



REGULAR MEETING NOTICE OF THE BOARD OF DIRECTORS

Date/Time: **Thursday, March 27, 2025 – 6:00 p.m.**
Location: **1017 E. 16th St., Room 1, Chico, CA 95928**

AGENDA

A. CALL TO ORDER (6:00)

A.1 Land Acknowledgement

Sherwood Montessori acknowledges that we are on the unceded ancestral homeland of the Mechoopda people. Dr. Maria Montessori said: "We shall walk together on this path of life, for all things are part of the universe and are connected with each other to form one whole unity." As Montessori educators, we recognize that the Mechoopda people are the experts on the way to walk on the path of life here, with respect, gratitude and responsibility for the land, flora, fauna, waters, and air of this place. We extend our respects to the Mechoopda ancestors, elders, and all their relations in affirming their sovereign rights.

A.2 Roll Call Tina Hanson-Lewis, Sam Lawson, Maria Santori, Dinah Weller, Holly Sisk

B. CONSENT AGENDA (6:05)

B.1 Minutes Approval Consider approval of minutes from Regular Meeting, February 20, 2025 and Special Meeting, March 10, 2025.

B.2 Audit The Board is asked to accept the Independent Financial Audit for the 2023-2024 fiscal year.

C. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA (6:10)

Any person may address the Board during the "Public Comment" item by stating their name for the record and reason for comment. The Board may not act on any matter unless duly agendized for a future meeting.

D. NOTICED PUBLIC HEARINGS

None

E. REGULAR BUSINESS (6:20)

E.1 Items Removed from Consent (If any)

As a 501(c)3 non-profit public benefit corporation, the meetings of the Sherwood Montessori Board of Directors are open to the public. An individual who requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should notify the board in writing at least 48 hours prior to the meeting. All meetings of the Board of Directors will be advertised on the school website and recorded in accordance with the Brown Act.

E.2 Reports and Communications

This time will be for Board members to ask questions regarding the provided written materials.

E.2.1 School Director Report

E.2.2 Treasurer Report

E.3 Action Items (6:40)

E.3.1 Community Surveys The Board will be asked to give input regarding the Community Surveys and Student Surveys that will generate valuable data for school improvement.

Action Requested: Discuss community surveys.

E.3.2 Adoption of Second Interim Budget

Consider adopting the Second Interim Budget.

Action Requested: Adopt budget.

E.3.3 Extended Learning Opportunities Program Plan

Consider approving ELOP Plan.

Action Requested: Approve plan.

E.4 Board Governance (7:10)

E.4.1 Elections Committee Update The Elections Committee will update the Board on recruitment efforts.

F. FUTURE AGENDA ITEMS (7:20)

The Board will be asked to discuss the 2025-2026 Local Control Accountability Plan (LCAP) and adopt the LCAP at a subsequent meeting before June 30. The Board will receive an update on Board Elections.

G. CLOSED SESSION (7:25)

G.1 Public Employee Performance Evaluation

With respect to every item of business to be discussed in a closed session pursuant to Government Code Section 54957. Title: School Director.

H. ADJOURNMENT (7:35)

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Sherwood Montessori Board of Directors

Regular Meeting, 20 February 2025

Meeting Minutes

- A. Call to Order - The Meeting started at 6:05pm
 - a. Land acknowledgement
 - b. Roll Call: Tina Lewis, Samantha Lawson, Maria Santoni, Dinah Weller, Holly Sisk
- B. Appointment of New Board Member: Holly Sisk, was runner-up and volunteered to serve the remainder of the year
 - a. Dinah moves to approve, Maria seconds, unanimous approval
- C. Consent Agenda
 - a. Approving meeting minutes
 - i. Sam moves to approve, Tina seconds, 4 approve with 1 abstention
- D. Public Comment
 - a. Kimberly Fellner - certified Nurtured Heart trainer at the school - sharing an empowerment speech about the community with the Board - focusing on community, positivity, support for the children, the impact an individual can have, the worth of our school, mutual support and accountability
 - b. Teresa - appreciation for the Board and Michelle for getting the gates and new safety measures in place
- E. Noticed Public Hearings
 - a. NA
- F. Regular Business
 - a. Instructional staff report
 - i. How well do you think the school engages with the community and ideas you have for improvement?
 - ii. Sam concerned about lack of parent volunteers to support the garden at 1010 as mentioned by Adam
 - iii. Do we think having a more directed call for volunteers would be helpful?
 - 1. Kimberly notes that involvement shifts and that it will help to have sign up sheets more regularly and education on how to log hours
 - 2. Teresa feels it's hard to get sign ups with other family commitments
 - iv. Anne's feedback makes us wonder if we need to communicate better what we, as the Board, are asking for with these questions, as she had her own questions for how to respond to the prompt
 - v. Anne and Marlo both mentioned the larger Montessori community, makes us consider how well we connect with that
 - vi. Teresa's list of involvements was really helpful for us
 - vii. A lot seems to have dropped off during COVID and it's been slow to pick back up
 - viii. Kimberly is in contact with Farmers Market and most teachers are willing to do a shift once or so a month

