



El Camino Real Charter High School

Finance and Investment Committee Meeting

Date and Time

Thursday January 19, 2023 at 5:30 PM PST

Location

El Camino Real Charter High School - MAIN CAMPUS

Library Media Center

5440 Valley Circle Boulevard
Woodland Hills, CA 91367

The Finance and Investment Committee is a standing committee of the Board of Directors of El Camino Real Alliance.

For committee meeting materials, please go to the school's main office, or call (818) 595-7500. Some board meeting materials are also posted in the school's website (<https://ecrchs.net> - click the ECR Board tab).

ATTENTION:

WE HAVE RETURNED TO "IN-PERSON" FINANCE AND INVESTMENT COMMITTEE MEETINGS.

INSTRUCTIONS FOR PRESENTATIONS TO THE BOARD BY PARENTS AND OTHER MEETING ATTENDEES:

El Camino Real Alliance ("ECRA") welcomes your participation at ECRA's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of ECRA in public.

Your participation assures us of continuing community interest in our charter school. To assist you in the ease of speaking/ participating in our meetings, the following guidelines are provided:

1. Agendas are available to all audience members at the door to the meeting.
2. "Request to Speak" forms are available to all audience members who wish to speak on any agenda items or under the general category of "Public Comments."

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However, due to public meeting laws, the Board can only listen to your issue, not respond or take action.

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The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.

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4. When addressing the Board, speakers are requested to state their name and adhere to the time limits set forth. In order to maintain allotted time limits, the Board Chair may modify speaker time allocations or the total amount of allotted time for an item.

5. Any public records relating to an agenda item for an Open Session of the Board which are distributed to all, or a majority of all, of the Board members shall be available for public inspection at 5440 Valley Circle Blvd., Woodland Hills, California, 91367.

IMPORTANT NOTE REGARDING PUBLIC COMMENTS:

Effective September 2022, public comments presentations at all ECRA Regular and Special Board Meetings and Committee Meetings must be made in person.

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A member of the public is welcome to appear at the Board meeting to make a public comment or make arrangements with another person in attendance to speak on the person's behalf.

Consent Agenda: All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion or more motions in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board vote(s) on the Consent Agenda item(s). The Executive Director recommends approval of all consent agenda items.

In compliance with the Americans with Disabilities Act (ADA) and upon request, El Camino Real Alliance may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to David Hussey, in person, by email at comment@ecrchs.net, or by calling (818) 595-7500.

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
Opening Items			
A. Call the Meeting to Order		Danielle Malconian	1 m
B. Record Attendance and Guests		Kurt Lowry	1 m
C. Pledge of Allegiance to the United States of America (USA)		David Hussey	1 m
Mr. Hussey will lead meeting participants in the Pledge of Allegiance to the United States of America (USA).			
D. Public Comments	Discuss	Danielle Malconian	30 m
E. CBO Report	Discuss	Gregory Wood	10 m
Mr. Wood, ECRCHS CBO, will provide his CBO Report to the Committee.			
II. Consent			6:13 PM

	Purpose	Presenter	Time
A. Approve Minutes of November 10, 2022, Finance and Investment Committee Meeting	Approve Minutes	Danielle Malconian	1 m

III. Investment 6:14 PM

A. Investment Update	Discuss	Gregory Wood	10 m
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Mr. Greg Wood, CBO, will present the December, 2022, Investment Update.

IV. Finance 6:24 PM

A. December 2022 Financial Update	Discuss	G. Wood/A. Ilyas	10 m
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Mr. Gregory Wood, CBO, and Ms. Arleta Ilyas, Director, Accounting and Finance, will present the December, 2022, Financial Update.

B. Discussion and Vote to Recommend to the Full Board Approval of the December, 2022, Check Registers	Vote	G. Wood/A. Ilyas	10 m
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Prior to the Vote to Recommend Approval to the Full Board, Mr. Wood, CBO, will review the December, 2022, check registers from ECRA's City National Bank Accounts.

C. Discussion and Vote to Recommend to the Full Board Approval of the December, 2022, Credit Card Charges.	Vote	G. Wood/A. Ilyas	10 m
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Prior to the Vote to recommend Approval to the Full Board, Mr. Wood, CBO, will review the December, 2022, credit card charges.

D. 2021-2022 Audit Report	Discuss	Gregory Wood	10 m
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Mr. Gregory Wood, CBO, will present an overview of the recently completed 2021-2022 Audit Report.

E. 2022-2023 RFP for Audit Services	Discuss	Danielle Malconian	5 m
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F & I Chair Board member Danielle Malconian will lead a discussion on the RFP process for ECRA's selection of an Independent Audit CPA.

V. School Business 7:09 PM

A. Discussion and Vote to Recommend Approval of the "Royal Recognition!"	Vote	Kurt Lowry	10 m
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	Purpose	Presenter	Time
<p>ECRCHS Employee Recognition Program and Implementation</p> <p>Prior to the Vote to Recommend Approval to the Full Board, Dr. Kurt Lowry, Director, HR and Compliance, will present HR's Proposed "Royal Recognition!" Employee Recognition Program and answer any questions.</p>			
B. 2023-2024 Budget Planning	Discuss	G. Wood/A. Ilyas	10 m
<p>Mr. Gregory Wood, CBO, and Ms. Arleta Ilyas, Director, Accounting and Finance, will lead a discussion on 2023-2024 Budget Planning.</p>			
VI. Closing Items			7:29 PM
A. Adjourn Meeting	Vote	Danielle Malconian	1 m

Coversheet

Approve Minutes of November 10, 2022, Finance and Investment Committee Meeting

Section: II. Consent
Item: A. Approve Minutes of November 10, 2022, Finance and
Investment Committee Meeting
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Finance and Investment Committee Meeting on November 10, 2022

DRAFT



El Camino Real Charter High School

Minutes

Finance and Investment Committee Meeting

Date and Time

Thursday November 10, 2022 at 5:00 PM

Location

Main Campus - Grieb Theater

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Committee Members Present

Alexandra Ramirez, Danielle Malconian

Committee Members Absent

Daniela Lopez-Vargas

Guests Present

David Hussey, Gregory Wood, Kurt Lowry, MBreller@beaconpointe.com, a.lyas@ecrchs.net

I. Opening Items**A. Call the Meeting to Order**

Danielle Malconian called a meeting of the Finance and Investment Committee of El Camino Real Charter High School to order on Thursday Nov 10, 2022 at 5:11 PM.

B. Record Attendance and Guests**C. Pledge of Allegiance to the United States of America (USA)**

Mr. Wood, CBO, led members and guests in the Pledge of Allegiance to the United States of America (USA).

D. Public Comments

There were no requests received for public comment(s).

E. CBO Report

Mr. Wood, CBO, provided his CBO report, with highlights as follows:

* Cafeteria continues to exceed budgetary and participation expectations. We continue to record record revenues on a monthly basis. In October, we netted \$62,500 with participation up 58% when compared with the same time last year. Looking forward to additional equipment funding (\$100K) and then based on prior year ADA free and reduced is another \$90K for equipment and training; designer architect is doing a reconfiguration proposal (inside and student bench areas); offering new menu items, great communication lines; Dec/Jan thinking of inviting Chartwells and/or architect out for a presentation of modernization conceptual design, etc.

* ADA attendance and enrollment by grade level and categorical student groups; Mr. Wood noted that ADA is how we are funded; possible presentation

* Continuing work on auditor report with outside auditors; due to State by December 15th; LAUSD CSD had wanted information by November 15th; they will review and forward to LACOE who will then forward to the State.

* Notes Ms. Ilyas and he have attended webinars relative to various items, CARES, etc. Just attended webinar regarding learning recovery grants and arts music grant.

II. Consent

A. Approve Minutes of September 15, 2022, Finance and Investment Committee Meeting

Danielle Malconian made a motion to approve the minutes from Finance and Investment Committee Meeting on 10-20-22.

Alexandra Ramirez seconded the motion.

The committee **VOTED** to approve the motion.

Roll Call

Daniela Lopez-Vargas Absent

Danielle Malconian Aye

Alexandra Ramirez Aye

III. Investment

A. Investment Update

Mr. Wood, CBO, and Mr. Breller, Beacon Pointe Investment Advisor, presented the Investment Update, with highlights as follows:

OPEB:

Mr. wood noted that the October OPEB balance increased from \$19,713M to \$20,842M based on investment gains plus a double contribution in October; As of 11/7/22, the OPEB balance is \$20,684M.

Gen. Acct.:

US Bank Holdings balance \$5,790.

End of month through Oct Investments down 2.4% up overall up 1.9% due to contributions.

Portfolio transfers due to performance:

* \$725K from Polen into Beacon Pointe Account (OPEB)

* \$125K from Polen into Beacon Pointe (Gen. Acct.)

Mr. Breller presented an overview of Q3 performance slides, with highlights as follows:

* p.1 of slide presentation for Q3; S&P down 5%, stocks and bonds losses; termed it the worst 60/40 portfolio he's seen; pandemic, fiscal stimulus; inflation, monetary policy rate hikes came together for a "perfect storm" that adversely impacted both stocks and bonds; this is really the worst we should see short-term.

* p. 2 - we were in a period of financial repression but repression policies are on pause in order to fight inflation with higher interest rates; fiscal policy is therefore in reverse, economy is slowing, with the chance of recession increasing; risk assets will remain challenged accordingly; while inflation is uncomfortably high, inflation expectations are well-anchored; therefore, the Fed. will continue to tighten financial conditions until inflation is subdued; higher interest rates and economic slowdown continue to support a rotation out of U.S. large Cap Growth stocks and

into U.S. Large Cap value. Fed. policy has produced attractive Core Bonds yields. Alternative investments can help reduce volatility, diversity portfolios, and add "uncorrelated" returns.

* p. 3 - reviewed the portfolio OPEB

Market value, percentage of portfolio, and then returns for a period; 1 year mark with Beacon Pointe; policy index reflects 60/40 stocks and bonds, respectively.

Gray bars represent equities asset classes, growth, value, etc. Domestic and intl. are subsets.; it's our fiduciary responsibility to ensure that we invest within the policy statement/ranges based on the risk profile of portfolio expectations.

OPEB 5.5% decline

Additional comments:

* made some shifts to reduce risk while increasing returns;

* Alternative investments provided less correlated performance and reflect slightly lower decreased returns when compared to overall portfolio; reduced volatility.

*Polen noted that consumer staples were too expensive; not terminating the manager, but trimmed to put into our passive equity strategy (core equity passive strategy - S&P 500).

Good News:

* October brought another 3-5% increase; Polen significant increase in one day;

Gen. Acct:

* p. 7 - 4-5% income payments starts to pay off some of the losses; all investments are within policy ranges, etc.

IV. Finance

A. Financial Update

Mr. Wood, CBO, presented the Financial Update, with highlights as follows:

Balance Sheet Slide:

- LT-Debt decreased due to FMV adjustment to OPEB Accounts
- Restricted Net Position:
- Cafeteria - \$217,171
- Ed. Effectiveness - \$140,938
- Kitchen Infrastructure - \$25,000
- A-G Success Grant - \$258,788
- A-G Learning Loss - \$97,019

Cash Analysis Slide:

- Days of Cash on Hand: 210 (Recommended: 90)
- * Cash categories and comparisons
- * We can pay our bills for 210 days...in case of emergency/loss.

Profit and Loss (Summary) Slide:

- * This slide presents a summary/view of our profits and losses

Profit and Loss (YTD) Slide:

- * Per student funding has increased from last year, with large COLA% increase
- 2% (June 2022) + 3% (Aug 2022) built into salary schedule
- COVID relief funds revenue and expenses reflected in actuals
- FMV adjustment reflects market volatility

Budget Comparison (YTD) Slide:

- Lottery Amounts went from \$150 – Unrestricted / \$49 – Restricted to \$163 – Unrestricted / \$65 – Restricted (more revenue)
- SPED Rates are projected to increase from the \$689 – State/ \$267 – Federal (more revenue)
- Expecting an audit adjustment to revenue due to the state's hold harmless provision

Department Budgets (4000s) Slide:

- * Mr. Wood noted that he'd like to see a higher percentage spent on textbooks at this time of year.
- * Textbooks and Instructional Materials in certain departments will continue to be monitored due to the need of purchasing more materials in order to continue higher educational standards.
- Board has approved 22-23 Budget allocations for Textbooks and IMA in May 2022

Other Matters:

- Preparing for 1st interim projection updates

B. Discussion and Vote to Recommend to the Full Board Approval of the October, 2022, Check Registers

Alexandra Ramirez made a motion to Recommend to the Full Board Approval of the October, 2022, Check Registers.

Danielle Malconian seconded the motion.

Prior to the vote, Mr. Wood and Ms. Ilyas presented the October, 2022, Check Registers.

The committee **VOTED** to approve the motion.

Roll Call

Alexandra Ramirez	Aye
Danielle Malconian	Aye
Daniela Lopez-Vargas	Absent

C. Discussion and Vote to Recommend to the Full Board Approval of the October, 2022, Credit Card Charges.

Danielle Malconian made a motion to Prior to the vote, Mr. Wood and Ms. Ilyas presented the October, 2022, Credit Card Charges.

Alexandra Ramirez seconded the motion.

Prior to the vote, Mr. Wood and Ms. Ilyas presented the October, 2022, Credit Card Charges.

The committee **VOTED** to approve the motion.

Roll Call

Daniela Lopez-Vargas	Absent
Alexandra Ramirez	Aye
Danielle Malconian	Aye

D. Discussion and Vote to Recommend to the Full Board Approval of ECRCHS's Fiscal Policies and Procedures

Alexandra Ramirez made a motion to Recommend to the Full Board Approval of ECRCHS's Fiscal Policies and Procedures (FPPs).

Danielle Malconian seconded the motion.

Prior to the vote, Mr. Wood, CBO, and Ms. Malconian, presented and discussed recommended changes in the Fiscal Policies and Procedures based on input during discussion of this item during October F&I and Regular Board Meetings, and after inviting all stakeholders an additional month to review the FPPs and to provide input on the FPPs proposal.

Mr. Wood noted changes on pp. 19 and 24, including per diem pay policy.

NOTE: While not expressly discussed during this F & I meeting, it is noted that during previous discussion of the FPPs in October, a request to broaden the scope of acceptable types of courses and/or institutions of learning for tuition reimbursement eligibility consideration is included in this most recently revised FPPs document draft.

The committee **VOTED** to approve the motion.

Roll Call

Alexandra Ramirez	Aye
Daniela Lopez-Vargas	Absent
Danielle Malconian	Aye

V. Closing Items

A. Adjourn Meeting

Danielle Malconian made a motion to adjourn the meeting.

Alexandra Ramirez seconded the motion.

Voice Vote taken.

The committee **VOTED** to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:15 PM.

Respectfully Submitted,
Kurt Lowry

Coversheet

Investment Update

Section:	III. Investment
Item:	A. Investment Update
Purpose:	Discuss
Submitted by:	
Related Material:	III.A- Investment Update Dec.22.pdf

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Coversheet

December 2022 Financial Update

Section:	IV. Finance
Item:	A. December 2022 Financial Update
Purpose:	Discuss
Submitted by:	
Related Material:	IV.A - Balance Sheet 12-31-22.pdf IV.A - Budget to Actuals 12-31-22.pdf

El Camino Real Charter High School
El Camino Real Charter High School
Balance Sheet
End of Dec 2022

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
9110 - Cash and County Treasury Account	\$22,704,096.44
9120-100 - ECR Petty Cash	\$85.61
9121-1287 - CNB Checking - Fundraising #1287	\$5,133.17
9121-1761 - CNB Checking - General Account #1761	\$3,486,469.23
9121-1796 - CNB Checking - A/P Account #1796	\$1,079,491.02
9122-1826 - CNB Checking - ASB Trust #1826	\$570,224.77
9124-2717 - ECRCHS : CNB ZBA account	(\$74,485.13)
9135-0851 - US Bank MMA #0851	\$142,749.00
9135-0852 - US Bank OPEB MMA #0852	\$168,071.25
Total Bank	\$28,081,835.36
Accounts Receivable	
9200 - Accounts Receivable	
9200 - Accounts Receivable	\$64,694.76
Total - 9200 - Accounts Receivable	\$64,694.76
9290 - Due from Grantor Gov't	
9290 - Due from Grantor Gov't	(\$5,996.00)
9212 - AR - Title II	\$60,352.00
9214 - AR - Title IV	\$16,772.00
9226 - AR- Child Nutrition (Federal)	\$184,466.73
9246 - AR - Child Nutrition (State)	\$321,798.65
Total - 9290 - Due from Grantor Gov't	\$577,393.38
Total Accounts Receivable	\$642,088.14
Other Current Asset	
9150 - Investments	\$5,763,747.77
9151 - OPEB Investments	\$21,686,610.27
9152 - Other Investments	\$780,048.85
9320 - Store Inventory	\$30,392.50
9330 - PrePaid Expenses	\$135,228.26
Undeposited Funds	(\$2,124.23)
Total Other Current Asset	\$28,393,903.42
Total Current Assets	\$57,117,826.92
Fixed Assets	
9410 - Land	\$2,019,963.89
9420 - Land Improvements	\$267,368.92
9425 - Accumulated Depreciation - Land Improvements	(\$190,846.11)
9430 - Buildings	\$3,723,993.90
9431 - Fixed Asset - Building Improvements	\$139,467.91
9435 - Accumulated Depreciation-Buildings	(\$575,524.76)
9436 - Accumulated Depreciation - Building Improvements	(\$139,467.91)
9440 - Equipment	\$1,836,509.47
9445 - Accumulated Depreciation-Equipment	(\$1,609,436.73)
9460 - Fixed Asset - Leasehold Improvements	\$1,478,554.00
9465 - Accumulated Depreciation - Leaseholds	(\$686,446.92)
Total Fixed Assets	\$6,264,135.66
Total ASSETS	\$63,381,962.58
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
9500 - Accounts Payable	
9500 - Accounts Payable	\$330,629.46
Total - 9500 - Accounts Payable	\$330,629.46

