

Language Academy of Sacramento/Academia de Idiomas de Sacramento
 A Two-Way Spanish Immersion Public Charter School/Una Escuela Pública de Inmersión Dual en Español
 2850 49th Street, Sacramento, CA 95817

Agenda/Agenda

BOARD MEETING/ REUNIÓN DE LA MESA

Friday, January 28, 2022/viernes, 28 de enero del 2022

5:30pm (accessible via Zoom only)/5:30pm (Solamente accesible por medio de Zoom)

This meeting will be by teleconference pursuant to Executive Orders N-25-20 and N-29-20. The Board of Directors (“Board”) and employees of the Language Academy of Sacramento shall meet via the Zoom meeting platform.

Members of the public who wish to access this Board meeting may do so at:
[Zoom Link](#) You may also call in using the Zoom phone number: (669) 900-6833;
[Meeting ID: 912 0068 0381](#) [Passcode: 777292](#)

Members of the public who wish to comment during the Board meeting may use the “raise hand” tool on the Zoom platform. Members of the public calling in will be given the opportunity to address the Board during the meeting. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting (see additional information regarding (IIA) Oral Communications below.

I. PRELIMINARY/PRELIMINARIO

A. CALL TO ORDER/Convocatoria

Meeting was called to order by/La junta fue convocada por _____ at ____: ____ p.m.

B. ROLL CALL/Asistencia

	Name/Nombre	Role/Miembro	Present/ Presente	Absent/ Ausente
1.	Fernando Aceves	Parent/Padre (19-22) Vice President/Vice Presidente		
2.	Cristian García	Parent/Padre (20-23) Secretary/Secretario		
3.	Nailah Kokayi	Parent/Padre (21-24)		
4.	Clark Graham	Teacher/Maestre (19-22)		
5.	Laura Lomeli	Staff/Personal (20-23)		
6.	Brenda Luna	Teacher/Maestra (21-24)		
7.	Julissa de González	Community Member/Miembro Comunitario (19-22) Treasurer/Tesorera		
8.	Nina Sylvains	Community Member/Miembro Comunitario (20-23)		
9.	Mariana Corona Sabeniano	Community Member/Miembro Comunitario (21-24)		
10.	Student Representative	Student Council President/Presidente del Concilio Estudiantil		
11.	Teejay Bersola	Director of Academic Accountability/Directora de Responsabilidad Académica		
12.	Judy Morales	Director of Business and Operations /Directora de negocios y operaciones		
13.	Eduardo de León	Executive Director/Director Ejecutivo		

C. APPROVAL OF AGENDA/Aprobación de la Agenda

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

D. APPROVAL OF BOARD MEETING MINUTES/Aprobación de las Minutas de la Mesa Directiva

- a. December 17, 2021 minutes/minutas del 17 de diciembre de 2021
- b. January 14, 2022 minutes/minutas del 14 de enero de 2022

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

E. MISSION/Misión

The LAS mission is to create a learning community where students: utilize bilingualism and biliteracy (Spanish and English) to achieve academic excellence and apply skills in real-world situations and diverse settings; develop and exhibit positive self-esteem, pride, confidence and respect for themselves and others; demonstrate leadership skills in order to build bridges between communities and apply critical thinking skills to solve problems, promote social justice, and create change in society.

La misión de LAS es crear una comunidad de aprendizaje donde los estudiantes: utilizan el bilingüismo y la alfabetización bilingüe (español e inglés) para alcanzar la excelencia académica y aplicar destrezas en situaciones del mundo real y en diversos entornos; desarrollan y exhiben una autoestima positiva, orgullo, confianza y respeto por sí mismos y otros; demuestran habilidades de liderazgo con el fin de establecer puentes entre comunidades y aplicar habilidades de pensamiento crítico para resolver problemas, fomentar la justicia social, y crear un cambio en la sociedad.

II. COMMUNICATIONS NORMS/NORMAS DE COMUNICACION

A. ORAL COMMUNICATIONS/Comunicaciones Verbales: Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation./*Temas no presentados en la agenda: Ningún individuo presentará por más de tres (3) minutos y el tiempo total para este segmento no pasará de quince (15) minutos. Los miembros de la Mesa Directiva no contestarán preguntas y ningún voto tomará acabo. Sin embargo, los Miembros de la Mesa Directiva pueden dar instrucciones al personal presentando los temas.*

1. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

III. INFORMATIONAL ITEMS/ARTICULOS DE INFORMACION

1. Student Council/Concilio estudiantil – Representative/representante (5 min)

IV. ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION – ARTICULOS PROGRAMADOS PARA DISCUSIÓN Y/O ACCIÓN

A. COVID-19 at LAS Update/ Actualización de COVID-19 en LAS – School Leadership/Liderazgo escolar (15 min.)

i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/*Se recomienda que la Mesa Directiva discuta y/o apruebe.*
Motion: _____ Second: _____ Vote: _____

B. LCAP Budget Overview for Parents/ Resumen del presupuesto del LCAP para familias – EdTec/Morales (15 min.)

i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/*Se recomienda que la Mesa Directiva discuta y/o apruebe.*
Motion: _____ Second: _____ Vote: _____

C. Annual Fiscal Audit/Auditoría fiscal anual – EdTec/Morales (15 min)

i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item /*Se recomienda que la Mesa Directiva discuta y/o apruebe.*
Motion: _____ Second: _____ Vote: _____

D. December Check Register/Registro de la cuenta bancaria del mes de diciembre – School Leadership/Liderazgo escolar (5 min.)

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

E. Monthly Financial Update/Resumen financiero del mes – EdTec, Morales (10 min.)

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

F. Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361/ Resolución que autoriza el uso de teleconferencias remotas de conformidad con AB 361 – Aceves, School Leadership (5 min.)

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

V. CLOSED SESSION/Sesión cerrada: Executive Director Evaluation/Evaluación del Director ejecutivo-Director's Evaluation/Evaluación del director- de González (15 min.)

VI. OPEN SESSION/Sesión abierta: Announcement of Closed Session Board Action/ Anuncio de la acción tomada durante la sesión cerrada – de González (5 min.)

G. Executive Director Compensation /Compensación del Director Ejecutivo– de González (10 min.)

- i. Public Comments (maximum of three (3) minutes per speaker)/Comentarios Públicos (máximo de 3 minutos por persona)

It is recommended that the Board discuss and/or approve Agenda Item/Se recomienda que la Mesa Directiva discuta y/o apruebe.

Motion: _____ Second: _____ Vote: _____

VII. FUTURE MEETINGS/Próxima Junta

A.) Regular Meeting: Friday, February 25, 2022 at 5:30pm – viernes, 25 de febrero de 2022 a las 5:30pm

VIII. ADJOURNMENT/Clausura

The meeting was adjourned at _____ : _____ p.m./La junta terminó a las _____ : _____ p.m.

Motion: _____ Second: _____ Vote: _____

In compliance with the Americans with Disabilities Act (ADA) and upon request, the School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modifications of the agenda in order to participate in Board meetings are invited to contact the LAS office. En conformidad con la Acta de Americanos Incapacitados (ADA) y con el pedido formal, la escuela puede proveer servicios o la ayuda a individuos con incapacidades. Individuos que requieren servicios especiales para participar en la junta de la Mesa Directiva están invitados comunicarse con la directora para hacer arreglos.



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 A Two-Way Spanish Immersion Public Charter School/Una Escuela Pública de Inmersión Dual en Español
 2850 49th Street, Sacramento, CA 95817

Minutes/Minutas
BOARD MEETING/REUNIÓN DE LA MESA DIRECTIVA
Friday, December 17, 2021/ viernes, 17 de diciembre del 2021
5:30 pm through Zoom/ 5:30PM a través de Zoom

I. PRELIMINARY/PRELIMINARIO

I.A & B	Meeting was called to order by Cristián García at 5:34 PM. Roll call was taken./ La junta fue convocada por Cristián García a las 5:34 PM. Se tomó lista.			
	Name/ Nombre	Role/ Papel	Present/ Presente	Absent/ Ausente
	1. Nailah Kokayi	Parent/Madre (19-20)	X	
	2. Fernando Aceves	Parent/Madre (19-22) Vice President/Vice President	X	
	3. Cristian García	Parent/Madre (20-23) Secretary/Secretario	X	
	4. Brenda Luna	Teacher/Maestra (21-24)	X	
	5. Clark Graham	Teacher/Maestre (19-22)	X	
	6. Laura Lomelí	Staff/Personal (20-23)	X	
	7. Nadeen Ruiz	Community Member/Miembro Comunitario (18-21)		X
	8. Julissa de González	Community Member/Miembro Comunitario (19-22) Treasurer/Tesorera	X	
	9. Nina Sylvains	Community Member/Miembro Comunitario (20-23)		X
	10. Student Representative	Student Council President/Presidente del Concilio Estudiantil	X	
	11. Teejay Bersola	Director of Academic Accountability/Directora de Responsabilidad Académica	X	
	12. Judy Morales	Director of Business and Operations/Directora de Negocios y Operaciones	X	
	13. Eduardo de León	Executive Director/Director Ejecutivo	X	

	Agenda/Agenda	Action/Acción
I.C	Approval of Agenda <i>Aprobación de la Agenda</i>	A motion was made to approve the December 17, 2021 agenda <i>Se hizo una moción para aprobar la agenda del 17 de diciembre de 2021</i> 1 st Motion/1 ^a Moción: Julissa de González 2 nd Motion/2 ^a Moción: Laura Lomelí Absences/Ausencias: Nadeen Ruíz, Nina Sylvains Abstentions/Abstenciones: None/ninguna The motion passed with seven votes. / <i>La moción pasó con siete votos.</i>
I.D	Approval of Board Meeting Minutes <i>Aprobación de los Minutos de la Mesa Directiva</i>	A motion was made to approve of the November 19, 2021 minutes. <i>Se hizo una moción para aprobar las minutas del 19 de noviembre del 2021.</i> 1 st Motion/1 ^a Moción: Julissa de González 2 nd Motion/2 ^a Moción: Brenda Luna Absences/Ausencias: Nadeen Ruíz, Nina Sylvains Abstentions/Abstenciones: None/ninguna The motion passed with seven votes. / <i>La moción pasó con siete votos.</i>
I.E	Mission <i>Misión</i>	The mission was read aloud. / <i>La misión fue leída en voz alta.</i>

II. COMMUNICATIONS NORMS/NORMAS DE COMUNICACIÓN

II.A.	Public Comments <i>Comentarios Públicos</i>	Eduardo de León welcomed Nick and Brian from EdTec to the meeting. <i>Eduardo de León dio la bienvenida a Nick y Brian de EdTec a la reunión.</i> Julissa de González complimented the recent Town Hall meeting, the candidates and the level of parent participation. <i>Julissa de González complementó la reciente reunión de audiencia pública, los candidatos y el nivel de participación de los padres.</i>
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III. INFORMATIONAL ITEMS ARTÍCULOS DE INFORMACIÓN		
III.1.	Student Council/Concilio estudiantil – Representative	The Student Council report was shared. <i>Se compartió el reporte del concilio estudiantil.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV. ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION ARTÍCULOS PROGRAMADOS PARA DISCUSIÓN Y/O ACCIÓN		
IV.A.	Board Development: Recognition of Outgoing Board Members, Recognition of Incoming Board Members, 2021-2022 Board Calendar, Board Retreat Planning – <i>Desarrollo de la mesa directiva: reconocimiento de miembros salientes de la mesa directiva, reconocimiento de miembros entrantes de la mesa directiva, calendario de juntas 2021-2022, planeación de retiro de la mesa directiva</i> – Executive members, School Leadership	Board members and school leadership discussed the items related to board development. <i>Los miembros de la mesa directiva y el liderazgo escolar discutieron los temas relacionados con el desarrollo de la mesa directiva.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.B.	Educator Effectiveness Block Grant Plan Approval/Aprobación del Plan para la subvención de la efectividad de educadorxs – School Leadership	Teejay Bersola shared information about the Educator Effectiveness Block Grant Plan. <i>Teejay Bersola compartió información sobre el plan para la subvención de la efectividad de educadorxs</i> A motion was made to approve the plan. <i>Se hizo una moción para aprobar el plan.</i> 1 st Motion/1 ^a Moción: Cristián García 2 nd Motion/2 ^a Moción: Clark Graham Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.C.	ESSER III Expenditure Plan Revision Approval/Aprobación de Revisión del plan gastos de ESSER III– School Leadership	Teejay Bersola shared information about the Revised ESSER III Expenditure Plan. <i>Teejay Bersola compartió información sobre la revisión del plan de gastos de ESSER III.</i> A motion was made to approve the plan. <i>Se hizo una moción para aprobar el plan.</i> 1 st Motion/1 ^a Moción: Laura Lomeli 2 nd Motion/2 ^a Moción: Clark Graham Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.D.	Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and need for Special Board Meeting in January/	Eduardo de León shared information about the resolution. <i>Eduardo de León compartió información sobre la resolución.</i> A motion was made to approve the resolution. <i>Se hizo una moción para aprobar la resolución.</i>