- ix. Sam feels it would be fine for teachers to send our ParentSquare requests for volunteers more directly - starting narrower, smaller classroom community to begin rebuilding, perhaps?
- x. Kimberly talking about a field day or orientation leading up to school starting - where all the sign ups and options are all there at once and we're there as a community
- xi. Holly thinking about maybe a more focused "library day" for volunteering rather than a general call for library helping - as an example
- b. School Director Report
 - i. Current enrollment: 122 (123 on Monday)
 - ii. Seeking part-time aide for aftercare - need to replace one who left
 - iii. De-escalation/Co-regulation training for teachers was provided
 - 1. Presented by Sariyah, was originally an intern through Bachelors in Social Work program, moved to leading After Care program, now working on Masters in Social Work
 - iv. Upcoming Nurtured Heart professional development, in coordination with Stonewall
 - v. CUSD board meeting charter renewal last night - Michelle presented about the school, Tina talked briefly, and Liz (a community volunteer) spoke as well - Tina felt receptiveness from the Board was different from what Inspire and Nord got, felt like they might have had some more personal connections to the other schools, but not Sherwood - it wasn't bad, but maybe they didn't know a lot about us
 - 1. Discussion in the room about getting the word out about Sherwood, where to get the word out, how to engage, bigger social media presence - Pat, even CUSD is down in enrollment substantially and they won't grow more than 1.5% through 2031 due to small Kinder classes coming
 - vi. School tours have been well-attended and promising
 - 1. Try to survey exiting families, but the families don't always offer their feedback
 - vii. The gates are keeping everyone happy in the office
 - viii. Going to get an estimate for cameras as well - also coming out of Measure K
- c. Treasurer's Report
 - i. We're holding steady at about 107 ADA, a little increase in enrollment should bump that a little bit
 - ii. Right about \$250k deficit spending
 - iii. If we don't achieve what we're projecting for enrollment next year, we will continue in deficit spending - need 125 ADA
 - 1. If nothing changes, it's the year after that we'll expect to see problems - the state is also expected to be in deficit spending by then

- iv. Comment that came even from CUSD is that low ADA isn't just about students being ill, but parents not sending them to school when they don't want to go

G. Action Items

a. Safety Plan

- i. Notable changes: new sections - AED section, procedures to notify teachers of dangerous people, armed assailant drills, sudden cardiac arrest, continuity plan, student naloxone
- ii. There's a template that we have a document tracking service provide
- iii. Will need to be updated again in the future in line with other new laws coming up - instructional continuity plan will have a new template later that will be implemented when it is available
- iv. We will use Chapman's AED and would love to get one with a grant, but it might be beyond our current budget
- v. AED changed to show that grades 6-8 will know its location
- vi. Various small details noted for revision (mostly formatting, etc.)
- vii. Vote to approve: Dinah moves to approve, Maria seconds - 4 approved plus 1 abstention

b. Mid-Year LCAP Report

- i. LCAP is about transparency for the community with how we use funding, based on data collected from stakeholders
- ii. Item 1.2, we appear to be over budget - related to sending new teachers to training
- iii. Item 2.4, appear to be a little above budget on reducing chronic absenteeism - most of that is salaries, due to spending more time on it than historically - calculated based on how much time different staff are spending - not an additional funding expense, just more time allocated
- iv. 11.45% of students chronically absent as of 1/10/25 - likely a bit worse right now
- v. Item 3.1, access to breakfast and lunch through CUSD - sometimes the cafeteria might close for lunch before some kids are able to get their meals - might just be that the kids don't go to the lunch line until quite late
- vi. Item received.

c. Kings Consulting Contract

- i. *Note:* attached memorandum clearly requests the action to approve proposal and contract. On the agenda, a typo indicated the action requested was to receive the report. Due to the clear request on the Memo, the Board decided to continue with the approval request
- ii. Charter School Facility Program application - Kings Consulting would assist with this application - they say we look good to be approved, can't say 100%, but we should score highly on the list of items looked for
- iii. The funds would come from Measure K
- iv. CUSD has used this consulting firm and someone from CUSD referred us to them

- v. This would potentially lead to us bringing more money to the table with the upcoming Chapman build
- vi. Preliminary Cost Estimate just outlines funding to show that we have funding in Measure K available for this
- vii. Verifying feelings regarding them staying within the 25 hours cited - make sure they communicate clearly when getting close to the 25 hours
- viii. We don't know exactly how much we would be able to get out of the bond if we are successful, but bringing the additional funding to the table can help improve our relationship with CUSD
- ix. Does Measure K funding expire? - we're not certain and haven't heard about any kind of expiration on the funding - but we will want to look more into this
- x. Is there a different or better option we haven't thought about? Is this what the faculty will be supportive of? - from what we can tell, this is likely our best option for the moment and likely to have staff support
- xi. Vote to approve: Sam moves, Maria seconds, 4 approve with 1 abstention with support

H. Board Governance

a. Community engagement and fundraising

- i. The Board has felt like it's just been putting out fires and we want to get back to doing more fundraising and building community engagement
- ii. Talked about bringing back something bigger for community limelight, like Sherwoodstock, etc.
- iii. Sam supports the idea of starting with smaller community engagement first, like entering poetry contests, etc.
- iv. Realistically gauge our bandwidth
- v. Kimberly has a lot of experience with our community engagement in the past and following the Camp Fire and COVID, we lost so much momentum - she is interested in helping spearhead some of these ideas for bringing it back
- vi. Holly wants to take on social media as a volunteer - Dinah can work on strategy and stuff with her
- vii. Fundraising idea: Festival of Colors/Color Runs - could be a cheap, fun fundraising thing - likely some liability stuff - there's already one in May in the park, but we can still build off ideas like this
- viii. Kids "paint and sip" for any kids in the community
- ix. Family movie night - drive in style
- x. Tina still knows some of the people who did Sherwoodstock and can ask around, see how those sorts of events are going over these days
- xi. Community hang outs - group bike ride, group Caper Acres, etc.
- xii. Kimberly is offering to host Nurtured Heart classes for adults once or twice a month

b. Elections

- i. Discussed value of non-parent Board members - we are all very aware and trying very hard to recruit from outside of our immediate community
 - ii. Dinah expressed struggling with expressing to non-parents what we are looking for and what kind of balance would be valuable for the Board
 - iii. Determining when we want to hold them
 - 1. Leaning toward a spring election to minimize issues over timing, allowing start time to be easier, etc.
 - iv. Call for nominations, SMPO has option to “vet” nominations, put together ballot (paper and electronic form), count them, etc. - 2 weeks nominations, 2 weeks for vote, 1-2 weeks to coordinate training
 - v. Maybe looking at a flyer for recruiting
 - vi. Kimberly has connections at CORE Butte for recruiting
 - vii. Further discussion of potential recruits for Board spots
 - viii. Maria will join the Elections Committee with Dinah
- I. Future Agenda Items
- a. Adopting second interim budget
- J. Adjournment at 8:55pm

