

**JLPAA  
SPECIAL BOARD MEETING MINUETS**

**January 27, 2020**

**6:30 p.m.**

**19740 Grand Avenue Lake Elsinore, California 92530/ Teleconference (see agenda)**

**CALL TO ORDER 06:31 p.m.**

**ROLL CALL Board Members Present: Briseno, Frazier, Rodriguez and Davis**

**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**

**No Public Comments**

**ACTION ITEMS**

**A 1** Approval of the June 30,2020 Audited Financial Statement for Julia Lee Performing Arts Academy

**Motion made by Briseno** to approve the June 30,2020 Audited Financial Statement for Julia Lee Performing Arts Academy

**Second by Davis**

All in favor by roll call: Frazier, Briseno, Rodriguez and Davis.

**Motion carried and approved.**

**A 2 .** Approval of the School Accountability Report Card (SARC)

**Motion made by Davis** to approve the School Accountability Report Card (SARC)

**Second by Briseno**

All in favor by roll call: Frazier, Briseno, Rodriguez and Davis.

**Motion carried and approved.**

**A 3.** Approval of a Provisional Intern Permit (PIPS) for Ebony Avery a Kindergarten teacher based on a provisional

**Motion made by Frazier** to approve a Provisional Intern Permit (PIPS) for Ebony Avery a Kindergarten teacher based on a provisional

**Second by Davis**

All in favor by roll call: Frazier, Briseno, Rodriguez and Davis.

**Motion carried and approved**

## **Discussion**

**D 1.** Julia Lee Performing Arts Academy reopening plan and COVID-19 School Guidance: Executive Director discussed the reopening plan and the necessary steps that the school must take. Riverside County is still in the purple tier status.

**Board Comment: Comment made by Member Briseno, in regards to the Lakeland Fire in Lake Elsinore, CA. One of JLPAA's students was affected by the fire.**

**Motion to adjourn meeting by Davis**

**Second by Briseno;** All in favor by roll call: Frazier, Briseno, Rodriguez and Davis.

**Motion carried and approved**

**ADJOURNMENT: 06:55 p.m.**

**Minutes respectfully submitted:**

**January 28, 2020**

**Olivia Davis**

*JULIA LEE PERFORMING ARTS ACADEMY*  
**(A CALIFORNIA NON-PROFIT ORGANIZATION)**  
**AUDITED FINANCIAL STATEMENTS**  
*JUNE 30, 2020*

JULIA LEE PERFORMING ARTS ACADEMY

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June 30, 2020

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**HODGES AND HAMMONS**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Julia Lee Performing Arts Academy  
Lake Elsinore, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Julia Lee Performing Arts Academy (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flow for the fiscal year 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.

**Auditor's 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2019-2020 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, issued by the California Education Audit Appeals Panel as regulations. 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 auditor's 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 entity'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 entity'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.

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## INDEPENDENT AUDITORS' REPORT

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Julia Lee Performing Arts Academy as of June 30, 2020, and the changes in its net assets and its cash flows for the fiscal 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 as a whole. The accompanying additional supplementary information, as required by the 2019-2020 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements in accordance with auditing standards generally accepted in the United States of America. In my 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 my report dated December 3, 2020, on our consideration Julia Lee Performing Arts Academy's internal control over financial reporting and on my 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 my 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 Julia Lee Performing Arts Academy's internal control over financial reporting and compliance.



Hodges and Hammons  
Certified Public Accountants  
Los Angeles, California  
December 3, 2020

**JULIA LEE PERFORMING ARTS ACADEMY**  
**STATEMENT OF FINANCIAL POSITION**  
June 30, 2020

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents (Note 3)	\$ 316,060
Cash in county treasury	121,813
Accounts receivable (Note 4)	664,667
Total current assets	<u>1,102,540</u>

**PROPERTY AND EQUIPMENT - (Note 5)**

Leasehold improvements	22,638
Equipment	42,260
Less: accumulated depreciation	(20,989)
Total property, equipment and improvements	<u>43,909</u>

**OTHER ASSETS**

Rental deposit	<u>73,000</u>
<b>Total Assets</b>	<b>\$ <u>1,219,449</u></b>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accrued expenses	\$ 261,426
California School Finance Authority - Note 8	125,002
Notes payable - current portion (Note 9)	3,612
Total current liabilities	<u>390,040</u>

**NONCURRENT LIABILITIES**

Long-term debt - SBA Economic Loan (Note 9)	146,388
Notes payable, net of current portion (Note 9)	246,250
Total Noncurrent Liabilities	<u>392,638</u>
<b>Total Liabilities</b>	<u>782,678</u>

**NET ASSETS**

Net assets without donor restrictions	436,771
Net assets with donor restrictions	-
Total Net Assets	<u>436,771</u>
<b>Total Liabilities and Net Assets</b>	<b>\$ <u>1,219,449</u></b>



**JULIA LEE PERFORMING ARTS ACADEMY  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2020**

	Net Assets without donor restrictions	Net Assets with donor restrictions	Total
<b>Revenue and support:</b>			
Local Control Funding Formula	\$ 1,835,852	\$	\$ 1,835,852
Education Protection Account	46,240		46,240
In-lieu property taxes	439,918		439,918
State revenue	408,025		408,025
Federal revenue	470,096		470,096
Local income	7,248		7,248
Interest income	3,141		3,141
	<hr/>	<hr/>	<hr/>
Total revenue and support	\$ 3,210,520	\$ -	\$ 3,210,520
	<hr/>	<hr/>	<hr/>
<b>Expenses:</b>			
Program services			
Education	2,702,054		2,702,054
Support services			
Management and general	131,562		131,562
	<hr/>	<hr/>	<hr/>
Total expenses	2,833,616	-	2,833,616
	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET ASSETS</b>	376,904	-	376,904
	<hr/>	<hr/>	<hr/>
<b>Net Assets, beginning of year</b>	59,867	-	59,867
	<hr/>	<hr/>	<hr/>
<b>Net Assets, end of year</b>	\$ 436,771	\$ -	436,771
	<hr/>	<hr/>	<hr/>

**JULIA LEE PERFORMING ARTS ACADEMY  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Program Services</u>	<u>Support Services</u>	
	<u>Education</u>	<u>Management &amp; General</u>	<u>Total</u>
Salaries and related expenses:			
Certificated salaries	\$ 717,751	\$	\$ 717,751
Classified salaries	580,504	86,907	667,411
Fringe benefits	370,653	13,507	384,160
Total personnel	<u>1,668,908</u>	<u>100,414</u>	<u>1,769,322</u>
Other operating expenses:			
Books and supplies	332,295	470	332,765
Travel and conferences	3,975		3,975
Operation and housekeeping services	42,686		42,686
Occupancy	203,869	29,648	233,517
Professional services	210,745		210,745
Other operating expenses	157,835		157,835
Depreciation	15,217		15,217
Debt services expenses	66,524	1,030	67,554
Total other operating expenses	<u>1,033,146</u>	<u>31,148</u>	<u>1,064,294</u>
Total expenses	<u>\$ 2,702,054</u>	<u>\$ 131,562</u>	<u>\$ 2,833,616</u>