	<i>Resolución que autoriza el uso de teleconferencias remotas de conformidad con AB 361 y necesidad de una junta especial de la mesa directiva en enero – Aceves, School Leadership</i>	1 st Motion/1 ^a Moción: Cristián García 2 nd Motion/2 ^a Moción: Fernando Aceves Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.E.	LAS Academic Accountability 101: SCUSD Annual Progress Report (APR) – Información básica de responsabilidad académica: Informe de progreso anual de SCUSD (APR)– School Leadership	Teejay Bersola shared information about the APR. <i>Teejay Bersola compartió información sobre el APR..</i> A motion was made to approve the APR. <i>Se hizo una moción para aprobar el APR.</i> 1 st Motion/1 ^a Moción: Brenda Luna 2 nd Motion/2 ^a Moción: Laura Lomeli Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.F.	October and November Check Registers/Registros de la cuenta bancaria de octubre y noviembre – School Leadership	Judy Morales shared information about the check registers. <i>Judy Morales compartió información sobre los registros.</i> A motion was made to approve the October register. <i>Se hizo una moción para aprobar el registro de octubre.</i> 1 st Motion/1 ^a Moción: Brenda Luna 2 nd Motion/2 ^a Moción: Fernando Aceves Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i> A motion was made to approve the November register. <i>Se hizo una moción para aprobar el registro de noviembre.</i> 1 st Motion/1 ^a Moción: Cristián García 2 nd Motion/2 ^a Moción: Clark Graham Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.G.	First Interim Report/Primer Reporte Intermedio – School Leadership	Judy Morales and EdTec shared information about the First Interim Report. <i>Judy Morales EdTec compartió información sobre el reporte intermedio.</i> A motion was made to approve the report. <i>Se hizo una moción para aprobar el reporte.</i> 1 st Motion/1 ^a Moción: Clark Graham 2 nd Motion/2 ^a Moción: Cristian Garcia Absences/Ausencias: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con six votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
IV.H.	Finance Committee Report & Monthly Financials/Reporte de comité de finanzas y financieros mensuales Morales/EdTec	Judy Morales and EdTec shared information with the board. <i>Judy Morales EdTec compartió información con la mesa directiva.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno

IV.I.	Resolution Relating to Participation in Self-Funding Excess Liability Plan / Resolución relativa a la participación en el exceso de responsabilidad autofinanciada School Leadership	<p>Judy Morales shared information about the plan <i>Judy Morales compartió información sobre el plan.</i></p> <p>A motion was made to approve the plan. <i>Se hizo una moción para aprobar el plan.</i></p> <p>1st Motion/<i>1ª Moción</i>: Cristian Garcia 2nd Motion/<i>2ª Moción</i>: Fernando Aceves Absences/<i>Ausencias</i>: Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/<i>Abstenciones</i>: None/<i>ninguna</i> The motion passed with six votes. / <i>La moción pasó con six votos.</i></p>
	Public Comments <i>Comentarios Públicos</i>	None/ <i>Ninguno</i>
V. FUTURE MEETINGS/PRÓXIMA JUNTA a. Special Board Meeting: Friday, January 17, 2022 at 5:30pm – viernes, 17 de diciembre de 2022 a las 5:30pm b. Regular Meeting: Friday, January 28, 2022 at 5:30pm – viernes, 28 de enero de 2022 a las 5:30pm		
VI. FUTURE AGENDA ITEMS/TEMAS PARA AGENDAS FUTURAS 1) Board Training/ <i>Entrenamiento de la mesa directiva</i> 2) Director’s Evaluation/ <i>Evaluación del director</i>		
VII. ADJOURNMENT/CLAUSURA A motion was made to adjourn the board meeting. / <i>Se hizo una moción para terminar la reunión de la Mesa.</i> 1 st Motion/ <i>1ª Moción</i> : Fernando Aceves 2 nd Motion/ <i>2ª Moción</i> : Cristian Garcia Absences/ <i>Ausencias</i> : Nadeen Ruíz, Nina Sylvains, Nailah Kokayi Abstentions/ <i>Abstenciones</i> : None/ <i>ninguna</i> The motion passed with six votes. / <i>La moción pasó con six votos.</i> The board meeting was adjourned at 7:36 PM. / <i>La reunión de la Mesa se terminó a las 7:36PM.</i>		



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Minutes/Minutas
BOARD MEETING/REUNIÓN DE LA MESA DIRECTIVA
Friday, January 14, 2022/ viernes, 14 de enero del 2022
5:30 pm through Zoom/ 5:30PM a través de Zoom

I. PRELIMINARY/PRELIMINARIO

I.A & B	Meeting was called to order by Cristián García at 5:34 PM. Roll call was taken./ La junta fue convocada por Cristián García a las 5:34 PM. Se tomó lista.			
	Name/ Nombre	Role/ Papel	Present/ Presente	Absent/ Ausente
	1. Fernando Aceves	Parent/Madre (19-22) Vice President/Vice President		X
	2. Cristian García	Parent/Madre (20-23) Secretary/Secretario	X	
	3. Nailah Kokayi	Parent/Madre (21-24)	X	
	4. Clark Graham	Teacher/Maestre (19-22)	X	
	5. Laura Lomeli	Staff/Personal (20-23)	X	
	6. Brenda Luna	Teacher/Maestra (21-24)	X	
	7. Julissa de González	Community Member/Miembro Comunitario (19-22) Treasurer/Tesorera		X
	8. Nina Sylvains	Community Member/Miembro Comunitario (20-23)	X	
	9. Mariana Corona Sabeniano	Community Member/Miembro Comunitario (21-24)	X	
	10. Student Representative	Student Council President/Presidente del Concilio Estudiantil	X	
	11. Teejay Bersola	Director of Academic Accountability/Directora de Responsabilidad Académica	X	
	12. Judy Morales	Director of Business and Operations/Directora de Negocios y Operaciones	X	
	13. Eduardo de León	Executive Director/Director Ejecutivo	X	

Agenda/Agenda

Action/Acción

I.C	Approval of Agenda <i>Aprobación de la Agenda</i>	A motion was made to approve the January 14, 2022 agenda <i>Se hizo una moción para aprobar la agenda del 14 de enero de 2022</i> 1 st Motion/1 ^a Moción: Brenda Luna 2 nd Motion/2 ^a Moción: Nailah Kokayi Absences/Ausencias: Fernando Aceves, Julissa de González, Nina Sylvains Abstentions/Abstenciones: None/ninguna The motion passed with six votes. / <i>La moción pasó con seis votos.</i>
I.E	Mission <i>Misión</i>	The mission was read aloud. / <i>La misión fue leída en voz alta.</i>

II. COMMUNICATIONS NORMS/NORMAS DE COMUNICACIÓN

II.A.	Public Comments <i>Comentarios Públicos</i>	Eduardo de León welcomed new members, Mariana Corona Sabeniano and Nailah Kokayi. <i>Eduardo de León dio la bienvenida a nuevos miembros, Mariana Corona Sabeniano y Nailah Kokayi.</i>
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III. ITEMS SCHEDULED FOR DISCUSSION AND/OR ACTION
ARTÍCULOS PROGRAMADOS PARA DISCUSIÓN Y/O ACCIÓN

III.A.	School Accountability Report Card (SARC) –Reporte de progreso de responsabilidad escolar (SARC) – School Leadership	Teejay Bersola shared information about the SARC. <i>Teejay Bersola compartió información sobre el SARC.</i> A motion was made to approve the plan. <i>Se hizo una moción para aprobar el plan.</i> 1 st Motion/1 ^a Moción: Brenda Luna 2 nd Motion/2 ^a Moción: Laura Lomeli Absences/Ausencias: Fernando Aceves, Julissa de González Abstentions/Abstenciones: None/ninguna
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		The motion passed with seven votes. / <i>La moción pasó con siete votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
III.B.	Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and need for Special Board Meeting in January/ Resolución que autoriza el uso de teleconferencias remotas de conformidad con AB 361 y necesidad de una junta especial de la mesa directive en enero – Aceves, School Leadership	Eduardo de León shared information about the resolution. <i>Eduardo de León compartió información sobre la resolución.</i> A motion was made to approve the resolution. <i>Se hizo una moción para aprobar el resolución..</i> 1 st Motion/ <i>1ª Moción</i> : Cristián García 2 nd Motion/ <i>2ª Moción</i> : Clark Graham Absences/ <i>Ausencias</i> : Fernando Aceves, Julissa de González Abstentions/ <i>Abstenciones</i> : None/ <i>ninguna</i> The motion passed with seven votes. / <i>La moción pasó con siete votos.</i>
	Public Comments <i>Comentarios Públicos</i>	None/Ninguno
V. FUTURE MEETINGS/PRÓXIMA JUNTA		
a. Special Board Meeting: Friday, January 17, 2022 at 5:30pm – viernes, 17 de diciembre de 2022 a las 5:30pm b. Regular Meeting: Friday, January 28, 2022 at 5:30pm – viernes, 28 de enero de 2022 a las 5:30pm		
VI. FUTURE AGENDA ITEMS/TEMAS PARA AGENDAS FUTURAS		
1) Discussion about the possibility of in-person meetings/ <i>Discutir la posibilidad de tener reuniones en persona</i> 2) Discussion about the recording of meetings/ <i>Discutir la posibilidad de grabar las juntas</i>		
VII. ADJOURNMENT/CLAUSURA		
A motion was made to adjourn the board meeting. / <i>Se hizo una moción para terminar la reunión de la Mesa.</i> 1 st Motion/ <i>1ª Moción</i> : Cristián García 2 nd Motion/ <i>2ª Moción</i> : Clark Graham Absences/ <i>Ausencias</i> : Fernando Aceves, Julissa de González Abstentions/ <i>Abstenciones</i> : None/ <i>ninguna</i> The motion passed with seven votes. / <i>La moción pasó con siete votos.</i> The board meeting was adjourned at 6:07 PM. / <i>La reunión de la Mesa se terminó a las 6:07PM.</i>		



A California Public School

Agenda Item# IVA

Board Meeting Date: January 28, 2022

Subject: Covid-19 at LAS Update

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated:_____)
- Conference (for discussion only)
- Conference/Action
- Action

Information:

The Language Academy of Sacramento (LAS) remains steadfast in its commitment to fulfilling our charter mission. In the midst of the Covid-19 public health crisis, LAS will continue to pursue innovative ways and means to ensure that the three charter pillars: 1) Academics, 2) Business and Operations, and 3) Governance, work efficiently and efficaciously in tandem, to address the ever-dynamic emerging needs of its constituents.

School Leadership will present information on the following topics:

- Health & Mitigation Measures
 - Prescreening and symptoms
 - Masking
 - Hand hygiene
 - Physical distancing
 - Seating charts
 - Ventilation
 - Weekly COVID-19 School Wide Testing
 - Contact Tracing & Communication
 - Vaccination
 - At-Home Test Kits
- Attendance (student and staff)
- [COVID-19 Dashboard](#)

Sacramento Department of Public Health (SCPH): School Leadership remains in regular contact with the SCPH to receive guidance and updates about appropriate protocols.