Sherwood Montessori Board of Directors
Special Meeting, March 10, 2025
Meeting Minutes

- A. Call to Order - Meeting started: 2:15pm
 - A.1 Land acknowledgement
 - A.2 Roll Call: Tina Lewis, Samantha Lawson, Holly Sisk
- B. Public Comment - None
- C. Closed Session
 - C.1: Action: Letter to be sent to CUSD with attachments
- D. Adjournment: 2:50pm

March 12, 2025

Board of Directors
Sherwood Montessori
Chico, CA

55 Independence Circle, Suite 102
Chico, CA 95973
530.588.7427

We have audited the financial statements of Sherwood Montessori (the Charter School), as of and for the year ended June 30, 2024, and have issued our report thereon dated March 12, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 4, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our planning letter dated July 15, 2024.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Safeguards have been implemented to reduce the threats on our independence. These safeguards include continuing education related to independence and ethics requirements; peer review of our firm's quality control system; our firm's internal policies and procedures which are designed to monitor compliance with the independence requirements; and the involvement of another firm partner who is responsible for completing an independent technical review of the financial statements and significant audit conclusions.

Significant Risks Identified

Management override of internal controls was identified as a significant risk. Although a risk not solely specific to the Charter School, override of internal controls warrants attention as intentional override may be more difficult to detect than an unintentional error. To address this risk, we maintained professional skepticism throughout the audit, and incorporated an element of unpredictability in designing our audit procedures.

Qualitative Aspects of the Charter School's Significant Accounting Practices

Significant Accounting Policies Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Charter School is included in note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about: (1) the methods used to account for significant unusual transactions, and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is depreciation expense. Management's estimate of the depreciation expense is based on the assets' estimate useful lives. We evaluated the key factors and assumptions used to develop the depreciation expense and determined that it is reasonable in relation to the basic financial statements as a whole.

Financial Statement Disclosures Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significant to financial statement users. The most sensitive disclosures affecting the Charter School's financial statements relate to commitments and contingencies.

Significant Unusual Transactions

For the purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during the audit. We did not identify any significant unusual transactions.

Identified or Suspected Fraud

For the purposes of this communication, professional standards require us to communicate to you any identified or suspected fraud detected during the audit. We did not identify any fraud, although there is always a risk that fraud may exist that has not been identified.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances, or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule summarizes the material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management. These adjustments resulted in a net increase to net assets of \$100,525.

Disagreements With Management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Charter School's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested From Management

We have requested certain written representations from management that are included in the management representation letter dated March 12, 2025.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Information Included in the Annual Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the Charter School's annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

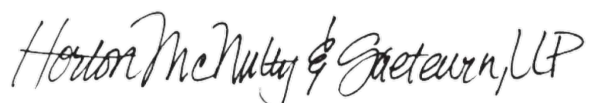
Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the Charter School, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Charter School's auditors.

This information is intended solely for the use of the Charter School's Board of Directors and management of the Charter School, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script, reading "Horton McNulty & Gaetavn, LLP".

Client: **31542 - Sherwood Montessori**
Engagement: **31542 - 06-30-24-Audit-Sherwood Montessori**
Period Ending: **6/30/2024**
Trial Balance: **TB - Trial Balance**
Workpaper: **AJE-01 - Adjusting Journal Entries**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
To correct BB to PY audit			
1-9292	Due from State Government	33,567.00	
5-5800	Other Services	10.00	
3-9790	Unrestricted Net Assets		24,796.00
4-8181	Federal Revenue		8,336.00
5-1100	Teacher Salaries		445.00
Total		33,577.00	33,577.00
Adjusting Journal Entries JE # 2			
To post CY depreciation.			
5-6900	Depreciation Expense	9,618.00	
1-9435	Accumulated Depreciation		9,618.00
Total		9,618.00	9,618.00
Adjusting Journal Entries JE # 3			
To adjust lottery receivables to actual.			
1-9290-11	Due from Grantor Govt: Unrestricted Lottery	6,864.00	
1-9290-10	Due from Grantor Govt: Restricted Lottery		2,777.00
4-8560	State Lottery Revenue: Lottery		4,087.00
Total		6,864.00	6,864.00
Adjusting Journal Entries JE # 4			
To adjust Title I receivable to actual at 6/30/24.			
1-9290-02	Due from Grantor Govt: Title I	9,912.00	
4-8181	Federal Revenue		9,912.00
Total		9,912.00	9,912.00
Adjusting Journal Entries JE # 5			
Adjust in lieu taxes to actual.			
1-9290-03	Due from Grantor Govt: CUSD - In Lieu	4,770.00	
5-5800	Other Services	1,796.00	
4-8096	In Lieu of Property Taxes		6,566.00
Total		6,566.00	6,566.00
Adjusting Journal Entries JE # 6			
To adjust state aid to actual at 6/30/24 and reclassify learning recovery deposit to state revenue.			
4-8011	Local Control Funding	4,889.00	
4-8590	Categorical Funds	20,711.00	
1-9290-06	Due from Grantor Govt: LCFF		4,889.00
4-8011	Local Control Funding		20,711.00
Total		25,600.00	25,600.00
Adjusting Journal Entries JE # 7			
To clear remaining receivables and payables to actual balances.			
2-9520	PY Payroll & Liabilities	4,544.00	
2-9590	Due to Grantor Govts.	19,258.00	
2-9650	Refundable Advances	1,757.00	
1-9200	Accounts Receivable		20,108.00
4-8019	Prior Year Adjustments		5,451.00
Total		25,559.00	25,559.00
Adjusting Journal Entries JE # 8			
To clear learning recovery overpayment recaptured in 23-24.			
2-9590	Due to Grantor Govts.	20,837.00	
4-8590	Categorical Funds		20,837.00
Total		20,837.00	20,837.00
Adjusting Journal Entries JE # 9			
Clear deposits posted against AR.			
1-9290	Due from Grantor Govts.	984.00	
1-9290	Due from Grantor Govts.	12,259.00	
1-9290	Due from Grantor Govts.	447.00	
1-9290	Due from Grantor Govts.	3,100.00	
4-8311	AB602 Spec. Educ.- SELPA		12,259.00

