	2,935	2,217	3,273	3,080	3,010	3,522	3,522	-	33,872	24,182	(9,690)
3321	Medicare, Certificated	-	679	918	1,036	1,036	1,063	982	1,004	1,040	1,235	2,112	2,551	-	13,658	16,853	3,195
3322	Medicare, Classified	192	393	688	758	848	686	518	766	720	704	-	-	-	6,274		(6,274)
3401	Health and Welfare, Certificated	6,943	290	8,480	(130)	1,006	645	11,554	0	37,231	5,529	8,125	8,125	-	87,797	112,500	24,703
3402	Health and Welfare, Classified	-	-	-	-	-	-	-	-	-	-						
3501	State Unemployment, Certificate	63	929	529	12	-	(63)	2,228	900	126	91	742	742	-	6,299	9,800	3,501
3502	State Unemployment, Classified	4	18	572	650	809	387	1,189	1,195	905	853	-	-	-	6,582	-	(6,582)
3601	Workers' Compensation, Certifica	-	1,073	-	1,073	1,073	1,073	3,218	0	-	-	4,315	4,739	-	16,584	16,272	(293)
3602	Workers' Compensation, Classifie	-	-	-	-												
		8,020	13,471	25,085	18,990	20,746	19,076	33,543	19,022	55,427	25,917	33,954	39,803	-	313,054	308,569	(4,485)