**JULIA LEE PERFORMING ARTS ACADEMY  
STATEMENTS OF CASH FLOWS and CHANGE IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 376,904
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	15,217
(Increase) decrease in assets:	
Accounts receivable	(451,600)
Pledged receivables	(14,600)
Other current assets	(60,000)
Increase (decrease) in liabilities:	
Accounts payable	
Accrued expenses and deferred revenue	148,952
Current portion of non-current debt	3,614
<b>Net cash provided by (used in) operating activities</b>	<u>18,487</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Cash paid for purchase of fixed assets	(38,978)
<b>CASH PROVIDED BY (USED FOR) INVESTING ACTIVITIES</b>	<u>(38,978)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Proceeds on long term debt	<u>267,638</u>
<b>CASH PROVIDED BY (USED FOR) FINANCING ACTIVITIES</b>	<u>267,638</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	247,147
<b>CASH AT BEGINNING OF YEAR</b>	<u>190,726</u>
<b>CASH AT END OF YEAR</b>	\$ <u><u>437,873</u></u>
<b>CASH PAID DURING THE YEAR FOR:</b>	
<b>INTEREST</b>	\$ <u><u>67,554</u></u>

# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## **Note 1 – NATURE OF ACTIVITIES**

**Julia Lee Performing Arts Academy** (a California not-for-profit corporation) is a charter school located in Lake Elsinore, CA 92530-6426 that provides kindergarten through fifth grade education. The School was created under the approval of the Riverside County Office of Education and the California State Board of Education, and receives public per-pupil funding to help support their operation. **Julia Lee Performing Arts Academy** (The Charter) is economically dependent on Federal and State funding.

Charter School number authorized by the State of California is 1988.

## **Note 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The summary of Significant Accounting Policies of The Charter is presented to assist in understanding the Charter's financial statements. The financial statements and notes are representations of The Charter's management, who are responsible for their integrity and objectivity.

### **Financial Statements Presentation**

These financial statements are prepared on the accrual basis of accounting. The accounts of the Charter are maintained in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) relevant to not-for-profit organizations.

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

### **Net assets without donor restrictions**

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated none of these net assets for operating reserves and future program development.

### **Net assets with donor restrictions**

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As of June 30, 2020, the Charter had no net assets with donor restrictions.



# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## **Note 2 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

### **Basis of Accounting**

The accompanying financial statements of the Charter are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

### **Use of Estimates**

Management uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results could differ from those estimates.

### **Income Taxes**

The Charter is exempt from federal and state income taxes under Section 501(c) (3) of the Internal Revenue Service Code and Section 23701(d) of the California Revenue and Taxation Code. It has been classified by the Internal Revenue Service as other than a private foundation and charitable contributions by donors are tax deductible. Accordingly, no provision has been made for income taxes. However, the information returns for fiscal 2019 and forward may be audited by regulatory agencies. The Charter is not aware of any such actions at this time.

### **Cash and Cash Equivalents**

The Charter considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

### **Property, Equipment and Improvements**

Property, equipment and improvements are recorded at cost. All property, equipment and improvements with a value of \$1,000 or greater and a useful life of 1 year or more are capitalized. Property is depreciated under the straight-line method over the estimated useful life of 40 years. Improvements are depreciated under a straight-line method over their estimated useful lives of 20 years. Equipment is depreciated under straight-line method over the estimated useful life of five to seven years. The depreciation expense for the year ended June 30, 2020, is \$15,217. For additional information, refer to Note 5.

### **Functional Allocation of Expenses**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.



# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

### Revenue Recognition

#### Contributions and Contributed Services

Gifts of cash and other assets received without donor stipulations are reported as unrestricted revenue and net assets. Gift received with a donor stipulation time or purpose restrictions is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. Amounts received from the California Department of Education are recognized as revenue, earned based on the Charter's average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in unrestricted net assets, if the restriction expires in the reporting period in which the revenue is recognized. School designated grants from governmental agencies are considered earned when expenditures have been incurred in accordance with contract specification.

No amounts have been reflected in the accompanying financial statements for donated services inasmuch as no objective basis was available to measure the value of such services; however, some volunteers have donated their time to the Charter.

#### Accounts Receivable

Accounts receivable consists primarily of noninterest-bearing amounts from government sources. Accounts receivable are stated at the amount management expects to collect from the outstanding balance. Management provides an analysis of the probable collection of the accounts through a provision for bad debt expense and an adjustment to a valuation allowance. At June 30, 2020, management had determined that all accounts receivable are fully collectible, and no allowance for bad debts has been established.

#### Fair Value Measurements

The Charter categorizes its assets and liabilities measured at fair value into a three level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value in accordance with accounting standards.

#### Concentration of Credit Risk

The Charter maintains bank accounts at banks which are institutions insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor. At June 30, 2020, the total uninsured cash balance totaled approximately \$66,060. The Charter manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments through the Riverside County Office of the Treasury. To date, the Charter has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies.

# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## **Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

### **Subsequent Events**

Julia Lee Performing Arts Academy (JLPAA) submitted a renewal petition to the Riverside County Office of Education on June 23, 2020. JLPAA was originally approved on April 11, 2018 for a three-year term that will expire June 30, 2021. The charter requested a 5 year renewal as required by EC 47605 (a)(1). A Public Hearing was conducted on July 8, 2020 to consider the renewal of JLPAA.

On August 12, 2020, Riverside County Board of Education Board Members approved the renewal of Julia Lee Performing Arts Academy Charter for a five year term from July 1, 2021 through June 30, 2026.

### **Recent Accounting Pronouncements**

In August 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-15, Disclosure of Uncertainties about an Entity's Ability to continue as a Going Concern (Subtopic 205-40). This ASU requires management to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern, which is currently performed by the external auditors. Management is required to perform this assessment for annual reporting periods and must make certain disclosures if it concludes that substantial doubt exists. The guidance is effective for annual periods ending after December 15, 2016, and for annual periods thereafter. The adoption of this standard by management on July 1, 2016 did not have any effect on the financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). Under the ASU, a lessee will be required to recognize right-to-use assets and liabilities on their statement of financial position for all leases with lease terms of more than twelve months. The ASU is effective for fiscal years beginning after December 15, 2019. Early application will be permitted for all organizations. The Charter is currently assessing the impact the adoption of this ASU will have on its financial statements.

In August 2016, the FASB issued ASU 2016-14, Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-For-Profit Entities. The amendments in this ASU are designed to improve the current net asset classification requirements and the information presented in the financial statements about a not-for-profit entity's liquidity, financial performance, and cash flows. The amendments in the ASU are effective for annual financial statements issued for fiscal years beginning after December 15, 2017. Early application of the ASU is permitted. The Charter is currently evaluating the impact of this pronouncement on its financial statements.



# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## NOTE 3 – CASH and CASH EQUIVALENTS

Cash at June 30, 2020 consisted of the following:

Cash on hand and in banks – Treasury	\$121,813
Cash on hand and in banks – Operating	<u>316,060</u>
Total cash on hand and in banks	<u>\$437,873</u>

### Pooled Funds- Cash in county treasury

The Riverside County Treasury maintains one Pooled Investment Fund for all local jurisdictions having funds on deposit in the County Treasury. State law requires that all operating moneys of the County, school districts, and certain special districts be held by the County Treasurer. The Charter's deposits are maintained in a recognized pooled investment fund under the care of a third party; the Charter's share of the pool does not consist of specific, identifiable investment securities owned by the Charter. No disclosure of the individual and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2020 the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investment with similar risk profiles.

The fair value hierarchy is categorized into three levels based on inputs as follows:

Level 1 – Valuation based on quoted prices in active markets for identical assets or liabilities that the entity has the ability to access.

Level 2 – Valuation based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 – Valuation based on inputs that are unobservable and significant to the overall fair value measurement.