4-8312	ERMHSLvI2		447.00
4-8590	Categorical Funds		4,084.00
Total		16,790.00	16,790.00
Adjusting Journal Entries JE # 10			
To post pre-k implementation balances.			
1-9200	Accounts Receivable	33,567.00	
2-9650	Refundable Advances		3,262.00
4-8590	Categorical Funds		30,305.00
Total		33,567.00	33,567.00
Adjusting Journal Entries JE # 11			
To clear advances to 6/30/24 balance.			
2-9650	Refundable Advances	29,108.00	
4-8590	Categorical Funds		29,108.00
Total		29,108.00	29,108.00
Adjusting Journal Entries JE # 12			
To defer A&M grant unspent consistent with Topic 951 treatment and previous year.			
4-8590	Categorical Funds	31,387.00	
2-9650	Refundable Advances		31,387.00
Total		31,387.00	31,387.00
Adjusting Journal Entries JE # 13			
To defer Title I balanced.			
4-8181	Federal Revenue	18,248.00	
2-9650	Refundable Advances		18,248.00
Total		18,248.00	18,248.00
Adjusting Journal Entries JE # 14			
To capitalize school sign.			
1-9420	Land Improvement	9,840.00	
5-5800	Other Services		9,840.00
Total		9,840.00	9,840.00
Total Adjusting Journal Entries		277,473.00	277,473.00
Total All Journal Entries		277,473.00	277,473.00

Sherwood Montessori

**Chico, California
Charter School #1166**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORTS**

June 30, 2024



Sherwood Montessori

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June 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Sherwood Montessori
Chico, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sherwood Montessori (the Charter School), a nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2024; the related statements of activities and cash flows for the year then ended; and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Charter School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in conformity 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter School 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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 the Charter School's ability to continue as a going concern for one year after the date that the financial statements are issued.

INDEPENDENT AUDITORS' REPORT

(Continued)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment 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 the Charter School'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School'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.

INDEPENDENT AUDITORS' REPORT

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedules of average daily attendance and instructional time are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local educational agency organization structure but does not include the financial statements or our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

INDEPENDENT AUDITORS' REPORT

(Continued)

Other Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2025, on our consideration of the Charter School'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control over financial reporting and compliance.



March 12, 2025
Chico, California

FINANCIAL SECTION

Sherwood Montessori
STATEMENT OF FINANCIAL POSITION

June 30, 2024

ASSETS

Current Assets

Cash and cash equivalents	\$	593,608
Accounts receivable		5,875
Due from federal government		41,598
Due from state government		260,999
Due from local governments		24,999

Total Current Assets		927,079
-----------------------------	--	---------

Property and Equipment

Net of accumulated depreciation		228,573
---------------------------------	--	---------

TOTAL ASSETS	\$	1,155,652
---------------------	----	-----------

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	6,649
Accrued payroll and payroll liabilities		53,977
Due to state government		113,999
Due to local governments		2,895
Advances from grantors		52,897

Total Liabilities		230,417
--------------------------	--	---------

Net Assets

Without donor restrictions		885,942
With donor restrictions		39,293

Total Net Assets		925,235
-------------------------	--	---------

TOTAL LIABILITIES AND NET ASSETS	\$	1,155,652
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The accompanying notes are an integral part of these financial statements.

Sherwood Montessori
STATEMENT OF ACTIVITIES

Year Ended June 30, 2024	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Local control funding formula sources	\$ 1,269,759	\$ -	\$ 1,269,759
Federal revenue	-	46,585	46,585
State revenue	113,713	245,668	359,381
Contributions	15,951	-	15,951
Other local revenue	31,682	40,000	71,682
Net assets released from restrictions	317,974	(317,974)	-
Total Revenue and Other Support	1,749,079	14,279	1,763,358
Expenses			
Program services:			
Instruction services	989,872	-	989,872
Instruction-related services	169,628	-	169,628
Pupil services	128,848	-	128,848
Ancillary services	156,601	-	156,601
Plant services	98,791	-	98,791
Total Program Services	1,543,740	-	1,543,740
Supporting services:			
General administration	325,542	-	325,542
Total Expenses	1,869,282	-	1,869,282
Change in Net Assets	(120,203)	14,279	(105,924)
Net Assets - Beginning of Year	1,006,145	25,014	1,031,159
Net Assets - End of Year	\$ 885,942	\$ 39,293	\$ 925,235

The accompanying notes are an integral part of these financial statements.