Estimated Time of Presentation: 15 min
Submitted By: School Leadership
Date: 01262022

Pertinent Pages in
() Charter, pgs _____ () Bylaws, pgs _____
() MOU, pgs _____ () Policy _____



Fecha de la reunión: 28 de enero de 2022

Tema: Actualización de COVID-19 en LAS

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia/Primera lectura (Acción Anticipado: _____)
- Conferencia (solo para discutir)
- Conferencia/Acción
- Acción

Información:

La Academia de Idiomas de Sacramento (LAS) se mantiene firme en su compromiso de cumplir con nuestra misión de nuestro chárter. En medio de la crisis de salud pública de Covid-19, LAS continuará buscando formas y medios innovadores para garantizar que los tres pilares del chárter: 1) Académicos, 2) Negocios y operaciones, y 3) Gobernanza funcionen en conjunto de manera eficiente y eficaz, para abordar las necesidades emergentes siempre dinámicas de sus miembros.

El Liderazgo escolar presentará información sobre los siguientes temas:

- Medidas de mitigación
 - Autoevaluación y síntomas
 - Uso de cubre bocas
 - Higiene de manos
 - Distanciamiento físico
 - Asignaciones de asientos
 - Ventilación
 - Pruebas de COVID-19 semanales para estudiantes y personal
 - Seguimiento y comunicación de contactos
 - Vacunación
 - Pruebas de COVID-19 para llevar a casa
- Asistencia (estudiantes y personal)
- [COVID-19 Dashboard](#)

Departamento de Salud Pública de Sacramento (SCPH): El liderazgo escolar permanece en contacto regular con SCPH para recibir orientación y actualizaciones sobre los protocolos apropiados.



A California Public School

Agenda Item# IVB

Board Meeting Date: January 28, 2022

Subject: LCAP Budget Overview for Parents

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: _____)
- Conference
- Conference/Action
- Action

Committee: EdTec/School Leadership

Information:

School Leadership and EdTec will present the board with the LCAP Budget Overview for Parents.

Documents available for review:

1. LCAP Budget Overview for Parents

Estimated Time of Presentation: 10 min.
Submitted By: School Leadership
Date: 01.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____



A California Public School

Agenda Articulo # IVB

Fecha de la Reunión: 28 de enero del 2022

Tema: Resumen del presupuesto del LCAP para familias

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipada: _____)
- Conferencia/Acción
- Acción

Comité: EdTec/Liderazgo escolar

Información:

Liderazgo escolar y EdTec compartirán el Resumen del presupuesto del LCAP para familias.

Documentos disponibles para revisión:

1. Resumen del presupuesto del LCAP para Familias

Tiempo estimado para la presentación: 10 min.
Entregado por: School Leadership
Fecha: 1.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____

LAS

Board Financial Update

BRIAN HOLMES & NICK MAWAD

JANUARY 28, 2022



- 1. 2022-23 State Budget Update**
 - A.State Budget Process
 - B.Budget Proposal

- 2. Budget Overview for Parents**

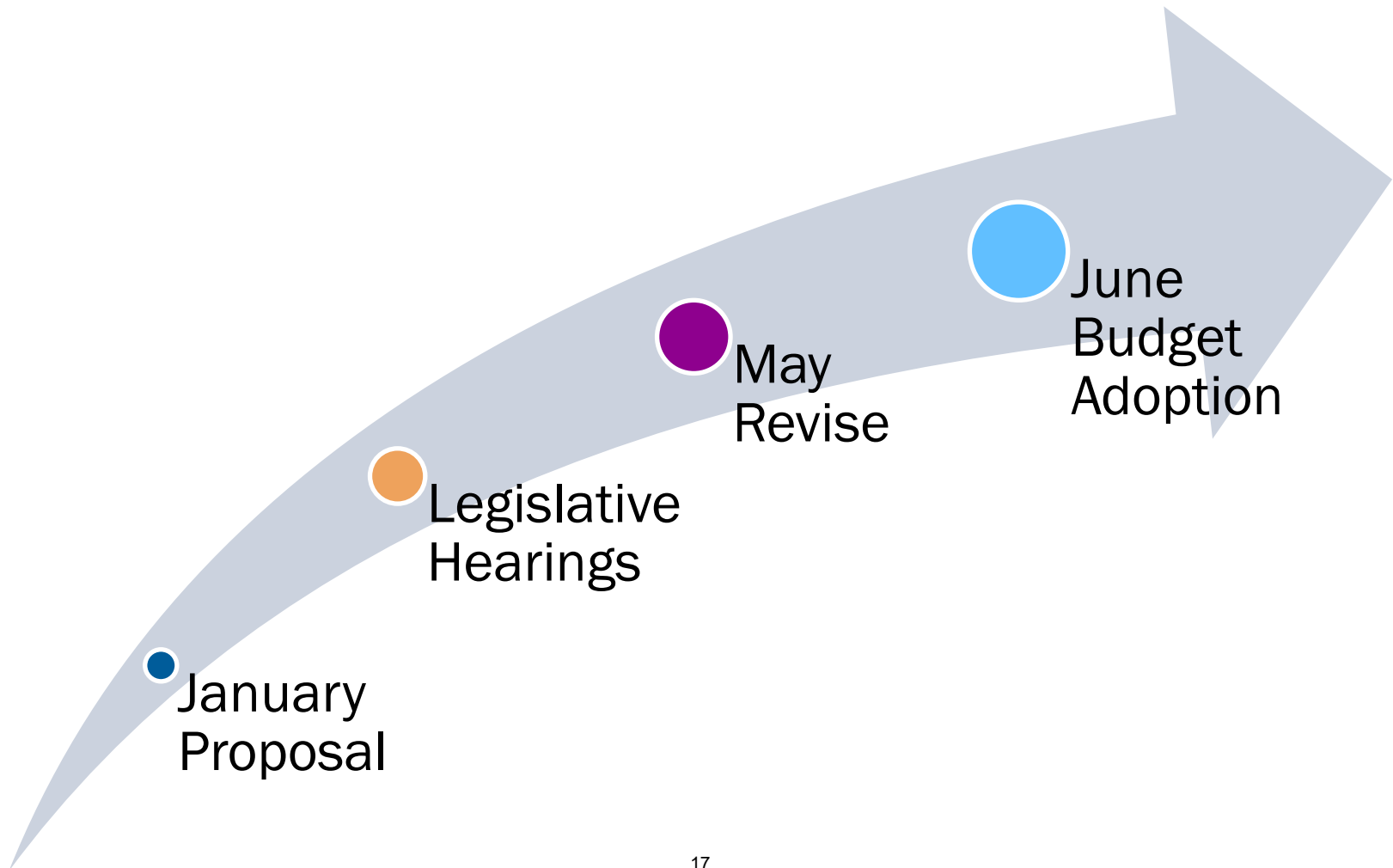
- 3. Audit Recap**

2022-23 State Budget Updates



State Budget Process

Iterative process with many changes to Governor's Proposal



Governor's January Proposal Summary



LCFF

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

SPED

- ~\$85/ADA increase
- SPED addendum to LCAP
- Funding formula adjusted to calculate at LEA level – not SELPA level

ELOP

- 2.5x funding compared to this year
- Plus, one-time infrastructure investment with arts & music focus

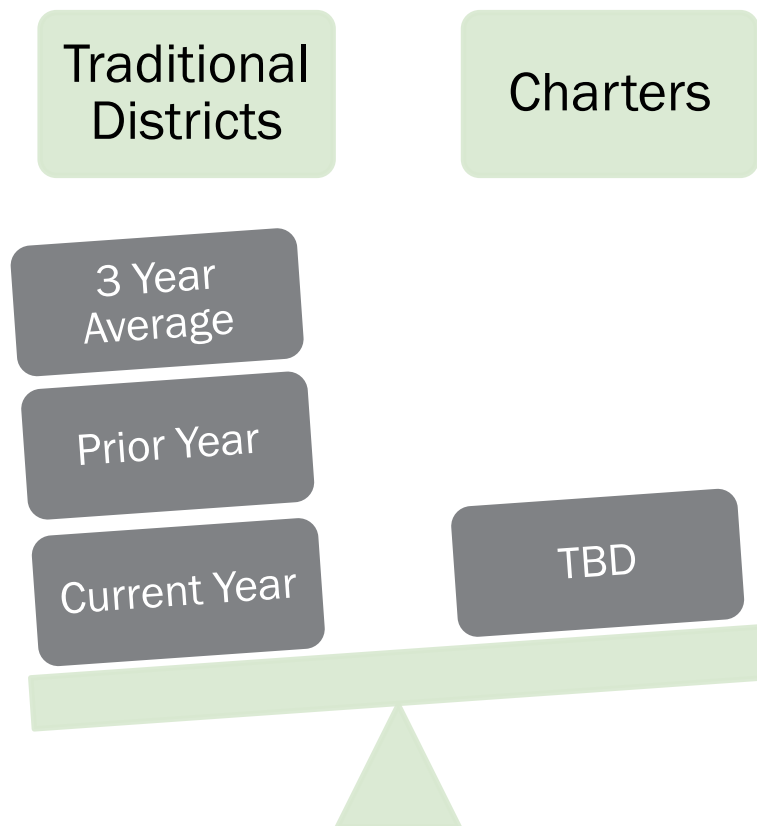
Other

- TK, College & Career Pathways, Meals, independent study flexibility
- SB740: \$30M for remodeling, deferred maintenance, equipment, site improvements and renovations to mitigate COVID spread

Declining Enrollment & Attendance Relief



Amended calculation gives districts three options to drive funding



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

Budget Overview for Parents Update



Budget Overview for Parents Update



Budget Overview for Parents 2021-22

	Budget	Current Forecast	Variance
Revenue			
Total LCFF Funds	6,336,920	5,870,524	(466,396)
<i>LCFF Supplemental & Concentration Grants</i>	1,330,011	1,232,122	(97,889)
All Other State Funds	1,283,244	1,318,255	35,012
All Local Funds	73,300	73,300	-
All Federal Funds	880,434	880,434	-
Total Projected Revenue	8,573,898	8,142,513	(431,384)
Expenses			
Total General Fund Expenses	7,886,823	7,942,482	55,659

2020-21 Audit Summary



No findings!

Revenue	<ul style="list-style-type: none">• \$7.77M total audited revenue• \$2.5K higher than Unaudited Actuals
Expenses	<ul style="list-style-type: none">• \$7M total audited expenses• Same as Unaudited Actuals
Net Income	<ul style="list-style-type: none">• \$774K total audited net income• Similar to Unaudited Actuals, with slight adjustment above
Fund Balance	<ul style="list-style-type: none">• \$10.48M total audited fund balance• Increased by \$2.5K compared to Unaudited Actuals based on above
Conclusion	<ul style="list-style-type: none">• No weaknesses identified in internal controls, compliance or other matters• No findings

Thank you!

ADDITIONAL QUESTIONS? CONTACT US:

Brian Holmes: Brian.Holmes@edtec.com



Language Academy
Budget Overview for Parents
2021-22

	Budget	Current Forecast	Variance
Revenue			
Total LCFF Funds	6,336,920	5,870,524	(466,396)
<i>LCFF Supplemental & Concentration Grants</i>	<i>1,330,011</i>	<i>1,232,122</i>	<i>(97,889)</i>
All Other State Funds	1,283,244	1,318,255	35,012
All Local Funds	73,300	73,300	-
All Federal Funds	880,434	880,434	-
Total Projected Revenue	8,573,898	8,142,513	(431,384)
Expenses			
Total General Fund Expenses	7,886,823	7,942,482	55,659



A California Public School

Agenda Item# IVC

Board Meeting Date: January 28, 2022

Subject: Fiscal Audit 2020-2021

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: _____)
- Conference
- Conference/Action
- Action

Committee: EdTec/School Leadership

Information:

Charter School's are required to submit a Fiscal Audit to the State Treasures office, California Department of Education, Sacramento County Office of Education and Sacramento City Unified School District annually. While prior deadlines have been set for December 15th, due to the pandemic, the deadline was extended to January 31, 2022 for the 2020-2021 audit.

The audit includes examining whether financial statements are free of misstatement; review of supporting documents; assessing accounting principles, testing of internal controls, accuracy of state compliance reports and payroll.

In addition, due to the high number of federal funds received by the Language Academy of Sacramento, an additional single audit was necessary to review federal funds.

BakerTilley, US, LLP, have completed their preliminary financial audit of the Language Academy of Sacramento. Per the final audit report **no findings** were noted for 2020-2021 fiscal year.