Level 3 assets and liabilities measured at fair value are based on one or more of three valuation techniques:

Market approach – Price and other relevant information generated by market transactions involving identical or comparable assets or liabilities.

Cost approach – Amount that would be required to replace the service capacity of an asset (i.e. replacement cost; and

Income approach – Techniques to convert future amounts to a single present amount based on market expectations (including present value techniques, option-pricing models and lattice models)

# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## Note 3 - CASH and CASH EQUIVALENTS - continued Pooled Funds- Cash in county treasury

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the hierarchy as of June 30, 2020:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash in treasury	<u>\$121,813</u>	<u>\$121,813</u>		

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its Website. The table below identifies examples of the investment types permitted in the California Government Code:

The investments in the Treasurer's Pooled Investment Fund were as follows:

Federal Agency Securities	59.03%
Cash Equivalent & Money Market Funds	16.62%
Commercial Paper	47.48%
U.S. Treasury Securities	5.25%

### Fair Value Measurements

The Charter categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. All assets have been valued using a market approach with quoted markets prices.

### Liquidity and Availability of Financial Assets

The Organization's financial assets available within one year of the Statement of Financial Position date for general expenditures are as follows:

Cash in county treasury	\$ 121,813
Cash in banks	316,060
Accounts receivable	<u>664,667</u>
Total financial assets available within one year	<u>\$1,102,540</u>

# JULIA LEE PERFORMING ARTS ACADEMY

## Notes to Financial Statements June 30, 2020

### NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020, reported as follows:

Federal	\$273,005
Other State	<u>391,662</u>
Total accounts receivable	<u>\$664,667</u>

### NOTE 5 – PROPERTY, EQUIPMENT AND IMPROVEMENTS

Below is the summary of the changes in fixed assets owned by Julia Lee Performing Arts Academy for the year ended June 30, 2020:

Description	Balance at 7/1/2019	Additions (deletions)	Balance at 6/30/20
Furniture & Equipment	\$ 18,371	\$ 23,888	\$ 42,259
Leasehold improvements	<u>7,550</u>	<u>15,088</u>	<u>22,638</u>
Total fixed assets	25,921	38,976	64,897
Accumulated depreciation	<u>(5,773)</u>	<u>(15,215)</u>	<u>(20,988)</u>
Net fixed assets	\$ <u>20,148</u>	\$ <u>23,761</u>	\$ <u>43,909</u>

### NOTE 6 – COMMITMENTS

Julia Lee Performing Arts Academy entered into a twenty-two month lease agreement for educational facility located on 19740 Grand Ave. Lake Elsinore, CA 92530. The lease commenced on August 13, 2018, and will end on the 13th day of June 2020, with an option extend every two years until June 2026. The base monthly lease amount is \$21,500 per month, with an increase of 3% upon renewal. Lease payments made on the facility was \$229,104, for the year ended June 30, 2020.

The future minimum lease payments due for the next year are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 258,000



# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## NOTE 7 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS) and classified employees are members of the Public Employees' Retirement System (PERS). The Charter opted not to enter the PERS program.

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multi-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

### State Teachers' Retirement System (STRS)

#### Plan Description

The Charter contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. 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. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, and Sacramento, California 95826.

#### Funding Policy

Active plan members are required to contribute 10.25% of their salary and the School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2019-20 is 17.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School's contributions to STRS for the year ended June 30, 2020 is as follows:

Year Ended	Required	Percent
<u>June 30,</u>	<u>Contribution</u>	<u>Contributed</u>
2020	\$140,248	100%

# JULIA LEE PERFORMING ARTS ACADEMY

Notes to Financial Statements  
June 30, 2020

## **NOTE 7 – EMPLOYEE RETIREMENT PLANS - continued**

### **On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the Charter School. These payments consist of State General Fund contributions to CalSTRS in the amount of \$81,100. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

## **Note 8 – Notes Payable – California School Finance Authority**

The Charter received a revolving loan from the California School Finance Authority in the amount of \$250,000. The loan requires annual principal payments of \$125,000. The loan has a term of two years and carries an interest rate of 2.277%. Annual payments of principal and interest are deducted from the Charter's Apportionment.

The ending loan balance was \$125,002 at June 30, 2020.

## **Note 9 – Paycheck Protection Program**

On May 3, 2020, the Charter received a loan from Cross River Bank in the amount of \$246,250 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the "PPP Loan"). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. Subsequent to this, the law changed the loan deferral terms retroactively. The PPP Flexibility Act and subsequent regulations supersede the loan agreement. The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. Payment of principal and interest is deferred until the date on which the amount of forgiveness is remitted to the lender or, if the organization fails to apply for forgiveness within ten months after the covered period, then payment of principal and interest shall begin on that date. These amounts may be forgiven subject to compliance and approval based on the timing and use of these funds in accordance with the program. To the extent that all or part of the PPP Loan is not forgiven, the Charter will be required to pay interest on the PPP Loan at a rate of 1.0% per annum, and commencing in August 2021 principal and interest payments will be required through the maturity date in May 2022.

The PPP notes payable balance was \$246,250 at June 30, 2020.

# JULIA LEE PERFORMING ARTS ACADEMY

## Notes to Financial Statements June 30, 2020

### Note 9 – NOTES PAYABLE - SMALL BUSINESS ADMINISTRATION – ECONOMIC INJURY LOAN - continued

On June 16, 2020, The Charter received a secure disaster loans from the Small Business Administration in the amount of \$150,000. The loan has a term of thirty years and carries an interest rate of 2.705%.

	<u>Current Portion</u>	<u>Long Term Debt</u>	<u>Total</u>
SBA Economic Loan	\$ 3,612	\$ 146,388	\$ 150,000

Aggregate annual maturities of notes payable are as follows:

<u>Year</u>	<u>SBA Economic Injury</u>
2021	\$3,612
2022	3,713
2023	3,816
2024	3,923
2025	4,032
Thereafter	<u>130,904</u>
Total	<u>\$150,000</u>

The ending loan balance was \$150,000 at June 30, 2020.

### Note 10 – RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

The schedule on page 20 was prepared by The School for the State of California.



JULIA LEE PERFORMING ARTS ACADEMY

**SUPPLEMENTARY INFORMATION**

Reconciliation of Annual Financial  
Report With Audited Financial Statements  
For the year ended June 30, 2020

June 30, 2020 Annual Financial Report Fund balances (Net assets)	\$ 442,271
Adjustments and Reclassifications:	
Increasing (Decreasing) the Fund Balance (Net Assets)	
Cash	-
Accounts receivable	-
Account payable and Accrued expenses	(5,500)
<b>Net adjustments and reclassifications</b>	
<b>June 30, 2020 Audited Financial Statement Fund Balance</b>	<b>\$ <u>436,771</u></b>

# **JULIA LEE PERFORMING ARTS ACADEMY**

## **SCHEDULE OF INSTRUCTIONAL MINUTES**

June 30, 2020

	Requirement	Actual	Number of Days Traditional Calendar	Status
Transitional Kindergarten	36,000	39,000	175	In compliance
Kindergarten	36,000	39,000	175	In compliance
Grade 1 through 3	50,400	63,190	175	In compliance
Grade 4 through 5	54,000	63,190	175	In compliance

# JULIA LEE PERFORMING ARTS ACADEMY

## SCHEDULE OF AVERAGE DAILY ATTENDANCE

June 30, 2020

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Transitional Kindergarten through :	194.48	194.48	169.90	169.90
Grade 4 through 6	101.80	101.80	61.30	61.30
ADA Totals	296.28	296.28	231.20	231.20

Note: Julia Lee Performing Arts Academy is 100% classroom-based and generates no ADA from a full-time independent study program.