Julia Lee Performing Arts Academy

Monthly Cash Flow/Budget FY19-20

Revised 5/8/2020

ADA = 231.20

CHARTER IMPACT

		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Materials	-	-	-	19,681	-	-	-	-	-	-	2,130	2,130	-	23,940	23,940	(0)
4200	Books and Reference Materials	-	-	-	-	-	-	-	-	3,175	-	3,400	3,400	-	9,975	9,975	-
4302	School Supplies	398	3,067	-	4,867	274	390	666	-	72	66	500	500	-	10,801	8,978	(1,823)
4310	Software	-	3,511	5,354	(8,866)	937	663	-	726	(38)	1,178	2,271	771	-	6,507	7,980	1,473
4311	Office Expense	4,528	(2,372)	-	5,133	-	268	678	514	1,193	1,974	2,776	1,276	-	15,968	17,500	1,532
4400	Noncapitalized Equipment	4,853	8,223	4,457	5,918	-	-	-	-	-	-	3,275	3,275	-	30,000	30,000	(0)
4700	Food Services	-	451	4,805	4,087	10,485	6,826	20,675	5,459	5,092	4,393	5,559	5,559	-	73,390	73,119	(271)
		9,779	12,881	14,616	30,821	11,696	8,147	22,018	6,698	9,493	7,611	19,910	16,910	-	170,581	171,491	910
Subagreement Services																	
5100	Services	-	-	-	-	-	-	-	-	-	1,500	(1,500)					-
5102	Special Education	15,350	(15,350)	240	2,925	19,354	17,948	5,400	19,775	16,551	19,110	8,590	8,590	-	118,482	100,000	(18,482)
5105	Transportation	431	(431)	-	-	3,975	-	-	-	-	-	-	-	-	3,975	-	(3,975)
5107	Security	-	-	-	-	-	-	-	-	1,728	-	375	375	-	2,478	3,000	522
5106	Other Educational Consultants	-	399	6,202	-	415	-	-	-	-	-	1,988	1,988		10,991	22,500	11,510
		15,781	(15,382)	6,442	2,925	23,744	17,948	5,400	19,775	18,279	20,610	9,452	10,952	-	135,925	128,500	(7,425)
OperationsHousekeeping																	
5200	Auto and Travel	-	-	-	1,017	1,795	707	43	2,031	43	118	150	150	-	6,054	8,000	1,946
5300	Dues & Memberships	-	-	2,647	-	-	-	-	-	-	-	125	125	-	2,897	1,500	(1,397)
5400	Insurance	8,303	7,016	702	6,193	1,472	9,944	7,615	1,472	(25,051)	-	6,250	3,125	-	27,041	37,500	10,459	
5900	Communications	486	372	137	381	120	710	306	310	306	304	350	350	-	4,132	7,500	3,368
5910	Postage and Shipping	-	-	21	1,623	113	206	477	91	21	21	150	150	-	2,873	7,500	4,627
		8,415	7,761	3,506	9,215	3,501	11,566	8,441	3,904	(24,680)	443	7,025	3,900	-	42,997	77,000	34,003
Facilities, Repairs and Other Leases																	
5610	Rent	25,457	1,393	62,701	28,350	4,350	28,350	11,450	28,350	(6,000)	50,701	(6,000)	1,476	-	230,580	237,000	6,420
5620	Other Leases	1,394	(1,023)	391	(61)	391	83	247	855	311	477	500	500	-	4,066	4,000	(66)
5630	Repairs and Maintenance	-	-	-	-	-	-	710	-	140	-	8,325	8,325	-	17,500	17,500	-
		26,851	370	63,092	28,289	4,742	28,433	12,408	29,205	(5,549)	51,178	2,825	10,301	-	252,146	258,500	6,354
Prodfessional/Consulting																	
5801	IT	-	(691)	654	292	3,600	-	-	-	-	-	167	167	-	4,188	2,000	(2,188)
5820	Audit & Taxes	-	-	-	-	-	-	-	-	6,500	-	-	1,500	-	8,000	9,000	1,000
5810	Legal	-	-	-	4,017	-	384	78	(318)	6,307	100	833	833	-	12,235	10,000	(2,235)
5804	Professional Development	-	54	-	2,414	840	900	-	1,185	-	780	11,638	11,638	-	29,449	21,000	(8,449)
5815	General Consulting	-	-	-	275	(2,100)	1,500	5,000	-	(6,500)	(275)	4,568	4,568	-	7,035	10,000	2,965
5806	Special Activities/Field Trips	-	-	(79)	4,546	-	959	912	-	631	-	750	750	-	8,469	7,500	(969)
5514	Bank Charges	23	21	53	45	79	65	47	221	27	47	60	60	-	747	1,000	253
5845	Printing	-	-	144	1,047	697	-	774	205	-	442	300	300	-	3,909	3,000	(909)
5513	Other taxes and fees	-	-	-	-	-	-	1,349	3,000	-	-	750	750	-	5,849	17,500	11,651
5830	Payroll Service Fee	-	-	-	473	824	517	592	484	777	402	500	500	-	5,068	6,000	932
5811	Management Fee	5,675	5,063	-	358	17,534	8,117	6,829	6,453	9,241	10,235	6,811	6,811	-	83,125	69,374	(13,751)
5812	District Oversight Fee	14,443	(14,443)	-	-	-	-	-	-	-	-	2,787	2,787	17,748	23,322	20,068	(3,254)
	SPED Encroachment	-	-	-	-	-	-	-	-	-	-	4,793	4,793	18,664	28,250	-	(28,250)
		20,141	(9,996)	773	13,467	21,473	12,441	15,581	11,229	16,982	11,730	33,956	35,456	36,412	219,646	176,442	(43,205)
Depreciation																	
6900	Depreciation Expense	-	1,117	559	558	558	3,987	1,244	1,244	1,244	1,542	1,244	1,244	-	14,541	2,500	(12,041)
		-	1,117	559	558	558	3,987	1,244	1,244	1,244	1,542	1,244	1,244	-	14,541	2,500	(12,041)
Interest																	
7438	Interest Expense	-	12,616	7,737	5,464	13,110	322	11,953	-	7,082	8,240	-	197	-	66,721	22,726	(43,995)
		-	12,616	7,737	5,464	13,110	322	11,953	-	7,082	8,240	-	197	-	66,721	22,726	(43,995)
Total Expenses		102,459	97,432	233,861	234,761	230,797	222,001	214,918	213,978	200,551	261,830	245,803	284,740	36,412	2,579,543	2,307,995	(271,548)