Documents available for review:

1. Fiscal Audit Report

Estimated Time of Presentation: 10 min.
Submitted By: School Leadership
Date: 1.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____



A California Public School

Agenda Artículo # IVC

Fecha de la Reunión: 28 de enero del 2022

Tema: Auditoria Fiscal

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipada: _____)
- Conferencia/Acción
- Acción

Comité: EdTec/Liderazgo escolar

Información:

Las escuelas chárter deben presentar una auditoría fiscal a la oficina del Tesoro del Estado de California, al Departamento de Educación de California, a la Oficina de Educación del Condado de Sacramento y al Distrito Escolar Unificado de la Ciudad de Sacramento anualmente. Por lo común la fecha de entrega es programada para el 15 de diciembre, debido a la pandemia, la fecha se extendió hasta el 31 de enero de 2022 para el auditoría del año 2020-2021.

La auditoría incluye examinar si los estados financieros están libres de errores; revisión de documentos de respaldo; evaluación de principios contables, pruebas de control interno, precisión de los informes de cumplimiento estatal y nómina.

Además, debido a la gran cantidad de fondos federales recibidos por la Academia de Idiomas de Sacramento, fue necesario una sola auditoría adicional para analizar los fondos federales.

BakerTilley, US, LLP, completó su auditoría financiera preliminar de La Academia de Sacramento. Según el informe de auditoría final, no se observaron hallazgos para el año fiscal 2020-2021.

Documentos disponibles para revisión:

1. Informe de Auditoría Fiscal

Tiempo estimado para la presentación: 10 min.
Entregado por: School Leadership
Fecha: 1.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____

**The Language Academy of Sacramento
Charter School #0640**

Financial Statements

June 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Directors
The Language Academy of Sacramento
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of The Language Academy of Sacramento (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Language Academy of Sacramento as of June 30, 2021, 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 supplementary information as listed in the index to the financial statements is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **January xx, 2022**, on our consideration of The Language Academy of Sacramento's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Language Academy of Sacramento's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Language Academy of Sacramento's internal control over financial reporting and compliance.

BAKER TILLY US, LLP

San Diego, California
January xx, 2021

ASSETS

Current assets:

Cash	\$	5,387,394
Accounts receivable		2,351,984
Prepaid expenses		28,194
Total current assets		<u>7,767,572</u>

Fixed assets, net

7,597,497**TOTAL ASSETS**\$ 15,365,069**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts payable	\$	5,240
Accrued expenses		754,623
Deferred revenue		362,526
Loan payable, current portion		130,314
Total current liabilities		<u>1,252,703</u>

Long-term liabilities:

Loan payable, net of current portion		<u>3,632,951</u>
Total long-term liabilities		<u>3,632,951</u>
Total liabilities		<u>4,885,654</u>

Net assets:

Net assets without donor restrictions - Undesignated		<u>10,479,415</u>
--	--	-------------------

TOTAL LIABILITIES AND NET ASSETS\$ 15,365,069

	<u>Net Assets without donor restrictions</u>
REVENUES	
Revenue limit sources:	
State aid	\$ 2,925,294
Education protection account	1,665,605
In-lieu of property taxes	1,362,795
Federal revenues	986,177
State revenues	794,479
Local revenues:	
Donations	14,381
Fundraising	2,485
Miscellaneous	23,044
TOTAL REVENUES	<u>7,774,260</u>
EXPENSES	
Program services:	
Education	5,709,278
Support services:	
Management and general	1,290,806
Fundraising	-
Total expenses	<u>7,000,084</u>
CHANGE IN NET ASSETS	774,176
NET ASSETS, BEGINNING	<u>9,705,239</u>
NET ASSETS, ENDING	<u><u>\$ 10,479,415</u></u>

	<u>Program Services</u>	<u>Support Services</u>	<u>Total</u>
	<u>Education</u>	<u>Management and General</u>	
Certificated salaries	\$ 2,648,180	\$ 93,923	\$ 2,742,103
Classified salaries	789,208	21,551	810,759
Employee benefits	1,173,608	40,005	1,213,613
Books and supplies	522,266	31,268	553,534
Travel and conferences	1,447	-	1,447
Dues and memberships	8,244	-	8,244
Operation and housekeeping services	99,991	165,084	265,075
Rental, leases, repairs, and non-capitalized improvements	105,288	29,884	135,172
Professional/consulting services and operating expenditures	-	22,520	22,520
Communications	25,647	6,411	32,058
Depreciation	-	520,292	520,292
Direct support/indirect cost charges	-	60,678	60,678
Fundraising	335,399	299,190	634,589
Total expenses	<u>\$ 5,709,278</u>	<u>\$ 1,290,806</u>	<u>\$ 7,000,084</u>

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$	774,176
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		520,292
(Increase) decrease in operating assets:		
Accounts receivable		(664,839)
Prepaid expenses		57,773
Increase (decrease) in operating liabilities:		
Accounts payable		(127,628)
Accrued expenses		176,647
Deferred revenue		362,526
Net cash flows provided by operating activities		<u>1,098,947</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of fixed assets		<u>(39,351)</u>
Net cash flows used in investing activities		<u>(39,351)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Payments on loan payable		<u>(127,746)</u>
Net cash flows used in financing activities		<u>(127,746)</u>

NET INCREASE IN CASH 931,850

CASH, BEGINNING 4,455,544

CASH, ENDING \$ 5,387,394

1. ORGANIZATION AND MISSION

The Language Academy of Sacramento (“Organization”) is a non-profit public benefit corporation. The Organization was petitioned and approved through the Sacramento City Unified School District for a five-year period ending on June 30, 2024. The Organization was incorporated in the State of California on December 17, 2003.

The Organization commenced operations during the 2004-2005 fiscal year and currently serves approximately 609 students in Transitional kindergarten through Grade 8. The Organization is a two-way Spanish immersion charter school offering educational programs which develop high academic achievement, bilingualism and bi-literacy, multi-cultural competence, social responsibility, background knowledge, experiential learning, and home and school partnership.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

In accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Update (“ASU”) 2016-14, Not for Profit Entities (Topic 958), *Presentation of Financial Statements of Not-for-Profit Entities*, 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. As of June 30, 2021, the Organization has no assets that have been designated by the Board of Directors for operating reserves and future program development.

Net assets with donor restrictions

Net assets subject to donor 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, 2021, the Organization had no net assets with donor restrictions.

Accounting Method – Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

GAAP provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

Cash and Cash Equivalents

Cash and cash equivalents are from time to time variously composed of cash on hand and liquid investments with original maturities of three months or less. At June 30, 2021, the Organization had no cash equivalents.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred.

Revenue Sources and Recognition

The Organization primarily receives funds from the California Department of Education ("CDE"). Revenue limit sources and state revenues received from the CDE are determined based on the Organization's average daily attendance ("ADA") of students and recognized in the period the ADA occurs.⁵

Contributions and Grants

The Organization receives federal, state and local revenues for the enhancement of various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Sources and Recognition (continued)

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred.

Revenue from contributions and grant income is evaluated under ASU 2018-08 and is accounted for as nonreciprocal transactions. Unconditional contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restrictions ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions.

Deferred Revenue

Deferred revenue represents grant funds received, but not expended. These funds must be expended in accordance with the provisions of the contract to which they apply or refunded if not expended under the terms of the contract. As of June 30, 2021, the Organization had \$362,526 in deferred revenue which was comprised of In-Person Instruction and Emergency School Closures grant in the amount of \$303,475 and Elementary and Secondary School Emergency Relief grant in the amount of \$59,051 respectively.

Accounts Receivable

Accounts receivable are recorded based on the amount expected to be collected from the federal and state government agencies. The amount recorded is based on apportionment schedules issued by the California Department of Education throughout the fiscal year. Management believes that collections of accounts receivable is reasonably assured based on the nature of the receivable coming from government agencies. As such, no allowance for doubtful accounts has been provided.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

New Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *Leases* ("Topic 842"). Topic 842 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the present value of payments to be made to lessor, on its statement of financial position for all leases greater than 12 months. In June 2020, the FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) — Effective Dates for Certain Entities*, which deferred the effective date of this new guidance for the Company by one year to annual reporting periods beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. Although the full impact of this new guidance on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization's to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases (See Note 8).

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (ASU 2014-09). The Organization adopted this pronouncement during the year ended June 30, 2021. Management has determined that the adoption of this standard did not have significant impact on the Organization's accompanying financial statements.

3. CASH

Cash at June 30, 2021, consisted of the following:

Cash in banks	\$ 5,387,394
Total cash	<u>\$ 5,387,394</u>

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation ("FDIC"). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. At June 30, 2021, the Organization had \$5,465,638 in excess of FDIC insured limits.

4. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021, consisted of the following:

Revenue limit sources:	
State aid	\$ 604,155
In-lieu of property taxes	(42,542)
Federal revenues	188,624
State revenues	1,267,747
Local revenues:	
Miscellaneous	334,000
Total accounts receivable	<u>\$ 2,351,984</u>

5. FIXED ASSETS, NET

Fixed assets, net at June 30, 2021, consisted of the following:

Construction in progress	\$ 446,898
Site improvements	8,973,097
Land improvements	1,253,141
Equipment	464,162
Less: accumulated depreciation	(3,539,801)
Total fixed assets, net	<u>\$ 7,597,497</u>

During the fiscal year ended June 30, 2021, a total of \$520,292 was charged to depreciation expense.

6. ACCRUED EXPENSES

At June 30, 2021, accrued expenses consisted of the following:

Payroll and payroll taxes	\$	232,442
District oversight		75,995
Line of credit		4,185
Pension expense and other		442,001
Total accrued expenses	<u>\$</u>	<u>754,623</u>

7. LOAN PAYABLE

Prop 1D Loan

In 2011, the Organization applied to the Prop 1D Bond Program through the State Allocation Board and California School Finance Authority for both rehabilitation work and new construction at its current site of operations. The application was subsequently approved and between 2012 and 2015, the Organization was apportioned and received a total of \$11,533,532 in funding. The structure of the Prop 1D Program is to provide 50% of the final approved project costs in the form of a grant and 50% in the form of a lease or long-term loan. The final project was certified in the amount of \$9,159,899. The Organization has paid back a total amount of \$1,458,502 of the original long-term liability that was recorded.

The long-term loan is to be repaid over 30 years at an interest rate no less than 2%. The interest rate was set using the lower of the rate paid on funds in the Pooled Money Investment Account as of the date of disbursement of the funding or at a rate equal to 50 percent of the interest rate paid by the state on the most recent sale of state general obligation bonds, and the interest rate was computed according to the true interest cost method, as stated in the California Education Code, Section 17078.57. The loan is secured by the Organization's future state apportionments. The long-term loan has maturity date of May 2044.

Future principal payments on the loan are as follows:

Year Ending June 30,	Principal	Interest	Total
2022	\$ 130,314	\$ 74,617	\$ 204,931
2023	132,933	71,998	204,931
2024	135,605	69,326	204,931
2025	138,330	66,600	204,930
2026	139,951	64,890	204,841
Thereafter	3,086,134	602,216	3,688,350
	<u>\$ 3,763,267</u>	<u>\$ 949,647</u>	<u>\$ 4,712,914</u>

7. LOAN PAYABLE (continued)

Prop 1D Loan (continued)

Changes in loan payable obligations for the fiscal year ended June 30, 2021, are as follows:

	<u>Balance</u> <u>June 30, 2020</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Due in</u> <u>one year</u>
Prop 1D Loan	\$ 3,891,011	\$ (127,746)	\$ 3,763,265	\$ 130,314
Total	<u>\$ 3,891,011</u>	<u>\$ (127,746)</u>	<u>\$ 3,763,265</u>	<u>\$ 130,314</u>

8. OPERATING LEASES

The Organization has two leases for copiers under operating lease agreements. Both lease agreements will expire in September 2026. The future minimum lease payment is as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Lease</u> <u>Payments</u>
2022	\$ 92,316
2023	89,951
2024	63,936
2025	63,936
2026	63,936
Thereafter	959,040
Total future lease payments	<u>\$ 1,333,115</u>

The Organization has entered a facility use agreement with Sacramento City Unified School District to utilize the Marian Anderson School site through Resolution 2589 since June 23, 2011. The Organization receives no sublease rental revenues nor pays any contingent rentals associated with this lease. For the fiscal year ended June 30, 2021, operating lease expense was \$129,743.