Sherwood Montessori
STATEMENT OF CASH FLOWS

Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (105,924)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	9,618
Changes in:	
Accounts receivable	(5,875)
Due from federal government	(2,748)
Due from state government	(3,679)
Due from local governments	(9,282)
Prepaid expenses	13,851
Accounts payable	4,059
Accrued payroll and payroll liabilities	(8,522)
Due to state government	(94,074)
Due to local governments	1,092
Advances from grantors	22,032

NET CASH USED IN OPERATING ACTIVITIES	(179,452)
--	------------------

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of property and equipment	(9,840)
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Net Change in Cash and Cash Equivalents	(189,292)
--	------------------

Cash and Cash Equivalents - Beginning of Year	782,900
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Cash and Cash Equivalents - End of Year	\$ 593,608
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The accompanying notes are an integral part of these financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

Organization Sherwood Montessori (the Charter School), is a nonprofit public benefit corporation, which receives its principal funding from the California Department of Education and Chico Unified School District, in lieu of local property taxes, to operate a classroom-based instruction program for students in kindergarten through grade eight, primarily in Chico, California. Chico Unified School District is the sponsoring local educational agency of the Charter School.

Basis of Accounting and Presentation The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets, revenues, and expenses are classified based on the existence or absence of stipulations imposed by donors or grantors. Accordingly, net assets of the Charter School, and changes therein, are classified and reported as follows:

Net Assets Without Donor Restrictions: Net assets that are not subject to stipulations imposed by donors or grantors and may be expended for any purpose in performing the primary objectives of the Charter School. These net assets may be used at the discretion of the Charter School's management and the board of directors.

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Charter School or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. Donor contributions with a measurable performance barrier and a right of return are not recognized in the statement of activities until conditions on which they depend have been met.

Cash and Cash Equivalents The Charter School considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

Accounts Receivable and Due From Federal, State, and Local Governments Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2024. Amounts due from federal, state, and local governments include entitlements and grants from federal, state, and local governments that the Charter School has earned or been allocated, but has not received as of June 30, 2024. Management believes that all receivables are fully collectible.

Sherwood Montessori

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Property and Equipment Property and equipment purchased for \$5,000 or greater are recorded at cost and depreciated over their estimated useful lives using the straight-line method. Depreciation is computed on a straight-line basis over the estimated useful lives of buildings (50 years) and building improvements (20 - 25 years). At the time property and equipment are retired or otherwise disposed of, the cost and the related accumulated depreciation are adjusted, and any gain or loss on disposal is included in the statement of activities.

Advances from Grantors Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenses have been incurred. Refundable advances from grantors are recorded to the extent that cash received on specific programs exceeds qualified expenses.

Income Taxes The Charter School is a nonprofit corporation operating under Section 501(c)(3) of the *Internal Revenue Code* (IRC) and 23701(d) of the *California Revenue and Taxation Code*, and is exempt from federal and state income taxes. Accordingly, no provision for income taxes is included in these financial statements. In addition, the Charter School is classified as an organization that is not a private foundation under Section 509(a)(2) of the IRC. Management believes that it has appropriate support for any tax positions taken; accordingly, management believes there are no uncertain tax positions that are material to the financial statements.

Functional Expenses Allocation The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, which are allocated on a square-footage basis, as well as salaries and benefits, which are allocated on the basis of estimates of time and effort.

Advertising The cost of advertising is charged to expenses as incurred. Advertising costs for the year ended June 30, 2024, were \$9,771.

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

Evaluation of Subsequent Events Management has evaluated subsequent events through March 12, 2025, the date the financial statements were available to be issued.

Sherwood Montessori

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

2. AVAILABILITY AND LIQUIDITY

The following represents the Charter School's financial assets available to meet general expenditures, liabilities, and other obligations over the next twelve months:

June 30, 2024

Cash and cash equivalents	\$	593,608
Accounts receivable		5,875
Due from federal government		41,598
Due from state government		260,999
Due from local governments		24,999
Total Financial Assets	\$	927,079

Of this amount, \$52,897 represents advances from grantors with purpose restrictions, therefore, these financial assets are not available to meet cash needs for general expenditures. The Charter School's goal is generally to maintain financial assets to meet anticipated operating expenses projected on a monthly basis based on management's knowledge of upcoming fixed and variable costs. As part of its liquidity plan, excess cash is stored in the Northern California National Bank.

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

June 30, 2024

Land	\$	95,000
Buildings and improvements		192,355
Subtotal		287,355
Less: Accumulated depreciation		58,782
Property and Equipment - Net	\$	228,573

Depreciation expense amounted to \$9,618 for the year ended June 30, 2024.

4. JOINT POWERS AUTHORITY

The Charter School participates in a joint venture under a joint powers agreement with the California Charter Schools Joint Powers Authority (CharterSAFE).

CharterSAFE (the JPA) arranges for and provides property, liability, and workers' compensation for their members. The JPA is governed by a board consisting of representatives from the members. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The Charter School's share of year-end assets, liabilities, or fund equity is not calculated by the JPA. Separately issued financial statements may be requested from the JPA.

5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

June 30, 2024

Subject to expenditure for specified purpose:

Program services:

Proposition 28 Arts and Music Grant	\$	5,900
Technology		33,393

Total Net Assets With Donor Restrictions	\$	39,293
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Sherwood Montessori

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

6. FUNCTIONAL EXPENSE ANALYSIS

The table below presents expenses by both their nature and their function for the fiscal year ended June 30, 2024.