Financial Row	Amount
9505 - CalCard - Accounts Payable	\$4,451.20
Total Accounts Payable	\$335,080.66
Credit Card	
6539 - 2540 - CalCard - Hussey	\$5,432.96
6539 - 7280 - CalCard - Wood	(\$29,565.59)
Total Credit Card	(\$24,132.63)
Other Current Liability	
9501 - Accrued Accounts Payable	\$177,528.05
9530 - Garnishment/Lien Payable	(\$10,368.97)
9550 - Retirement Liability - PERS	\$320,373.59
9552 - Sales Taxes Payable CA	(\$82.08)
9555 - Retirement Liability - STRS	\$1,258,148.85
9558 - Retirement Liability - PARS	\$5,329.46
9573 - Accrued Salaries	\$238,940.31
9580 - 403B Payable	\$4,725.00
9585 - Other Payroll Liabilities	\$117,892.15
9589 - OPEB Current Liability	\$411,840.38
9590 - Due to Grantor Governments	\$183,117.80
9620 - Due to Student Groups/Other Agencies	
9620 - Due to Student Groups/Other Agencies	\$144,436.41
9621 - Due to (From) School 1	\$674,702.43
Total - 9620 - Due to Student Groups/Other Agencies	\$819,138.84
9650 - Deferred Revenue	\$493,587.15
9651 - Deferred Deposits	\$139,795.43
9652 - Deferred Tuition	\$610,699.67
Refunds Payable	\$124.00
Total Other Current Liability	\$4,770,789.63
Total Current Liabilities	\$5,081,737.66
Long Term Liabilities	
9664 - OPEB Liability	\$28,224,736.02
9665 - Compensated Absences Payable	\$243,890.11
Total Long Term Liabilities	\$28,468,626.13
Equity	
9760 - Fund Balance	\$14,865,054.13
9793 - Audit Adjustments	\$3,809,116.00
9797 - Temporarily Restricted	\$1,207,650.41
Retained Earnings	\$7,316,601.96
Net Income	\$2,633,176.29
Total Equity	\$29,831,598.79
Total Liabilities & Equity	\$63,381,962.58

ECRCHS
2022-2023
BUDGET

	2022-2023 Adopted Budget			2022-23 Actuals to Date	2022-23 Actuals to Date	2022-23 First Interim Projections - 10/31/22			2022-23 Actuals to Date	Comments
Revenues										
	UNRESTRICTED	RESTRICTED	Total	9/30/2022	10/31/2022	Unrestricted	Restricted	Total	12/31/2022	
LCFF/Revenue Limit Resources	\$ 38,575,151	\$ -	\$ 38,575,151	\$ 8,889,084	\$ 11,407,237	\$ 39,677,805	\$ -	\$ 39,677,805	\$ 19,073,288	
Federal Resources	\$ -	\$ 3,609,260	\$ 3,609,260	\$ 953,406	\$ 1,745,047	\$ -	\$ 4,375,311	\$ 4,375,311	\$ 2,135,248	
State Revenues	\$ 699,420	\$ 743,981	\$ 1,443,401	\$ 375,677	\$ 1,084,954	\$ 967,608	\$ 2,028,849	\$ 2,996,457	\$ 4,329,625	Recieved new state revenue post first inteirm
Other Local Revenues	\$ 1,850,289	\$ 2,847,396	\$ 4,697,685	\$ 860,868	\$ 784,037	\$ -	\$ 4,747,625	\$ 4,747,625	\$ 2,175,293	
Total Revenues	\$ 41,124,860	\$ 7,200,638	\$ 48,325,498	\$ 11,079,035	\$ 15,021,275	\$ 40,645,413	\$ 11,151,785	\$ 51,797,198	\$ 27,713,455	
Expenditures										
Certificated Salaries	\$ 17,165,482	\$ 1,946,330	\$ 19,111,812	\$ 4,281,215	\$ 5,659,840	\$ 16,172,810	\$ 3,507,357	\$ 19,680,167	\$ 8,868,949	
Classified Salaries	\$ 3,792,268	\$ 1,024,695	\$ 4,816,963	\$ 1,156,832	\$ 1,553,408	\$ 4,114,678	\$ 882,794	\$ 4,997,472	\$ 2,448,295	
Employee Benefits	\$ 11,482,303	\$ 1,178,374	\$ 12,660,677	\$ 3,006,419	\$ 4,518,866	\$ 11,538,034	\$ 1,664,195	\$ 13,202,229	\$ 6,875,500	Increase in retiree benefit payments
Supplies	\$ 732,680	\$ 2,079,742	\$ 2,812,422	\$ 1,040,600	\$ 1,446,508	\$ 1,893,116	\$ 1,414,850	\$ 3,307,966	\$ 1,828,395	
Total, Services	\$ 5,113,360	\$ 2,601,568	\$ 7,714,928	\$ 1,843,414	\$ 3,371,296	\$ 5,725,516	\$ 2,839,176	\$ 8,564,692	\$ 4,680,923	
Depreciation Expense	\$ 359,748	\$ -	\$ 359,748	\$ 89,937	\$ 93,318	\$ 359,748	\$ -	\$ 359,748	\$ 139,512	
Total, Other Outgo	\$ -	\$ 391,966	\$ 391,966	\$ 91,351	\$ 28,108	\$ 28,108	\$ -	\$ 28,108	\$ 84,324	Oversight Fees originally budgeted under services, will update for 2nd interim
Total Expenditures	\$ 38,645,841	\$ 9,222,675	\$ 47,868,516	\$ 11,509,768	\$ 16,671,344	\$ 39,832,010	\$ 10,308,372	\$ 50,140,382	\$ 24,925,899	
Ending Balance: Excess (Deficiency)	\$ 2,479,019	\$ (2,022,037)	\$ 456,982	(\$430,733)	(\$1,650,069)	\$813,403	\$843,413	\$1,656,816	\$2,787,555	

Coversheet

Discussion and Vote to Recommend to the Full Board Approval of the December, 2022, Check Registers

Section: IV. Finance
Item: B. Discussion and Vote to Recommend to the Full Board
Approval of the December, 2022, Check Registers
Purpose: Vote
Submitted by:
Related Material: IV.B - Checking Account Register - Dec 2022.pdf
IV.B - Vendor YTD - Dec 2022.pdf
IV.B - General Account Register - Dec 2022.pdf
IV.B - ASB Account Register - Dec 2022.pdf
IV.B - ASB Trust Balances - Dec 2022 (1).pdf

El Camino Real HS
Dec 2022

Grand Total \$ 1,096,968.84

Date	Check#	Name	Memo	Amount	Fund/Program	Account	Status
12/2/2022	17009	UTLA	10/22 Union Dues Certificated	\$ 15,021.66	General Operations	Payroll	
	17010	**misprinted**		\$ -			Voided
	17011	**misprinted**		\$ -			Voided
	17012	**misprinted**		\$ -			Voided
	17013	**misprinted**		\$ -			Voided
12/1/2022	17014	TGP Enterprises, Inc. (Trans Gas Propane)	299129 Propane	\$ 228.31	General Operations	Operations Supplies	
12/1/2022	17015	Yantzer brothers heating and air inc	I-2537-1 B&G	\$ 3,552.00	General Operations	Repairs	
12/1/2022	17016	Abdon Rosales	Gardening Service for Shoup 10-2022	\$ 1,200.00	General Operations	Non Instructional Consulting	
12/1/2022	17017	T-Mobile US, Inc.	11/22 969604280 - WiFi Student Hot Spots	\$ 10,557.00	ESSER III	Communications	
12/1/2022	17018	Vita Galvan-Roth	9/24/2022 Long Beach Forensics Jack Howe Speech and Debate Memorial Invitational	\$ 101.37	General Academic - Scholastic Groups	Fees	
12/1/2022	17019	Kyle Lee	Student Store Water	\$ 62.40	Trust/ASB	Supplies	
12/1/2022	17020	CONFIDENTIAL	Settlement agreement ID 18963	\$ -	Special Ed	Legal	Voided
12/1/2022	17021	CONFIDENTIAL	Settlement agreement ID 122985	\$ 7,715.90	Special Ed	Legal	
12/1/2022	17022	CONFIDENTIAL	Settlement agreement ID 122985	\$ 1,573.00	Special Ed	Legal	
12/1/2022	17023	Canyon Del Oro	12/22 Registration Fees	\$ 360.00	General Academic - Scholastic Groups	Fees	
12/2/2022	17024	Eric Choi	Golf Fees	\$ 280.00	General Athletic	Fees	
12/1/2022	17025	CONFIDENTIAL	Settlement agreement ID 18963	\$ 8,000.00	Special Ed	Legal	
12/1/2022	17026	The Village Nation	INV ECRCHS-2022-1 Drug awareness assembly for Alt Ed and some Fall sports teams	\$ 3,250.00	General Athletic	Non Instructional Consulting	
12/5/2022	17027	Corner Bakery	INV 2261880 12 CP Retreat 12-6-22	\$ 68.96	General Operations	Supplies	
12/6/2022	17028	Sandra Delgado	Department Retreat Lunch	\$ 55.43	General Operations	Supplies	
12/6/2022	17029	CONFIDENTIAL	Settlement agreement ID 18963	\$ 3,000.00	Special Ed	Legal	
12/6/2022	17030	John Orlando Vazquez	Football Mileage Supervision	\$ 83.27	General Athletic	Non Instructional Consulting	
12/6/2022	17031	Bargreen Ellingson Inc	inv 010606301 Cafeteria Equipment-Reissue	\$ -	Cafeteria	Non Cap Equipment	Voided
12/6/2022	17032	Bargreen Ellingson Inc	inv 010606301 Cafeteria Equipment	\$ 25,500.44	Cafeteria	Non Cap Equipment	
12/7/2022	17033	Michael Consoletti	NJROTC Supplies and POV	\$ 1,723.53	NJROTC	Supplies	
12/7/2022	17034	Alonzo Solarez	PD Econ/ Gov Retreat	\$ 88.79	General Operations	Supplies	
12/7/2022	17035	Educatus International (Attn Paul McLaughlin)	2022-2023 Tuition Refund Andronikidou, Maria	\$ 6,500.00	General Operations	Tuition	
12/7/2022	17036	Bargreen Ellingson Inc	INV 010574843 Tilt Skillet	\$ 26,965.05	Cafeteria	Non Cap Equipment	
12/7/2022	17037	Bargreen Ellingson Inc	#010644243 Rapid cook oven equipment	\$ 15,610.58	Cafeteria	Non Cap Equipment	
12/7/2022	17038	All American Sports Corp. (Riddell/All American)	INV 951557177 Helmet/Shoulder Pads Reconditioning for student safety	\$ 11,013.64	General Athletic	Repairs	
12/8/2022	17039	ICON School Management	IN 1159 November Charter School Consulting	\$ 8,000.00	General Operations	Business Services	
12/8/2022	17040	Rio Grande Restaurant	INV 794870 PD Food	\$ 3,123.30	General Operations	Supplies	
12/8/2022	17041	EDD (Employment Development Dept.)	09/22 ACCT 821-1547-8	\$ 44.78	General Operations	Benefits	
12/9/2022	17042	Brooks Transportation Inc.	INV 18113 JROTC Troy Trip	\$ 350.00	General Academic - Scholastic Groups	Field Trip	
12/19/2022	17043	International Cultural Exchange Service (ICES)	2022-2023 Tuition Refund Pade, Peter	\$ 13,500.00	General Operations	Tuition	
12/9/2022	17044	LA Master Chorale	2023 HSCF Participation Fee	\$ 150.00	General Academic - Scholastic Groups	Fees	
12/12/2022	17045	Picture Perfect Graphics	INV 3793 T-Shirt Logo- Reissue	\$ 870.53	General Operations	Supplies	
12/12/2022	17046	Decker Inc.	INV 510004A Maintenance Supplies	\$ 4,355.79	General Operations	Supplies	
12/13/2022	17047	Robotics Education and Competition Foundation, Inc	INV 62065880 Robotics Competition - Reissue	\$ 170.00	General Academic - Scholastic Groups	Fees	
12/13/2022	17048	SLB Consulting Corporation (Exchange Service International)	2022-2023 Tuition Refund Aurora Drago-Reissue	\$ 7,000.00	General Operations	Tuition	

**El Camino Real HS
Dec 2022**

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Date	Check#	Name	Memo	Amount	Fund/Program	Account	Status
12/13/2022	17049	SLB Consulting Corporation (Exchange Service International)	2022-2023 Tuition Refund Monino, Zoe	\$ 13,500.00	General Operations	Tuition	
12/13/2022	17050	Zasha Endres	Instructional Materials and non instructional	\$ 552.85	General Operations	Supplies	
12/14/2022	17051	The Village Nation	INV TWK Film Seminar 11-10-22	\$ 800.00	General Academic - Scholastic Groups	Fees	
12/15/2022	17052	Jostens, Inc	INV 1556 Championship Rings - Players	\$ 21,899.79	General Athletic	Supplies	
12/15/2022	17053	Quintella Smith	Classroom Supplies replacement	\$ 81.84	Special Ed	Supplies	
12/15/2022	17054	Ziat Zahur	Edulastic Teacher Premium Testing Platform	\$ 100.00	General Operations	Subscriptions	
12/15/2022	17055	Vita Galvan-Roth	Retreat 12Honors	\$ 68.96	General Operations	Supplies	
12/15/2022	17056	Smart Choice Investments (Teodora Healthcare)	INV 5951- Reissue- Nursing Services 03/07-03/11/22	\$ 1,875.00	LCAP	Non Instructional Consulting	
12/16/2022	17057	Stefanie Bero	Wellness Center Reimbursement	\$ 801.10	LCAP	Supplies	
12/19/2022	17058	Enriqueta Loera	Padres Meeting	\$ 255.43	Title I	Supplies	
12/19/2022	17059	Justin Adams	U-Haul (Covid test 12/13/22)	\$ 306.99	ESSER III	Rentals	
12/19/2022	17060	Fletcher Isler	Girls JV Basketball Official 12/15/2022	\$ -	General Athletic	Non Instructional Consulting	Voided
12/20/2022	17061	International Cultural Exchange Service (ICES)	2022-2023 Tuition Refund Panigada Ginevra, Elena	\$ 7,000.00	General Operations	Tuition	
12/19/2022	17062	International Cultural Exchange Service (ICES)	2022-2023 Tuition Refund Tomaschuetz, Amelie	\$ 7,000.00	General Operations	Tuition	
12/19/2022	17063	Ronald Gough	Wrestling Dual Meet Official 12/8/2022	\$ 148.50	General Athletic	Non Instructional Consulting	
12/19/2022	17064	Gary Murphy	Wrestling Dual Meet Official 12/8/2022	\$ 148.50	General Athletic	Non Instructional Consulting	
12/19/2022	17065	Fletcher Isler	Girls JV Basketball Official 12/15/2022	\$ 73.00	General Athletic	Non Instructional Consulting	
12/19/2022	17066	Robert L Clayton III	Girls Basketball Official 12/15/2022	\$ 73.00	General Athletic	Non Instructional Consulting	
12/19/2022	17067	Law Offices of Young, Minney & Corr, LLP	12/22 Legal Services INV 1939	\$ 15,796.50	General Operations	Legal	
12/20/2022	17068	Mark Sawyer	Girls Varsity Basketball Official 12/19/2022	\$ 86.00	General Athletic	Non Instructional Consulting	
12/20/2022	17069	Stephanie Cruz	Girls Varsity Basketball Official 12/20/2022	\$ 86.00	General Athletic	Non Instructional Consulting	
12/20/2022	17070	Michelle Harris	Girls JV Basketball Official 12/20/2022	\$ 73.00	General Athletic	Non Instructional Consulting	
12/20/2022	17071	Carmen Martinez	Girls JV Basketball Official 12/20/2022	\$ 73.00	General Athletic	Non Instructional Consulting	
12/20/2022	17072	Lindsey C. Surendranath Granted, Inc	307 CTE Consulting Services	\$ 2,500.00	CTE	Non Instructional Consulting	
12/20/2022	17073	Robotics Education and Competition Foundation, Inc	#INV62096236 2023 Create US Open - 404E registration	\$ 600.00	General Academic - Scholastic Groups	Fees	
12/20/2022	17074	Zabrina Zahariades	Art Supplies	\$ 676.57	General Academic	Instructional Supplies - Alt Ed	
12/21/2022	17075	Temple, Bret J.	Boys Varsity Basketball Officials 12/21/2022	\$ 86.00	General Athletic	Non Instructional Consulting	
12/21/2022	17076	John Henderson	Boys Varsity Basketball Officials 12/21/2022	\$ 86.00	General Athletic	Non Instructional Consulting	
12/21/2022	17077	UTLA	11/22 Union Dues Certificated	\$ 15,123.17	General Operations	Payroll	
12/22/2022	17078	Fernando Delgado	CITE 2022	\$ 1,058.62	Title II	Conferences	
12/22/2022	17079	GOODSUITE (Copier Headquarters, Inc)	INV157198 Final Payment - Reissue	\$ 537.16	General Technology	Tech Leases	
12/2/2022	33357	Law Offices of Young, Minney & Corr, LLP	09/22 Legal Services INV 1342	\$ 376.00	General Operations	Legal	
12/2/2022	33358	Brooks Transportation Inc.	INV 18452 Montague field trip to Getty Villa/Museum	\$ 525.00	General Academic	Field Trip	
12/2/2022	33359	AP fbo EdLogical Group Corp	11/22 INV 91361815 Special Ed Services	\$ 9,394.38	Special Ed	Instructional Consulting	
12/2/2022	33360	The Print Spot	INV 5807 Name plates made per request	\$ 158.33	General Operations	Supplies	
12/2/2022	33361	GOODSUITE (Copier Headquarters, Inc)	INV157198 Final Payment	\$ -	General Technology	Tech Leases	Voided
12/2/2022	33362	PTM Document Systems, Inc.	INV 0083821 Report Card paper 2022	\$ 1,440.68	General Operations	Supplies	