9. EMPLOYEE RETIREMENT SYSTEMS

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).

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Plan Description and Funding Policy

STRS

Plan Description

The Organization contributes to 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.

According to the most recently available actuarial valuation report as of June 30, 2020, total plan net assets are \$233 billion, the total actuarial present value of projected plan benefits is \$404.8 billion, contributions from all employers totaled \$5.9 billion and the plan is 67.0% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Oakland, CA 95826 and www.calstrs.com.

Plan Description and Funding Policy

Funding Policy

Active plan members are required to contribute 10.20% (10.205% for plan members classified under California Public Employees' Pension Reform Act of 2013) of their salary and the Organization 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 2020-2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established by state statute. The Organization's contributions to STRS for the fiscal year ending June 30, 2021 were \$399,959 and equal 100% of the required contributions for the fiscal year.

10. JOINT POWERS AGREEMENT

The Organization entered into a Joint Powers Agreement ("JPA") known as the "California Charter Schools Association Joint Powers Authority ("CCSA-JPA")," a self-insurance plan for workers' compensation, property/casualty, and school board liability insurance. The CCSA-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a separate entity which is audited by an independent accounting firm. The Organization paid the CCSA-JPA \$81,229 in insurance premiums during the year ended June 30, 2021.

11. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization manages its cash available to meet general expenditures following three guiding principles:

- Operating with a prudent range of financial soundness and stability,
- Maintaining adequate liquid assets, and
- Maintaining sufficient reserves to provide reasonable assurance that long term grant commitments and obligations under endowments with donor restrictions and quasi-endowments that support mission fulfillment with continue to be met, ensuring the sustainability of the Organization.

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

Cash	\$ 5,387,394
Accounts receivable	<u>2,351,984</u>
Total financial assets available within one year	<u>\$ 7,739,378</u>

12. COMMITMENTS AND CONTINGENCIES

State Allowances, Awards, and Grants

The Organization has received state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

13. SUBSEQUENT EVENTS

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through **January xx, 2022**, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

SUPPLEMENTARY INFORMATION

The Language Academy of Sacramento [#0640] is a Transitional kindergarten through Grade 8 Charter School and was granted its charter renewal by the Sacramento City Unified School District on March 2014, pursuant to the terms of the Charter Schools Act of 1992, as amended.

The Board of Directors for the fiscal year ended June 30, 2021, was comprised of the following members:

Name	Office	Term	Term Expiration
Nailah Kokayi	Member	1 year	June 30, 2021
Fernando Aceves	Vice- President	3 years	June 30, 2022
Cristian Garcia	Secretary	3 years	June 30, 2023
Pedro Leon	President	3 years	June 30, 2022
Gemma Jauregui	Member	3 years	June 30, 2021
Nadeen Ruiz	Member	3 years	June 30, 2021
Julissa De Gonzalez	Treasurer	3 years	June 30, 2022
Nina Sylvains	Member	3 years	June 30, 2023

Administration

Name	Position
Eduardo de León	Executive Director
Judy Morales	Business and Operations Officer

Grade Level	2020-21 Daily Minutes Requirements	Number of Days Actual Traditional Calendar	Status
Transitional Kindergarten	180	175	In compliance
Kindergarten	180	175	In compliance
Grade 1	230	175	In compliance
Grade 2	230	175	In compliance
Grade 3	230	175	In compliance
Grade 4	240	175	In compliance
Grade 5	240	175	In compliance
Grade 6	240	175	In compliance
Grade 7	240	175	In compliance
Grade 8	240	175	In compliance

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Federal Number	Expenditures
U.S. Department of Education			
Passed through California Department of Education			
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 186,600
NCLB: Title II, Part A, Teacher Quality	84.367	14341	24,279
NCLB: Title IV Low-Income and Neglected	84.424	15396	13,755
Special Education IDEA Cluster Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	<u>80,546</u>
Total Special Education IDEA Cluster			<u>80,546</u>
Total U.S. Department of Education			<u>305,180</u>
U.S. Department of Treasury			
COVID -19 -Coronavirus Relief Fund	21.019	25516	<u>680,997</u>
Total U.S. Department of Treasury			<u>680,997</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 986,177</u>

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Language Academy of Sacramento under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Language Academy of Sacramento elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

	<u>Charter School</u>
June 30, 2021, Charter School Unaudited Actuals Financial Report -- Alternative Form, Ending Fund Balance	\$ 10,476,936
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Accounts receivable overstatement	2,488
Accrued expenses understatement	(10)
Rounding adjustments	<u>1</u>
Net adjustments and reclassifications	<u>2,479</u>
June 30, 2021, audited financial statement net assets	<u><u>\$ 10,479,415</u></u>

OTHER INDEPENDENT AUDITORS' REPORTS

**INDEPENDENT AUDITORS' 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
The Language Academy of Sacramento
Sacramento, California

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 The Language Academy of Sacramento (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **January xx, 2022**

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Language Academy of Sacramento'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 Language Academy of Sacramento's internal control. Accordingly, we do not express an opinion on the effectiveness of The Language Academy of Sacramento's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Language Academy of Sacramento'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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BAKER TILLY US, LLP

San Diego, California
January xx, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE OMB UNIFORM GUIDANCE**

Board of Directors
The Language Academy of Sacramento
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited The Language Academy of Sacramento's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Language Academy of Sacramento's major federal programs for the fiscal year ended June 30, 2021. The Language Academy of Sacramento's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of The Language Academy of Sacramento's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Language Academy of Sacramento's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of The Language Academy of Sacramento's compliance.

Opinion on Each Major Federal Program

In our opinion, The Language Academy of Sacramento complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of The Language Academy of Sacramento is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The Language Academy of Sacramento's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Language Academy of Sacramento's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BAKER TILLY US, LLP

San Diego, California

January xx, 2022

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
The Language Academy of Sacramento
Sacramento, California

Report on Compliance for Each State Program

We have audited The Language Academy of Sacramento's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, that could have a direct and material effect on each of The Language Academy of Sacramento's state programs for the fiscal year ended June 30, 2021. The Language Academy of Sacramento's state programs are identified below.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of The Language Academy of Sacramento's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State's Audit Guide, *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the 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 above that could have a direct and material effect on a state program occurred. An audit includes examining, on a test basis, evidence about The Language Academy of Sacramento's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state program. However, our audit does not provide a legal determination of The Language Academy of Sacramento's compliance. In connection with the audit referred to above, we selected transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study-Course Based	Not Applicable
Attendance and Distance Learning	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Instructional Time	Yes
Charter School Facility Grant Program	Yes

The term “Not Applicable” is used above to mean either that the Organization did not offer the program during the current fiscal year, or that the program applies only to a different type of local education agency.

Opinion on State Programs

In our opinion, The Language Academy of Sacramento complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its state programs for the fiscal year ended June 30, 2021.

The purpose of this report on state compliance is solely to describe the scope of our testing of state compliance and the results of that testing based on the requirements of the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

BAKER TILLY US, LLP

San Diego, California
 January xx, 2022

FINDINGS AND RECOMMENDATIONS

A. Summary of Auditor's Results

1 Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2 Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance? Yes X No

A. Summary of Auditor's Results (continued)

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes X No

A. Summary of Auditor's Results (continued)

3 State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that
are not considered to be material weaknesses? Yes X None Reported

Type of auditor's report issued on compliance
for state programs: Unmodified

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

D. State Award Findings and Questioned Costs

None

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
N/A	N/A	N/A



A California Public School

Agenda Item# IVD

Board Meeting Date: January 28, 2022

Subject: December 2021 Check Register

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action

Committee: School Leadership

Recommendation:

School Leadership requests that the Governing Board review and approve the December 2021 check register.

Documents Attached:

1. December 2021 Check Register

December 2021				
Members	Aye	Nay	Abstain	Absent
De González, Julissa				
Sylvains, Nina				
Corona Sabeniano, Mariana				
Aceves, Fernando				
García, Crisitian				
Kokayi, Nailah				
Graham, Clark				
Lomelí, Laura				
Luna, Brenda				
Totals:				

Estimated Time of Presentation: 5 min
Submitted By: School Leadership
Date: 1.26.2022

Pertinent Pages in
 () Charter, pages _____
 () MOU, pages _____



A California Public School

Agenda Artículo# IVD

Fecha de la Reunión: 28 de enero del 2022

Tema: Registros de la cuenta bancaria diciembre 2021

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: _____)
- Conferencia/Acción
- Acción

Comité: Liderazgo Escolar

Recomendación: El Liderazgo Escolar solicita que la Mesa Directiva revise y apruebe el registro de la cuenta bancaria de diciembre 2021.

Documento adjunto:

1. Registro de la cuenta bancaria del mes de diciembre 2021.

Diciembre 2021				
Members	Aye	Nay	Abstain	Absent
De González, Julissa				
Sylvains, Nina				
Corona Sabeniano, Mariana				
Aceves, Fernando				
García, Crisitian				
Kokayi, Nailah				
Graham, Clark				
Lomelí, Laura				
Luna, Brenda				
Totals:				

Tiempo estimado para la presentación: 5 min.
Entregado por: Liderazgo Escolar
Fecha: 1.26.2022