Julia Lee Performing Arts Academy

Monthly Cash Flow/Budget FY19-20

Revised 5/8/2020

ADA = 231.20

CHARTER IMPACT

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Monthly Surplus (Deficit)	26,085	(105,354)	(108,041)	(14,348)	(106,800)	(52,440)	3,227	131,291	153,620	119,271	107,941	30,709	143,424	328,585	164,562	164,023
														13%		
Cash Flow Adjustments																
Monthly Surplus (Deficit)	26,085	(105,354)	(108,041)	(14,348)	(106,800)	(52,440)	3,227	131,291	153,620	119,271	107,941	30,709	143,424	328,585		
Cash flows from operating activities																
Depreciation/Amortization	-	1,117	559	558	558	3,987	1,244	1,244	1,244	1,542	1,244	1,244	-	14,542		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-		-	(179,836)	(179,836)		
Grants and Contributions Rec.	152	(10,140)	732	20,846	35,558	2,391	7,709	0.73	11,932	759	-	-	-	69,939		
Other Assets		-	-	-	(24,000)	-	(18,000)	-	(6,000)	(6,000)	(6,000)	-	-	(60,000)		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	36,412	36,412		
Accrued Expenses	9,415	(52,039)	355	16,963	8,015	16,290	13,959	10,521	14,910	(14,702)	-	-	-	23,688		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	(15,088)	-	-	-	-	-	(17,252)	-	-	-	(32,340)		
Cash flows from financing activities																
Proceeds from Factoring	-	186,300	149,100	71,400	215,100	-	189,200	-	234,200	197,300		-	-	1,242,600		
Payments on Factoring	-	(14,600)	-	(25,500)	(114,900)	(71,400)	(123,600)	(71,400)	(215,100)	(189,200)	(234,200)	(197,300)	-	(1,257,200)		
Proceeds(Payments) on Debt	-	(20,833)	(20,833)	(20,833)	(20,833)	(20,833)	(20,833)		-	-	236,250	-	-	111,251		
Total Change in Cash	35,652	(15,549)	21,872	33,998	(7,302)	(122,005)	52,905	71,658	194,807	91,717	105,235	(165,347)				
Cash, Beginning of Month	190,727	226,378	210,829	232,700	266,698	259,397	137,392	190,297	261,955	456,762	548,478	653,713				
Cash, End of Month	226,378	210,829	232,700	266,698	259,397	137,392	190,297	261,955	456,762	548,478	653,713	488,366	95	DCOH		