**El Camino Real HS
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Date	Check#	Name	Memo	Amount	Fund/Program	Account	Status
12/3/2022	33363	Hess & Associates	4th Qrt 2020-21 Charter School CALSTRS/CALPERS Retirement Reporting Tranactions Fee	\$ 1,730.00	General Operations	Business Services	
12/3/2022	33364	Bargreen Ellingson Inc	INV 010574824 Cafeteria Equipment	\$ 8,003.75	Cafeteria	Non Cap Equipment	
12/3/2022	33365	U.S Bank PARS Account #6746022400	10/22 #6746022400 PARS Contributions	\$ 1,038.62	General Operations	Payroll	
12/3/2022	33366	RPS El Camino Real Charter HS Charles Schwab & Co, Inc. 2563-4428	11/15/22 403(B) Plan 2563-4428 Charles Schwab	\$ 150.00	General Operations	Payroll	
12/3/2022	33367	AFSCME District Council 36	10/22 Union Dues	\$ 2,172.88	General Operations	Payroll	
12/6/2022	33368	Efren Avila	11/30/2022 Official Girls Water Polo	\$ 73.00	General Athletic	Non Instructional Consulting	
12/6/2022	33369	WM Corporate services, INC	10/22 inv 0514970-4801-0 Waste Management Services on Shoup	\$ 1,949.69	General Operations	Utilities	
12/6/2022	33370	Evgeny Sedov	11/30/2022 Officials for Girls Water Polo	\$ 73.00	General Athletic	Non Instructional Consulting	
12/6/2022	33371	LACOE, Los Angeles County Office of Education	INV 23*0895 Educators Guides	\$ 81.71	General Operations	Supplies	
12/6/2022	33372	Pearison Incorporated (Band Shoppe)	INV SIV292823 Supplies for Drill Team	\$ 412.50	General Academic - Scholastic Groups	Supplies	
12/6/2022	33373	LADWP	22-Oct 6968788886 Shoup Utilities	\$ 4,372.68	General Operations	Utilities	
12/6/2022	33374	Wespac Plan Services, LLC	10/22 Quarterly Recordkeeping Fees-457(B) Plan 3842	\$ 250.00	General Operations	Payroll	
12/6/2022	33375	AKD Ink/AKidzdream Inc	INV 34145 Replacement Jerseys & Screening for the jerseys	\$ 3,788.70	General Athletic	Supplies	
12/6/2022	33376	RPS El Camino Real Charter HS Charles Schwab & Co, Inc. 2563-4428	11/22 403(B) Plan 2563-4428 Charles Schwab	\$ 5,075.00	General Operations	Payroll	
12/8/2022	33377	Verizon Wireless	11/22 INV# 9920009874 Communication Services	\$ 418.11	General Operations	Communications	
12/9/2022	33378	EEC Acquisition LLC (Smart Care Equipment Solutions)	inv 10423281 Cafe Equip installation assessment	\$ 218.00	Cafeteria	Non Cap Equipment	
12/9/2022	33379	EEC Acquisition LLC (Smart Care Equipment Solutions)	inv 10405754 Cafe Equip installation assessment	\$ 455.66	Cafeteria	Non Cap Equipment	
12/10/2022	33380	SoCalGas	11/22 Gas Charges for Shoup Acct 163 513 3769 2	\$ 23.54	General Operations	Utilities	
12/10/2022	33381	Brooks Transportation Inc.	INV 18501 Bodier 2.0 Field Trip 11/7	\$ 1,575.00	General Academic	Field Trip	
12/10/2022	33382	Brooks Transportation Inc.	INV 18831 Buses 11/29/2022-12/2/2022	\$ 2,025.00	General Athletic	Field Trip	
12/9/2022	33383	Brooks Transportation Inc.	INV 18471 Lendermen field trip to O'Call Village, San Pedro	\$ 635.00	General Academic	Field Trip	
12/10/2022	33384	SJM Industrial Radio	INV 259743 Radios	\$ 5,421.46	General Operations	Supplies	
12/10/2022	33385	Rockler Companies, Inc.	INV 9992030 Equipment Replacement	\$ 7,555.44	CTE	Supplies	
12/9/2022	33386	ULINE, INC.	INV 156247804 Supplies	\$ 2,049.20	General Operations	Operations Supplies	
12/10/2022	33387	ICON School Management	12/22 INV# 1184 Charter School Consulting	\$ 8,000.00	General Operations	Business Services	
12/10/2022	33388	Brian Nunez	2022 Winter Guard Show design	\$ 3,500.00	General Academic - Scholastic Groups	Non Instructional Consulting	
12/10/2022	33389	Sweetwater Sound Inc.	INV 34289063 Portable sound system for Anderson Hall and outdoor stage	\$ 328.50	General Operations	Rentals	
12/10/2022	33390	U.S Bank PARS Account #6746022400	11/22 #6746022400 PARS Contributions	\$ 733.02	General Operations	Payroll	
12/13/2022	33391	Brooks Transportation Inc.	INV 18383 Brennan field trip Six Flags Magic Mountain	\$ 825.00	General Academic	Field Trip	
12/13/2022	33392	Deny Sportswear	INV 1706 Lacrosse Awards	\$ 534.63	General Athletics	Supplies	
12/13/2022	33393	AFSCME District Council 36	11/22 Union Dues	\$ 2,161.78	General Operations	Dues	
12/13/2022	33394	AP fbo EdLogical Group Corp	11/22 INV 91361816 Non-Special Edlogical Services	\$ 21,810.71	Special Ed	Instructional Consulting	
12/16/2022	33395	Rent-It	Two 20 foot box truck rental for 2 days @ \$120 a day	\$ 311.80	General Academic - Scholastic Groups	Rentals	
12/16/2022	33396	Rent-It	Two 20' Box trucks for Royal High School comp on Oct 15th	\$ 294.14	General Academic - Scholastic Groups	Rentals	
12/16/2022	33397	Rent-It	Two 20' Box trucks for Simi Valley Comp on Oct 29th	\$ 286.42	General Academic - Scholastic Groups	Rentals	

El Camino Real HS
Dec 2022

Grand Total \$ 1,096,968.84

Date	Check#	Name	Memo	Amount	Fund/Program	Account	Status
12/16/2022	33398	Rent-It	Two 20' Box trucks for College of the Canyons comp on Nov 5th	\$ 293.88	General Academic - Scholastic Groups	Rentals	
12/16/2022	33399	Rent-It	Two 20' Box trucks for College of the Canyons comp on Nov 5th	\$ 265.84	General Academic - Scholastic Groups	Rentals	
12/16/2022	33400	Rent-It	Two 20' box trucks for competition at Valencia high school on Nov 11th and Moorpark High School on Nov 12th	\$ 409.35	General Academic - Scholastic Groups	Rentals	
12/16/2022	33401	Rent-It	Two 20' box trucks for competition at Valencia high school on Nov 11th and Moorpark High School on Nov 12th	\$ 409.35	General Academic - Scholastic Groups	Rentals	
12/16/2022	33402	Rent-It	Two 20 foot box truck rental for 2 days @ \$120 a day	\$ 307.69	General Academic - Scholastic Groups	Rentals	
12/17/2022	33403	Brooks Transportation Inc.	VAPA Marching Band Field Trip College of Canyons	\$ 2,000.00	General Academic - Scholastic Groups	Field Trip	
12/17/2022	33404	WM Corporate services, INC	INV 0514970-4801-0 Waste Management Fees	\$ 1,949.69	General Operations	Utilities	
12/17/2022	33405	Brooks Transportation Inc.	INV 18616 JROTC Field Trip Pacifica HS 11/12/22	\$ 1,700.00	General Academic - Scholastic Groups	Field Trip	
12/17/2022	33406	WM Corporate services, INC	INV 0522810-4801-8 Waste Management Services	\$ 29.25	General Operations	Utilities	
12/17/2022	33407	WM Corporate services, INC	12/22 0520871-4801-2 Waste Management Services on Shoup	\$ 393.78	General Operations	Utilities	
12/20/2022	33409	The Print Spot	Desk Name Plates Ordered	\$ 106.14	General Operations	Supplies	
12/20/2022	33410	Brooks Transportation Inc.	11/11/22 Thurow Field Trip Valencia HS	\$ 1,550.00	General Academic - Scholastic Groups	Field Trip	
12/20/2022	33411	Brooks Transportation Inc.	Field Trip 11/14 Fluke & Beckerman CSUN	\$ 500.00	General Academic	Field Trip	
12/20/2022	33413	AT&T (CALNET)	00/21 INV# 000019101913 BAN#9391080024 Phone Line	\$ 26.33	General Operations	Communications	
12/20/2022	33414	AT&T (CALNET)	11/22 INV#000016787620 BAN#9391080026 Phone Line	\$ 29.65	General Operations	Communications	
12/20/2022	33415	AT&T (CALNET)	11/22 INV# BAN#9391080027 Phone Line	\$ 26.33	General Operations	Communications	
12/20/2022	33416	ULINE, INC.	155221521 Office Supplies for New Testing	\$ 2,542.47	General Operations	Supplies	
12/20/2022	33417	AT&T (CALNET)	11/22 INV# 000019101917 BAN#9391080076 Phone Line	\$ 26.33	General Operations	Communications	
12/22/2022	33418	M&M Paper Co.	m&m IN17245 Copy Paper Order	\$ 1,681.32	General Operations	Supplies	
12/22/2022	33419	Clark Pest Control	7/15/22 Pest Control	\$ 81.00	General Operations	Non Instructional Consulting	
12/22/2022	33420	M&M Paper Co.	inv IN7255 Media Center Paper	\$ 3,685.22	General Operations	Supplies	
12/22/2022	33421	Clark Pest Control	9/12/22 inv 31606957 Pest Control	\$ 81.00	General Operations	Non Instructional Consulting	
12/23/2022	33422	Brooks Transportation Inc.	INV 18054 Buses Athletic 9/1-9/2	\$ 2,500.00	General Athletic	Field Trip	
12/23/2022	33423	Brooks Transportation Inc.	INV 18713 Girls Volleyball bus	\$ 500.00	General Athletic	Field Trip	
12/23/2022	33425	Brooks Transportation Inc.	INV 18756 Busses week of 11/14-11/18/2022	\$ 1,000.00	General Athletic	Field Trip	
12/23/2022	33426	Brooks Transportation Inc.	INV 18360 Buses Athletic 10/3-10/7	\$ 3,625.00	General Athletic	Field Trip	
12/23/2022	33427	Brooks Transportation Inc.	INV 18088 Buses Athletic 9/7-9/10/2022	\$ 5,125.00	General Athletic	Field Trip	
12/1/2022	PACH11	Nicole Gamez	Smart and Final	\$ 89.30	CTE	Instructional Supplies - Voc Ed	
12/2/2022	PACH11	Puja Savla	Reimbursement - Aquatic Plants	\$ 118.19	General Academic	Instructional Supplies - Science	
12/2/2022	PACH11	Melissa Ann Charters	FCCLA National Student and Teacher Membership	\$ 306.00	Trust/ASB	Trust - Future Homemakers	
12/2/2022	PACH11	Puja Savla	Potting Soil	\$ 34.62	General Academic	Instructional Supplies - Science	
12/2/2022	PACH11	Piece of Mind Care Services	INV 00000128 Students Support Services	\$ 124,114.25	Special Ed	Instructional Consulting	
12/2/2022	PACH11	Inspire Communication, Inc	INV EC20221031 Speech-Language Servicesv10/22	\$ 19,465.00	Special Ed	Instructional Consulting	
12/2/2022	PACH11	U.S. Bank National Association	CC payment 6539 10/25/2022	\$ 19,610.17	General Operations	Various - see CC report	
12/3/2022	PACH11	Self Insured Schools of California - Flex Plan	11/22 CBR El Camino FSA	\$ 4,648.13	General Operations	Benefits	

**El Camino Real HS
Dec 2022**

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12/3/2022	PACH111	Nettime Solutions LLC	10/22 Stratustime Monthly Subscription	\$ 50.00	General Operations	Subscriptions	
12/3/2022	PACH111	Self Insured Schools of California	11/15/22 CBR El Camino FSA	\$ 253.33	General Operations	Benefits	
12/6/2022	PACH111	Puja Savla	Worms	\$ 27.36	General Academic	Instructional Supplies - Science	
12/6/2022	PACH112	Concourse Team Express	INV166662 PO4841 Baseball	\$ 2,245.00	General Athletic	Supplies	
12/7/2022	PACH112	Amazon	inv 1QXD-RW3J-GWR1 SPED Department General Supply Order	\$ 1,174.73	Special Ed	Supplies	
12/7/2022	PACH112	LAUSD - Maintenance & Operations	INV 8617-2023-1 FY23/Q1	\$ 75,562.57	General Operations	Repairs	
12/7/2022	PACH112	Allied Private Investigations & Security Services, LLC	INV 2062 ELC Security Services 10/01-10/031/22	\$ 52,990.94	General Operations	Security	
12/8/2022	PACH112	TNG, LLC	Inv 22410 Legal Services	\$ -	General Operations	Legal	Voided
12/8/2022	PACH112	TNG, LLC	INV 22326 Legal Services 10/10/2022	\$ -	General Operations	Legal	Voided
12/8/2022	PACH112	TNG, LLC	Inv 22411 Legal Services	\$ -	General Operations	Legal	Voided
12/9/2022	PACH112	Staples Business Advantage	inv 3523348922 ASB Fundraising water sale	\$ 747.64	Trust/ASB	Supplies	
12/9/2022	PACH112	Staples Business Advantage	inv 3523348921 Electric Stapler and staples	\$ 79.81	Special Ed	Supplies	
12/9/2022	PACH112	Staples Business Advantage	inv 3523795897 classroom supplies	\$ 33.68	General Academic	Instructional Supplies - Social Science	
12/9/2022	PACH113	Impact Philanthropy Group (Sage SoCal)	December 1, 2022 Mental Health Services	\$ 15,942.69	ESSER III	Instructional Consulting	
12/9/2022	PACH113	Staples Business Advantage	inv 3517996145 ASB Fundraising water sale	\$ 747.64	Trust/ASB	Supplies	
12/9/2022	PACH113	Staples Business Advantage	inv 3523348923 classroom supplies	\$ 322.32	General Academic	Instructional Supplies - Social Science	
12/9/2022	PACH113	Staples Business Advantage	inv 3520427057 ASB Fundraising water sale	\$ 747.64	Trust/ASB	Supplies	
12/9/2022	PACH113	Cengage Learning Inc/ Gale	INV 78991472 Database subscription 2022-2023	\$ 26,941.95	General Academic	Subscriptions	
12/10/2022	PACH113	Amazon	inv 1W79-PD47-NDLW Department Supplies	\$ 183.99	General Academic	Instructional Supplies- Science	
12/10/2022	PACH113	Amazon	inv 16Y6-FQ11-KKH3 Technology Office Supplies PT. 2 and Student Store	\$ 7,097.94	General Technology/Operations	Supplies	
12/10/2022	PACH113	Amazon	inv 1WQ7-HV3G-KKYW Student Store Supplies	\$ 25.23	General Operations	Supplies	
12/10/2022	PACH113	Scenario Learning, LLC (Vector Solutions)	INV57774 Additional licenses for Teachpoint (teacher evaluation tool)	\$ 1,365.00	General Operations	Subscriptions	
12/10/2022	PACH113	LogMein USA, Inc.	INV 1208834701 GoToWebinar Annual License for Board Meetings 2022-2023	\$ 2,388.00	General Technology	Subscriptions	
12/10/2022	PACH114	Amazon	inv 1QHK-RT6H-JPGN School Supplies	\$ 252.59	General Academic	Instructional Supplies- Science	
12/13/2022	PACH114	Melissa Harr	HEARS Fund	\$ 83.95	Trust/ASB	HEARS	
12/13/2022	PACH114	Melissa Ann Charters	Student Supplies for Sewing Project will be charged to CTE Department Budget	\$ 134.04	CTE	Instructional Supplies - Voc Ed	
12/14/2022	PACH114	Mary M Bush	11/2022 Counseling	\$ 3,017.50	Special Ed	Non Instructional Consulting	
12/15/2022	PACH114	Liminex, Inc. (GoGuardian)	INV53005 Learning Loss: Go Guardian PearDeck 2022-2023 school site license renewal	\$ 3,745.00	ESSER III	Subscriptions	
12/15/2022	PACH114	Melissa Harr	Field Trip	\$ 211.32	Special Ed	Field Trip	
12/15/2022	PACH114	Piece of Mind Care Services	INV 00000130 Students Support Services 11/22	\$ 92,925.20	Special Ed	Instructional Consulting	
12/16/2022	PACH114	Amazon	inv 1W79-PD47-QPTV FACE MASK	\$ 761.60	ESSER III	Supplies	
12/16/2022	PACH114	Staples Business Advantage	INV 7366021315 Office Supplies	\$ 645.77	General Athletic	Supplies	
12/16/2022	PACH114	Amazon	inv 19W4-6VR9-D1KJ Admissions Office Supplies	\$ 238.52	General Operations	Supplies	
12/16/2022	PACH115	Amazon	inv 17YY-FT43-KCJ3 Yearbook Camera Accessories	\$ 785.82	General Academic - Scholastic Groups	Supplies	
12/16/2022	PACH115	Amazon	inv 17YY-FT43-CKTN 2022-2023 Classroom Lab Supplies	\$ 419.06	CTE	Instructional Supplies - Voc Arts	
12/16/2022	PACH115	Judy McLean	11/22 Payroll Services INV 3169	\$ 2,525.00	General Operations	Counsulting	
12/17/2022	PACH115	Nettime Solutions LLC	11/22 inv 129312 stratustime Monthly Subscription	\$ 50.00	General Operations	Subscriptions	

El Camino Real HS
Dec 2022

Grand Total **\$ 1,096,968.84**

Date	Check#	Name	Memo	Amount	Fund/Program	Account	Status
12/17/2022	PACH115	American Fidelity Assurance Company	10/22 INV# D504704 Supplemental Employee Benefits	\$ 3,940.53	General Operations	Benefits	
12/17/2022	PACH115	American Fidelity Assurance Company	11/22 INV# D515625 Supplemental Employee Benefits	\$ 3,989.87	General Operations	Benefits	
12/17/2022	PACH115	American Fidelity Assurance Company	09/22 INV# D493826 Supplemental Employee Benefits	\$ 4,050.93	General Operations	Benefits	
12/20/2022	PACH115	ChildCare Careers, LLC (The Education Team)	564583 Substitutes	\$ 1,670.08	General Operations	Subs	
12/20/2022	PACH115	ChildCare Careers, LLC (The Education Team)	567999 Substitutes	\$ 344.27	General Operations	Subs	
12/21/2022	PACH115	ORACLE Enterprises	INV 1468716	\$ 18,021.30	General Operations	Subscriptions	
12/22/2022	PACH116	Amazon	inv 1H1F-DQ6M-4KTV Office replenishment	\$ 86.96	General Academic	Instructional Supplies - Counseling	
12/22/2022	PACH116	Amazon	Technology Office Supplies PT. 2 and Student Store	\$ 3,665.64	General Technology/Operations	Supplies	
12/22/2022	PACH116	Staples Business Advantage	inv 3517996144 printer cable	\$ 44.72	General Technology	Supplies	
12/22/2022	PACH116	Amazon	inv 1H1J-QCH1-9C7M Hygiene kits for homeless, foster and low income students	\$ 795.30	American Rescue Plan - Homeless Youth	Supplies	
12/22/2022	PACH116	Amazon	inv 14LP-3TXD-7GP1 Commercial grade Pencil Sharpener	\$ 147.48	General Academic	Instructional Supplies - Math	
12/22/2022	PACH116	Amazon	inv 1H1J-QCH1-637Y Instructional Student Supplies	\$ 394.42	CTE	Instructional Supplies - Voc Arts	
12/22/2022	PACH116	Amazon	inv 1DHF-6DFD-74D3 clerical office supplies	\$ 339.18	General Operations	Supplies	
12/22/2022	PACH116	Amazon	inv 1GYH-3C1J-3RC6 Computer Accessories	\$ 60.20	Special Ed	Supplies	
12/22/2022	PACH116	Amazon	inv 1RHC-N966-67FJ Physiology supplies	\$ 109.40	General Academic	Instructional Supplies- Science	
12/22/2022	PACH116	Amazon	inv 1PXR-7PXR-69VF OFFICE SUPPLIES REGISTRAR OFFICE	\$ 397.78	General Operations	Supplies	
12/22/2022	PACH117	Amazon	inv 1TWC-3XHM-6LW7 paper cups, MA-40 filter, for Lupe Paez/ For Bobby Denny	\$ 78.70	General Operations	Supplies	
12/22/2022	PACH117	Amazon	inv 1T3Q-Y1PJ-4P9G Classroom Supplies	\$ 498.79	General Academic	Instructional Supplies - Health and Life	
12/22/2022	PACH117	Amazon	inv 1NJC-YV6J-6XFW SPED Department General Supply Order	\$ 19.15	Special Ed	Supplies	
12/22/2022	PACH117	Chartwells Division Services	11/22 Cafeteria Services INV K40349070	\$ 137,511.33	Cafeteria	Non Instructional Consulting	
12/22/2022	PACH117	Amazon	inv 1FRV-FCLH-61FX face mask	\$ 84.54	ESSER III	Supplies	
12/22/2022	PACH117	Amazon	inv 1VJV-4F1Q-4HWV Computer Accessories	\$ 4,302.70	General Technology	Supplies	
12/22/2022	PACH117	Amazon	inv 16C7-63P6-67J4 TECH OFFICE SUPPLIES	\$ 1,766.71	General Technology	Supplies	
12/22/2022	PACH117	Amazon	inv 1NWH-DV6Y-4463 Supplies for the Alternative Education Program.	\$ 468.35	General Academic	Instructional Supplies - Alt Ed	
12/23/2022	PACH117	U.S. Bank National Association	CC payment 6539 11/25/2022	\$ 22,693.17	General Operations	Various - see CC report	
12/23/2022	PACH117	Piece of Mind Care Services	INV 00000131 Continuation School Services	\$ 6,661.10	ESSER III	Instructional Consulting	
12/23/2022	PACH118	Inspire Communication, Inc	INV EC20221130 Speech-Language Services	\$ 13,855.00	Special Ed	Instructional Consulting	
12/23/2022	PACH118	M & S Technology Group, LLC (The Circle)	AR158967 Managed Printing Services	\$ 739.57	General Technology	Tech Leases	
12/23/2022	PACH118	Golden Star Technology, Inc	INV 83377 Aruba Mobility Controller Support Renewal coverage from: 10/19/2022 to 04/30/2024	\$ 4,507.52	General Technology	Subscriptions	