Páginas pertinentes en:
 () La constitución, páginas _____
 () MOU, páginas ____

Language Academy of Sacramento
Check Register
December 2021

Check Date	Check Number	Vendor	Inv Description	Amount
12/1/2021	9431	Graciela Castaneda	Reimb: Instructional materials	168.10
12/1/2021	9432	Department of Industrial Relations	Elevator Permit Renewal	225.00
12/1/2021	9433	Ana Luna Franco	Reimb: Instructional Materials	49.72
12/1/2021	9434	Rebecca Heredia	Reimb: Classroom Library/Instructional Materials	591.45
12/1/2021	9435	JCL Electronics, LLC	Replacement Server and Licensing	10,926.85
12/1/2021	9436	Library and Educational Services	Library Books	822.63
12/1/2021	9437	Network Office Systems	Printer lease (October, November 2021)	365.50
12/1/2021	9438	Office Depot	Ink, Office Supplies, SPED Supplies	2,757.15
12/1/2021	9439	Rosio Perez	Reimb: Instructional Materials	178.70
12/1/2021	9440	Irene Rodriguez	Instructional Materials	433.19
12/1/2021	9441	Sacramento City Unified School District	Utility fees (September 2021)	16,425.48
12/1/2021	9442	Sacramento County Office of Education	Teacher Induction Fee (BTSA)	1,800.00
12/1/2021	9443	Savvas Learning Company LLC	Intervention Books	1,589.69
12/1/2021	9444	Cynthia Suarez	Reimb: PD/ Mentor texts, Intervention Materials	799.86
12/1/2021	9445	SYNCB/AMAZON	Classroom libraries, PPE Gear, PD Books, Tech Supplies	7,037.07
12/1/2021	9446	The Home Depot Pro	Custodial Supplies	351.96
12/1/2021	9447	Total Education Solutions	SPED Services	6,720.75
12/1/2021	9448	Valley Speech Language and Learning Center	SPED Professional Development	600.00
12/1/2021	9449	Karina Vargas	Reimb: Instructional Materials	12.00
12/17/2021	9450	Pedro Aguilera	Reimb: ASES Instructional Materials	75.17
12/17/2021	9451	Araceli Saucedo	Reimb: ASES Instructional Materials	45.00
12/17/2021	9452	Charter Safe	Property & liability/Workers Comp Insurance (January '22)	9,671.00
12/17/2021	9453	Karina Chavez	Reimb: Classroom Materials	9.49
12/17/2021	9454	Clark Graham	Reimb: Conference Expenses, PD-Credential Req	34.21
12/17/2021	9456	De Lage Landen Financial Services	Printer lease (December 2021, November 2021)	2,623.56
12/17/2021	9457	Eduardo S. De Leon	Reimb: Conference - Meal Expenses	18.10
12/17/2021	9458	DEMCO	Library supplies	81.49
12/17/2021	9459	Elevator Industries	Elevator maintenance (December 2021)	100.00
12/17/2021	9460	Ana Luna Franco	Reimb: Instructional materials	45.08
12/17/2021	9461	Francisca Garcia	Reimb: Supplemental materials	439.26
12/17/2021	9462	Gopher	SPED Classroom Materials	144.95
12/17/2021	9463	Heinemann	Supplemental materials	177.30
12/17/2021	9464	Hillary Hearn	Professional Development	3,900.00
12/17/2021	9465	Gemma Jauregui	Reimb: Supplemental/ Teacher Appreciation	34.73
12/17/2021	9466	JCL Electronics, LLC	Technical Support	7,514.78
12/17/2021	9467	K12 Health	SPED Health Services	1,264.00
12/17/2021	9468	Kaiser Foundation Health Plan, Inc.	Employee Health Insurance (January 2022)	27,445.24
12/17/2021	9469	Law Office of Jennifer McQuarrie	Legal Services	220.00
12/17/2021	9470	Learning Solutions	SPED Services	3,120.74
12/17/2021	9471	Lectorum Publications Inc.	Library Books	1,030.55
12/17/2021	9472	Lincoln National Life Insurance Company	Employee Benefits (January 2022)	5,156.44
12/17/2021	9473	Cristina Meza	Reimb: Supplemental materials	145.49
12/17/2021	9474	Ana Novoa	Reimb: Classroom libraries/ Supplemental materials	225.52
12/17/2021	9475	Occupational Therapy for Children	SPED Services	736.25
12/17/2021	9476	Office Depot	Instructional Materials, Office Supplies, ASES Supplies	315.18
12/17/2021	9477	Rosio Perez	Reimb: Supplemental materials	294.71
12/17/2021	9478	Perma-Bound	Library books	1,556.56
12/17/2021	9479	Sacramento City Unified School District	Utility services (October 2021), January 2022 Lease	12,692.91
12/17/2021	9481	Evelyn Sandoval	Reimb: Teacher/Staff Appreciation	168.07
12/17/2021	9482	Scholastic	Classroom Libraries	1,444.27
12/17/2021	9483	SchoolMint, Inc.	Enrollment Software	5,485.50
12/17/2021	9484	Central Printing Services	Printing Services	196.77
12/17/2021	9485	Cynthia Suarez	Reimb: Supplemental materials / Staff Appreciation	517.63
12/17/2021	9486	Sutter Health Plus	Employee Health Benefits (January 2022)	15,152.64
12/17/2021	9487	SYNCB/AMAZON	Classroom libraries, Instructional Materials, Office Supplies	1,480.35
12/17/2021	9488	SYNCB/AMAZON	Classroom libraries, Instructional Materials, Office Supplies	591.39
12/17/2021	9489	The Home Depot Pro	Custodial Supplies	250.56
12/17/2021	9490	The Home Depot Pro	Custodial Supplies	218.90
12/17/2021	9491	Thomas, Amber	Reimb: Student Appreciation	37.66
12/17/2021	9492	Vision Service Plan - CA	Employee Health Benefits (January 2022)	1,068.82
12/17/2021	9493	Western Health Advantage	Employee Health Benefits (January 2022)	10,830.43
Total			63	168,415.80



A California Public School

Agenda Item# IVE

Board Meeting Date: January 28, 2022

Subject: Monthly Financials Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action

Committee: EdTec/School Leadership

Summary:

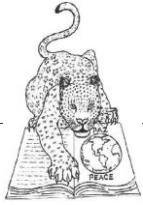
See Attached summary

Documents Attached:

1. Financial Summary
2. November 2021 Budgets v. Actuals
3. November 2021 Cash Flow
4. November 2021 Balance Sheet

Estimated Time of Presentation: 5 min
Submitted By: School Leadership
Date: 1.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____



A California Public School

Agenda Artículo# IVE

Fecha de la Reunión: 28 de enero del 2022

Tema: Resumen financiero del mes

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipado: _____)
- Conferencia/Acción
- Acción

Comité: EdTec/Liderazgo Escolar

Resumen:

Ver resumen adjunto

Documentos adjuntos:

1. Resumen de actividad financiera noviembre 2021
2. Finanzas del mes de noviembre 2021
3. Flujo de efectivo del mes de noviembre 2021
4. Saldo actual del mes de noviembre 2021

Tiempo estimado para la presentación: 5 min.
Entregado por: Liderazgo Escolar
Fecha: 1.26.2022

Páginas pertinentes en:
() La constitución, páginas _____
() MOU, páginas _____

Language Academy
Income Statement
As of Nov FY2022

	Actual			YTD	Budget						
	Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
SUMMARY											
Revenue											
LCFF Entitlement	339,504	1,013,141	414,578	1,767,223	6,336,920	5,870,524	5,870,524	-	(466,396)	4,103,301	30%
Federal Revenue	-	-	44,342	44,342	880,434	880,434	880,434	-	-	836,092	5%
Other State Revenues	36,355	339,830	36,355	452,934	1,283,244	1,318,255	1,318,255	-	35,012	865,321	34%
Local Revenues	4,035	2,545	1,489	11,622	48,300	48,300	48,300	-	-	36,678	24%
Fundraising and Grants	-	3,078	4,973	8,051	25,000	25,000	25,000	-	-	16,949	32%
Total Revenue	379,894	1,358,594	501,737	2,284,173	8,573,898	8,142,513	8,142,513	-	(431,384)	5,858,341	28%
Expenses											
Compensation and Benefits	494,419	444,227	446,791	1,658,758	5,318,748	5,198,900	5,198,900	-	119,848	3,540,142	32%
Books and Supplies	54,124	42,910	46,598	361,530	648,748	739,498	739,498	-	(90,750)	377,968	49%
Services and Other Operating Expenditures	122,800	65,399	101,961	428,460	1,364,327	1,449,085	1,449,085	-	(84,757)	1,020,625	30%
Depreciation	-	-	(23,709)	(23,709)	555,000	555,000	555,000	-	-	578,709	-4%
Other Outflows	7,658	1	10,802	55,192	-	-	-	-	-	(55,192)	
Total Expenses	679,001	552,537	582,442	2,480,231	7,886,823	7,942,482	7,942,482	-	(55,659)	5,462,251	31%
Operating Income	(299,107)	806,057	(80,705)	(196,058)	687,075	200,031	200,031	-	(487,044)	396,090	
Fund Balance											
Beginning Balance (Unaudited)					10,141,839	10,476,936	10,476,936				
Audit Adjustment					-	-	(65,181)				
Operating Income					687,075	200,031	200,031				
Ending Fund Balance					10,828,914	10,676,967	10,611,786				
Fund Balance as a % of Expenses					137%	134%	134%				

Language Academy
Income Statement
As of Nov FY2022

	Actual			YTD	Budget						
	Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
KEY ASSUMPTIONS											
Enrollment Summary											
K-3					282	282	282	-	-		
4-6					199	199	199	-	-		
7-8					132	132	132	-	-		
Total Enrolled					613	613	613	-	-		
ADA %											
K-3					95.0%	88.0%	88.0%	0.0%	-7.0%		
4-6					95.0%	88.0%	88.0%	0.0%	-7.0%		
7-8					95.0%	88.0%	88.0%	0.0%	-7.0%		
Average ADA %					95.0%	88.0%	88.0%	0.0%	-7.0%		
ADA											
K-3					267.90	248.16	248.16	-	(19.74)		
4-6					189.05	175.12	175.12	-	(13.93)		
7-8					125.40	116.16	116.16	-	(9.24)		
Total ADA					582.35	539.44	539.44	-	(42.91)		

Language Academy
Income Statement
As of Nov FY2022

		Actual			YTD	Budget						
		Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
REVENUE												
LCFF Entitlement												
8011	Charter Schools General Purpose Entitlement - State Aid	339,504	305,554	305,554	950,612	3,923,961	3,557,117	3,557,117	-	(366,844)	2,606,505	27%
8012	Education Protection Account Entitlement	-	353,260	-	353,260	1,134,817	1,134,817	1,134,817	-	(0)	781,557	31%
8096	Charter Schools in Lieu of Property Taxes	-	354,327	109,024	463,351	1,278,142	1,178,590	1,178,590	-	(99,552)	715,239	39%
SUBTOTAL - LCFF Entitlement		339,504	1,013,141	414,578	1,767,223	6,336,920	5,870,524	5,870,524	-	(466,396)	4,103,301	30%
Federal Revenue												
8181	Special Education - Entitlement	-	-	-	-	76,750	76,750	76,750	-	-	76,750	0%
8291	Title I	-	-	44,342	44,342	175,690	175,690	175,690	-	-	131,348	25%
8292	Title II	-	-	-	-	23,982	23,982	23,982	-	-	23,982	0%
8294	Title IV	-	-	-	-	13,466	13,466	13,466	-	-	13,466	0%
8299	All Other Federal Revenue	-	-	-	-	590,546	590,546	590,546	-	-	590,546	0%
SUBTOTAL - Federal Revenue		-	-	44,342	44,342	880,434	880,434	880,434	-	-	836,092	5%
Other State Revenue												
8381	Special Education - Entitlement (State)	36,355	36,355	36,355	149,459	380,173	407,765	407,765	-	27,591	258,306	37%
8550	Mandated Cost Reimbursements	-	-	-	-	10,080	10,080	10,080	-	-	10,080	0%
8560	State Lottery Revenue	-	-	-	-	121,040	128,461	128,461	-	7,421	128,461	0%
8590	All Other State Revenue	-	303,475	-	303,475	606,950	606,950	606,950	-	-	303,475	50%
8596	Other State Revenue 6	-	-	-	-	165,000	165,000	165,000	-	-	165,000	0%
SUBTOTAL - Other State Revenue		36,355	339,830	36,355	452,934	1,283,244	1,318,255	1,318,255	-	35,012	865,321	34%
Local Revenue												
8636	Uniforms	-	1,705	530	2,235	12,000	12,000	12,000	-	-	9,765	19%
8638	Merchandise Sales	-	-	-	-	1,300	1,300	1,300	-	-	1,300	0%
8660	Interest	374	405	397	1,918	9,000	9,000	9,000	-	-	7,082	21%
8670	Fees and Contracts	-	-	-	-	6,000	6,000	6,000	-	-	6,000	0%
8693	Field Trips	-	-	-	-	15,000	15,000	15,000	-	-	15,000	0%
8699	All Other Local Revenue	2,990	-	-	2,990	5,000	5,000	5,000	-	-	2,010	60%
8999	Uncategorized Revenue	672	435	561	4,479	-	-	-	-	-	(4,479)	
SUBTOTAL - Local Revenue		4,035	2,545	1,489	11,622	48,300	48,300	48,300	-	-	36,678	24%
Fundraising and Grants												
8801	Donations - Parents	-	2,022	1,624	3,646	5,000	5,000	5,000	-	-	1,354	73%
8802	Donations - Private	-	146	-	146	5,000	5,000	5,000	-	-	4,854	3%
8803	Fundraising	-	910	3,349	4,259	15,000	15,000	15,000	-	-	10,741	28%
SUBTOTAL - Fundraising and Grants		-	3,078	4,973	8,051	25,000	25,000	25,000	-	-	16,949	32%
TOTAL REVENUE		379,894	1,358,594	501,737	2,284,173	8,573,898	8,142,513	8,142,513	-	(431,384)	5,858,341	28%