Average daily attendance (ADA) is a measure of the number of pupils attending classes at Julia Lee Performing Arts Academy. 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.

JULIA LEE PERFORMING ARTS ACADEMY  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2020**

**NOTE 1: PURPOSE OF SCHEDULES**

**Local Education Agency Organization Structure**

This schedule provides information about the Charter School's operating members of the governing board, and members of the administration.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of Education Code Sections 46200 through 46206.

**Schedule of Average Daily Attendance**

Average daily attendance is a measurement of the number of pupils attending classes of the 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.

**Reconciliation of Annual Financial Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

# **JULIA LEE PERFORMING ARTS ACADEMY**

## **ORGANIZATION STRUCTURE**

June 30, 2020

Julia Lee Performing Arts Academy, Inc. (JLPAA) was formed as charter pursuant to Education Code Section 47612 under an agreement with Riverside County School District granted in June 2018.

Charter Number: 1988

JLPAA'S mission is to provide a high quality educational program for students in grades TK-6th. JLPAA aim to develop the whole person through curriculum that integrates both performing arts and college preparatory academics. The Julia Lee Performing Arts Academy strives to develop students academically, artistically and socially.

<u>Name</u>	<u>Term on Board Expires</u>	<u>Board Position</u>
Olivia Davis	June 30, 2020	Member
William Frazier	June 30, 2020	Secretary/Treasurer
Edwin Rodriguez	June 30, 2020	Chairperson
Jamie Schramm	June 30, 2020	Member
Andrea Strecker	June 30, 2020	Resigned on October 12, 2019
Doroles Briseno	June 30, 2020	Voted in February 12, 2020
<u>Administration</u>		<u>Title</u>
Tanya Taylor		Executive Director



**HODGES AND HAMMONS**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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**

Board of Directors  
Julia Lee Performing Arts Academy  
Lake Elsinore, CA

We have audited, in accordance with the 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 Julia Lee Performing Arts Academy (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued my report thereon dated December 3, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 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 my 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.

8616 La Tijera Boulevard, Suite 505  
Los Angeles CA 90045  
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**INDEPENDENT AUDITOR'S 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**

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 non-compliance 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Hodges and Hammons  
Certified Public Accountants  
Los Angeles, California  
December 3, 2020



**HODGES AND HAMMONS**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT AUDITORS ON STATE COMPLIANCE**

Board of Directors  
Julia Lee Performing Arts Academy  
Lake Elsinore, California

**Report on Compliance for Each State Program**

We have audited Julia Lee Performing Arts Academy's compliance with the types of compliance requirements described in the 2019-2020 Guide for Annual Audits of K-12 Local Educational Agencies, and State Compliance Reporting, published by the Education Audit Appeals Panel, that could have a direct and material effect on the JLPAA's state programs for the fiscal year ended June 30, 2020, 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.

**Auditor's Responsibility**

We responsibility is to express an opinion on the JLPAA's compliance based on our audit the types of compliance requirements referred to below. 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 2019-2020 Guide for Annual Audits of K-12 Local Educational Agencies, and State Compliance Reporting, published by the California Education Audit Appeals Panel. 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 below has occurred. An audit includes examining, on a test basis, evidence about the JLPAA's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

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

**Unmodified Opinion**

In my opinion, JLPAA complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2020.


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Los Angeles CA 90045  
(310) 645-0295 • Fax (310) 645-9886

## Compliance Requirements Tested

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

<u>School Districts, County Offices of Education, and Charter Schools:</u>	<u>Procedures Performed</u>
California Clean Energy Job Act	Not applicable
<u>After School Education and Safety Program:</u>	
General Requirements	Not applicable
After School	Not applicable
Before School	Not applicable
Proper Expenditure of Education Protection Account Fund	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not applicable
 Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based Instruction/Independent Study	No
Determination of Funding for Nonclassroom Based Instruction	No
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	Yes

The term "No" is used above to mean either that the School did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.



Hodges and Hammons  
Certified Public Accountants  
Los Angeles, California  
December 3, 2020

JULIA LEE PERFORMING ARTS ACADEMY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2020

Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes \_\_\_ No X

One or more significant deficiencies identified  
are not considered to be material weaknesses? Yes \_\_\_ No X

Noncompliance material to financial statement  
noted? Yes \_\_\_ No X

2. State Awards

Internal control over state programs:  
Material weaknesses identified? Yes \_\_\_ No X

Significant deficiencies identified not considered  
to be material weaknesses? Yes \_\_\_ No X

3. Type of auditor's report issued on compliance for  
same programs:

Unmodified

*JULIA LEE PERFORMING ARTS ACADEMY*  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**June 30, 2020**

None reported.

*JULIA LEE PERFORMING ARTS ACADEMY*  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

**June 30, 2020**

None reported.



California Department of  
**EDUCATION**

[SARC Home](#) » Julia Lee Performing Arts Academy

## 2019–2020 School Accountability Report Card

Translation Disclaimer

### School Accountability Report Card

### Reported Using Data from the 2019–2020 School Year

### California Department of Education

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.

## Mrs. Tanya Taylor, Executive Director

- Principal, Julia Lee Performing Arts Academy

## About Our School

Greetings, I am Rachel A. Thomas, the principal at Julia Lee Performing Arts Academy.

The vision for Julia Lee Performing Arts Academy ("JLPAA") was born out of the belief that every child has the right to an excellent education. Starting with a core group of educators and business leaders who are committed to educational equity, we designed a school where all children could learn at high levels, while allowing our children to explore the arts in a capacity that offers beyond what is required by the state of California. Schools delivering Visual and Performing Arts closely aligned to a college preparatory education have proven very effective at preparing students for finishing college and beyond.

## Contact

Julia Lee Performing Arts Academy  
19740 Grande Ave.  
Lake Elsinore, CA 92530-6426

Phone: 951-595-4500

Email: [kjudge@jlpaaschool.org](mailto:kjudge@jlpaaschool.org)

## About This School

### Contact Information (School Year 2020–2021)

District Contact Information (School Year 2020–2021)	
District Name	Riverside County Office of Education
Phone Number	(951) 826-6530
Superintendent	Judy White
Email Address	<a href="mailto:jdwhite@rcoe.us">jdwhite@rcoe.us</a>
Website	<a href="http://www.rcoe.us">http://www.rcoe.us</a>

School Contact Information (School Year 2020–2021)	
<b>School Name</b>	Julia Lee Performing Arts Academy
<b>Street</b>	19740 Grande Ave.
<b>City, State, Zip</b>	Lake Elsinore, Ca, 92530-6426
<b>Phone Number</b>	951-595-4500
<b>Principal</b>	Mrs. Tanya Taylor, Executive Director
<b>Email Address</b>	<a href="mailto:kjudge@jlpaschool.org">kjudge@jlpaschool.org</a>
<b>Website</b>	<a href="http://jlpaa.org">jlpaa.org</a>
<b>County-District-School (CDS) Code</b>	33103300137851

Last updated: 1/14/2021

## School Description and Mission Statement (School Year 2020–2021)

### Mission Statement

The Julia Lee Performing Arts Academy will be a high quality educational program for students in grades TK-8 that develops the whole person through a curriculum that integrates both performing arts and college preparatory academics. The Julia Lee Performing Arts Academy strives to develop the students academically, artistically and socially so that they leave the school as independent, cooperative, responsible and creative young adults with a lifelong interest and ability in learning and the arts. As we encourage and provide our students with the foundation of these skills and qualities, we will prepare our students to pursue further educational goals and allow them to contribute to the life and wellbeing of society as a whole.