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
3477 Solupay		\$ 54.99
360 Custom Commercial Kitchen		\$ 23,100.00
818 Cleaners		\$ 8,334.00
Abdon Rosales	\$ 1,200.00	\$ 6,350.00
Accrediting Commission for Schools		\$ 1,610.00
Administrative Services CO-OP DbA Yellow Cab		\$ 7,835.10
Adobe Systems Incorporated		\$ 1,800.00
Adrian Medellin Salcedo		\$ 975.00
Aeries Software		\$ 24,648.05
AFSCME District Council 36	\$ 4,334.66	\$ 12,587.86
AKD Ink/AKidzdream Inc	\$ 3,788.70	\$ 4,014.56
Algae Solutions, Inc. (Advantidge)		\$ 2,455.35
Alison Tran		\$ 250.00
Alison Yedor		\$ 817.02
All American Sports Corp. (Riddell/All American)	\$ 11,013.64	\$ 11,411.84
Allied Private Investigations & Security Services, LLC	\$ 56,426.50	\$ 241,011.74
Alonzo Solarez	\$ 88.79	\$ 88.79
Alyssa Lee	\$ 1,839.14	\$ 2,169.72
Amanda N Sanchez		\$ 438.50
Amazon	\$ 24,154.78	\$ 59,591.84
Amazon Web Services		\$ 11,480.09
American Choral Directors Association		\$ 125.00
American Fidelity Assurance Company	\$ 11,981.33	\$ 23,013.68
American Scholastic Evaluation/ American Scholastic Mathematics Assn		\$ 100.00
Anthony Corona		\$ 188.00
AP fbo EdLogical Group Corp	\$ 31,205.09	\$ 131,970.48
Arrae Promotions		\$ 7,300.00
Arthur J. Gallagher & Co. Insurance Brokers of CA., Inc.		\$ 10,516.42
AT&T (CALNET)	\$ 108.64	\$ 691.09
AT&T 0810		\$ 883.52
AT&T 3635		\$ 662.55
AT&T 4152		\$ 662.55
AT&T 6340		\$ 881.60
AT&T 8815		\$ 794.20
AT&T 9132		\$ 12,036.60
AT&T 9221		\$ 1,319.34
AUDRA HERRERA		\$ 160.00
AV Masters, Inc		\$ 2,632.45
Avedis Zildjian Company	\$ 829.83	\$ 829.83
Aviata Sports LLC		\$ 212.50
AVID Center		\$ 4,809.00
B&H Foto & Electronics Corp		\$ 20,223.99
Barbara Stanoff		\$ 210.30
Bargreen Ellingson Inc	\$ 76,079.82	\$ 133,125.40
Benedictine College		\$ 150.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Bilingual Foundation of the Arts		\$ 1,215.00
Birmingham Community Charter High School		\$ 11,590.00
Box Six		\$ 1,850.00
Brett A Schwab		\$ 4,000.00
Brian Nunez	\$ 3,500.00	\$ 3,500.00
Brooks Transportation Inc.	\$ 24,435.00	\$ 81,785.00
Bryan Vadhin		\$ 1,000.00
BSN Sports LLC		\$ 26,194.26
BSN Sports, LLC		\$ 12,596.60
Burnsville Band Boosters Association	\$ 2,400.00	\$ 2,400.00
Burroughs Girls Basketball		\$ 1,420.00
BYU Continuing Education Independent Study		\$ 289.00
CA Association of Directors of Activities		\$ 300.00
Calabasas Custom Catering		\$ 3,227.00
Calabasas High School		\$ 450.00
California Chicken Cafe		\$ 225.74
California Department of Education		\$ 497.88
California Department of Tax & Fee Administration	\$ 896.50	\$ 5,428.66
California Institute of Emergency Medical Training		\$ 4,195.00
California Scholarship Federation Inc		\$ 150.00
California Teachers Association		\$ 195.00
Camarillo High School		\$ 450.00
Cambrass Corp. DBA Stomvi USA		\$ 3,660.71
CAMILLE KING		\$ 296.61
Canon Solutions America, Inc		\$ 2,441.72
Canyon Del Oro	\$ 360.00	\$ 360.00
Canyon HS ASB		\$ 400.00
Careers through Culinary Arts Program, Inc.		\$ 3,640.00
Carmen Martinez	\$ 73.00	\$ 73.00
Carolina Biological Supply Co.		\$ 3,976.24
Cascade Athletic Supply Co Inc		\$ 7,172.62
CDW LLC		\$ 30,036.66
CE Educational Tours (CE Tours)		\$ 39,885.00
Cengage Learning Inc/ Gale	\$ 26,941.95	\$ 26,941.95
Centobene, Maryann		\$ 93.00
Chaminade College Prep High School		\$ 500.00
CharterSafe	\$ 63,459.00	\$ 472,850.40
Chartwells Division Services	\$ 137,511.33	\$ 600,895.60
Chatsworth High School		\$ 1,504.40
Child and Family Guidance Center		\$ 23,708.69
ChildCare Careers, LLC (The Education Team)	\$ 2,014.35	\$ 14,851.86
Christy White Accountancy Corporation (Christy White, Inc.)		\$ 9,572.25
CIF LA City Section		\$ 11,667.00
Cimarron Sign Services, Inc.		\$ 902.35
City National Bank		\$ 8,584.31

El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022

Vendor	Dec 2022	YTD
City of Los Angeles Fire Dept. - CUPA		\$ 1,796.00
City-Wide Fire Protection, Inc		\$ 100.50
Claremont High School		\$ 457.00
Clark Pest Control	\$ 162.00	\$ 162.00
College Board		\$ 1,120.60
Colson Phillip		\$ 536.10
Concord Theatrical Corp		\$ 930.00
Concourse Team Express	\$ 2,245.00	\$ 2,305.00
CONFIDENTIAL	\$ 20,288.90	\$ 31,371.90
Conrad Sun LLC (Ren Athletics)		\$ 2,862.25
Corinne Brennan	\$ 512.00	\$ 512.00
Corner Bakery	\$ 68.96	\$ 2,857.50
Countdown Printables		\$ 1,269.30
Coutin School LLC		\$ 9,105.54
CTBOOK HOLDINGS LLC (Bulk Bookstore)		\$ 8,417.70
Cyd Zeigler		\$ 190.00
Daniel Chang		\$ 2,260.00
Daniela Hernandez		\$ 336.15
Dan's Super Subs Inc.		\$ 314.80
Darryl Wade		\$ 110.00
Dave & Buster's Entertainment, Inc.		\$ 12,303.16
David L Spencer		\$ 170.00
David Lee		\$ 94.24
David Sanchez		\$ 86.00
Davis Publications, Inc		\$ 3,128.85
Dean Bennett		\$ 101.94
Decker Inc.	\$ 4,355.79	\$ 4,355.79
Deny Sportswear	\$ 534.63	\$ 4,463.18
Department of Justice (State of CA)		\$ 1,408.00
Deven Rasey		\$ 57.00
Diana Coosemans		\$ 131.75
Dick Blick Holdings (Blick Art Materials)		\$ 666.72
Donna Bennett		\$ 93.61
Dora Rojas		\$ 34.32
Douglas Fabrick		\$ 399.00
DS Honda Construction Management, Inc		\$ 8,590.28
DTASC		\$ 766.00
E.G. Brennan & Co Corp		\$ 275.00
ECOBEE LTD		\$ 240.00
EDD (Employment Development Dept.)	\$ 44.78	\$ 28,788.77
Eddie Miller		\$ 150.00
Educatus International (Attn Paul McLaughlin)	\$ 6,500.00	\$ 40,000.00
Edward Hwang		\$ 171.00
EEC Acquisition LLC (Smart Care Equipment Solutions)	\$ 673.66	\$ 673.66
Efren Avila	\$ 73.00	\$ 302.00

El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022

Vendor	Dec 2022	YTD
Elizabeth Barton		\$ 2,200.00
Elyana Nadres		\$ 372.37
Emily Bowen	\$ 19.76	\$ 19.76
Employment Development Department		\$ 31,701.12
Enome, Inc. (Goalbook)		\$ 11,685.00
Enrique Velarde		\$ 188.00
Enriqueta Loera	\$ 255.43	\$ 398.91
Epic Sports, Inc.		\$ 2,090.09
ePromos Promotional Products LLC		\$ -
Eric A Johnson-Greer		\$ 960.00
Eric Choi	\$ 280.00	\$ 280.00
Eric Fitzpatrick		\$ 188.00
Esha E Mathew		\$ 250.00
Evgeny Sedov	\$ 73.00	\$ 73.00
EWC California, Inc. (AAA Label Factory)		\$ 5,662.77
ExploreLearning, LLC		\$ 920.00
FC Management Services (PC Recycle)		\$ 90.00
Fence Factory		\$ 11,861.50
Fence Factory Rentals		\$ 910.00
Fernando Delgado	\$ 1,058.62	\$ 3,157.85
Festivals of Music, Inc.		\$ 3,068.00
Figdesign Inc		\$ 1,102.97
Fiona McNabb	\$ 58.50	\$ 58.50
First Class Events		\$ 62,200.00
Fletcher Isler	\$ 73.00	\$ 73.00
Flinn Scientific Inc.		\$ 6,968.50
Fontana High School Band Boosters	\$ 600.00	\$ 600.00
Fred J. Miller, Inc		\$ 689.02
Fresno County Superintendent of Schools		\$ 9,500.00
Front Porch. Inc dba Get More Math		\$ 21,000.00
Fulgent Genetics		\$ 55.00
Garbanzo		\$ 1,490.00
Gary Murphy	\$ 148.50	\$ 148.50
George A Jackson III		\$ 1,000.00
Golden Star Technology, Inc	\$ 4,507.52	\$ 636,114.01
Golden West Sash Door, LLC		\$ 825.63
Golf Team Products		\$ 122.00
Goodheart-Willcox Publisher		\$ 67,317.91
GOODSUITE (Copier Headquarters, Inc)	\$ 537.16	\$ 957.64
Gordon Rees Scully Mansukhani. LLP (Gordon & Rees LLP)		\$ 12,972.90
GraceNotes LLC		\$ 513.00
Grad Awards LLC		\$ 251.14
Grant A. Horn		\$ 1,000.00
Grizzly Industrial, Inc.		\$ 585.55
Grover Cleveland High School		\$ 1,119.73

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Guy Z Prihar APC		\$ 3,000.00
Hakop Kaplanyan		\$ 166.00
Hal Leonard LLC (Noteflight LLC)		\$ 849.00
Hardwoods Specialty Products US LP		\$ 6,316.60
Harrow Sports, Inc. (Next Level Resource Partners, LLC)		\$ 3,958.74
Hart High School		\$ 1,650.00
HD Print Design		\$ 1,744.83
Healy Awards		\$ 1,895.94
Henry Carpio		\$ 73.00
Herff Jones LLC		\$ 7,464.13
Hess & Associates	\$ 1,730.00	\$ 1,730.00
Holly Kiamanesh	\$ 59.56	\$ 165.78
Home Depot U.S.A., Inc. (The Home Depot Pro)		\$ 11,088.34
Honors Graduation		\$ 531.74
Hot Dogger Tours, Inc. (Gold Coast Tours)		\$ 5,236.40
Human Rights Campaign Foundation		\$ 7,100.00
Hype Socks, LLC		\$ 3,792.81
ICON School Management	\$ 16,000.00	\$ 48,000.00
Imagists Inc		\$ 20,500.00
Iman Khorramian		\$ 80.00
Immersionvegas, LLC (Bodies 2.0)		\$ 5,398.00
Impact Philanthropy Group (Sage SoCal)	\$ 15,942.69	\$ 101,442.69
Infinity Communications & Consulting, Inc		\$ 3,400.00
Infobase Holdings, Inc.		\$ 11,023.36
In-N-Out Burger		\$ 2,634.44
Inspire Communication, Inc	\$ 33,320.00	\$ 73,822.50
Instructure, Inc		\$ 27,840.00
International Academy of Science(CybrSchool LLC)		\$ 12,500.00
International Cultural Exchange Service (ICES)	\$ 27,500.00	\$ 41,000.00
Interquest Detection Canines		\$ 525.00
Itinera Docentia, LLC		\$ 1,075.00
J Schnelldorfer PSAD		\$ 1,025.00
J Thayer Company		\$ 1,777.86
Jack Balock		\$ 337.22
Jacquelyn Mendoza		\$ 26.50
JAM Fire Protection, Inc.		\$ 1,285.08
James Gillis		\$ 156.00
Jason Camp		\$ 584.81
Jason Sabolic	\$ 190.53	\$ 575.07
Jesus Castro		\$ 80.00
Jesus Contreras		\$ 163.52
Jim Russell		\$ 150.00
Jive Communications, Inc. (LogMeIn Communications)		\$ 2,673.96
Joe Aranda		\$ 190.00
John Burroughs High School		\$ 750.00