Language Academy
Income Statement
As of Nov FY2022

	Actual			YTD	Budget						
	Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	187,788	196,076	198,719	605,251	2,024,999	2,007,251	2,007,251	-	17,748	1,402,000	30%
1101 Teacher - Stipends	3,920	-	2,800	6,720	218,237	216,338	216,338	-	1,899	209,618	3%
1102 Title I / SES Tutoring	-	-	-	-	35,516	-	-	-	35,516	-	-
1103 Teacher - Substitute Pay	13,668	8,494	6,517	28,679	62,000	62,000	62,000	-	-	33,321	46%
1300 Certificated Supervisor & Administrator Salaries	9,980	9,980	9,980	49,900	117,659	117,659	117,659	-	-	67,759	42%
1311 SPED Certificated	35,908	35,908	35,908	123,172	360,193	370,193	370,193	-	(10,000)	247,021	33%
1920 Other Cert - Summer	-	-	-	8,756	82,154	40,600	40,600	-	41,554	31,844	22%
1940 Academic Accountability & Intervention	11,721	11,721	11,721	35,162	112,821	112,821	112,821	-	-	77,659	31%
SUBTOTAL - Certificated Salaries	262,985	262,179	265,644	857,639	3,013,579	2,926,862	2,926,862	-	86,717	2,069,223	29%
Classified Salaries											
2100 Classified Instructional Aide Salaries	11,336	10,155	6,486	30,663	141,576	93,022	93,022	-	48,554	62,359	33%
2103 SPED Classified	16,322	12,809	9,576	45,104	137,679	131,814	131,814	-	5,865	86,710	34%
2200 Classified Support Salaries	10,401	9,600	4,745	37,660	135,184	154,066	154,066	-	(18,882)	116,406	24%
2300 Classified Supervisor & Administrator Salaries	9,451	9,022	8,592	45,538	118,346	99,230	99,230	-	19,116	53,692	46%
2400 Classified Clerical & Office Salaries	13,923	14,833	11,907	59,232	164,991	164,991	164,991	-	-	105,759	36%
2900 Classified Other Salaries	839	715	-	1,554	-	-	-	-	-	(1,554)	-
2905 Other Classified - After School	22,125	15,144	12,031	67,017	182,670	151,105	151,105	-	31,565	84,088	44%
2925 Other Classified - Childcare	-	-	-	-	2,207	2,560	2,560	-	(353)	2,560	0%
2930 Other Classified - Maintenance/grounds	17,863	13,935	11,878	55,025	103,946	147,875	147,875	-	(43,929)	92,851	37%
SUBTOTAL - Classified Salaries	102,260	86,212	65,215	341,792	986,599	944,664	944,664	-	41,936	602,872	36%
Employee Benefits											
3100 STRS	41,608	43,104	43,406	138,473	486,292	495,225	495,225	-	(8,933)	356,752	28%
3300 OASDI-Medicare-Alternative	12,459	10,825	9,336	40,355	125,771	113,875	113,875	-	11,896	73,521	35%
3400 Health & Welfare Benefits	67,677	36,964	58,768	258,611	621,600	638,400	638,400	-	(16,800)	379,789	41%
3500 Unemployment Insurance	244	234	227	812	19,682	16,524	16,524	-	3,158	15,712	5%
3600 Workers Comp Insurance	4,214	2,107	2,108	10,536	48,002	46,458	46,458	-	1,544	35,922	23%
3700 Retiree Benefits	2,973	(5,852)	2,087	2,087	-	-	-	-	-	(2,087)	-
3900 Other Employee Benefits	-	8,455	-	8,455	17,223	16,892	16,892	-	331	8,438	50%
SUBTOTAL - Employee Benefits	129,175	95,837	115,932	459,328	1,318,570	1,327,374	1,327,374	-	(8,804)	868,047	35%
Books & Supplies											
4100 Approved Textbooks & Core Curricula Materials	4,390	730	438	15,045	56,212	56,212	56,212	-	-	41,167	27%
4101 SPED Textbooks	-	-	-	-	7,700	7,700	7,700	-	-	7,700	0%
4200 Books & Other Reference Materials	9,582	17,223	12,853	44,816	153,135	153,135	153,135	-	-	108,319	29%
4201 Library Resources	-	-	-	1,323	15,025	15,025	15,025	-	-	13,702	9%
4315 Custodial Supplies	3,767	653	4,475	10,180	30,000	30,000	30,000	-	-	19,820	34%
4320 Educational Software	7,634	2,401	9,692	52,029	17,000	53,200	53,200	-	(36,200)	1,171	98%
4325 Instructional Materials & Supplies	5,180	1,483	2,352	30,647	97,950	97,950	97,950	-	-	67,303	31%
4330 Office Supplies	656	359	2,241	5,445	37,500	57,500	57,500	-	(20,000)	52,055	9%
4335 PE Supplies	515	-	460	1,048	9,000	9,000	9,000	-	-	7,952	12%
4340 Professional Development Supplies	-	130	874	1,042	4,794	4,794	4,794	-	-	3,752	22%
4352 Garden	-	-	-	916	2,000	2,000	2,000	-	-	1,084	46%
4354 ASES Materials	553	4,203	145	7,177	6,000	8,550	8,550	-	(2,550)	1,373	84%
4355 Summer Preschool	-	-	-	1,655	9,900	9,900	9,900	-	-	8,245	17%
4356 SPED Consumables	1,829	95	1,149	3,158	9,782	9,782	9,782	-	-	6,624	32%
4410 Classroom Furniture, Equipment & Supplies	289	-	-	22,694	20,750	25,750	25,750	-	(5,000)	3,056	88%
4420 Computers: individual items less than \$5k	5,685	15,633	-	136,262	150,000	163,000	163,000	-	(13,000)	26,738	84%

Language Academy
Income Statement
As of Nov FY2022

		Actual			YTD	Budget						
		Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
4423	Classroom Noncapitalized items 1	-	-	-	-	15,000	15,000	15,000	-	-	15,000	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	14,044	-	11,919	28,093	7,000	21,000	21,000	-	(14,000)	(7,093)	134%
SUBTOTAL - Books and Supplies		54,124	42,910	46,598	361,530	648,748	739,498	739,498	-	(90,750)	377,968	49%
Services & Other Operating Expenses												
5210	Conference Fees	-	-	-	-	17,605	17,605	17,605	-	-	17,605	0%
5215	Travel - Mileage, Parking, Tolls	-	344	-	344	5,000	5,000	5,000	-	-	4,656	7%
5220	Travel and Lodging	-	-	-	320	17,589	17,589	17,589	-	-	17,269	2%
5305	Dues & Membership - Professional	-	1,839	6,130	8,173	15,000	15,000	15,000	-	-	6,827	54%
5450	Insurance - Other	15,126	35,123	7,563	67,149	69,360	80,000	80,000	-	(10,640)	12,851	84%
5515	Janitorial, Gardening Services & Supplies	21,820	-	(16,425)	6,995	108,000	108,000	108,000	-	-	101,005	6%
5535	Utilities - All Utilities	39,615	-	40,978	80,594	99,878	99,878	99,878	-	-	19,285	81%
5605	Equipment Leases	2,624	2,624	2,624	13,288	35,332	34,800	34,800	-	532	21,512	38%
5610	Rent	-	-	74,702	74,702	101,195	136,000	136,000	-	(34,805)	61,298	55%
5615	Repairs and Maintenance - Building	100	100	325	2,183	10,200	10,200	10,200	-	-	8,017	21%
5616	Repairs and Maintenance - Computers	1,381	-	370	3,476	20,000	20,000	20,000	-	-	16,524	17%
5617	Repairs and Maintenance - Other Equipment	-	-	-	-	2,550	2,550	2,550	-	-	2,550	0%
5803	Accounting Fees	-	-	-	-	11,220	11,220	11,220	-	-	11,220	0%
5804	Parent Trainings	-	-	-	-	1,020	1,020	1,020	-	-	1,020	0%
5805	Administrative Fees	1,500	-	2,150	3,650	19,000	19,000	19,000	-	-	15,350	19%
5806	Assemblies	-	-	-	656	3,060	3,060	3,060	-	-	2,404	21%
5809	Banking Fees	15	-	-	15	437	420	420	-	17	405	4%
5812	Business Services	6,700	6,700	6,700	33,500	80,400	80,400	80,400	-	-	46,900	42%
5813	Board Development	-	152	1,285	1,437	5,600	5,600	5,600	-	-	4,163	26%
5818	SPED Legal Fees	-	-	-	-	5,500	5,500	5,500	-	-	5,500	0%
5824	District Oversight Fees	-	-	(76,532)	(76,532)	65,929	61,077	61,077	-	4,852	137,609	-125%
5826	Directors Contingency	1,756	-	2,022	7,754	-	18,000	18,000	-	(18,000)	10,246	43%
5830	Field Trips Expenses	-	401	150	6,847	56,092	56,092	56,092	-	-	49,245	12%
5836	Fingerprinting	385	448	64	1,121	1,000	1,100	1,100	-	(100)	(21)	102%
5839	Fundraising Expenses	717	196	6,730	20,337	36,700	36,700	36,700	-	-	16,363	55%
5843	Interest - Loans Less than 1 Year	-	-	-	-	112,578	-	112,578	-	-	112,578	0%
5845	Legal Fees	2,816	352	518	3,686	10,200	10,200	10,200	-	-	6,514	36%
5851	Marketing and Student Recruiting	-	-	-	-	1,224	1,224	1,224	-	-	1,224	0%
5857	Payroll Fees	1,396	1,278	1,220	5,969	15,606	15,600	15,600	-	6	9,631	38%
5860	Printing and Reproduction	1,484	1,603	3,715	9,982	35,000	35,000	35,000	-	-	25,018	29%
5861	Prior Yr Exp (not accrued)	-	100	-	10,847	-	11,000	11,000	-	(11,000)	153	99%
5863	Professional Development	3,538	2,776	11,440	20,019	34,500	34,500	34,500	-	-	14,481	58%
5869	Special Education Contract Instructors	6,929	10,534	13,209	52,619	163,914	163,914	163,914	-	-	111,295	32%
5874	Sports	-	-	-	-	15,529	15,529	15,529	-	-	15,529	0%
5875	Staff Recruiting	-	-	-	-	1,020	1,020	1,020	-	-	1,020	0%
5878	Student Assessment	-	-	-	-	12,505	12,505	12,505	-	-	12,505	0%
5880	Student Health Services	-	-	1,525	1,525	34,328	34,328	34,328	-	-	32,803	4%
5881	Student Information System	1,500	-	-	31,803	16,257	31,876	31,876	-	(15,619)	73	100%
5884	Substitutes	-	-	-	-	56,000	56,000	56,000	-	-	56,000	0%
5887	Technology Services	11,370	-	10,965	28,781	35,000	35,000	35,000	-	-	6,219	82%
5910	Communications - Internet / Website Fees	1,956	520	520	5,980	7,000	7,000	7,000	-	-	1,020	85%
5915	Postage and Delivery	73	308	13	1,239	8,000	8,000	8,000	-	-	6,761	15%
5920	Communications - Telephone & Fax	-	-	-	-	18,000	18,000	18,000	-	-	18,000	0%
SUBTOTAL - Services & Other Operating Exp.		122,800	65,399	101,961	428,460	1,364,327	1,449,085	1,449,085	-	(84,757)	1,020,625	30%
Capital Outlay & Depreciation												
6100	Sites & Improvement of Sites	-	-	(23,709)	(23,709)	-	-	-	-	-	23,709	
6900	Depreciation	-	-	-	-	555,000	555,000	555,000	-	-	555,000	0%
SUBTOTAL - Capital Outlay & Depreciation		-	-	(23,709)	(23,709)	555,000	555,000	555,000	-	-	578,709	-4%

Language Academy
Income Statement
As of Nov FY2022

Actual			YTD	Budget						
Sep	Oct	Nov	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Other Outflows										
7999	Uncategorized Expense	7,658	1	10,802	55,192	-	-	-	-	(55,192)
SUBTOTAL - Other Outflows		7,658	1	10,802	55,192	-	-	-	-	(55,192)
TOTAL EXPENSES										
679,001	552,537	582,442	2,480,231	7,886,823	7,942,482	7,942,482	-	(55,659)	5,462,251	31%