### Our Mission Includes:

- " A strong academic program that unlocks and supports the artistic potential of our students, while providing a rigorous liberal arts education and performing arts program.
- " An encouraging atmosphere where each individual can work in a creative, cooperative and collaborative manner, while promoting the desire for excellence in one's chosen pursuits.
- " The promotion of independent thinking in the areas of academics and performing arts.
- " A participative and creative environment placed within a firm framework of high standards in teaching and learning.
- " The development of students' individual talents, critical thinking, and technology skills by being actively engaged in the learning process.

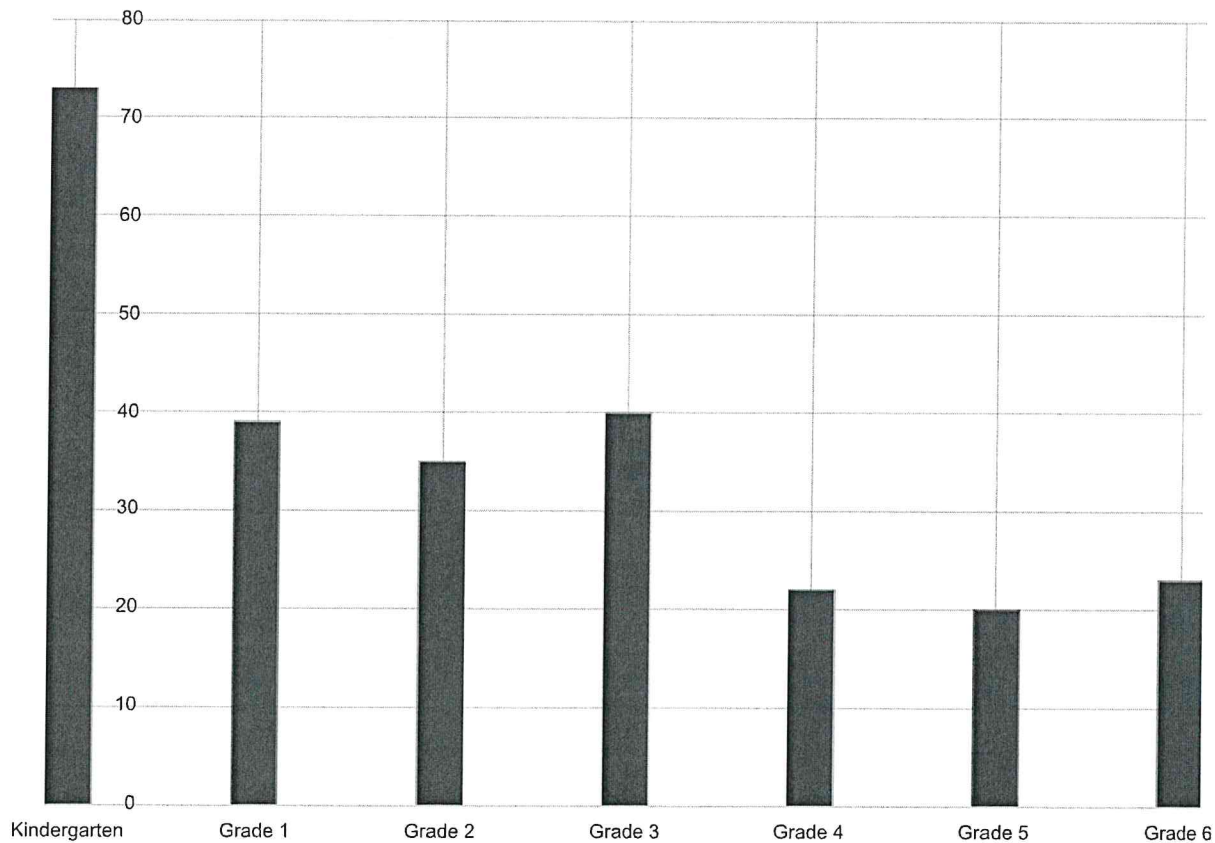


" A continuous commitment to improvement ensuring that our students are well-rounded, self-directed, lifelong learners.  
 " A group of teachers, administrators, parents, and the community sharing the responsibility for advancing the school's mission while promoting high standards and expectations.

Last updated: 1/14/2021

**Student Enrollment by Grade Level (School Year 2019–2020)**

Grade Level	Kindergarten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Total Enrollment
Number of Students	73	39	35	40	22	20	23	252



Last updated: 1/14/2021

**Student Enrollment by Student Group (School Year 2019–2020)**

Student Group	Black or African American	American Indian or Alaska Native	Asian	Filipino	Hispanic or Latino
Percent of Total Enrollment	15.10 %	%	%	%	60.30 %

Student Group (Other)	Socioeconomically Disadvantaged	English Learners	Students with Disabilities	Foster Youth	
Percent of Total Enrollment	62.30 %	14.70 %	4.00 %	0.80 %	
◀ ▶					