El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022

Vendor	Dec 2022	YTD
John Henderson	\$ 86.00	\$ 86.00
John Orlando Vazquez	\$ 83.27	\$ 83.27
Jon Stein		\$ 86.00
Jonathan Harveson		\$ 634.02
Jones School Supply Co Inc		\$ 165.88
Jose Chavez		\$ 136.00
Jose Jimenez		\$ 77.88
Jose Maldonado		\$ 1,240.00
Jostens, Inc	\$ 30,944.63	\$ 51,344.44
Joubel AS		\$ 570.00
Judy McLean	\$ 2,525.00	\$ 14,400.00
Jules Seltzer Associates		\$ 82,450.00
Justin Adams	\$ 306.99	\$ 306.99
Justin Graham		\$ 128.12
JW Pepper & Son, Inc		\$ 1,503.73
Kami		\$ 7,500.00
Karl Weingartner		\$ 150.00
Karmann Hillman		\$ 60.00
Kathleen O'Connell		\$ 49.26
Kelly Services, Inc.		\$ 77,544.38
Kena Worthen	\$ 155.00	\$ 425.35
Kevin Thurow		\$ 950.00
Keyon Bell		\$ 188.00
Kim Bly		\$ 110.00
Kirk A West		\$ 150.00
KTG Printing LLC		\$ 7,093.96
Kuta Software LLC		\$ 1,022.00
Kyle Lee	\$ 62.40	\$ 122.84
L.A. City Dept. of Recreation And Parks		\$ 2,775.00
LA Master Chorale	\$ 150.00	\$ 150.00
LA Valley Foundation		\$ 875.00
LACOE, Los Angeles County Office of Education	\$ 81.71	\$ 14,316.71
LADWP	\$ 4,372.68	\$ 24,783.35
Larry Garnica		\$ 110.00
Lauri Spero		\$ 45.00
Laurie Finnegan		\$ 139.09
LAUSD - Maintenance & Operations	\$ 75,562.57	\$ 298,920.21
Law Offices of Young, Minney & Corr, LLP	\$ 16,172.50	\$ 114,301.70
Learn by Doing, Inc.		\$ 14,062.00
Lee Barnathan		\$ 150.00
Lenovo (United States) Inc.		\$ 1,308.53
Les Anderson		\$ 143.00
LightSpeed Solutions, LLC (Lightspeed Systems)		\$ 81,812.50
Liminex, Inc. (GoGuardian)	\$ 3,745.00	\$ 3,745.00
Lindsey C. Surendranath Granted, Inc	\$ 2,500.00	\$ 13,750.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
LogMein USA, Inc.	\$ 2,388.00	\$ 13,332.76
Long Beach Forensics (California State University, Long Beach)		\$ 220.00
Los Angeles Cable Television Access Corp.		\$ 10,000.00
Los Angeles County Department of Public Health		\$ 197.00
Los Angeles County Tax Collector		\$ 2,191.52
Love to Snack, LLC	\$ 362.88	\$ 4,306.54
M & S Technology Group, LLC (The Circle)	\$ 739.57	\$ 6,265.36
M&M Paper Co.	\$ 5,366.54	\$ 12,424.36
Manhattan Stitching	\$ 1,446.53	\$ 2,930.47
Marantha High School	\$ 550.00	\$ 550.00
Mario Matos		\$ 111.00
Marissa Dominguez		\$ 359.83
Mark Arthur		\$ 93.00
Mark Sawyer	\$ 86.00	\$ 86.00
Marko Jankovic		\$ 286.00
Marty Gilman Inc. (Gilman Gear)		\$ 569.00
Mary M Bush	\$ 3,017.50	\$ 8,712.50
McCalla Company		\$ 596.00
McGraw-Hill Education, Inc.		\$ 45,417.92
Melissa Ann Charters	\$ 440.04	\$ 440.04
Melissa Harr	\$ 295.27	\$ 719.27
Merit Oil Company		\$ 944.49
Michael Consoletti	\$ 1,723.53	\$ 8,813.59
Michael Fishman		\$ 154.00
Michael Goode, Jr		\$ 190.00
Michael Jeff		\$ 1,000.00
Michael Lipton		\$ 188.00
Michael Lyman		\$ 188.00
Michael Robinson		\$ 339.86
Michelle Harris	\$ 73.00	\$ 73.00
Mike Brown Grandstands, Inc.		\$ 37,400.00
Mike Venarde		\$ 57.00
Minita Clark		\$ 408.85
Mitchell R Cohen	\$ 580.50	\$ 580.50
Mixtus Inc dba Mustang Marketing		\$ 2,457.84
Moon Grad Services		\$ 2,413.95
MRC Smart Technology Solutions(SoCal Office)		\$ 3,027.66
Music Theatre International	\$ 2,575.00	\$ 2,575.00
Mutual of Omaha		\$ 4,923.07
N2Y LLC		\$ 8,325.98
Nasco Education LLC		\$ 544.66
NASSP		\$ 385.00
National Speech & Debate Association		\$ 149.00
National Sports Apparel LLC		\$ 10,347.58
Nearpod Inc.		\$ 4,000.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Nelson Bae		\$ 105.00
Nettime Solutions LLC	\$ 100.00	\$ 300.00
New Tangram, LLC		\$ 107,388.99
Newbury Park High School		\$ 1,550.00
Newbury Park HS Wrestling Booster Club		\$ 375.00
Newsela, Inc.		\$ 11,000.00
Nicole Gamez	\$ 89.30	\$ 2,573.11
Noe Duran		\$ 80.85
NoRedInk Corp.		\$ 11,000.00
Northwest Evaluation Association		\$ 46,000.00
Oak Park Unified School District		\$ 2,191.50
Odoo, Inc.		\$ 5,760.00
OnSolve Intermediate Holding Company		\$ 5,747.33
OnTrack and Field, Inc		\$ 614.81
ORACLE Enterprises	\$ 18,021.30	\$ 38,319.60
Oscar Cabrera		\$ 298.00
Pacific Appliance Repair Services Inc.		\$ 549.00
Palmer Hamilton LLC		\$ 3,500.00
PBWS Architects, LLP		\$ 13,624.30
Pearison Incorporated (Band Shoppe)	\$ 412.50	\$ 2,072.35
PenServ Plan Services	\$ 61,325.00	\$ 221,320.00
PenServ Plan Services, Inc.	\$ 792.50	\$ 1,585.00
Phase II Systems (Public Agency Retirement Services - PARS)		\$ 1,766.72
Phillip Galindo		\$ 91.00
Picture Perfect Graphics	\$ 1,155.24	\$ 1,155.24
Piece of Mind Care Services	\$ 223,700.55	\$ 503,365.80
Pitney Bowes		\$ 39.00
Pixellot US, Inc		\$ 2,947.50
Plastic Perfection LLC		\$ 1,020.00
PowerSchool Holdings LLC (PowerSchool Group LLC)		\$ 30,091.25
Project Lead The Way, Inc.		\$ 12,592.23
PTM Document Systems, Inc.	\$ 1,440.68	\$ 1,440.68
Puja Savla	\$ 180.17	\$ 180.17
Purchase Power (Pitney Bowes)		\$ 4,046.23
Pyro Spectaculars	\$ 1,500.00	\$ 4,154.00
Quick Uniform		\$ 295.60
Quintella Smith	\$ 81.84	\$ 81.84
Rachel M Markenson		\$ 500.00
Rajan Dosaj		\$ 143.00
Realityworks, Inc.		\$ 22,506.64
Rent-It	\$ 2,578.47	\$ 3,078.55
Respondus, Inc.		\$ 4,045.00
Richard A Lozano		\$ 222.00
Richard Yi		\$ 338.23
Rio Grande Restaurant	\$ 3,123.30	\$ 3,123.30

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Riverside Assessments, LLC (Riverside Insights)		\$ 1,310.48
Robert L Clayton III	\$ 73.00	\$ 73.00
Roberto D Magallon		\$ 300.00
Robosource, LLC		\$ 324.07
Robotics Education and Competition Foundation, Inc	\$ 770.00	\$ 1,473.20
Rocio Castaneda		\$ 85.38
Rockler Companies, Inc.	\$ 7,555.44	\$ 23,425.45
Ronald Gough	\$ 148.50	\$ 148.50
Roy Vincent		\$ 241.00
RPS El Camino Real Charter HS Charles Schwab & Co, Inc. 2563-4428	\$ 5,225.00	\$ 42,500.00
Ryan Guinto		\$ 92.25
Sacred Heart High School (Cross Country)		\$ 400.00
Samuel Crutcher		\$ 193.00
San Diego Lions Welfare Foundation		\$ 600.00
San Joaquin County Office of Education		\$ 1,200.00
Sandra Delgado	\$ 55.43	\$ 55.43
Sara Gutierrez		\$ 50.00
Sara Warford		\$ 545.91
Savvas Learning Company LLC		\$ 16,170.32
Scantron Corporation		\$ 1,442.67
Scenario Learning, LLC (Vector Solutions)	\$ 1,365.00	\$ 2,730.00
School Datebooks		\$ 1,653.57
School Gate Guardian		\$ 475.00
School Outfitters LLC		\$ 9,345.30
School Services of California, Inc.		\$ 500.00
SchoolMart		\$ -
Scoot Education Inc		\$ 252,788.46
Scott A Sterling (Sterling Construction)		\$ 1,968.00
Screen Tec (James W Peire)		\$ 675.00
SCSBOA		\$ 1,625.00
Sedi Amirkhani		\$ 93.00
Self Insured Schools of California	\$ 367,104.00	\$ 2,148,305.72
Self Insured Schools of California - Flex Plan	\$ 4,648.13	\$ 9,337.93
Shaw Contract Flooring Services Inc (Spectra Contracting Flooring)		\$ 11,277.00
Shelly Marshall	\$ 99.00	\$ 658.72
SJM Industrial Radio	\$ 5,421.46	\$ 5,421.46
SLB Consulting Corporation (Exchange Service International)	\$ 20,500.00	\$ 30,250.00
Smart & Final		\$ 4,655.88
Smart Choice Investments (Teodora Healthcare)	\$ 1,875.00	\$ 1,875.00
SoCalGas	\$ 23.54	\$ 137.91
Soccer.com (Sports Endeavors, Inc.)		\$ 4,797.50
Softchoice Corporation		\$ 18,124.00
Solupay Merchant	\$ 1,869.51	\$ 9,458.75
South Pasadena High School Tiger Booster Club	\$ 500.00	\$ 500.00
Spectrum Enterprise 4201		\$ 3,822.00

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Spectrum Enterprise 7801		\$ 11,359.75
Splashtop Inc.		\$ 1,596.00
Sports Imports Inc		\$ 4,112.60
Staples Business Advantage	\$ 4,116.86	\$ 13,287.74
Startup Guides LLC		\$ 1,980.00
Stay Other LLC		\$ 792.00
Stefanie Bero	\$ 801.10	\$ 801.10
Stephanie Cruz	\$ 86.00	\$ 86.00
Stephanie Franklin		\$ 3,688.16
Steven Bash		\$ 20.79
Steven C Kalan		\$ 550.00
Student Exchange		\$ 13,500.00
Sunbelt Controls, Inc		\$ 24,250.00
SUSAN MOCHIRFATEMI		\$ 123.75
Suzanne Lee Schuster		\$ 133.16
Sweetwater Sound Inc.	\$ 2,035.37	\$ 8,594.35
Sylvia Yi		\$ 212.13
Taft Charter High School Student Body		\$ 496.67
Team Play Events		\$ 15,627.24
Telemedia Trainco Holdings LLC (eFoodHandlers)		\$ 2,720.00
Telvin Griffin		\$ 105.00
Temple, Bret J.	\$ 86.00	\$ 86.00
Terrence Littlefield		\$ 188.00
Terry Dupart		\$ 1,884.13
Texas Life Insurance Company	\$ 501.29	\$ 1,790.04
TGP Enterprises, Inc. (Trans Gas Propane)	\$ 228.31	\$ 382.71
The CLM Group Inc.		\$ 960.86
The Cruz Center		\$ 1,937.50
The Home Depot		\$ 886.79
The Lampo Group, LLC (Ramsey Solutions)		\$ 881.28
The Print Spot	\$ 264.47	\$ 17,698.36
The Shredders		\$ 1,297.00
The Village Nation	\$ 4,050.00	\$ 4,050.00
Thomas W. O'Mara Plumbing Inc		\$ 22,710.00
Thousand Oaks High School		\$ 550.00
Tim Pate		\$ 188.00
Tina's Flower & Gifts		\$ 257.33
T-Mobile US, Inc.	\$ 10,557.00	\$ 10,557.00
TNG, LLC	\$ -	\$ 25,382.04
TNT Group Inc DBA (The Drain Co)		\$ 575.00
TPW, Inc. (Super Worksheets(DBA), I know It(DBA)		\$ 375.00
Traci Lambert		\$ 36.00
Trees 'N Things		\$ 4,650.00
Turf Team, Inc.		\$ 1,539.50
Turnitin, LLC		\$ 37,573.35

**El Camino Real Charter High School
A/P Vendor Month/YTD
December 2022**

Vendor	Dec 2022	YTD
Two Way Direct, Inc		\$ 822.84
U.S Bank PARS Account #6746022400	\$ 1,771.64	\$ 8,146.34
U.S. Bank National Association	\$ 42,303.34	\$ 124,087.90
U.S. Bank National Association (OPEB)	\$ 220,000.00	\$ 1,320,000.00
ULINE, INC.	\$ 4,591.67	\$ 9,397.35
Upland High School		\$ 475.00
UTLA	\$ 30,144.83	\$ 105,585.16
V.V. Concrete		\$ 1,300.00
Valley Industry Commerce Association		\$ 1,210.00
Veo Technologies Inc		\$ 6,344.91
Verizon Wireless	\$ 418.11	\$ 1,355.81
Vidigami Inc. (Picaboo Yearbooks)		\$ 1,297.05
Village Christian		\$ 400.00
Vincent Ramirez		\$ 143.00
Vista Paint Corporation		\$ 2,200.27
Vita Galvan-Roth	\$ 170.33	\$ 2,473.13
W.W. Norton & Company, Inc.		\$ 3,915.76
Walsworth Yearbooks		\$ 525.00
Warner Center Marriott	\$ 14,315.59	\$ 14,315.59
Wayside Publishing		\$ 12,188.23
Weissman's Theatrical Supplies		\$ 1,584.74
Wellavita, Inc		\$ 2,580.00
Wespac Plan Services, LLC	\$ 250.00	\$ 500.00
West Valley-Warner Center Chamber of Commerce		\$ 110.00
WGY Solutions LLC		\$ 6,960.00
White's Studios, Inc.		\$ 1,336.59
William Sollima		\$ 293.00
William Wong		\$ 1,000.00
WM Corporate services, INC	\$ 4,322.41	\$ 7,673.16
Wolcott, Chuck		\$ 73.00
Woodbridge High School		\$ 470.00
Woodland Hills Country Club	\$ 5,552.00	\$ 5,552.00
Wooly Learning, Inc. (Senor Wooly)		\$ 1,275.00
World's Finest Chocolate, Inc		\$ 6,295.00
Yantzer brothers heating and air inc	\$ 3,552.00	\$ 10,816.48
Zabrina Zahariades	\$ 676.57	\$ 676.57
Zasha Endres	\$ 552.85	\$ 762.94
Ziat Zahur	\$ 100.00	\$ 182.23
Grand Total	\$ 1,862,028.75	\$ 10,302,823.63

Check Register

Account: 1761 General

El Camino Real HS

Dec 2022

Grand Total: \$ 715,434.59

Date	Check#	Name	Memo	Amount	Period	Fund/Program	Account
12/5/2022	ACH212205-01	Solupay Merchant	xx0888 Merchant processing fees	\$ 1,374.80	Dec 2022	General Operations	merchant pay fees
12/5/2022	ACH212205-02	Solupay Merchant	xx1886 Merchant Processing fees	\$ 178.84	Dec 2022	General Operations	merchant pay fees
12/5/2022	ACH212205-03	Solupay Merchant	xx0888 pci compliance fees	\$ 3.04	Dec 2022	General Operations	merchant pay fees
12/5/2022	ACH212205-04	Solupay Merchant	xx1886 pci compliance fees	\$ 2.95	Dec 2022	General Operations	merchant pay fees
12/8/2022	ACH212208-01	Solupay Merchant	xx0888 Merchant Processing Fees	\$ 50.00	Dec 2022	General Operations	merchant pay fees
12/1/2022	ACH221201-01	PenServ Plan Services	PENSERV - NOV 2022 PAYROLL	\$ 30,412.50	Dec 2022	General Operations	403B
12/2/2022	ACH221202	California Department of Tax & Fee Administration	Sales and use tax Q4 prepay 1	\$ 547.66	Dec 2022	General Operations	Sales & Use Tax
12/9/2022	ACH221209-01	CharterSafe	CHARTERSAFE - DEC 2022	\$ 63,459.00	Dec 2022	General Operations	Workers Comp/Insurance
12/15/2022	ACH221215-01	Self Insured Schools of California	SISC HEALTH - DEC 2022	\$ 366,850.67	Dec 2022	General Operations	Benefits
12/15/2022	ACH221215-02	U.S. Bank National Association (OPEB)	OPEB PAYMENT - DEC 2022	\$ 220,000.00	Dec 2022	General Operations	OPEB Contributions
12/16/2022	ACH221216-01	PenServ Plan Services, Inc.	PENSERV DEC 2022 12/15	\$ 792.50	Dec 2022	General Operations	403B
12/16/2022	ACH221216-02	California Department of Tax & Fee Administration	Sales and Use Q4 prepay 2	\$ 348.84	Dec 2022	General Operations	Sales & Use Tax
12/22/2022	ACH221222-01	Texas Life Insurance Company	TEXAS LIFE DEC 2022	\$ 501.29	Dec 2022	General Operations	Supplemental Life
12/30/2022	ACH221230-01	PenServ Plan Services	PENSERV PAYMENTS DEC 2022	\$ 30,912.50	Dec 2022	General Operations	403B

Check Register

Account: 1826 ASB

El Camino Real HS

December 2022

Grand Total: \$ 49,625.32

Check		Name	Memo	Trust Account	Amount	Period	VOID
Date	Number						
12/1/2022	2097	Mitchell R Cohen	4290b Cross Country T's	Cross Country	\$ 580.50	Dec 2022	
12/1/2022	2098	Shelly Marshall	Dance Guard Website	Dance Guard	\$ 99.00	Dec 2022	
12/1/2022	2099	Corinne Brennan	LA Master Chorale	Choir	\$ 512.00	Dec 2022	
12/1/2022	2100	Woodland Hills Country Club	E05466 Girls Volleyball Banquet	Girls Volleyball	\$ 5,552.00	Dec 2022	
12/6/2022	2102	Picture Perfect Graphics	3802 Cross Country	Cross Country	\$ 284.71	Dec 2022	
12/6/2022	2101	Music Theatre International	9782946 Trust-Spring musical	Trust-Spring musical	\$ 2,575.00	Dec 2022	
12/7/2022	2105	Manhattan Stitching	inv 91629 Fall 2022 Show Shirts	Trust-Spring musical	\$ 1,446.53	Dec 2022	
12/7/2022	2106	Allied Private Investigations & Security Services, LLC	INV ELC 2066 Security For Football 10/21/2022	Trust-Spring musical	\$ 942.42	Dec 2022	
12/7/2022	2103	Jason Sabolic	Senior Night supplies	Grad Class of 2023	\$ 190.53	Dec 2022	
12/7/2022	2104	Alyssa Lee	Girls Volleyball: Banquet 2022	Girls Volleyball	\$ 1,839.14	Dec 2022	
12/8/2022	2108	Pyro Spectaculars	INV 58176 Homecoming fireworks remaining balance	Trust-Spring musical	\$ 1,500.00	Dec 2022	
12/8/2022	2109	Warner Center Marriott	12/13/22 Team Banquet	Football	\$ 14,315.59	Dec 2022	
12/8/2022	2107	Love to Snack, LLC	inv 35530 Student Store Snack Inventory	ASB General	\$ 362.88	Dec 2022	
12/13/2022	2112	Emily Bowen	Club Rush Reimbursment	Paws for Life	\$ 19.76	Dec 2022	
12/13/2022	2113	Fiona McNabb	Club Rush Reimbursement	Medical Club	\$ 58.50	Dec 2022	
12/13/2022	2111	Marantha High School	2022 Rose City Classic Boys Basketball Tournament	Boys Basketball	\$ 550.00	Dec 2022	
12/13/2022	2110	South Pasadena High School Tiger Booster Club	12/27/2022-12/30/2022 Var Boys Basketball SoCal Xmas Classic	Trust-Spring musical	\$ 500.00	Dec 2022	
12/14/2022	2115	Burnsville Band Boosters Association	INV 12082022 Drumline Uniform	Marching Band	\$ 2,400.00	Dec 2022	
12/14/2022	2114	Avedis Zildjian Company	INV 1334424 New Mallets -Trust	Marching Band	\$ 829.83	Dec 2022	
12/16/2022	2116	Staples Business Advantage	inv 3516126127 ASB Fundraising water sale - as needed	ASB General	\$ 747.64	Dec 2022	
12/16/2022	2117	Sweetwater Sound Inc.	INV 32901568 Fender PBass Perf P-Bass RW, 3TSB	ASB General	\$ 1,706.87	Dec 2022	
12/16/2022	2118	Allied Private Investigations & Security Services, LLC	INV ELC 2065 Security Services 10/25/22	Trust-Spring musical	\$ 808.40	Dec 2022	
12/16/2022	2119	Allied Private Investigations & Security Services, LLC	INV ELC 2064 Security Services 10/22/22	Trust-Spring musical	\$ 1,684.74	Dec 2022	
12/16/2022	2120	Jostens, Inc	INV 1557 Staff/Coaches Championship Rings	Trust-Spring musical	\$ 9,044.84	Dec 2022	
12/16/2022	2121	Fontana High School Band Boosters	INV 0000401 Backdrops	Marching Band	\$ 600.00	Dec 2022	
12/19/2022	2122	Kena Worthen	Drill Team Banquet	Drill Team	\$ 155.00	Dec 2022	
12/19/2022	2123	Holly Kiamanesh	Prom 2024 sites- preapproved field trip	Trust-Spring musical	\$ 59.56	Dec 2022	
12/6/2022	ACH221206-01	Solupay Merchant	xx4194 Merchant Fees	ASB General	\$ 129.94	Dec 2022	
12/6/2022	ACH221206-02	Solupay Merchant	xx4210 Merchant Fees	ASB General	\$ 129.94	Dec 2022	