	Program Activities							
	Instruction-							
	Instruction	Related	Pupil	Ancillary	Plant	Program	General	
Year Ended June 30, 2024	Services	Services	Services	Services	Services	Subtotal	Administration	Total Expenses
Certificated salaries	\$ 484,171	\$ -	\$ 59,008	\$ -	\$ -	\$ 543,179	\$ -	\$ 543,179
Classified salaries	182,427	109,381	47,606	104,370	-	443,784	46,877	490,661
Employee benefits	231,608	51,085	22,234	48,744	-	353,671	21,893	375,564
Books and supplies	20,764	-	-	3,487	7,002	31,253	16,942	48,195
Services and other operating	61,284	9,162	-	-	91,789	162,235	239,830	402,065
Depreciation	9,618	-	-	-	-	9,618	-	9,618
Total Expenses	\$ 989,872	\$ 169,628	\$ 128,848	\$ 156,601	\$ 98,791	\$ 1,543,740	\$ 325,542	\$ 1,869,282

7. COMMITMENTS AND CONTINGENCIES

Federal and State Allowances, Awards, and Grants

The Charter School has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expense disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

8. RISK MANAGEMENT

The Charter School is exposed to various risks, including loss or damage to property, general liability, and injuries to employees. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years. No significant reductions in insurance coverage from the prior year have been made. As described above, the Charter School participates in risk pools under a joint powers agreement for property, liability, and workers' compensation coverage.

9. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- If the Charter School chooses to stop participating in some of its multi-employer plans, it may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

California State Teachers' Retirement System

Plan Description The Charter School contributes to State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statute, as legislatively amended, within the Teachers' Retirement Law. CalSTRS issues a publicly available *Annual Comprehensive Financial Report* (ACFR) that includes financial statements and required supplementary information. Copies of the ACFR may be obtained from CalSTRS, 100 Waterfront Place, Sacramento, California, 95605, and from www.calstrs.com.

Sherwood Montessori

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

According to the most recently available ACFR and other pension information for the fiscal year ended June 30, 2023, the total pension liability for STRP was \$393,080,000,000, fiduciary net position was \$316,919,000,000, employer and state contributions totaled \$11,483,714,856, and the plan is 81% funded. The Charter School did not contribute more than 5% of the total contributions to the plan.

Funding Policy Active plan members of the CalSTRS 2% at 60 benefit formula are required to contribute 10.25% of their salary. Active plan members of the CalSTRS 2% at 62 benefit formula are required to contribute 10.205% of their salary. The required employer contribution rate for fiscal year 2023-24 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalSTRS for the fiscal years ended June 30, 2024, 2023, and 2022, were \$91,558, \$107,645, and \$102,696, respectively, and equaled 100% of the required contributions for the year. State Teachers' Retirement Law also requires the state to contribute 10.828% of the members' creditable earnings from the fiscal year ending in the prior calendar year. For the year ended June 30, 2024, the Charter School recognized pension expense of \$54,851 and revenue of \$54,851 for support provided by the state.

California Public Employees' Retirement System

Plan Description The Charter School contributes to the School Employer Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement, disability benefits, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available ACFR that includes financial statements and required supplementary information. Copies of the ACFR may be obtained from CalPERS, 400 Q Street, Sacramento, California, 95811, and from www.calpers.ca.gov.

According to the most recently available ACFR and other pension information for the fiscal year ended June 30, 2023, the School Employer Pool total pension liability was \$120,513,594,000, fiduciary net position was \$84,314,661,000 employer contributions totaled \$4,391,877,302, and the plan is 70% funded. The Charter School did not contribute more than 5% of the total contributions to the plan.

Funding Policy Active plan members that meet the definition of a new member under the Public Employees' Pension Reform Act are required to contribute 8.00% of their salary. Classic employees are required to contribute 7.00% of their salary. The Charter School 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 rate for the 2023-24 fiscal year was 26.68%. The contribution requirements of the plan members are established by state statute. The Charter School's contributions to CalPERS for the fiscal years ended June 30, 2024, 2023, and 2022, were \$54,128, \$48,637, and \$42,965, respectively, and equaled 100% of the required contributions for each year.

OTHER SUPPLEMENTARY INFORMATION SECTION

Sherwood Montessori

SCHEDULE OF AVERAGE DAILY ATTENDANCE

June 30, 2024

	Originally Reported		Final	
	Second Period Report	Annual Report	Second Period Report	Annual Report
ELEMENTARY				
Regular ADA				
Transitional kindergarten/kindergarten through grade 3	56.94	56.98	56.94	56.98
Grades 4 through 6	37.21	37.21	37.21	37.21
Grades 7 through 8	10.11	10.29	10.11	10.29
Classroom-Based ADA Totals	104.26	104.48	104.26	104.48

See the accompanying note to the other supplementary information.

Sherwood Montessori
SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2024

	Minutes Requirement	Days Requirement	Actual Minutes Offered	Actual Days Offered	Approved J-13A Credited Minutes*	Approved J-13A Credited Days*	Total Traditional Calendar Minutes	Total Traditional Calendar Days	Multitrack Calendar Days	Status
Kindergarten	36,000	175	54,150	180	-	-	54,150	180	N/A	Complied
Grade 1	50,400	175	54,150	180	-	-	54,150	180	N/A	Complied
Grade 2	50,400	175	54,150	180	-	-	54,150	180	N/A	Complied
Grade 3	50,400	175	54,150	180	-	-	54,150	180	N/A	Complied
Grade 4	54,000	175	55,000	180	-	-	55,000	180	N/A	Complied
Grade 5	54,000	175	55,000	180	-	-	55,000	180	N/A	Complied
Grade 6	54,000	175	55,000	180	-	-	55,000	180	N/A	Complied
Grade 7	54,000	175	55,000	180	-	-	55,000	180	N/A	Complied
Grade 8	54,000	175	55,000	180	-	-	55,000	180	N/A	Complied

**The Charter School did not apply for any Form J-13A emergency closure days.*

See the accompanying note to the other supplementary information.

PURPOSE OF SCHEDULE OF INSTRUCTIONAL TIME

Schedule of Average Daily Attendance

Average daily attendance is a measure 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 levels.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Charter School and whether the Charter School has complied with the provisions of *California Education Code*, Sections 47612 and 47612.5, as applicable.

