

**Learning for Life Charter School
3180 Imjin Rd, Suite 110
Marina, CA 93933**

Notice of a Special Meeting of the Board of Directors

September 8, 2020

5:00 PM

Learning for Life is a California Nonprofit Corporation

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 Learning for Life Charter School shall meet via the Zoom meeting platform. Members of the public who wish to access this Board meeting may do so at:

URL: <https://zoom.us/j/96947570855?pwd=MFo3dXlDYWRKeGR4M2lVUUVBiZXRlQT09>

Passcode: [LFLCS@3180](#)

You may also call in using this Zoom phone number and Webinar ID:

Dial-In Phone Number: [\(669\) 900-6833](#)

Webinar ID: [969 4757 0855](#)

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. Members of the public may also send their comments in writing to publiccomment@lflcs.org prior to the meeting or prior to the discussion of the Agenda item during the meeting – comments received after that point in the meeting will not become part of the record. In your email, please include whether you are commenting on non-agenda items or a specific agenda item (reference the agenda item number). Comments submitted by email will be read aloud during the Board meeting.

Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated into 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.

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on Learning for Life Charter School’s website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting by calling (415) 985-1295. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

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Special Meeting of the Board of Directors

**September 8, 2020
5:00 PM**

AGENDA

- I. Roll Call & Establishment of Quorum**
- II. Public comment on Non-Agenda Items:** This is an opportunity for members of the public to address the Board on items not included on the agenda. Board members are limited in their response pursuant to the Brown Act requirements.
- III. Approval of 2019-20 Unaudited Actuals**
- IV. Adjournment**

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Learning for Life Charter School
CDS #: 27660922730240
Charter Approving Entity: Monterey Peninsula Unified School District
County: Monterey
Charter #: 0362

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Phillip Davis</u> Name	<u>Ryan Altemeyer</u> Name	<u>Kenneth Lawrence-Emanuel</u> Name
<u>Business Systems Support Coordinator</u> Title	<u>Associate Superintendent</u> Title	<u>Executive Director</u> Title
<u>831-755-6419 x 0326</u> Telephone	<u>831-645-1279</u> Telephone	<u>831-582-9820</u> Telephone
<u>pdavis@montereycoe.org</u> Email address	<u>raltemeyer@mpusd.k12.ca.us</u> Email address	<u>kennethl@lfics.org</u> Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Kenneth Lawrence-Emanuel Title: Executive Director

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Ryan Altemeyer Title: Associate Superinte

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Learning for Life Charter School

CDS #: 27660922730240

Charter Approving Entity: Monterey Peninsula Unified School District

County: Monterey

Charter #: 0362

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	750,872.00		750,872.00
Education Protection Account State Aid - Current Year	8012	137,274.00		137,274.00
State Aid - Prior Years	8019	(11,071.00)		(11,071.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	616,788.00		616,788.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,493,863.00	0.00	1,493,863.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		151,965.03	151,965.03
Special Education - Federal	8181, 8182		16,963.00	16,963.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	168,928.03	168,928.03
3. Other State Revenues				
Special Education - State	StateRevSE		77,547.00	77,547.00
All Other State Revenues	StateRevAO	29,167.91	12,175.01	41,342.92
Total, Other State Revenues		29,167.91	89,722.01	118,889.92
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	4,702.81	0.00	4,702.81
Total, Local Revenues		4,702.81	0.00	4,702.81
5. TOTAL REVENUES				
		1,527,733.72	258,650.04	1,786,383.76
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	406,113.37	65,151.48	471,264.85
Certificated Pupil Support Salaries	1200	79,973.29	41,001.08	120,974.37
Certificated Supervisors' and Administrators' Salaries	1300	123,346.08	0.00	123,346.08
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		609,432.74	106,152.56	715,585.30
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	114,190.00	0.00	114,190.00
Noncertificated Support Salaries	2200	48,712.92	0.00	48,712.92
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	34,162.00	0.00	34,162.00
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		197,064.92	0.00	197,064.92

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Learning for Life Charter School

CDS #: 27660922730240

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	98,895.51	16,929.67	115,825.18
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	22,927.80	1,513.36	24,441.16
Health and Welfare Benefits	3401-3402	103,138.11	0.00	103,138.11
Unemployment Insurance	3501-3502	10,668.51	1,215.20	11,883.71
Workers' Compensation Insurance	3601-3602	7,359.00	0.00	7,359.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		242,988.93	19,658.23	262,647.16
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	34,623.37	4,040.56	38,663.93
Books and Other Reference Materials	4200	49.21	0.00	49.21
Materials and Supplies	4300	21,403.83	31,055.52	52,459.35
Noncapitalized Equipment	4400	12,287.84	98,184.34	110,472.18
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		68,364.25	133,280.42	201,644.67
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	5,525.65	19,672.88	25,198.53
Dues and Memberships	5300	3,895.56	0.00	3,895.56
Insurance	5400	9,461.90	0.00	9,461.90
Operations and Housekeeping Services	5500	48,066.46	5,000.00	53,066.46
Rentals, Leases, Repairs, and Noncap. Improvements	5600	105,044.08	0.00	105,044.08
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	134,203.31	12,918.75	147,122.06
Communications	5900	8,034.67	0.00	8,034.67
Total, Services and Other Operating Expenditures		314,231.63	37,591.63	351,823.26
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	762.20		762.20
Total, Capital Outlay		762.20	0.00	762.20
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		(2,768.00)	(2,768.00)
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	(2,768.00)	(2,768.00)
8. TOTAL EXPENDITURES		1,432,844.67	293,914.84	1,726,759.51

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2019 to June 30, 2020

Charter School Name: Learning for Life Charter School

CDS #: 27660922730240

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		94,889.05	(35,264.80)	59,624.25
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(35,264.80)	35,264.80	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(35,264.80)	35,264.80	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		59,624.25	0.00	59,624.25
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	385,836.63		385,836.63
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		385,836.63	0.00	385,836.63
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		445,460.88	0.00	445,460.88
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	4,166.49		4,166.49
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	441,294.39	0.00	441,294.39

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Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	49,094.06		49,094.06
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	144,395.45		144,395.45
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	370,939.53		370,939.53
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	45,855.24		45,855.24
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	4,166.49		4,166.49
9. TOTAL ASSETS		614,450.77	0.00	614,450.77
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources				
	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable				
	9500	18,828.92		18,828.92
2. Due to Grantor Governments				
	9590			0.00
3. Current Loans				
	9640			0.00
4. Unearned Revenue				
	9650	150,160.97		150,160.97
5. Long-Term Liabilities (accrual basis only)				
	9660-9669			0.00
6. TOTAL LIABILITIES		168,989.89	0.00	168,989.89
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources				
	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)				
		445,460.88	0.00	445,460.88

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L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>None</u>	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

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3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2018-19 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2021-22.

a. Total Expenditures (B8)	1,726,759.51
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	168,928.03
c. Subtotal of State & Local Expenditures [a minus b]	1,557,831.48
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	762.20
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,557,069.28