**ECRCHS - ASB Trust Balances
December 2022**

Trust Account	Account Balance
TRUST - A Capella	\$ 219.88
TRUST - AVID	\$ -
TRUST - AcaDeca	\$ -
TRUST - Active Minds	\$ 34.88
TRUST - American Cancer (Relay)	\$ 50.00
TRUST - Asian Appreciation Club	\$ 72.00
TRUST - Athletic Director	\$ 31.84
TRUST - Band	\$ 11,149.96
TRUST - Baseball	\$ 73,426.23
TRUST - Beyond the Books	\$ 164.00
TRUST - Black Student U	\$ 1,944.98
TRUST - Boys Basketball	\$ 7,245.01
TRUST - Boys Golf	\$ 2,917.57
TRUST - Boys Lacrosse	\$ 6,863.74
TRUST - Boys Soccer	\$ 18,245.97
TRUST - Boys Volleyball	\$ 2,487.35
TRUST - Boys Waterpolo	\$ 5,648.27
TRUST - C2BK Cool 2 B Kind	\$ 397.75
TRUST - CEA	\$ 1,427.61
TRUST - CHIRLA	\$ 65.75
TRUST - CSF	\$ 35,582.33
TRUST - Cheerleaders	\$ 10,439.29
TRUST - Choir	\$ 6,011.98
TRUST - Claws for a Cause	\$ 17.88
TRUST - Club Girl Up	\$ -
TRUST - College Counseling	\$ 758.44
TRUST - Creative Writing	\$ 2,133.38
TRUST - Cross Country	\$ 8,056.12
TRUST - Cultural Club	\$ -
TRUST - DECA	\$ 978.40
TRUST - Dance	\$ 3,548.83
TRUST - Drama	\$ 38,911.16
TRUST - Drill Team	\$ 13,751.05
TRUST - ECR Community Leaders	\$ 256.95
TRUST - Endangered Species	\$ 64.00
TRUST - Environmental	\$ 71.16
TRUST - Falling Whistles	\$ 376.00
TRUST - Fashion Club	\$ 252.36
TRUST - Football	\$ 36,088.49
TRUST - French Club	\$ 93.80
TRUST - Friendship Circle	\$ 430.78
TRUST - Future Homemakers	\$ 2,017.26
TRUST - Ganssle Memorial Schol	\$ 1,500.00
TRUST - Girls Basketball	\$ 12,447.74
TRUST - Girls Golf	\$ 1,579.58
TRUST - Girls Lacrosse	\$ 1,444.31
TRUST - Girls Soccer	\$ 25,814.70

ECRCHS - ASB Trust Balances

December 2022

Trust Account	Account Balance
TRUST - Girls Volleyball	\$ 22,585.32
TRUST - Girls Water Polo	\$ 651.89
TRUST - Grad Class 2020	\$ -
TRUST - Grad Class 2021	\$ 23.51
TRUST - Grad Class 2022	\$ 27,267.33
TRUST - Grad Class 2023	\$ 10,986.96
TRUST - Grad Class 2024	\$ 3,390.76
TRUST - Grad Class 2025	\$ 2,042.04
TRUST - Grad Class 2026	\$ 284.64
TRUST - Graphic Arts	\$ 3,130.52
TRUST - Great Films Club	\$ 20.00
TRUST - Helping Hands	\$ 632.00
TRUST - Humanitas	\$ 1.73
TRUST - Jewish Club	\$ 65.50
TRUST - KPOP Club	\$ 305.00
TRUST - Key Club	\$ 270.32
TRUST - Knitting for a Cause	\$ 44.05
TRUST - La Familia	\$ 143.81
TRUST - Local Charity Outreach	\$ 92.00
TRUST - Local Vocals	\$ 1,102.00
TRUST - MACS Club	\$ 40.00
TRUST - MESA Club	\$ 120.00
TRUST - Marching Band	\$ -
TRUST - Medical Club	\$ 10,261.01
TRUST - Milton Goffman Scholarship	\$ -
TRUST - Mock Trial	\$ 385.00
TRUST - Model United Natn	\$ 836.00
TRUST - Mountain Bike Club	\$ 836.99
TRUST - NJROTC	\$ 36,527.82
TRUST - National Honors Soc	\$ 5,190.20
TRUST - Newspaper Interns Club	\$ 396.16
TRUST - Operation Smile	\$ 68.68
TRUST - Persian Club	\$ 128.00
TRUST - Philosophy Club	\$ 41.00
TRUST - Physics Club	\$ 590.04
TRUST - Ping Pong Club	\$ 28.60
TRUST - Recycle for Research	\$ 148.24
TRUST - Robotics	\$ 17,990.07
TRUST - Rotary Interact Club	\$ 323.24
TRUST - Sand Volleyball	\$ 1,314.36
TRUST - Save Promise	\$ 79.00
TRUST - Save the Waves	\$ 126.00
TRUST - Schship JHarrison	\$ 9,253.61
TRUST - Science Bowl	\$ 1,990.23
TRUST - Science National Honors Society	\$ 119.90
TRUST - She's The First	\$ 1,595.57
TRUST - Softball	\$ 3,234.71
TRUST - Spanish Honor Soc	\$ 701.00
TRUST - Speech & Debate	\$ 167.68

ECRCHS - ASB Trust Balances

December 2022

Trust Account	Account Balance
TRUST - Step	\$ 5,076.27
TRUST - Student Council	\$ 137,762.74
TRUST - Students Demand Action	\$ 149.00
TRUST - Swimming & Diving	\$ 4,741.07
TRUST - The MESS	\$ 109.19
TRUST - Thespians Club	\$ 1,395.84
TRUST - Track & Field	\$ 2,766.05
TRUST - True Crime Club	\$ 11.81
TRUST - UNICEF	\$ 314.08
TRUST - Vegan Peace Club	\$ 94.18
TRUST - WE Club	\$ 161.27
TRUST - Wrestling	\$ 3,881.30
TRUST - You Can Do This SCHLR	\$ 500.00

Total	\$ 657,514.07
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ASB Income	\$ 83,462.59
ASB Expense	\$ (53,084.14)

ASB General Fund	\$ 30,378.45
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Total	\$ 687,892.52
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Pending acc Transfer	\$ 151,574.00
Pending Checks	\$ (56,303.95)

Bank balance from statement	\$ 592,622.47
Adjusted Bank Balance 11/2022	\$ 687,892.52

Coversheet

Discussion and Vote to Recommend to the Full Board Approval of the December, 2022, Credit Card Charges.

Section: IV. Finance
Item: C. Discussion and Vote to Recommend to the Full Board
Approval of the December, 2022, Credit Card Charges.
Purpose: Vote
Submitted by:
Related Material: IV.C - CREDIT CARD - DEC 2022.pdf
IV.C - US BANK ELCO DEC 2022.pdf

Credit Card Reconciliation Form
For the Period of: 11/28/22 to 12/26/22

Date	PO#	Vendor	Description of Expense	Cardholder	Requested By	Amount	Resource	Budget Category
2022/11/28	po5562	AGUAVIDA PREMIUM WATER	Staff Water	DAVID HUSSEY	J CAMP	\$189.85	General Operations	Supplies
2022/11/29		YOUCANBOOK.ME	Admissions calendar	DAVID HUSSEY	Z ENDRES	\$28.00	General Operations	Subscriptions
2022/11/29		YOUCANBOOK.ME	Admissions calendar	DAVID HUSSEY	Z ENDRES	\$6.95	General Operations	Subscriptions
2022/12/12	po5562	AGUAVIDA PREMIUM WATER	Staff Water	DAVID HUSSEY	J CAMP	\$189.85	General Operations	Supplies
2022/12/26	po5562	AGUAVIDA PREMIUM WATER	Staff Water	DAVID HUSSEY	J CAMP	\$189.85	General Operations	Supplies
					HUSSEY TOTAL	\$604.50		
2022/11/30	po8132	GOFAN* CIF ESPORTS INI	E-Sports Tourney Fee	GREGORY WOOD	D BENNETT	\$150.00	Trust/ASB	Esports
2022/12/05	po7943	SMARTANDFINALECOMMERCE	Food for cooking class	GREGORY WOOD	N GAMEZ	\$147.25	CTE	Instructional Supplies - Voc Ed
2022/12/05	po7943	SMARTANDFINALECOMMERCE	Food for cooking class	GREGORY WOOD	N GAMEZ	\$410.87	CTE	Instructional Supplies - Voc Ed
2022/12/06		NYLAS	Communications data	GREGORY WOOD	F DELGADO	\$495.78	General Technology	Subscriptions
2022/12/07		BEST WESTERN INN SUITES C	Acadeca hotel	GREGORY WOOD	S FRANKLIN	\$1,380.26	General Academic - Scholastic Groups	Field Trips
2022/12/12	po7943	SMARTANDFINALECOMMERCE	Food for cooking class	GREGORY WOOD	N GAMEZ	\$415.92	CTE	Instructional Supplies - Voc Ed
2022/12/12	po7943	SMARTANDFINALECOMMERCE	Food for cooking class	GREGORY WOOD	N GAMEZ	\$220.82	CTE	Instructional Supplies - Voc Ed
2022/12/13		MAILCHIMP	E-mail communiations blast	GREGORY WOOD	F DELGADO	\$205.00	General Technology	Subscriptions
2022/12/14		SMARTANDFINALECOMMERCE	Food for cooking class	GREGORY WOOD	Z ENDRES	\$149.25	General Operations	Supplies
2022/12/16		PORTO'S BAKERY NORTHRI	Staff Lunch	GREGORY WOOD	Z ENDRES	\$499.00	General Operations	Supplies
					WOOD TOTAL	\$4,074.15		

Previous Balance	\$	42,303.34
Monthly Total	\$	4,678.65
Payments	\$	(19,610.17)
Statement Total	\$	27,371.82



P.O. BOX 6343
FARGO ND 58125-6343

**ACCOUNT NUMBER****STATEMENT DATE** 12-26-2022**AMOUNT DUE** \$27,371.82**NEW BALANCE** \$27,371.82

PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED

\$

Please make check payable to "U.S. Bank"

000001488 01 SP 106481630351607 S

EL CAMINO REAL CHS
ATTN DAVID HUSSEY
5440 VALLEY CIRCLE BLVD
WOODLAND HILLS CA 91367-5949

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY

EL CAMINO REAL CHS	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New = Balance
Company Total	\$42,303.34	\$4,678.65	\$0.00	\$0.00	\$0.00	\$0.00	\$19,610.17	\$27,371.82

CORPORATE ACCOUNT ACTIVITY

EL CAMINO REAL CHS

TOTAL CORPORATE ACTIVITY
\$19,610.17CR

Post Date	Tran Date	Reference Number	Transaction Description	Amount
12-05	12-05	74798262339000000000017	ELECTRONIC PYMT THANK YOU00000 A	19,610.17 PY

NEW ACTIVITY

DAVID HUSSEY **CREDITS** **PURCHASES** **CASH ADV** **TOTAL ACTIVITY**
\$0.00 \$604.50 \$0.00 \$604.50

Post Date	Tran Date	Reference Number	Transaction Description	Amount
11-28	11-28	24692162332107861018474	AGUAVIDA PREMIUM WATER 747-444-9637 CA	189.85
11-29	11-28	74208472332000019167571	YOU CAN BOOK.ME BEDFORD	28.00
11-29	11-29	74208472333000003163114	YOU CAN BOOK.ME BEDFORD	6.95
12-12	12-12	24692162346106865763949	AGUAVIDA PREMIUM WATER 747-444-9637 CA	189.85
12-26	12-26	24692162360108117248738	AGUAVIDA PREMIUM WATER 747-444-9637 CA	189.85

CUSTOMER SERVICE CALL

800-344-5696

ACCOUNT NUMBER**STATEMENT DATE**

12/26/22

DISPUTED AMOUNT

.00

ACCOUNT SUMMARY

PREVIOUS BALANCE 42,303.34

PURCHASES &
OTHER CHARGES 4,678.65

CASH ADVANCES .00

CASH ADVANCE FEES .00

LATE PAYMENT
CHARGES .00

CREDITS .00

PAYMENTS 19,610.17

ACCOUNT BALANCE 27,371.82**SEND BILLING INQUIRIES TO:**

U.S. Bank National Association

C/O U.S. Bancorp Purchasing Card Program
P.O. Box 6335
Fargo, ND 58125-6335

AMOUNT DUE**27,371.82**



Company Name: EL CAMINO REAL CHS
Corporate Account Number:
Statement Date: 12-26-2022

NEW ACTIVITY					
GREGORY WOOD		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$4,074.15	\$0.00	\$4,074.15
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
11-30	11-29	24011342333000049016745	GOFAN* CIF ESPORTS INI GOFAN.CO GA	150.00	
12-05	12-02	24231682336083731892706	SMARTANDFINALECOMMERCE 510-851-8548 CA	147.25	
12-05	12-04	24231682338083711080551	SMARTANDFINALECOMMERCE 510-851-8548 CA	410.87	
12-06	12-05	24011342339000046041658	NYLAS NYLAS.COM CA	495.78	
12-07	12-05	24180292340900017318200	BEST WESTERN INN SUITES C TUCSON AZ 1425 ARRIVAL: 12-02-22	1,380.26	
12-12	12-10	24231682344083328998767	SMARTANDFINALECOMMERCE 510-851-8548 CA	415.92	
12-12	12-11	24231682345083339735421	SMARTANDFINALECOMMERCE 510-851-8548 CA	220.82	
12-13	12-12	24204292346000117097428	MAILCHIMP 000-0000000 GA	205.00	
12-14	12-13	24231682347083718133139	SMARTANDFINALECOMMERCE 510-851-8548 CA	149.25	
12-16	12-14	24941682349400286003891	PORTO'S BAKERY NORTHRI GLENDALE CA	499.00	

Department: 00000 Total: \$4,678.65
Division: 00000 Total: \$4,678.65

Coversheet

2021-2022 Audit Report

Section:	IV. Finance
Item:	D. 2021-2022 Audit Report
Purpose:	Discuss
Submitted by:	
Related Material:	IV.D - ElCaminoRealCharterSchool Audit FYE 2022.pdf

EL CAMINO REAL ALLIANCE

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2022**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

El Camino Real Charter High School (Charter No. 1314)

EL CAMINO REAL ALLIANCE
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JUNE 30, 2022

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FINANCIAL SECTION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
El Camino Real Alliance
Woodland Hills, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of El Camino Real Alliance (the "Charter") which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of El Camino Real Alliance as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of El Camino Real Alliance and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about El Camino Real Alliance's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 El Camino Real Alliance's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about El Camino Real Alliance's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* 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.

Report on Summarized Comparative Information

We have previously audited El Camino Real Alliance's 2020-21 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated January 27, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it was been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, on our consideration of El Camino Real Alliance'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 Charter'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 El Camino Real Alliance's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
December 13, 2022

EL CAMINO REAL ALLIANCE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021)

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	\$ 23,373,143	\$ 23,785,106
Investments	6,739,923	750,000
Accounts receivable	1,550,223	3,321,894
Prepaid expenses	67,057	88,812
Inventory	67,069	87,739
Total current assets	<u>31,797,415</u>	<u>28,033,551</u>
Capital assets		
Property and equipment	9,294,697	9,132,845
Less accumulated depreciation	<u>(3,062,210)</u>	<u>(2,769,189)</u>
Capital assets, net	6,232,487	6,363,656
Total Assets	<u>\$ 38,029,902</u>	<u>\$ 34,397,207</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 2,823,315	\$ 2,309,749
Deferred revenue	3,037,072	758,556
Postemployment benefits liability, net	<u>5,744,200</u>	<u>11,447,081</u>
Total liabilities	<u>11,604,587</u>	<u>14,515,386</u>
Net assets		
Without donor restrictions	<u>26,425,315</u>	<u>19,881,821</u>
Total net assets	<u>26,425,315</u>	<u>19,881,821</u>
Total Liabilities and Net Assets	<u>\$ 38,029,902</u>	<u>\$ 34,397,207</u>

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

**EL CAMINO REAL ALLIANCE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)**

	2022	2021
SUPPORT AND REVENUES		
Federal and state support and revenues		
Local control funding formula, state aid	\$ 25,855,445	\$ 24,287,868
Federal revenues	3,957,354	6,611,291
Other state revenues	4,587,064	7,544,081
Total federal and state support and revenues	34,399,863	38,443,240
Local support and revenues		
Payments in lieu of property taxes	10,352,629	9,907,509
Student body activities	442,366	165,950
Food service sales	72,984	-
Investment income, net	1,435,310	4,969,157
Other local revenues	4,496,652	220,840
Total local support and revenues	16,799,941	15,263,456
Total Support and Revenues	51,199,804	53,706,696
EXPENSES		
Program services	39,589,598	32,016,402
Management and general	5,066,712	7,836,084
Total Expenses	44,656,310	39,852,486
CHANGE IN NET ASSETS	6,543,494	13,854,210
Net Assets - Beginning	19,881,821	6,027,611
Net Assets - Ending	\$ 26,425,315	\$ 19,881,821

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

**EL CAMINO REAL ALLIANCE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)**

	2022			2021
	Program Services	Management and General	Total	Total
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 16,140,202	\$ 1,160,359	\$ 17,300,561	\$ 15,502,259
Non-certificated salaries	3,841,126	770,749	4,611,875	4,306,887
Pension contributions	5,704,026	-	5,704,026	4,437,371
Postretirement benefits	-	-	-	2,712,003
Payroll taxes	810,414	-	810,414	730,650
Other employee benefits	3,687,871	-	3,687,871	3,577,965
Total personnel expenses	30,183,639	1,931,108	32,114,747	31,267,135
Non-personnel expenses				
Books and supplies	2,934,922	487,102	3,422,024	2,042,158
Insurance	-	340,376	340,376	347,866
Facilities	1,545,106	466,800	2,011,906	1,117,725
Professional services	3,685,176	1,149,822	4,834,998	3,207,775
Depreciation	219,766	73,255	293,021	501,926
Fees to authorizing agency	752,450	351,350	1,103,800	998,041
Other operating expenses	268,539	266,899	535,438	369,860
Total non-personnel expenses	9,405,959	3,135,604	12,541,563	8,585,351
Total Expenses - 2022	\$ 39,589,598	\$ 5,066,712	\$ 44,656,310	
Total Expenses - 2021	\$ 32,016,402	\$ 7,836,084		\$ 39,852,486

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

EL CAMINO REAL ALLIANCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 6,543,494	\$ 13,854,210
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Noncash items		
Depreciation	293,021	501,926
Forgiveness of PPP loan - cancellation of debt	-	(3,815,700)
Postretirement actuarial (gain)/loss	9,294,728	416,126
Unrealized (gain)/loss on investments	903,059	-
(Increase) decrease in operating assets		
Accounts receivable	1,771,671	1,020,536
Prepaid expenses	21,755	754,159
Inventory	20,670	(87,739)
Increase (decrease) in operating liabilities		
Accounts payable	513,566	(221,395)
Deferred revenue	2,278,516	573,056
Postemployment benefits liability	(14,997,609)	(5,356,810)
Net cash provided by (used in) operating activities	<u>6,642,871</u>	<u>7,638,369</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Reinvestment of interest earned on investments	(106,910)	-
Sale of investments	-	5,496,791
Purchase of investments	(6,786,072)	-
Purchase of capital assets	(161,852)	(201,070)
Net cash provided by (used in) investing activities	<u>(7,054,834)</u>	<u>5,295,721</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from PPP loan	-	3,815,700
Net cash provided by (used in) financing activities	<u>-</u>	<u>3,815,700</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(411,963)	16,749,790
Cash and cash equivalents - Beginning	<u>23,785,106</u>	<u>7,035,316</u>
Cash and cash equivalents - Ending	<u>\$ 23,373,143</u>	<u>\$ 23,785,106</u>
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>

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

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

El Camino Real Alliance (the “Charter”) was formed as a nonprofit public benefit corporation on November 2, 2010 for the purpose of operating as El Camino Real Charter High School, a California public school, located in Los Angeles County. El Camino Real Charter High School was numbered by the State Board of Education in May 2011 as California Charter No. 1314. The Charter’s mission is to prepare its diverse student body for the next phase of their educational, professional, and personal journey through a rigorous, customized academic program that inspires the development of students’ unique talents and skills, builds character, and provides opportunities for civic engagement and real-world experiences. El Camino Real Charter High School first began school operations in July 2011 and currently serves grades 9 to 12.