Julia Lee Performing Arts Academy

Budget vs Actual

For the period ended April 30, 2020

	Current Period Actual	Current Period Budget	Current Period Budget Variance	YTD Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenue							
State Aid							
LCFF Revenue	$ 233,929	$ 58,719	$ 175,210	$ 1,410,882	$ 293,214	$ 1,117,668	$ 1,625,978
Economic Protection Account Funding	-	7,305	(7,305)	34,818	7,305	27,514	39,900
State Aid - Prior Year	6,897	-	6,897	3,449	-	3,449	-
In Lieu of Property Taxes	44,855	30,522	14,333	283,145	98,673	184,472	340,895
Total State Aid	285,681	96,546	189,135	1,732,294	399,191	1,333,103	2,006,773
Federal Revenue							
Federal Child Nutrition	5,859	-	5,859	34,531	3,340	31,192	66,796
Title I, Part A - Basic Low Income	-	9,388	(9,388)	66,137	9,388	56,749	37,553
Title II, Part A - Teacher Quality	-	1,417	(1,417)	8,252	1,417	6,835	5,667
Title V, Part B - Public Charter School Grant	68,001	-	68,001	68,000	-	68,000	-
Total Federal Revenue	73,860	10,805	63,055	176,921	14,145	162,776	110,016
Other State Revenue							
State Special Education - AB602	14,061	12,457	1,604	52,831	31,577	21,254	128,616
State - Child Nutrition	443	-	443	2,613	316	2,297	6,322
State - School Facilities Apportionment	-	-	-	62,040	-	62,040	177,750
Mandated Cost Reimbursement	-	-	-	2,463	-	2,463	2,381
State - State Lottery	-	-	-	17,631	-	17,631	40,698
State - Other State Revenue	4,039	-	4,039	4,039	-	4,039	-
Total Other State Revenue	18,543	12,457	6,086	141,617	31,893	109,724	355,767
Other Local Revenue							
Food Service Sales	39	-	39	1,294	-	1,294	-
Interest Revenue	249	-	249	1,874	-	1,874	-
All Other Local Revenue	2,729	-	2,729	5,100	-	5,100	-
Total Other Revenue	3,016	-	3,016	8,268	-	8,268	-
Total Revenue	**$ 381,100**	**$ 119,808**	**$ 261,292**	**$ 2,059,099**	**$ 445,229**	**$ 1,613,871**	**$ 2,472,557**
Expenses							
Salaries							
Certificated Teachers' Salaries	$ 75,070	$ 52,119	$ 22,951	$ 536,131	$ 208,476	$ 327,655	$ 625,427
Certificated Teachers' Substitute Hours	2,080	4,255	(2,175)	11,959	12,764	(804)	46,800
Certificated Supervisors' and Administrator	8,333	8,333	0	75,000	33,333	41,667	100,000
Classified Instructional Salaries	26,865	10,953	15,912	224,418	32,858	191,560	120,480
Classified Supervisors' and Administrators'	14,167	14,167	(0)	134,583	56,667	77,917	170,000
Clerical, Technical, and Office Staff Salaries	960	1,213	(253)	11,137	4,853	6,283	14,560
Other Classified Salaries	7,083	7,083	0	67,292	28,333	38,958	85,000
Total Salaries	134,558	98,123	36,435	1,060,520	377,284	(683,236)	1,162,267
Benefits							
State Teachers' Retirement System, certific	14,495	10,806	3,689	106,738	42,514	64,224	128,962
OASDI, certificated positions	-	-	-	8	-	8	-
OASDI, classified positions	3,010	1,423	1,587	26,828	5,471	21,357	16,853
Medicare certificated positions	1,235	2,072	(837)	8,994	7,608	1,386	24,182
Medicare/Alternative, classified positions	704	-	704	6,274	-	6,274	-
Health and Welfare Benefits, certificated pe	5,529	9,375	(3,846)	71,547	37,500	34,047	112,500
State Unemployment Insurance, certificate	91	490	(399)	4,816	1,960	2,856	9,800
State Unemployment Insurance, classified p	853	-	853	6,582	-	6,582	-
Workers' Compensation Insurance, certifica	-	1,374	(1,374)	7,510	5,282	2,228	16,272
Total Benefits	25,917	25,539	378	239,297	100,334	(138,963)	308,569