OTHER INFORMATION SECTION

Sherwood Montessori

LOCAL EDUCATIONAL AGENCY ORGANIZATION STRUCTURE

June 30, 2024

The Sherwood Montessori (the Charter School), charter number 1166, is located in Butte County and was established on May 6, 2010. The Charter School was numbered by the State Board of Education on May 6, 2010, and is sponsored by Chico Unified School District. The Charter School currently operates one elementary school.

GOVERNING BOARD

Name	Office	Term Expires
Dr. Russel Shapiro	Chair	2025
Tina Hanson-Lewis	Vice Chair	2025
Sami Lawson	Treasurer	2026
Emma Cluff	Member	2024
Kati Boomgarden	Member	2026

ADMINISTRATION

Michelle Yezbick
Director

Patrick Casey
Business Manager

OTHER REPORTS SECTION

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

To the Board of Directors
Sherwood Montessori
Chico, 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 of America, the financial statements of Sherwood Montessori (the Charter School), which comprise the statement of financial position as of June 30, 2024; the related statements of activities and cash flows for the year then ended; and the related notes to the financial statements; and have issued our report thereon dated March 12, 2025.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies; and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Charter School'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. We consider the deficiencies described in the accompanying schedule of findings as item 2024-001 to be material weaknesses.

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

(Continued)

Report on Compliance and Other Matters

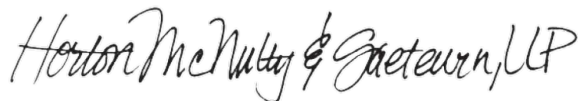
As part of obtaining reasonable assurance about whether the Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Charter School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Charter School's response to the findings identified in our audit and described in the accompanying schedule of findings. The Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 12, 2025
Chico, California

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors
Sherwood Montessori
Chico, California

Report on State Compliance

Opinion on State Compliance

We have audited the Sherwood Montessori's (the Charter School) compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel as prescribed by Title 5, *California Code of Regulations*, Section 19810, applicable to the Charter School's state program requirements identified below for the year ended June 30, 2024.

In our opinion, the Charter School complied, in all material respects, with the laws and regulations of the state programs noted on pages 27 and 28 for the year ended June 30, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter School and to meet our ethical responsibilities, in accordance with 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. Our audit does not provide a legal determination of the Charter School'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 the Charter School's state programs.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

(Continued)

Auditors' 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 the Charter School's compliance based on our compliance 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 GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that 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, it would influence the judgment made by a reasonable user of the report on compliance about the Charter School's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment 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 the Charter School's compliance with the compliance requirements referred to above and performing such procedures as we considered necessary in the circumstances;
- Obtain an understanding of the Charter School'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 *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the Charter School's compliance with the state laws and regulations applicable to the following items:

**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE**

(Continued)

June 30, 2024		Procedures Performed
Local Education Agencies Other than Charter Schools:		
A.	Attendance	Not applicable
B.	Teacher certification and misassignments	Not applicable
C.	Kindergarten continuance	Not applicable
D.	Independent study	Not applicable
E.	Continuation education	Not applicable
F.	Instructional time	Not applicable
G.	Instructional materials	Not applicable
H.	Ratio of administrative employees to teachers	Not applicable
I.	Classroom teacher salaries	Not applicable
J.	Early retirement incentive	Not applicable
K.	Gann limit calculation	Not applicable
L.	School accountability report card	Not applicable
M.	Juvenile court schools	Not applicable
N.	Middle and early college high schools	Not applicable
O.	K-3 grade span adjustment	Not applicable
Q.	Apprenticeship: Related and supplemental instruction	Not applicable
R.	Comprehensive school safety plan	Not applicable
S.	District of choice	Not applicable
TT.	Home to school transportation reimbursement	Not applicable
School Districts, County Offices of Education, and Charter Schools:		
T.	Proposition 28 arts and music in schools	Yes
U.	After/Before school education and safety program:	
	After school	No
	Before school	No
	General requirements	No
V.	Proper expenditure of education protection account funds	Yes
W.	Unduplicated local control funding formula pupil counts	Yes
X.	Local control and accountability plan	Yes
Y.	Independent study-course based	No
Z.	Immunizations	Yes
AZ.	Educator effectiveness	Yes
BZ.	Expanded learning opportunities grant (ELO-G)	Yes
CZ.	Career technical education incentive grant	No
DZ.	Expanded learning opportunities program	Yes
EZ.	Transitional kindergarten	Yes

**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE**

(Continued)

June 30, 2024		Procedures Performed
Charter Schools:		
AA.	Attendance	Yes
BB.	Mode of instruction	Yes
CC.	Nonclassroom-based instruction/independent study	No
DD.	Determination of funding for nonclassroom-based instruction	No
EE.	Annual instructional minutes – classroom based	Yes
FF.	Charter school facility grant program	No

Items A. through TT. were not performed as they do not apply to charter schools.

Since the Charter School did not participate in the following programs during 2023-24, all steps related to them were not performed:

- U. After/Before school education and safety program
- Y. Independent study-course based
- CZ. Career technical education incentive grant
- FF. Charter school facility grant program

Since the Charter School did not offer nonclassroom-based instruction during 2023-24, all steps related to the following were not performed:

- CC. Nonclassroom-based instruction/independent study
- DD. Determination of funding for nonclassroom-based instruction

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 and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings as item 2024-002. Our opinion on state compliance is not modified with respect to these matters.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE

(Continued)

The Charter School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Charter School's response to the noncompliance findings identified in our compliance audit and described in the accompanying schedule of findings. The Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

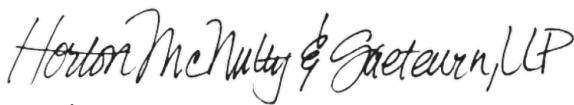
Report on Internal Control Over Compliance

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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, such that there is a reasonable possibility that material noncompliance with a compliance requirement 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 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 Auditors' Responsibilities for the Audit of Compliance section above 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 considered to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been 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 2023-24 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



March 12, 2025
Chico, California

FINDINGS SECTION

Sherwood Montessori

SCHEDULE OF FINDINGS

June 30, 2024

INTERNAL CONTROL (Financial Reporting)

30000 (2024-001)

Material Weakness

Condition The audit procedures identified material adjustments related to transactions that were not accurately captured within the proper accounting period.