El Camino Real Charter High School is authorized to operate as a charter school through the Los Angeles Unified School District (“LAUSD” or the “authorizing agency”). In September 2015, the Board of Directors of LAUSD approved a charter petition for a five-year term beginning July 1, 2016 and expiring on June 30, 2021. On December 8, 2020, the Board of Directors of LAUSD approved the charter petition renewal for a five-year term beginning July 1, 2021 and expiring on June 30, 2026. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, El Camino Real Alliance is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, El Camino Real Alliance also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Charter's audited financial statements for the year ended June 30, 2021, from which the information was derived.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

F. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

G. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

H. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to El Camino Real Alliance. Revenues are recognized by the Charter when earned.

I. Cash and Cash Equivalents

El Camino Real Alliance considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

K. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2022, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

L. Capital Assets

El Camino Real Alliance has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

M. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

N. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets. |
| Level 2 | Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

O. Income Taxes

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Income Taxes (continued)

El Camino Real Alliance is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

P. New Accounting Pronouncement

Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021. The Charter will determine the impact on the financial statements once required to implement in the 2022-23 fiscal year.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2022, consists of the following:

Cash in county treasury, at fair value	\$ 17,904,483
Cash in banks, non-interest bearing	5,459,994
Cash on hand or awaiting deposit	8,666
Total Cash and Cash Equivalents	<u>\$ 23,373,143</u>

Cash in Banks

Custodial Credit Risk

As of June 30, 2022, \$5,302,664 of the El Camino Real Alliance's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks. Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. El Camino Real Alliance does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank.

Cash in County Treasury

Policies and Practices

El Camino Real Alliance is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

General Authorizations

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

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the county treasury. The Charter's investments in the Los Angeles County Treasury Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$17,904,483 and an unadjusted amortized book value of \$18,677,591 as of June 30, 2022. The average weighted maturity for this pool is 933 days.

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Note 1N. The funds were not previously measured. The Charter has reclassified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investments types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment" to arrive at the combined fair value amount noted under the interest rate risk section.

NOTE 3 – INVESTMENTS

Investments as of June 30, 2022 consist of \$6,739,923. The table on the following page provides a description and sets forth, by level within the fair value hierarchy explained in Note 1N, the Charter's investments as of June 30, 2022.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 3 – INVESTMENTS (continued)

	Market Value	Fair Value Hierarchy			At Cost
		Level 1	Level 2	Level 3	
Cash and equivalents	\$ 114,286	\$ -	\$ -	\$ -	\$ 136,533
Annuities	780,049	780,049	-	-	775,874
Taxable bonds	3,996,893	780,049	-	-	4,460,061
Equity fund stocks	1,844,123	3,996,893	-	-	2,305,536
Accrued income	4,572	-	-	-	-
Total Investments	\$ 6,739,923	\$ 5,556,991	\$ -	\$ -	\$ 7,678,004

The Charter also holds \$20,459,440 in investment accounts that are considered trust or plan assets associated with the Charter's postemployment benefit plan. Refer to Note 10 for additional information.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2022, consists of the following:

Federal sources	\$ 1,109,379
Other state sources	17,383
In-lieu property taxes	68,559
Other local sources	354,902
Total Accounts Receivable	\$ 1,550,223

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2022 consists of the following:

	Balance July 1, 2021	Additions	Disposals	Balance June 30, 2022
Property and equipment				
Land	\$ 2,019,964	\$ -	\$ -	\$ 2,019,964
Buildings	3,599,631	67,600	-	3,667,231
Leasehold improvements	1,840,210	42,851	-	1,883,061
Furniture and equipment	1,673,040	51,401	-	1,724,441
Total property and equipment	9,132,845	161,852	-	9,294,697
Less accumulated depreciation	(2,769,189)	(293,021)	-	(3,062,210)
Capital Assets, net	\$ 6,363,656	\$ (131,169)	\$ -	\$ 6,232,487

There were purchases of capital assets for \$161,852 during the fiscal year ended June 30, 2022. Depreciation expense for the year was \$293,021.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 6 – LIABILITIES

Accounts Payable

Accounts payable as of June 30, 2022, consists of the following:

Accrued salaries and benefits	\$ 1,313,304
Vendor payables	455,029
Compensated absences	243,890
Due to grantor government	183,118
Due to student groups	606,874
Credit card liability	21,100
Total Accounts Payable	\$ 2,823,315

Deferred Revenue

Deferred revenues as of June 30, 2022, consists of the following:

Federal sources	\$ 210,786
State sources	1,938,050
Local sources	888,236
Total Deferred Revenue	\$ 3,037,072

Postemployment Benefits Liability, Net

Refer to Note 10 for additional information regarding the Charter's postemployment benefits plan. A summary of the net change and components related to the net postemployment benefit liability during the year ended June 30, 2022 consists of the following:

	Balance July 1, 2021	Net Change	Balance June 30, 2022
Postemployment benefit obligation	\$ 32,697,438	\$ (6,493,798)	\$ 26,203,640
Fair value of plan assets	(21,250,357)	790,917	(20,459,440)
Net Postemployment Benefits Liability	\$ 11,447,081	\$ (5,702,881)	\$ 5,744,200

NOTE 7 – NET ASSETS

At June 30, 2022, the Charter did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2022, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 6,232,487
Undesignated	20,192,828
Total Net Assets without Donor Restrictions	\$ 26,425,315

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2022, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. The Charter maintains a line of credit (as mentioned in Note 11) which could be drawn upon to ensure financial assets are available as general expenditures and other obligations become due.

Financial assets	
Cash and cash equivalents	\$ 23,373,143
Investments, at cost	7,678,004
Accounts receivable	1,550,223
Prepaid expenses	67,057
Inventory	67,069
Financial Assets available to meet cash needs	
for expenditures within one year	\$ 32,735,496

NOTE 9 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees' Retirement System (CalPERS).

California State Teachers' Retirement System (CalSTRS)

Plan Description

El Camino Real Charter High School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2021-22 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2021-22 was 16.92% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2021-22	\$ 3,090,744	100%
2020-21	\$ 2,265,976	100%
2019-20	\$ 2,508,706	100%

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 9 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for El Camino Real Alliance is estimated at \$1,713,431. The on-behalf payment amount is computed as the proportionate share of total 2020-21 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

El Camino Real Alliance contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

El Camino Real Alliance is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2021-22 was 22.91% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2021-22	\$ 899,851	100%
2020-21	\$ 700,850	100%
2019-20	\$ 691,532	100%

NOTE 10 – POSTEMPLOYMENT BENEFIT PLAN

As previously mentioned in Note 6, El Camino Real Alliance holds a liability associated with a postretirement benefit plan amounting to a net balance of \$5,744,200 as of June 30, 2022. There was a net decrease in the liability of \$5,702,881 from the beginning balance of \$11,447,081. The total liability is offset by investments maintained by the Charter and specifically held to fund the postretirement benefit plan.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 10 – POSTEMPLOYMENT BENEFIT PLAN (continued)

Plan Description

El Camino Real Alliance sponsors a postemployment benefit plan to provide postemployment healthcare benefits (medical, dental, and vision) to eligible retirees and eligible covered spouses and pays a portion of the cost. All active employees that retire directly from El Camino Real Alliance and meet eligibility criteria may participate. The Charter accrues actuarially determined costs ratably to the date an employee becomes eligible for such benefits.

Eligibility Criteria

Benefits provided depend on the specific eligibility criteria in two categories: pre-charter and post-charter employees. Dependent coverage for spouses is also provided for those eligible employees. Eligibility criteria is as follows:

Pre-Charter Employee

- Hired prior to April 1, 2009
Rule of 80: Sum of age plus service equal to or greater than 80, with minimum 15 years of service
- Hired after April 1, 2009
Rule of 85: Sum of age plus service equal to or greater than 85, with minimum 25 years of service
- Exception for those not retiring under CalSTRS/CalPERS
Age 63 and minimum of 10 years of service

Post-Charter Employee

- Hired after July 1, 2011 but prior to July 1, 2018
Rule of 85: Sum of age plus service equal to or greater than 85, with minimum 25 years of service
- Exception for those not retiring under CalSTRS/CalPERS
Age 63 and minimum of 10 consecutive years of service if hired before July 1, 2016, and 15 consecutive years otherwise
- Hired on or after July 1, 2018
Age 62 and 25 years of service

Actuarial Methods and Assumptions

The total defined benefit plan obligation in the June 30, 2022 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2022
Accounting Standard	FASB ASC 715
Discount Rate	2.95%
Actuarial Cost Method	Projected Unit Credit
Medical Cost Trend	5.20%
Dental and Vision Cost Trend	5.00%
Expected Rate of Return	5.00%

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 10 – POSTEMPLOYMENT BENEFIT PLAN (continued)

Postemployment Benefit Plan

The following information related to El Camino Real Alliance's postretirement benefit plan is contained in the actuarial valuation as of June 30, 2022. The Charter will obtain a new valuation every year.

	<u>June 30, 2022</u>
Total Postemployment Benefit Plan Liability	
Service cost	\$ 2,211,965
Interest cost	959,098
Actuarial loss/(gain)	(9,294,728)
Benefits payments	<u>(370,133)</u>
Net change	(6,493,798)
Total liability - beginning	<u>32,697,438</u>
Total liability - ending (a)	<u>\$ 26,203,640</u>
 Trust Assets	
Contributions - employer	\$ 2,640,000
Actual return on assets	<u>(3,430,917)</u>
Net change	(790,917)
Trust assets - beginning	<u>21,250,357</u>
Trust assets - ending (b)	<u>\$ 20,459,440</u>
 Net defined benefit plan liability - ending (a) - (b)	<u>\$ 5,744,200</u>
 Balance of trust assets as a percentage of the total defined benefit plan liability	 78%

El Camino Real Alliance is expected to contribute \$2,640,000 to the trust for the fiscal year ending June 30, 2023. Estimated future benefit payments for the next ten fiscal years are as follows:

<u>Year Ended June 30,</u>	<u>Benefit Payments</u>
2023	\$ 432,783
2024	448,381
2025	459,876
2026	505,043
2027	515,701
2028 - 2032	<u>2,814,406</u>
Total	<u>\$ 5,176,190</u>

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 10 – POSTEMPLOYMENT BENEFIT PLAN (continued)

Fair Value of Plan Assets

In accordance with FASB ASC No. 715-60, *Defined Benefit Plans – Other Postretirement*, the Charter has recognized the funded status of its postemployment retirement plan and measured the plan as the difference between fair value of plan assets and the accumulated postretirement benefit obligation. As mentioned in Note 3 covering investments, the Charter holds \$20,459,440 in investment accounts that are specifically earmarked as trust or plan assets for the postemployment benefit plan. The following table provides a description and sets forth, by level within the fair value hierarchy explained in Note 1N, the Charter's trust assets as of June 30, 2022.

	Market Value	Fair Value Hierarchy		
		Level 1	Level 2	Level 3
Cash, money funds, and bank deposits	\$ 319,491	\$ 319,491	\$ -	\$ -
Equity securities	10,638,650	13,619,440	135,101	684,135
Mutual funds	6,826,750	6,826,750	-	-
Exchange traded products	2,674,549	-	4,618,897	-
Total Trust Assets	\$ 20,459,440	\$ 20,765,681	\$ 4,753,998	\$ 684,135

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, El Camino Real Charter High School is approved to operate as a public charter school through authorization by the Los Angeles Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

Governmental Funds

El Camino Real Alliance has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$12,124,365 as of June 30, 2021, the date of the most recent actuarial study. Also, as of June 30, 2021, CalPERS has estimated the Charter's share of withdrawal liability to be \$4,760,632. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 9 for additional information on employee retirement plans.

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2022.

EL CAMINO REAL ALLIANCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 12 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to El Camino Real Alliance in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the fiscal year ended June 30, 2022.

NOTE 13– RELATED PARTY TRANSACTIONS

The Charter makes payments to the authorizing agency, LAUSD, to provide required services for special education and other purchased services in addition to fees for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$351,350 and total fees for special education and other services amounted to \$752,450 for the fiscal year ending June 30, 2022.

NOTE 14 – SUBSEQUENT EVENTS

El Camino Real Alliance has evaluated subsequent events for the period from June 30, 2022 through December 13, 2022, the date the financial statements were available to be issued. The Charter is currently disputing three invoices for COVID-19 testing, the total amount in dispute is \$1,271,853. Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**EL CAMINO REAL ALLIANCE
LEA ORGANIZATION STRUCTURE
JUNE 30, 2022**

El Camino Real Alliance, located in Los Angeles County, was formed as a nonprofit public benefit corporation on November 2, 2010, to operate as a public charter school, El Camino Real Charter High School. El Camino Real Charter High School was numbered by the State Board of Education in May 2011 as Charter No. 1314. The Charter is authorized to operate with a petition approved by the Los Angeles Unified School District. During 2021-22, the Charter served approximately 3,630 students in grades 9 to 12.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office / Representation</u>	<u>Term Expiration</u>
Brad Wright	Chair / Community Rep.	June 30, 2022
Linda Ibach	Vice Chair / Teacher Rep.	June 30, 2023
Danielle Malconian	Secretary / Community Rep.	June 30, 2024
Alexandra Ramirez	Director / Community Rep.	June 30, 2024
Steve Kofahl	Director / Teacher Rep.	June 30, 2023
Greg Solkovits	Director / LAUSD Rep.	June 30, 2024
Daniela Vargas	Director / Teacher Rep.	June 30, 2024

ADMINISTRATION

David Hussey
Executive Director

Gregory Wood
Chief Business Officer

See accompanying notes to the supplementary information.

EL CAMINO REAL ALLIANCE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 315,828
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	79,469
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	27,503
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants [1]:			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	75,672
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	43,745
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	64,133
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	758,897
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	15,284
Subtotal Education Stabilization Fund Discretionary Grants			<u>957,731</u>
<i>Passed through Los Angeles Unified School District:</i>			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611 [1]	84.027	13379	980,246
Total U. S. Department of Education			<u>2,360,777</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO [1]:			
Child Nutrition Cluster			
School Breakfast Program - Basic	10.553	13525	291,717
National School Lunch Program	10.555	13391	815,598
USDA Commodities	10.555	*	34,482
Subtotal Child Nutrition Cluster			<u>1,141,797</u>
Total U. S. Department of Agriculture			<u>1,141,797</u>
U. S. DEPARTMENT OF DEFENSE:			
<i>Passed through California Department of Education:</i>			
ROTC Language and Culture Training Grants	12.357	*	100,395
Total U. S. Department of Defense			<u>100,395</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed through California Department of Education:</i>			
Epidemiology and Laboratory Capacity (ELC) Reopening Schools Grant	93.323	*	354,385
Total U. S. Department of the Treasury			<u>354,385</u>
Total Federal Expenditures			<u>\$ 3,957,354</u>

[1] - Major Program

* - Pass-Through Entity Identifying Number not available or not applicable

See accompanying notes to the supplementary information.

**EL CAMINO REAL ALLIANCE
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2022**

	Second Period Report	Annual Report
	Classroom-Based	
Grade Span		
Regular		
Ninth through twelfth	3,138.31	3,101.16
Special education		
Ninth through twelfth	3.45	4.55
Total Average Daily Attendance - Classroom-Based	3,141.76	3,105.71
	Nonclassroom-Based	
Grade Span		
Regular		
Ninth through twelfth	126.27	132.61
Total Average Daily Attendance - Nonclassroom-Based	126.27	132.61
Total Average Daily Attendance	3,268.03	3,238.32

See accompanying notes to the supplementary information.

**EL CAMINO REAL ALLIANCE
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2022**

<u>Grade Span</u>	<u>Minutes Requirement</u>	<u>2021-22 Instructional Minutes</u>	<u>2021-22 Number of Days</u>	<u>Status</u>
Grades 9 through 12	64,800	64,933	180	Complied

See accompanying notes to the supplementary information.

EL CAMINO REAL ALLIANCE
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACTUALS) WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2022

June 30, 2022, net position reported for the Charter Schools Enterprise Fund on the Annual Financial and Budget Report (Unaudited Actuals)	<u>\$ 26,352,171</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client adjustments to federal and state revenues	846,252
Record fair value adjustment to cash in county	<u>(773,108)</u>
Net adjustments	<u>73,144</u>
June 30, 2022, net assets per audited financial statements	<u>\$ 26,425,315</u>

See accompanying notes to the supplementary information.

EL CAMINO REAL ALLIANCE
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2022

NOTE 1 – PURPOSE OF SCHEDULES

A. LEA Organization Structure

This schedule provides information about the local education agency (LEA or charter school), including the Charter's authorizing agency, grades served, members of the governing body, and members of the administration.

B. Schedule of Expenditures of Federal Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

C. Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

D. Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the El Camino Real Charter High School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

E. Reconciliation of Annual Financial and Budget Report (Unaudited Actuals) with Audited Financial Statements

This schedule provides the information necessary to reconcile net position reported for the Charter Schools Enterprise Fund on the Annual Financial and Budget Report (Unaudited Actuals) to net assets on the audited financial statements.