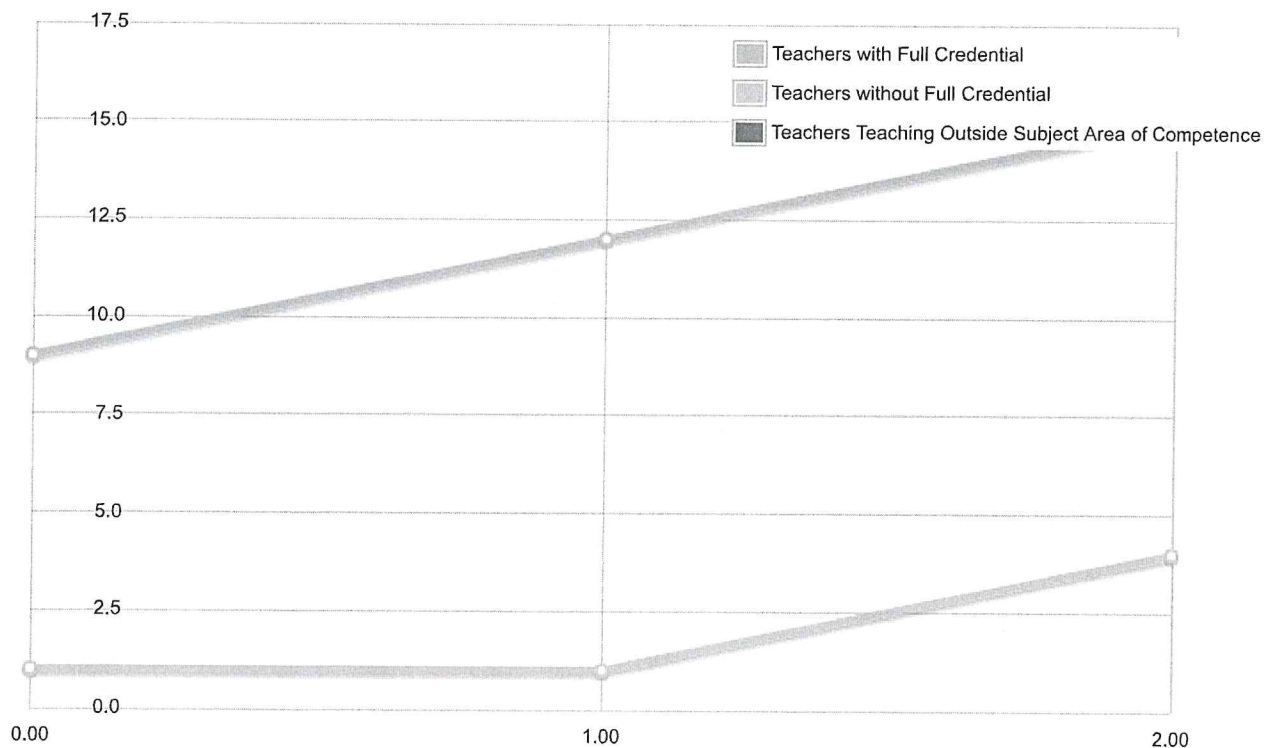
## State Priority: Basic

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

## Teacher Credentials

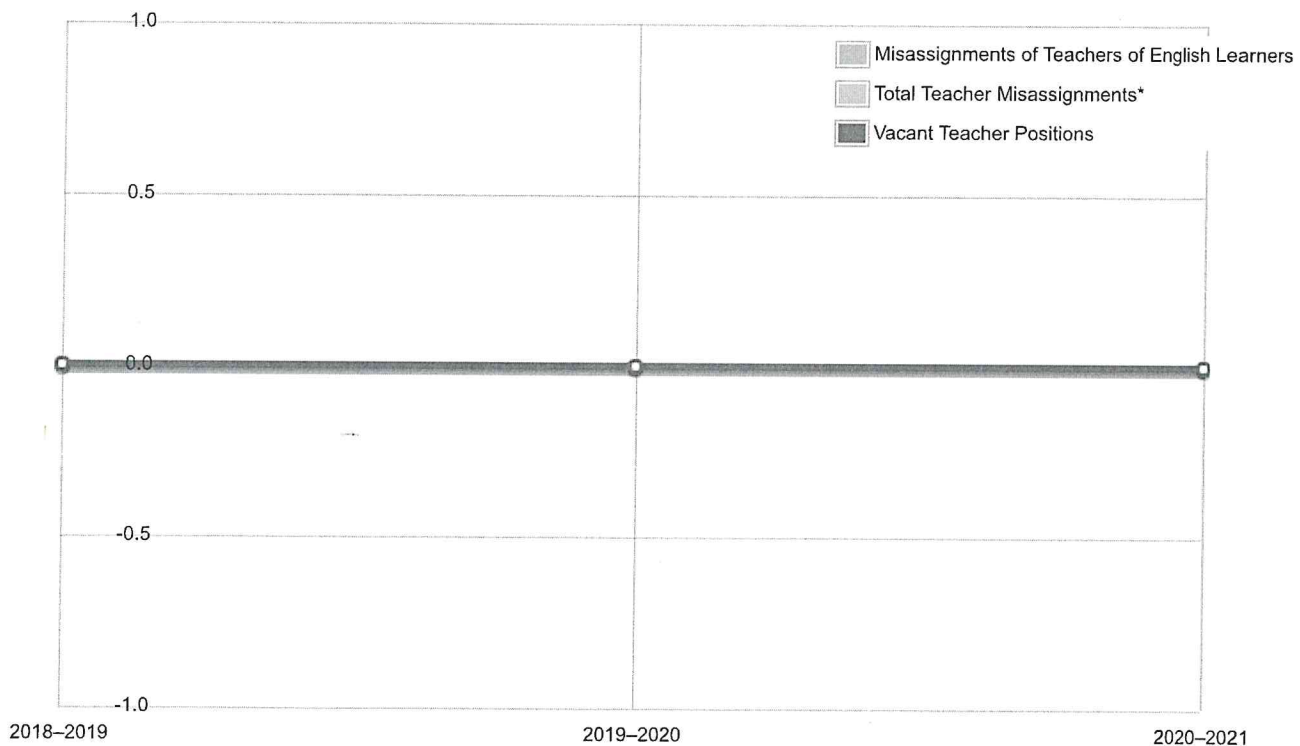
Teachers	School 2018– 2019	School 2019– 2020	School 2020– 2021	District 2020– 2021
With Full Credential	9	12	15	
Without Full Credential	1	1	4	
Teachers Teaching Outside Subject Area of Competence (with full credential)				



Last updated: 1/19/2021

**Teacher Misassignments and Vacant Teacher Positions**

Indicator	2018–2019	2019–2020	2020–2021
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0



Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

\* Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Last updated: 1/19/2021

**Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020–2021)**

Year and month in which the data were collected: January 2021

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts		Yes	0.00 %

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Mathematics		Yes	0.00 %
Science			0.00 %
History-Social Science		Yes	0.00 %
Foreign Language	N/A		0.00 %
Health			0.00 %
Visual and Performing Arts	Students participate in music and dance 4 hours a week		0.0 %
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0.0 %

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

Last updated: 1/19/2021

### School Facility Conditions and Planned Improvements

Julia Lee Performing Arts Academy leases the space from Elsinore First Assembly Church. The church continues to check conditions of the building on a regular basis. No repairs at this time are needed.

Last updated: 1/19/2021

### School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: February 2021

System Inspected	Rating	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	Good	
<b>Interior:</b> Interior Surfaces	Good	
<b>Cleanliness:</b> Overall Cleanliness, Pest/Vermin Infestation	Good	



System Inspected	Rating	Repair Needed and Action Taken or Planned
<b>Electrical:</b> Electrical	Good	
<b>Restrooms/Fountains:</b> Restrooms, Sinks/Fountains	Poor	
<b>Safety:</b> Fire Safety, Hazardous Materials	Good	
<b>Structural:</b> Structural Damage, Roofs	Good	
<b>External:</b> Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

### Overall Facility Rate

Year and month of the most recent FIT report: February 2021

Overall Rating	Good
----------------	------

*Last updated: 1/19/2021*

### 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, which 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); and
- 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

##### Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018– 2019	School 2019– 2020	District 2018– 2019	District 2019– 2020	State 2018– 2019	State 2019– 2020
English Language Arts / Literacy (grades 3-8 and 11)	35.0%	N/A	43.0%	N/A	50%	N/A
Mathematics (grades 3-8 and 11)	26.0%	N/A	30.0%	N/A	39%	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: Percentages are not calculated when the number of students tested 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: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

*Last updated: 1/19/2021*



**CAASPP Test Results in ELA by Student Group**  
**Grades Three through Eight and Grade Eleven (School Year 2019–2020)**

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

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

*Last updated: 1/19/2021*

**CAASPP Test Results in Mathematics by Student Group****Grades Three through Eight and Grade Eleven (School Year 2019–2020)**

<b>Student Group</b>	<b>Total Enrollment</b>	<b>Number Tested</b>	<b>Percent Tested</b>	<b>Percent Not Tested</b>	<b>Percent Met or Exceeded</b>
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waives the requirement for statewide testing for the 2019–2020 school year.

*Last updated: 1/19/2021*

**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 2018–2019	School 2019–2020	District 2018–2019	District 2019–2020	State 2018–2019	State 2019–2020
Science (grades 5, 8, and high school)	18	N/A	23	N/A	30	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018–2019 school year.

*Last updated: 1/19/2021*

**CAASPP Tests Results in Science by Student Group****Grades Five, Eight and High School (School Year 2019–2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019–2020 school year.