Julia Lee Performing Arts Academy

Budget vs Actual

For the period ended April 30, 2020

	Current Period Actual	Current Period Budget	Current Period Budget Variance	YTD Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Curricula Materials	-	5,985	(5,985)	19,681	17,955	1,726	23,940
Books and Other Reference Materials	-	1,995	(1,995)	3,175	7,980	(4,805)	9,975
School Supplies	65	748	(683)	9,799	2,993	6,807	8,978
Office Expense	1,974	1,458	516	11,915	5,833	6,082	17,500
Software	1,178	665	513	3,466	2,660	806	7,980
Noncapitalized Equipment	-	6,000	(6,000)	23,451	18,000	5,451	30,000
Food Services	4,393	6,647	(2,255)	62,271	19,941	42,330	73,119
Total Books & Supplies	7,610	23,499	(15,888)	133,759	75,362	(58,397)	171,491
Subagreement Services			-				
Special Education	19,110	9,091	10,019	101,303	27,273	74,030	100,000
Substitute Teacher	1,500	273	1,227	1,500	818	682	3,000
Transportation	-	-	-	3,975	-	3,975	-
Security	-	273	(273)	1,728	818	910	3,000
Other Educational Consultants	-	2,250	(2,250)	7,016	4,500	2,516	22,500
Total Subagreement Services	20,610	11,886	8,724	115,521	33,409	(82,112)	128,500
Operations & Housekeeping			-				
Auto and Travel Expense	118	-	118	5,754	-	5,754	8,000
Dues & Memberships	-	125	(125)	2,647	500	2,147	1,500
Insurance	-	3,125	(3,125)	17,666	12,500	5,166	37,500
Postage and Shipping	21	750	(729)	2,573	1,500	1,073	7,500
Miscellaneous Expense	-	1,500	(1,500)	-	3,000	(3,000)	15,000
Communications	304	625	(321)	3,432	2,500	932	7,500
Total Operations & Housekeeping	443	6,125	(5,682)	32,072	20,000	(12,072)	77,000
Facilities, Repairs & Other Leases							
Rent	50,701	19,750	30,951	235,104	79,000	156,104	237,000
Equipment Leases	477	333	144	3,066	1,333	1,732	4,000
Repairs and Maintenance	-	1,458	(1,458)	850	5,833	(4,983)	17,500
Total Facilities, Repairs & Other Leases	51,178	21,542	29,636	239,020	86,167	(152,853)	258,500
Professional & Consulting Services			-				
IT	-	167	(167)	3,855	667	3,188	2,000
Audit and Tax	-	-	-	6,500	3,000	3,500	9,000
Legal	100	833	(733)	10,568	3,333	7,235	10,000
Professional Development	780	2,100	(1,320)	6,173	4,200	1,973	21,000
General Consulting	(275)	1,000	(1,275)	(2,100)	2,000	(4,100)	10,000
Special Activities/Field Trips	-	-	-	6,969	-	6,969	7,500
Bank Charges	47	100	(53)	627	200	427	1,000
Printing	442	300	142	3,309	600	2,709	3,000
Other taxes and fees	-	1,750	(1,750)	4,349	3,500	849	17,500
Payroll Service Fee	402	500	(99)	4,068	2,000	2,068	6,000
Management Fee	10,235	5,781	4,453	69,503	23,125	46,378	69,374
District Oversight Fee	-	965	(965)	-	3,992	(3,992)	20,068
Total Professional & Consulting Services	11,730	13,497	(1,766)	113,821	46,617	(67,205)	176,442
Depreciation			-				
Depreciation Expense	1,542	208	1,333	12,053	833	(11,220)	2,500
Total Depreciation	1,542	208	1,333	12,053	833	(11,220)	2,500
Interest			-				
Interest Expense	8,240	8,505	(265)	66,524	10,678	55,846	22,726
Total Interest	8,240	8,505	(265)	66,524	10,678	(55,846)	22,726
Total Expenses	**$ 261,829**	**$ 208,924**	**$ 52,905**	**$ 2,012,587**	**$ 750,685**	**$ (1,261,903)**	**$ 2,307,995**
						-	
Change in Net Assets	**$ 119,271**	**$ (89,116)**	**$ 314,197**	**$ 46,512**	**$ (305,456)**	**$ 351,968**	**$ 164,562**
Net Assets, Beginning of Period	**$ (15,812)**			**$ 56,947**			
Net Assets, End of Period	**103,459**			**103,460**			

Julia Lee Performing Arts Academy

Statement of Financial Position

April 30, 2020

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	$ 548,478	$ 190,726	$ 357,752	188%
Accounts Receivable	38,380	213,067	(174,687)	-82%
Factored Receivables	(431,500)	(14,600)	(416,900)	2855%
Total Current Assets	**155,358**	**389,193**	**(233,835)**	**30**
Long Term Assets				
Property & Equipment, Net	40,436	20,149	20,287	101%
Deposits	67,000	13,000	54,000	415%
Total Long Term Assets	**107,436**	**33,149**	**74,287**	**224%**
Total Assets	**$ 262,795**	**$ 422,342**	**$ (159,547)**	**-38%**
Liabilities				
Current Liabilities				
Accrued Liabilities	$ 34,333	$ 115,395	$ (81,062)	-70%
Notes Payable, Current Portion	125,000	125,000	-	0%
Total Current Liabilities	**159,333**	**240,395**	**(81,062)**	**-34%**
Long Term Liabilities				
Notes Payable, Net of Current Portion	-	125,000	(125,000)	-100%
Total Long Term Liabilities	**-**	**125,000**	**(125,000)**	**-100%**
Total Liabilities	**$ 159,333**	**$ 365,395**	**$ (206,062)**	**-56%**
Total Net Assets	**103,462**	**56,947**	**46,514**	**82%**
Total Liabilities and Net Assets	**$ 262,795**	**$ 422,342**	**$ (159,547)**	**-38%**