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditors' Report

To the Board of Directors of
El Camino Real Alliance
Woodland Hills, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of El Camino Real Alliance (the "Charter") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated December 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") as a basis for designing 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 Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter'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 financial statements. 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*.

348 Olive Street
San Diego, CA
92103

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 13, 2022



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the Board of Directors of
El Camino Real Alliance
Woodland Hills, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited El Camino Real Alliance'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 El Camino Real Alliance's major federal programs for the year ended June 30, 2022. El Camino Real Alliance's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, El Camino Real Alliance 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 major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of El Camino Real Alliance and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of El Camino Real Alliance's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to El Camino Real Alliance's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on El Camino Real Alliance's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about El Camino Real Alliance's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding El Camino Real Alliance's compliance with the compliance requirements referred to above and performing such procedures as we consider necessary in the circumstances.
- Obtain an understanding of El Camino Real Alliance's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of El Camino Real Alliance's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Report on Internal Control Over Compliance (continued)

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.

Christy White, Inc.

San Diego, California
December 13, 2022



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Directors of
El Camino Real Alliance
Woodland Hills, California

Report on State Compliance

Opinion on State Compliance

We have audited El Camino Real Alliance's compliance with the types of compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of El Camino Real Alliance's state programs for the fiscal year ended June 30, 2022, as identified below. Reference to El Camino Real Alliance within this letter is inclusive of El Camino Real Charter High School (Charter No. 1314).

In our opinion, El Camino Real Alliance complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2022.

Basis for Opinion on State Compliance

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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of El Camino Real Alliance and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of El Camino Real Alliance's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to El Camino Real Alliance's state programs.

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Auditor's Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on El Camino Real Alliance's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about El Camino Real Alliance's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding El Camino Real Alliance's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of El Camino Real Alliance's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of El Camino Real Alliance's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine El Camino Real Alliance's compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In Person Instruction Grant	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 state 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 state 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 state 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 Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 13, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

EL CAMINO REAL ALLIANCE

SUMMARY OF AUDITORS' RESULTS

FOR THE YEAR ENDED JUNE 30, 2022

FINANCIAL STATEMENTS

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

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
84.027	IDEA Basic Local Assistance Entitlement, Part B, Sec 611
84.425, 84.425C	Education Stabilization Fund Discretionary Grants

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2021-22 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**EL CAMINO REAL ALLIANCE
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no audit findings related to the financial statements during the year ended June 30, 2022.

**EL CAMINO REAL ALLIANCE
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no audit findings and questioned costs related to federal awards during the year ended June 30, 2022.

**EL CAMINO REAL ALLIANCE
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no audit findings and questioned costs related to state awards during the year ended June 30, 2022.

**EL CAMINO REAL ALLIANCE
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

This schedule presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2021.

Coversheet

Discussion and Vote to Recommend Approval of the "Royal Recognition!" ECRCHS Employee Recognition Program and Implementation

Section: V. School Business
Item: A. Discussion and Vote to Recommend Approval of the "Royal Recognition!" ECRCHS Employee Recognition Program and Implementation
Purpose: Vote
Submitted by:
Related Material:
NEW! "Royal Recognition" Employee Recognition Program - 2022-2023.pptx
"ROYAL RECOGNITION" ECRCHS EMPLOYEE RECOGNITION PROGRAM - 2022-2023 INCLUDES PRICING.pdf

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

- Recognizes employees who demonstrate excellence in work performance, school and community involvement, leadership and commitment to our school community and students.
- User-friendly program allows employees, parents, and regular volunteers to recognize the achievements of individual employees, teams, and/or departments.

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

1. “*Royal Recognition Award*” (Monthly Award) - Nominations Year Round

- Recognize Employees for their excellent contributions.
- Nominations may be submitted by anyone including an employee's supervisor, co-worker, subordinate, regular volunteer, parent, etc.
- The Recognition Form can be completed online (Google Form to be Linked to HR Website, TBA)

“ROYAL RECOGNITION AWARD” Includes:

- “ROYAL RECOGNITION AWARD” CERTIFICATE
- Recognition during a morning announcement (monthly)
- Photos posted on the ECRCHS website and in “ROYAL RECOGNITION” Display Case
- Eligible for consideration for “THE ROYAL Powered by BoardOnTrackD” (below)

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

2. “*Royal Ovation Award*” (2x/Year/Semesterly) - July-Dec. & Jan.-Jun.

- A Committee established by Human Resources to include HR, Admin., Cert., & Class. Personnel will meet in **EARLY DECEMBER** and again in **LATE MAY** of each year to review all “Royal Recognition” Awardees nominations at the end of each aforementioned awards window.
- After vetting nominees to ensure “good standing,” the committee will identify one **(1) outstanding employee for “THE ROYAL OVATION AWARD”** that will be awarded at the end of each six (6) month period (Semester end).

CONTINUED ON NEXT SLIDE...

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

2. “*Royal Ovation Award*” (2x/Year - End of Semester) - July-Dec. & Jan.-Jun.

“ROYAL OVATION AWARD” Includes:

- AWARDEE recognized during morning announcement
- AWARDEE’S photo posted on the ECRCHS website
- AWARDEE’S photo posted in a “ROYAL RECOGNITION” Display Case
- Recognition or Presentation of “THE ROYAL OVATION AWARD” at the DEC. or JUNE Regular Board Meeting

AND...

- a preferred parking space for one (1) Month.
- \$50 Gift Card
- “THE ROYAL OVATION AWARD” DESK MEMENTO/PLAQUE

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

3. “*Real Longevity*” Length of Service Award (5-YR. INCREMENTS)

- **ECRCHS** Human Resources (HR) will recognize employees for their length of service to the ECRCHS Community.
- Employees will be recognized in five-year increments.
- **Special Recognition** will be awarded to employees who reach twenty (20), twenty-five (25), thirty (30), forty (40), and/or fifty (50) year milestones.
- Employees must be in good standing at the time of the milestone being reached.

CONTINUED ON NEXT SLIDE...

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

3. “*Real Longevity*” Length of Service Award (5-YR. INCREMENTS)

“‘REAL’ LONGEVITY” SERVICE AWARDS Includes:

- AWARDEE recognized during morning announcement and/or Faculty/Staff Meeting
- AWARDEE’S photo posted on the ECRCHS website
- AWARDEE’S photo posted in a “ROYAL RECOGNITION” Display Case
- PRESENTATION OF CERTIFICATE (5-15 years) PLAQUE (20-50+years every five years) at a Regular Board Meeting
- **NOTE:** AWARDEES WILL BE RECOGNIZED FOR FORWARD/FUTURE MILESTONES ACHIEVED (Tentative)

- **NOTE:** EMPLOYEES WILL BE RECOGNIZED DURING ANNUAL “TEACHER & STAFF APPRECIATION WEEK”

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

4. “*Royal Prize Drawing!*” (Monthly - Random Prize Drawings/Announcements in Faculty Mtgs., during Lunch in Quad., or via P.A. Announcement !)

- **ECRCHS** Administration and Human Resources will conduct a monthly random drawing on the final Friday of each month to give out prizes and/or perks to five (5) lucky employees “just for being ECRCHS Employees!”
- Employees must be in good standing at the time of the drawing.

NEW! “*Royal Recognition*” Employee Recognition Program - 2022-2023

AWARDS and DESCRIPTIONS

5. “*Royal Treatment*” Employee Appreciation Week! (Feb. 27th - March 3rd)

TENTATIVE IDEAS/OPTIONS:

Monday - “**Make a Difference Monday**” (Inspirational message on “small notepad”)

Tuesday - **Spread JOY, not GERMS!** - (2 oz. hand sanitizer with message)

Wednesday - “**Wellness Wednesday**” (Stress Relief/Wellness Item)

Thursday - “**‘Gifting’ Thanks!**” (Thank You Gift Card)

Friday - “**Festive Friday!**” - “Themed” ALL Staff Appreciation Lunch in Anderson Hall (+ “**Real Longevity**” Service Awards!)

“ROYAL RECOGNITION!”

ECRCHS EMPLOYEE RECOGNITION PROGRAM - 2022-2023

REVISED 01OCT2022 by Kurt S. Lowry, Ed.D., Director, HR & Compliance

“ROYAL RECOGNITION!” PROGRAM OVERVIEW:

ECRCHS’s “ROYAL RECOGNITION!” Program recognizes employees who demonstrate excellence in work performance, school and community involvement, leadership and commitment to our District and students.

This user-friendly program allows employees, parents, and regular volunteers to recognize the achievements of individual employees, teams, and/or Departments.

NOTE: Employees who are nominated do not automatically receive an award.

Employees who are nominated and receive formal recognition will be those who:

- 1.) have gone above and beyond their regular duties as outlined in their job description and/or;
- 2.) who have demonstrated effort and commitment beyond standard performance expectations to produce educational and/or other benefits to our school community and students.

NOTE: Nominees must be in good professional standing in order to be recognized.

AWARDS and DESCRIPTIONS:

1. “ROYAL RECOGNITION AWARD” (Continuous/Monthly) - Year Round

Use this tool to recognize individuals for their excellent accomplishments and/or contributions. Recognition messages may be submitted by an employee's supervisor, subordinate, co-worker, a regular volunteer, parent, etc. The recognition form can be completed online from the Human Resources (HR) website tab titled “Royal Recognition!” Program.

“ROYAL RECOGNITION AWARD” Includes:

- AWARDEES receive “ROYAL RECOGNITION AWARD” CERTIFICATE

- AWARDEES recognized during a morning announcement (monthly)
- AWARDEES' photos posted on the ECRCHS website and in "ROYAL RECOGNITION" Display Case
- AWARDEES Eligible for consideration for "THE ROYAL OVATION AWARD" (below)

TO SUBMIT A "ROYAL RECOGNITION AWARD" GO TO THE ECRCHS HR WEBSITE TAB "ROYAL RECOGNITION!" PROGRAM or HOVER OVER AND CLICK THE FOLLOWING LINK:

"ROYAL RECOGNITION AWARD"

"Royal Recognition Award" Supplies and Budget Support:

- **Award Certificates**
- **Estimated Annual Budget = +/- \$500**

At the end of each month, after the program launches, employees who will be awarded (awardees), the employees who submitted nominations (nominating employee(s), and the employees' supervisor(s) will receive an email notification from ECRCHS Human Resources to inform parties of the award, as well as provide instructions and/or suggestions for how the awardee(s) will receive "The ROYAL RECOGNITION" "Certificate of Recognition and Achievement" as well as other related information.

2. "ROYAL OVATION AWARD" (2x/Year: DEC. & JUNE) JUL-DEC & JAN-JUN)

A Committee established by Human Resources and comprised of two (2) Human Resources (HR) staff, one (1) administrative director, one (1) other certificated employee, and one (1) classified employee will meet in **EARLY DECEMBER** and again in **MID-MAY** of each year to review all Award Recognition Nominations at the end of each aforementioned Semesterly awards window. After vetting nominees to ensure "good standing," the committee will identify one **(1) outstanding employee for "THE ROYAL OVATION AWARD" during each preceding semester period.**

"ROYAL OVATION AWARD" Includes:

- AWARDEE recognized during a morning announcement
- AWARDEE'S photo posted on the ECRCHS website
- AWARDEE'S photo posted in a "ROYAL RECOGNITION" Display Case
- "THE ROYAL OVATION AWARD" at the DEC. or JUNE Board Meeting.

AND...

- a preferred parking space for one (1) Month.
- \$50 Gift Card of Choice
- "THE ROYAL OVATION AWARD" DESK MEMENTO/PLAQUE

PRIZES and Projected Budget:

- Purchase two (2) \$50.00 gift cards (Recipient Choice) = \$100.00 annual gift card budget
- Purchase two (2) Crystal Awards with Marble Base (Customized/Personalized) @ \$70.00 per = \$140.00

Estimated Annual Budget = \$250-\$350

3. " 'REAL' LONGEVITY" SERVICE AWARDS (5-YR. INCREMENTS)

ECRCHS Human Resources (HR) will recognize employees for their length of service to the ECRCHS Community. Employees will be recognized in five-year increments.

NOTE: Employees must be in good standing at the time of the milestone being reached.

" 'REAL' LONGEVITY" SERVICE AWARD" Includes:

- AWARDEE is recognized during morning announcement
- AWARDEE'S photo posted on the ECRCHS website
- AWARDEE'S photo posted in a "ROYAL RECOGNITION" Display Case
- PRESENTATION OF BRASS APPLE (5, 10, 15, and 20+years) DURING END-OF-YEAR STAFF MEETING
- BOARD RECOGNITION DURING REGULAR JUNE BOARD MEETING
- **NOTE: AWARDEES WILL BE RECOGNIZED DURING 2022-2023 ONLY IF 2022-2023 IS A MILESTONE YEAR FOR AWARDEE(S).**
- **NOTE: EMPLOYEES WILL ONLY BE RECOGNIZED WHEN THEY MEET CURRENT (2022-2023) OR FUTURE 5-YEAR MILESTONES, UNLESS AN EMPLOYEE SUBMITS RETIREMENT PAPERWORK AND PLANS TO RETIRE IN BETWEEN 5-YEAR MILESTONES. IN WHICH CASE A " 'REAL' LONGEVITY" SERVICE AWARD WILL BE PRESENTED TO RETIREES WHO HAVE SERVED AT LEAST FIVE YEARS AT ECRCHS.**

PRIZES and Projected Budget:

- **PROJECTED ANNUAL PURCHASE OF twenty (20) PERSONALIZED Desk Mementos @ up to \$50.00 per Memento = \$1,000.00**

NOTE: (Service Years and Anniversary Dates to be confirmed ahead of purchases to ensure accurate number of awards projected each year)

Estimated Annual Budget = +/- \$1,000.00

3. “ROYAL PRIZE DRAWING!” (Random Monthly Prize Drawings via Faculty Mtg., Lunch Quad., Wellness Center, or via P.A. Announcement!)

ECRCHS Student Council, in collaboration with ECRCHS Administration and Human Resources (HR) will conduct a monthly random drawing on the final Friday of each month to give prizes or perks to five (5) lucky employees just for being ECRCHS Employees! Employees must be in good standing at the time of the drawing in order to receive Prize(s).

PRIZES and Projected Budget:

- Purchase 50 Keychains with ECRCHS logo @ up to \$7.75 each = \$387.50
- Purchase 50 Journals with Inspirational Message @ up to \$10.45 each = \$522.50
- Purchase 50 Water Bottles with ECRCHS logo @ up to \$14.95 each = \$750.00

Estimated Annual Budget = \$1,661.00

4. “ROYAL TREATMENT” EMPLOYEE APPRECIATION WEEK (FEBRUARY 27th - MARCH 3rd, 2023)

RECOMMENDED OPTIONS:

1. **Monday - “Make a Difference Monday”** (Inspirational message on “small notepad” in mailboxes and/or delivered)
2. **Tuesday - Spread JOY, not GERMS!** - (2 oz. hand sanitizer with message in mailboxes and/or delivered)
3. **Wednesday - “Wellness Wednesday”** (Stress Relief/Wellness Item in mailboxes and/or delivered)
4. **Thursday - “‘Gifting’ Thanks!”** (Thank You Gift Card to be delivered)
5. **Friday - “Festive Friday!”** - “Themed” ALL Staff Appreciation Lunch in Anderson Hall

PRIZES and Projected Budget for each day and aggregate amount (week):

- **MON. - Purchase 300 small notepads @ up to \$3.35 with pre-made inspirational message = \$1,005.00**

- **TUES. - Purchase 300 2 oz. hand sanitizer gel bottles with message @ up to 1.75 each = \$525.00**
- **WED. - Purchase 300 Stress/Squeeze Ball/Item @ up to \$10.95 for 3-Pack = \$1,100.00 (Amazon.com)**
- **THURS. - Purchase 300 Starbucks Gift Cards @ 5.00 each = \$1,500.00**
- **FRI. - Purchase 300 lunches @ up to \$15.00 each = \$4,500.00**

AGGREGATE ALL STAFF Appreciation Week” (FIVE-DAY BUDGET) = \$8,630.00

Employee “Good Standing” Requirement:

All REAL RECOGNITION Program Award Nominees/Recipients must be active employees in “good standing” with ECRCHS.

“Good standing,” for purposes of this employee recognition program, means that the nominee has not been the subject of employee discipline or pre-disciplinary action during the six (6) months prior to the nomination and the employee is not currently the subject of any pending disciplinary or pre-disciplinary action or investigation.

NOTE: An employee’s nomination for and/or receipt of a REAL RECOGNITION Monthly Award and/or his/her/their subsequent selection for THE ROYAL OVATION will have no bearing on the outcome of employee discipline matters and/or one’s performance evaluation.

Reciprocally, employee disciplinary matters may determine whether or not an employee is moved forward in the REAL RECOGNITION nomination and recognition process at any given point in time.

The Importance of Employee Recognition

Here are some ways an employee recognition and appreciation program can benefit ECRCHS:

- **It builds trust.** If workers can’t trust you, your school will not operate smoothly. Employees want to feel like their supervisors see them as human beings and have their best interests in mind. According to a survey from [Globoforce](#), 86% of employees felt they could trust managers who had shown them recognition within the past month.
- **It boosts productivity.** If workers feel that you care, you will see it in how hard they work. Appreciated employees feel invested in the success of a school and will make a more calculated effort.
- **It decreases turnover.** [Hiring and onboarding a new employee](#) is time-consuming and costly. Because recognizing employees can improve

morale, you might be able to reduce your [employee turnover rate](#) by showing employees that they are appreciated.

- **It improves brand reputation.** In today's age of online reviews and social media, you can be sure that if you treat your employees poorly, people will find out. You don't want to be known as an organization to avoid. The community will support schools and organizations that treat their staff well and quality candidates are likely to apply to work at those schools and organizations.

A NOTE REGARDING THE POTENTIAL AND/OR REAL BUDGET IMPLICATIONS OF THIS PROGRAM:

In order to implement an authentic, supported, and sustained employee recognition program, an annual budget outlay will be required, as projected above under the respective award descriptions.

CONCLUSION:

1. Currently, there is no official, schoolwide employee recognition program in place whereby ECRCHS recognizes employees' performance, accomplishments, contributions, and/or longevity.
2. Human Resources encourages ECRCHS to support the establishment of the "Royal Recognition!" Employee recognition program in order to meet this need.
3. Most healthy organizations have well-established employee recognition programs and awards in place which help with recruitment, retention, and a healthy culture and climate.
4. Such programs are a proper and prudent investment that may pay great dividends in both the short and long-term for ecrchs, including an improvement in campus climate and culture and an overall reduction in formal and informal complaints and costs (financial and time) associated with addressing complaints.

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