*Last updated: 1/19/2021*



**Career Technical Education (CTE) Programs (School Year 2019–2020)**

N/A

*Last updated: 1/19/2021***Career Technical Education (CTE) Participation (School Year 2019–2020)**

Measure	CTE Program Participation
Number of Pupils Participating in CTE	0
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	0.00%
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	0.00%

*Last updated: 1/15/2021*

## Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2019–2020 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2018–2019 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

## State Priority: Other Pupil Outcomes

*Last updated: 1/15/2021*

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

## California Physical Fitness Test Results (School Year 2019–2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
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Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

*Last updated: 1/19/2021*

## State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

## Opportunities for Parental Involvement (School Year 2020–2021)

Julia Lee Performing Arts Academy Parents are able to participate in the following; Parent University, School Advisory Committee, English Learners Committee and other activities day to day.

*Last updated: 1/19/2021*

## State Priority: Pupil Engagement

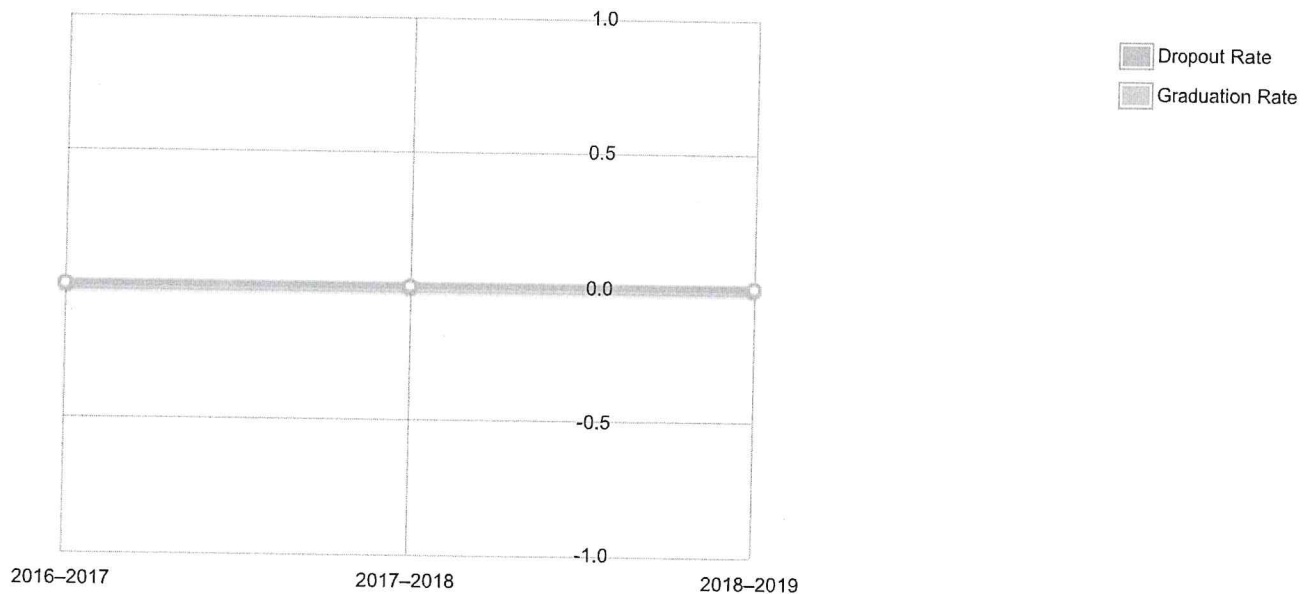
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

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

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

Indicator	School 2016- 2017	School 2017- 2018	School 2018- 2019	District 2016- 2017	District 2017- 2018	District 2018- 2019	State 2016- 2017	State 2017- 2018	State 2018- 2019
Dropout Rate	0.00%	0.00%	0.00%	45.90%	45.90%	36.10%	9.10%	9.60%	9.00%
Graduation Rate	--	--	--	29.70%	31.70%	41.20%	82.70%	83.00%	84.50%

Dropout/Graduation Rate (Four-Year Cohort Rate) Chart



Last updated: 1/19/2021

## 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	Suspensions	Expulsions
<b>School 2017–2018</b>	0.00%	0.00%
<b>School 2018–2019</b>	0.00%	0.00%
<b>School 2018–2019</b>	4.60%	0.00%
<b>District 2017–2018</b>	2.60%	0.00%
<b>District 2017–2018</b>	3.50%	0.10%
<b>District 2018–2019</b>	3.50%	0.10%

**State  
2017–2018**

**Suspensions and Expulsions for School Year 2019–2020 Only**

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

Rate	Suspensions	Expulsions
<b>School 2019–2020</b>	0.00%	0.00%
<b>School 2019–2020</b>	0.00%	0.00%
<b>District 2019–2020</b>	--	--

**State  
2019–2020**

Note: The 2019–2020 suspensions and expulsions rate data are not comparable to prior 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 prior years.

*Last updated: 1/19/2021*

**School Safety Plan (School Year 2020–2021)**

The safety plan was last updated on September 10, 2019 and is posted on the schools website. The school safety plan is currently being updated with COVID-19 Cal Osha requirements. Once updated it will be approved by the governing board and shared and reviewed with all teachers, staff and parents.

*Last updated: 1/19/2021*

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 (Elementary) School Year (2017–2018)**



Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size								
Number of Classes * 1-20								

Number of Classes \* 21-32 \* Number of classes indicates how many classes fall into each size category (a range of total students per class).

\*\* "Other" category is for multi-grade level classes.

Number of Classes \*  
33+

### Average Class Size and Class Size Distribution (Elementary) School Year (2018–

2019)

Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size	26.00	25.00	26.00	18.00	18.00			
Number of Classes * 1-20	1			1	1			
		1	1					
Number of Classes * 21-32	2							

Number of Classes \* 33+ \* Number of classes indicates how many classes fall into each size category (a range of total students per class).

\*\* "Other" category is for multi-grade level classes.

### Average Class Size and Class Size Distribution (Elementary) School Year (2019–2020)

Grade Level	K	1	2	3	4	5	6	Other**
Average Class Size	22.00	20.00	18.00	20.00	22.00	20.00	23.00	
Number of Classes * 1-20	6	3	3	3		3		
					3		3	
Number of Classes * 21-32	3	3	3	3				
	1							

Number of Classes \*  
33+

\* Number of classes indicates how many classes fall into each size category (a range of total students per class).

\*\* "Other" category is for multi-grade level classes.

Last updated: 1/19/2021

### Average Class Size and Class Size Distribution (Secondary) (School Year 2017–2018)

Subject	English	Mathematics	Science	Social Science
Average Class Size				
Number of Classes *				
1-22				

**Number of Classes \*** 23-32 \* 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.

**Number of Classes \***  
33+

### Average Class Size and Class Size Distribution (Secondary) (School Year 2018–

2019)

Subject	English	Mathematics	Science	Social Science
Average Class Size				
Number of Classes *				
1-22				

**Number of Classes \*** 23-32 \* 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.

**Number of Classes \***  
33+

### Average Class Size and Class Size Distribution (Secondary) (School Year 2019–

2020)

Subject	English	Mathematics	Science	Social Science
Average Class Size				
Number of Classes *				
1-22				

**Number of Classes \***  
23-32

**Number of Classes \***  
33+

\* 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.

*Last updated: 1/19/2021*

### Ratio of Pupils to Academic Counselor (School Year 2019–2020)

Title	Ratio
Pupils to Academic Counselor*	0.0

\*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.

Last updated: 1/19/2021

### Student Support Services Staff (School Year 2019–2020)

	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	0.00

\*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.