Julia Lee Performing Arts Academy

Check Register

For the period ended April 30, 2020

Warrant Number	Vendor Name	Check Date	Check Amount
14593406	ELSINORE FIRST ASSEMBLY	4/1/2020	$ 22,350.40
14593407	CHARTER IMPACT	4/1/2020	6,627.00
14594359	ELSINORE FIRST ASSEMBLY	4/3/2020	6,000.00
14597858	SCHOOL FOOD SOLUTIONS LLC	4/3/2020	421.85
14597859	CHARTER IMPACT	4/3/2020	381.50
14597860	JULIA LEE PERFORMING ARTS ACADEMY	4/9/2020	10,867.22
14597861	CALIFORNIACHOICE BENEFIT ADMINISTRATORS	4/9/2020	5,528.95
14597862	MIKALEEN KLEPPER	4/9/2020	7,650.00
14623413	ELSINORE FIRST ASSEMBLY	4/9/2020	6,000.00
14623414	ELSINORE FIRST ASSEMBLY	4/9/2020	22,350.40
14597863	SCHOOL PATHWAYS, LLC	4/9/2020	296.67
14601396	CHARTER IMPACT	4/14/2020	1,885.00
14601397	CHARTER IMPACT	4/14/2020	1,722.50
14601398	TAKEISHA JOHNSON	4/14/2020	6,095.00
14601399	ROOM 2 TALK SPEECH THERAPY, INC	4/14/2020	1,520.00
14601400	TINYEYE	4/14/2020	1,965.18
14601401	JULIA LEE PERFORMING ARTS ACADEMY	4/16/2020	2,091.51
14618983	ROOM 2 TALK SPEECH THERAPY, INC	4/17/2020	1,880.00
14618984	PARENTSQUARE INC.	4/17/2020	1,500.00
14621506	JULIA LEE PERFORMING ARTS ACADEMY	4/23/2020	12,052.03
		Total Disbursements Issued in April	**$ 119,185.21**

Julia Lee Performing Arts Academy

60-Day Compliance Calendar

April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
FINANCE	May 15th extended to July 15th	Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing. During 2020 - due date has been automatically extended to July 15, 2020.	JLPAA/Clem Payne	Yes	No	http://www.publiccounsel.org/useful_materials?id=0025
FINANCE	April 1st extended to June 1st	File a Form 700 - Statement of Economic Interests (SEI): The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline. Due to the current COVID-19 pandemic, the Fair Political Practices Commission is allowing a 60-day extension until June 1, 2020 for those required to file a 2019 annual Statement of Economic Interests (Form 700)	JLPAA with Charter Impact support	Yes	Yes	https://www.calstate.edu/hradm/pdf2012/Form700FAQ.pdf
FINANCE	Jun-01	Executive School Leadership Review Evaluation – The board of directors is responsible for hiring and establishing the compensation (salary and benefits) of the executive director by identifying compensation that is "reasonable and not excessive". The board conducting the review should document who was involved and the process used to conduct the review, as well as the disposition of the full board's decision to approve the executive director's compensation (minutes of a meeting are fine for this). The documentation should demonstrate that the board took the comparable data into consideration when it approved the compensation.	JLPAA	Yes	No	This is an IRS requirement for Executive Director positions. If needed, Charter Impact can provide data on
FINANCE	Jun-04	SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2020-21 Online Application will be made available April 30, 2020 and will close June 4, 2020 at 5:00 P.M. Late applications will NOT be accepted. The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	http://www.treasurer.ca.gov/csfa/csfgp/index.asp