Language Academy
Monthly Cash Forecast
As of Nov FY2022

	2021-22													
	Actuals & Forecast												Forecast	Remaining Balance
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	5,387,393	5,893,724	5,486,020	5,538,306	6,201,654	6,206,959	6,209,897	6,481,208	6,488,457	6,632,200	6,795,974	6,963,537		
REVENUE														
LCFF Entitlement	-	-	339,504	1,013,141	414,578	442,583	795,843	442,583	657,664	592,969	592,969	592,969	5,870,524	(14,280)
Federal Revenue	-	-	-	-	44,342	93,726	84,364	137,648	84,364	122,739	137,648	84,364	880,434	91,240
Other State Revenue	20,197	20,197	36,355	339,830	36,355	42,340	93,573	123,702	102,064	143,314	132,194	102,064	1,318,255	126,070
Other Local Revenue	1,057	2,497	4,035	2,545	1,489	7,698	4,830	4,830	4,830	4,830	4,830	4,830	48,300	-
Fundraising & Grants	-	-	-	3,078	4,973	1,949	2,500	2,500	2,500	2,500	2,500	2,500	25,000	-
TOTAL REVENUE	21,254	22,694	379,894	1,358,594	501,737	588,295	981,109	711,264	851,422	866,352	870,141	786,727	8,142,513	203,031
EXPENSES														
Certificated Salaries	26,459	40,372	262,985	262,179	265,644	295,603	295,603	295,603	295,603	295,603	295,603	295,603	2,926,862	-
Classified Salaries	34,448	53,657	102,260	86,212	65,215	86,125	86,125	86,125	86,125	86,125	86,125	86,125	944,664	-
Employee Benefits	48,283	70,101	129,175	95,837	115,932	126,064	128,896	123,113	123,113	122,287	122,287	122,287	1,327,374	-
Books & Supplies	61,086	156,813	54,124	42,910	46,598	53,995	53,995	53,995	53,995	53,995	53,995	53,995	739,498	-
Services & Other Operating Expenses	65,574	72,725	122,800	65,399	101,961	122,274	122,274	122,274	125,939	121,664	121,664	121,664	1,449,085	162,871
Capital Outlay & Depreciation	-	-	-	-	(23,709)	277,500	46,250	46,250	46,250	46,250	46,250	46,250	555,000	23,709
Other Outflows	24,852	11,880	7,658	1	10,802	(55,192)	-	-	-	-	-	-	-	-
TOTAL EXPENSES	260,703	405,548	679,001	552,537	582,442	906,369	733,144	727,361	731,025	725,924	725,924	725,924	7,942,482	186,580
Operating Cash Inflow (Outflow)	(239,449)	(382,854)	(299,107)	806,057	(80,705)	(318,074)	247,965	(16,097)	120,396	140,428	144,217	60,803	200,031	16,450
Revenues - Prior Year Accruals	942,033	106,207	421,087	145,420	12,714	305,830	-	-	-	-	-	-	-	-
Other Assets	23,275	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	(47,234)	-	-	-	-	324,734	46,250	46,250	46,250	46,250	46,250	46,250	-	-
Expenses - Prior Year Accruals	(48,971)	(13,465)	(198,841)	(100)	-	(258,004)	-	-	-	-	-	-	-	-
Accounts Payable - Current Year	(7,480)	(1,155)	5,574	(10,203)	47,647	(28,644)	-	-	-	-	-	-	-	-
Summerholdback for Teachers	(119,155)	(116,436)	25,606	25,649	25,650	-	-	-	-	-	-	-	-	-
Other Liabilities	3,311	-	97,967	(303,475)	-	(22,904)	(22,904)	(22,904)	(22,904)	(22,904)	(22,904)	(22,904)	-	-
Ending Cash	5,893,724	5,486,020	5,538,306	6,201,654	6,206,959	6,209,897	6,481,208	6,488,457	6,632,200	6,795,974	6,963,537	7,047,686		

Language Academy
Balance Sheet
As of Nov FY2022

	Jun FY2021	Nov FY2022
ASSETS		
Cash Balance	5,387,393	6,206,959
Accounts Receivable	2,267,291	639,830
Prepays	28,194	4,918
Fixed Assets, Net	7,597,497	7,644,732
TOTAL ASSETS	15,280,375	14,496,439
LIABILITIES & EQUITY		
Accounts Payable	541,501	317,980
Deferred Revenue	362,526	160,329
Current Loans and Other Payables	201,328	39,168
Long-Term Loans and Other Liabilities	3,763,265	3,763,265
Beginning Net Assets	9,637,581	10,411,755
Net Income (Loss) to Date	774,174	(196,058)
TOTAL LIABILITIES & EQUITY	15,280,375	14,496,439



A California Public School

Agenda Item #IVF

Board Meeting Date: January 28, 2022

Subject: Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading
- Conference/Action
- Action

Committee: School Leadership

Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to Assembly Bill 361

Attachments:

- Resolution Authorizing Use of Remote Teleconferencing Provisions Pursuant to Assembly Bill 361

Teleconferencing Resolution				
Members	Aye	Nay	Abstain	Absent
Sylvains, Nina				
Corona Sabeniano, Mariana				
De Gonzalez, Julissa				
Kokayi, Nailah				
Aceves, Fernando				
Garcia, Cristian				
Graham, Clark				
Lomeli, Laura				
Luna, Brenda				
Totals:				

Estimated Time of Presentation: 5 min
Submitted By: de León
Date: 01262022

Pertinent Pages in
 () Charter, pages _____
 () MOU, pages _____



A California Public School

Agenda Artículo #IVF

Fecha de la Reunión: 28 de enero de 2022

Tema: Resolución que autoriza el uso de teleconferencias remotas de conformidad con AB 361

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura
- Conferencia/Acción
- Acción

Comité: Liderazgo escolar

Resolución que autoriza el uso de teleconferencias remotas de conformidad con el proyecto de ley 361 de la Asamblea.

Documentos adjunto:

- Resolución que autoriza el uso de teleconferencias remotas de conformidad con el proyecto de ley 361 de la Asamblea

Estimated Time of Presentation: 5 min
Submitted By: de León
Date: 01262022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____

**The Language Academy of Sacramento
Resolution Regarding Teleconferenced Board Meetings**

WHEREAS, The Language Academy of Sacramento (LAS) Governing Board held teleconferenced board meetings from March 2020 through September 2021 in compliance with the Governor’s Executive Order N-29-20 which relaxed certain legal requirements for board meetings during the COVID-19 pandemic. These legal requirements for public meetings are found in California Government Code sections 54950, *et seq.* and called the “Brown Act.”

WHEREAS, Executive Order N-29-20 was recently rescinded, but Assembly Bill 361 was signed into law and it amended elements of the Brown Act effective October 1, 2021.

WHEREAS, the Brown Act as amended by AB 361 permits the LAS Governing Board to continue holding board meetings under abbreviated teleconference procedures in three circumstances:

1. When the meeting is held during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing;
2. When the meeting is held during a proclaimed state of emergency and the meeting is held for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; OR
3. When the meeting is held during a proclaimed state of emergency and the board has determined, by majority vote, that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

(Gov’t. Code sec. 54953(e)(1).)

WHEREAS, the LAS Governing Board may continue holding board meetings under AB 361’s abbreviated teleconference procedures if it adopts certain findings by majority vote of the Board and readopts findings every thirty days thereafter. Those findings are:

1. The board has reconsidered the circumstances of the state of emergency, AND
2. The state of emergency continues to directly impact the ability of members to meet safely in person, OR
3. State or local officials continue to impose or recommend measures to promote social distancing.

NOW, THEREFORE, BE IT RESOLVED, that the LAS Governing Board adopts the following findings:

- The LAS Governing Board has determined that as a result of the proclaimed state of emergency, meeting in person would present imminent risks to the health or safety of attendees.
- The state of emergency continues to directly impact the ability of board members and other meeting attendees to meet safely in person.

- State and local public health officials continue to recommend measures to promote social distancing.
- That the actions taken by the LAS Governing Board through this Resolution may be applied to all board committees governed by the Brown Act unless otherwise desired by the committee.

PASSED AND ADOPTED by the LAS Governing Board on this 28th day of January 2022, by the following vote:

AYES	_____
NOES	_____
ABSENT	_____
ABSTAIN	_____

Academia de Idiomas de Sacramento
Resolución sobre las juntas de la Mesa Directiva por teleconferencia

CONSIDERANDO que, la Mesa Directiva de la Academia de Idiomas de Sacramento (LAS) tuvo juntas de la Mesa por teleconferencia desde marzo de 2020 hasta septiembre de 2021 en cumplimiento de la Orden Ejecutiva N-29-20 del Gobernador, que relajó ciertos requisitos legales para las juntas de la Mesa durante la pandemia de COVID-19. Estos requisitos legales para las reuniones públicas se encuentran en las secciones 54950 y siguientes del Código de Gobierno de California y se denominan "Ley Brown".

CONSIDERANDO que la Orden Ejecutiva N-29-20 fue recientemente rescindida, pero el Proyecto de Ley de la Asamblea 361 fue convertido en ley y modificó elementos de la Ley Brown a partir del 1 de octubre de 2021.

CONSIDERANDO que, la Ley Brown, modificada por el Proyecto de Ley de la Asamblea 361, permite a la Mesa Directiva de LAS a seguir teniendo juntas de la Mesa mediante procedimientos de teleconferencia abreviados en tres circunstancias:

1. Cuando la junta se tiene durante un estado de emergencia proclamado, y los funcionarios estatales o locales hayan impuesto o recomendado medidas para promover el distanciamiento social;
2. Cuando la junta se tiene durante un estado de emergencia proclamado y la junta se tenga con el fin de determinar, por mayoría, si como resultado de la emergencia, la junta en persona presentaría riesgos inminentes para la salud o la seguridad de los asistentes; O
3. Cuando la junta se tenga durante un estado de emergencia proclamado y la mesa haya determinado, por mayoría de votos, que, como resultado de la emergencia, la junta en persona presentaría riesgos inminentes para la salud o la seguridad de los asistentes.

(Sección del código de gobierno 54953(e)(1).)

CONSIDERANDO que, la Mesa Directiva de LAS puede seguir teniendo juntas de la Mesa con arreglo a los procedimientos de teleconferencia abreviados del Proyecto de Ley de la Asamblea 361 si adopta ciertas conclusiones por mayoría de votos de la Mesa y vuelve adoptar las conclusiones cada treinta días a partir de entonces. Dichas conclusiones son:

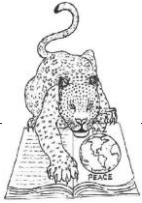
1. La mesa directiva ha reconsiderado las circunstancias del estado de emergencia, Y
2. El estado de emergencia sigue afectando directamente a la capacidad de los miembros para reunirse en persona de forma segura, O
3. Los funcionarios estatales o locales siguen imponiendo o recomendando medidas para promover el distanciamiento social.

POR TANTO, SE RESUELVE que, la Mesa Directiva de LAS adopte las siguientes conclusiones:

- La Mesa Directiva de LAS ha determinado que, como resultado del estado de emergencia proclamado, reunirse en persona presentaría riesgos inminentes para la salud o la seguridad de los asistentes.
- El estado de emergencia sigue afectando directamente a la capacidad de los miembros de la Mesa y de otras plataformas de reuniones para reunirse en persona de forma segura.
- Los funcionarios de salud pública estatales y locales siguen recomendando medidas para promover el distanciamiento social.
- Que las medidas adoptadas por la Mesa Directiva de LAS mediante esta Resolución pueden aplicarse a todos los comités de la Mesa regidos por la Ley Brown, a menos que el comité desee lo contrario.

PASADO Y APROBADO por la Mesa Directiva de LAS en este día 28 de enero de 2022, por la siguiente votación:

SÍ	_____
NO	_____
AUSENTE	_____
ABSTENCIÓN	_____



A California Public School

Agenda Item# IVG

Board Meeting Date: January 28, 2022

Subject: Executive Director Compensation

- Information Item Only
- Approval on Consent Agenda
- Conference/First Reading (Action Anticipated: _____)
- Conference
- Conference/Action
- Action

Committee: Director Evaluation Committee

Information:

The Governing Board will present information on this item.

Estimated Time of Presentation: 10 min.
Submitted By: de González
Date: 01.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____



A California Public School

Agenda Articulo # IVG

Fecha de la Reunión: 28 de enero del 2022

Tema: **Compensación del Director ejecutivo**

- Artículo de información
- Aprobación en la Agenda de Consentimiento
- Conferencia (solo para discutir)
- Conferencia/Primera lectura (Acción Anticipada: _____)
- Conferencia/Acción
- Acción

Comité: Comité de evaluación del director

Información:

La mesa directiva presentará información sobre el tema.

Tiempo estimado para la presentación: 10 min.
Entregado por: de González
Fecha: 1.26.2022

Pertinent Pages in
() Charter, pages _____
() MOU, pages _____