Last updated: 1/19/2021

### Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018–2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7750.12	--

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
Percent Difference – School Site and State	N/A	N/A	--	--

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

*Last updated: 1/19/2021*

### Types of Services Funded (Fiscal Year 2019–2020)

Resource Specialist (RSP)

Occupational Therapy (OT)

Speech

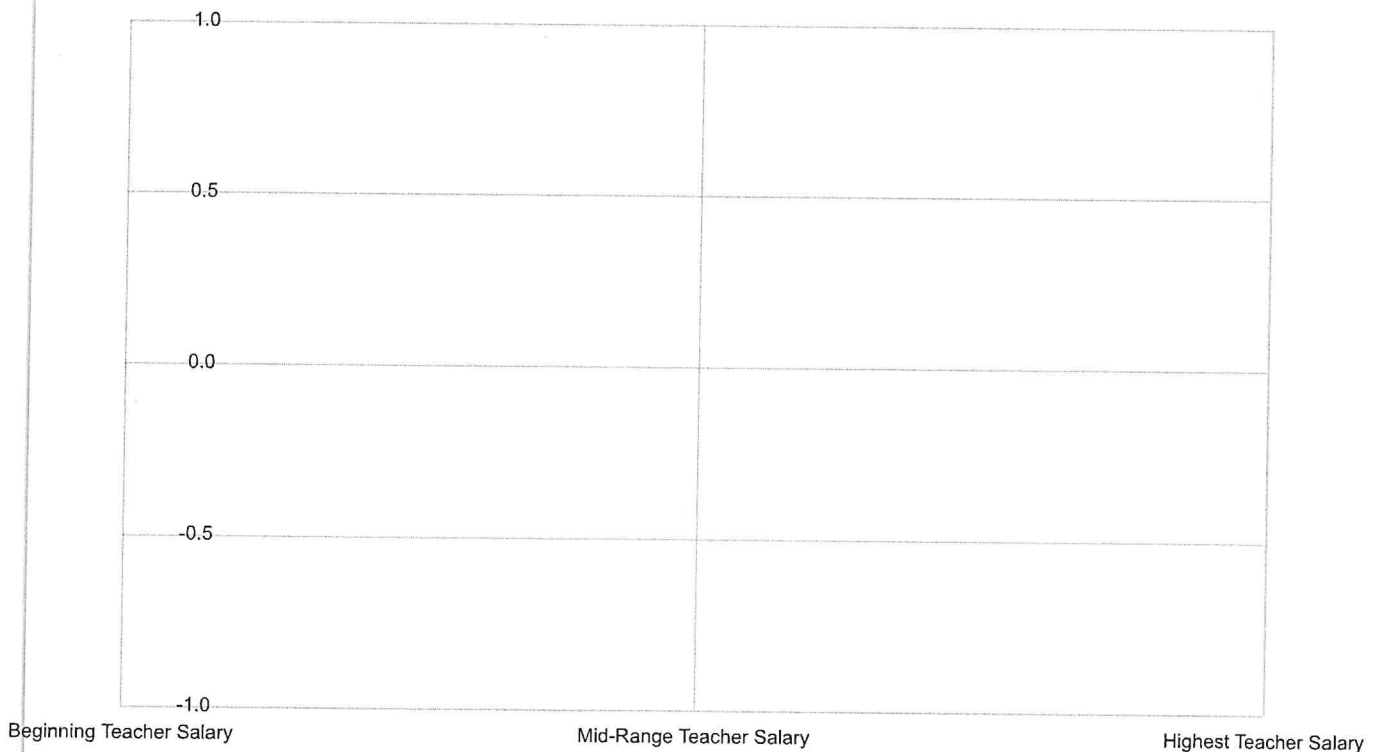
*Last updated: 1/19/2021*



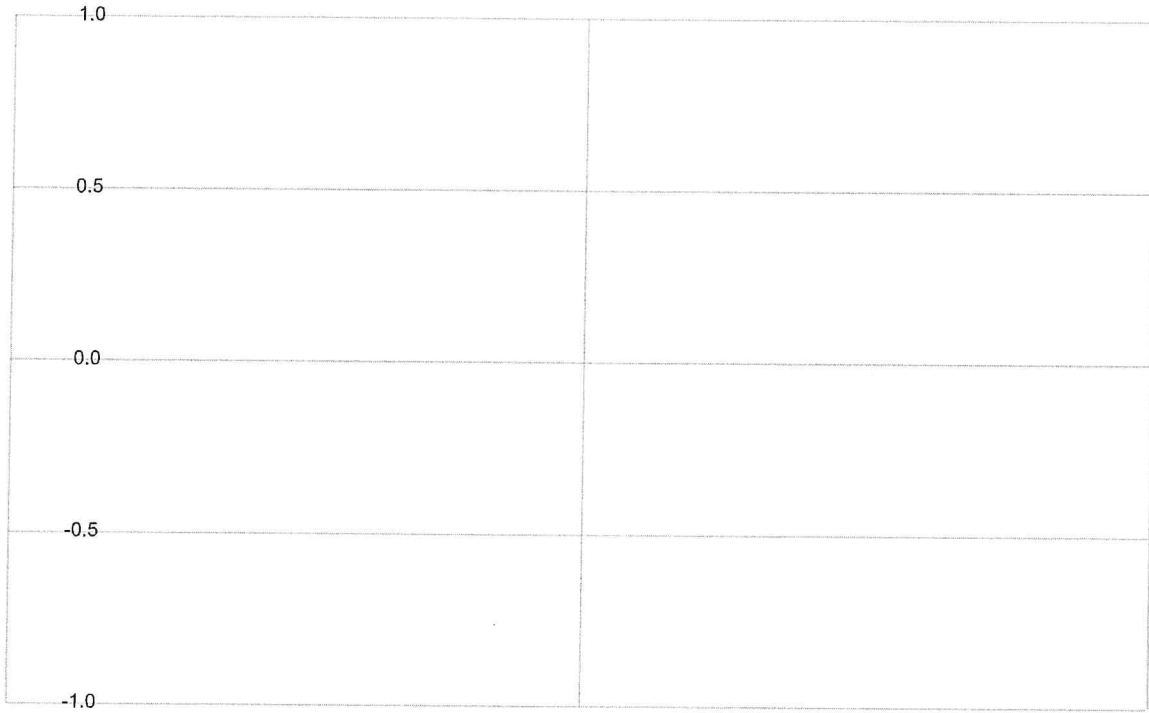
**Teacher and Administrative Salaries (Fiscal Year 2018–2019)**

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	--	--
Mid-Range Teacher Salary	--	--
Highest Teacher Salary	--	--
Average Principal Salary (Elementary)	--	--
Average Principal Salary (Middle)	--	--
Average Principal Salary (High)	--	--
Superintendent Salary	--	--
Percent of Budget for Teacher Salaries	--	--
Percent of Budget for Administrative Salaries	--	--

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

**Teacher Salary Chart**

### Principal Salary Chart



Average Principal Salary (Elementary)

Average Principal Salary (Middle)

Average Principal Salary (High)

*Last updated: 1/19/2021*

**Advanced Placement (AP) Courses (School Year 2019–2020)**

Percent of Students in AP Courses 0.00%

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

\*Where there are student course enrollments of at least one student.

Last updated: 1/19/2021

**Professional Development**

Measure	2018–2019	2019–2020	2020–2021
Number of school days dedicated to Staff Development and Continuous Improvement	10	10	10

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