Julia Lee Performing Arts Academy
60-Day Compliance Calendar
April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
FINANCE	Jun-15	Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on an annual basis.	Charter Impact	No	Yes	https://www.cde.ca.gov/sp/ch/csinfosvy.asp
FINANCE	Jun-25	Certification of the 2019-20 Second Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, which is the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The Second Principal Apportionment (P-2), certified by June 25, is based on the second period data that LEAs report to CDE in April and May. P-2 supersedes the P-1 Apportionment calculations and is the final state aid payment for the fiscal year ending in June.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/pa/
FINANCE	Jun-30	Local Control and Accountability Plan and COVID-19 Operations Written Report 2020–21 LCAP Changes in Response to COVID-19 - Executive Order N-56-20 extended the deadline for adoption of the 2020–21 LCAP from July 1, 2020, to December 15, 2020. Executive Order N-56-20 requires that all LEAs complete a written report to explain the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency, the major impacts of such closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students. The California Department of Education (CDE) is currently developing a COVID-19 Written Report	JLPAA with Charter Impact support	Yes	No	https://www.cde.ca.gov/re/lc/
FINANCE	Jun-30	Submit Preliminary Budget Plan to Authorizer - Charter Schools are required to submit their annual budgets to their authorizer by the authorizer-imposed deadline. Authorizers then use the budget to determine if the Charter School has reasonable financial health to sustain operations. The budget must be presented at the same public meeting as the COVID-19 Operations Report, following the budget hearing. COVID-19 Operations Report and budget adoption must be at least 1 day after the public hearing.	Charter Impact	Yes	No	https://www.cde.ca.gov/fg/sf/fr/calendar19district.asp

Julia Lee Performing Arts Academy
60-Day Compliance Calendar
April 30, 2020

Area	Due Date	Description	Completed By	Board Must Approv	TPAA Signature	Links and Additional Info
OPERATIONS	Jun-30	Approve school calendar and instructional minutes - 180/175 days charter schools and are allowed to shorten instructional year by 5 days without fiscal penalty. Kindergarten ~ 600 hours; Grades 1-3 ~ 840 hours; Grades 4-8 ~ 900 hours; Grades 9-12 ~ 1080 hours	JLPAA	Yes	No	https://www.cde.ca.gov/fg/aa/pa/lcffitfaq.asp
GOVERNANCE	Jun-30	Review your Parental Involvement Policy - Every local educational agency (LEA) in California must have a parental involvement policy: Federal requirement (LEAs accepting Title I funds). State requirement (California Education Code [EC] for non-Title I schools. Parents must be involved in how the funds reserved for parental involvement will be allocated for parental involvement activities. Keep minutes and sign-in sheets documenting these discussions. The California Department of Education (CDE) reviews the Consolidated Application and Reporting System (CARS) to see if the required reservation has been made.	JLPAA	Yes	No	https://www.cde.ca.gov/sp/sw/t1/parentfamilyinvolve.asp
GOVERNANCE	Jun-30	Review your Homeless Education Policy - A Homeless Education Policy is used to ensure that your school is compliant with key provisions of the Education for Homeless Children and Youths Act. It is also used to collect the contact information for your required designated homeless liaisons at your school. All schools are required to establish a board approved Homeless Education Policy.	JLPAA	No	No	https://www.cde.ca.gov/sp/hs/cy/strategies.asp
FINANCE	Jun-30	School Nutrition Application Due to CDE - Funding supports five school meal and milk programs to assist schools, districts, and other nonprofit agencies in providing nutritious meals and milk to children at reasonable prices or free to qualified applicants. The five programs are the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Feeding Option (SSFO), Special Milk Program (SMP), and State Meal Program (STMP)	JLPAA	No	No	https://www.cde.ca.gov/ls/nu/sn/eligmaterials.asp
FINANCE	Jun-30	Complete Consolidated Application reporting - Spring - The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. Annually, in May, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program.	Charter Impact with JLPAA support	Yes	No	https://www.cde.ca.gov/fg/aa/co/index.asp