Criteria Financial reporting on the accrual basis of accounting must accurately capture transactions in the proper accounting period in conformity with accounting principles generally accepted in the United States of America. Internal controls should be in place and operating effectively to reduce the risk of a financial reporting misstatement to an acceptable level.

Effect Without strengthening internal control over financial reporting, misstatements may not be timely identified by the Charter School's internal control structure.

Cause Unknown.

Context The issues identified appear systematic.

Repeat Finding No, this is not a repeat finding.

Recommendation We recommend that internal controls be implemented to strengthen internal control over financial reporting.

Response The Charter School's management will adopt procedures during fiscal year 2024-25 to comply with the recommendation.

Sherwood Montessori

SCHEDULE OF FINDINGS

June 30, 2024

(Continued)

STATE COMPLIANCE (Expanded Learning Opportunities Program)

40000 (2024-002)

State Compliance

Condition Although the Charter School has a formal written plan in place for the expanded learning opportunities program (ELO-P), the plan did not include the required information.

Criteria Pursuant to *California Education Code*, Section 46120(b)(2), local educational agencies must develop a program plan for ELO-P which includes specific information regarding the program.

Effect The Charter School was not in compliance with *California Education Code*, Section 46120(b)(2).

Cause The Charter School was not aware of the requirement to include specific information in developing an ELO-P plan.

Context This is an annual compliance requirement.

Repeat Finding No, this is not a repeat finding.

Recommendation We recommend that the Charter School develop a plan for ELO-P which includes the information required *California Education Code*, Section 46120(b)(2).

Response The Charter School's management will adopt procedures during fiscal year 2024-25 to comply with the recommendation.

Sherwood Montessori

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2024

None.



MEMORANDUM

To: Board of Directors

From: Michelle Yezbick, School Director

Subject: School Director Report

Date: March 27, 2025

Administrative

- Updated enrollment will be reported at the meeting.
- We are currently seeking a teacher's aide and a one-on-one aide.
- Teachers resumed their work with continuous improvement protocols and process to address response to student behavior in their meetings in March.
- Teachers' aides had professional development with Chico Stonewall Alliance on creating inclusive and sensitive environments for LGBTQ+ people.

Legislative

- We will return to the CUSD Board Regular meeting in April to finish our charter renewal process.

Community

- The middle school students had a Book Faire with their teacher, Stacy, at Barnes and Nobles on March 8th and 9th to raise funds for their environmental camp trip while promoting the school in the community.
- Families enjoyed the Winter Wonderland Family Ball on Friday, February 28th. The event was well attended, and the kids and parents had a great time dancing.
- We had a school tour in March that led to the enrollment of five new students.
- Invitations went out to our TK/K Open House on April 2nd. All parents and guardians who filled an application were sent invitations in the mail, and local preschools were sent invitations and flyers to share with their families.
- The teachers have decided to participate in the Spring Jam event that will take place in 20th Street Community Park and will involve a performance by Sherwood kids.
- Plans and preparations for the Endangered Species Faire and Procession of the Puppets have begun!

Safety

- Our new air conditioning unit was installed at 1010 Cleveland ahead of summer's heat.



To: Board of Directors
From: Pat Casey, Business Manager
Subject: **Treasurer's Report**
Date: March 27,2025 Board Meeting

Bank statement reconciliation

- The Business Manager has verified that the beginning and ending cash balances on Sherwood's bank statement for the month of February 2025 reconciled with and matched those of the school's internal reports. The bank Ending Balance cash totaled \$ 538,382.31 as of February 28,2025 for the checking account.
- The expenses in January were for the normal operating cost for the school.

Profit & Loss

The February 2025 Profit & Loss report shows a Net Income of \$ -377,774, with added amounts of \$ 61,982 for February LCF funds deposited in February 2025 along with \$ 7,483 for ELOP, \$ 1,538. The actual Net Income for February 2025 is \$ -306,771, which means that the school is deficit spending (expense is greater than income).

Cash Flow

The school will end the year with a positive cash balance based on P2 ADA of 107. A Deferral Exemption request will be filed with BOCE which would mean the June apportionment check would not be delayed until August 2025.

Sherwood Montessori
Profit & Loss YTD Comparison
July 2024 through February 2025

	Jul '24 - Feb 25
Ordinary Income/Expense	
Income	
8000-Revenues	880,245
Total Income	880,245
Gross Profit	880,245
Expense	
1000 Certificated Salaries	429,356
2000 Classified Salaries	315,290
3000-Employee Benefits	227,398
4000-Books and Supplies	30,598
5000 Services/Other Op. Exp.	255,378
Total Expense	1,258,019
Net Ordinary Income	-377,774
Net Income	-377,774

Accrual Basis

Sherwood Montessori
Board of Directors - Vendor Payments Report
February 2025

Type	Date	Num	Name	Memo	Account	Amount
Check	02/01/2025	DBT	1 & 1 Internet Inc.	Internet hosting IONOS - 3MO....	Website, Hosting	54.00
Check	02/03/2025	7726	THE HARTFORD GROUP B...	INV 373192488794	3401-Health Benefits	29.25
Check	02/03/2025	DBT	Amazon.com	BATTERIES, LAMINATOR SH...	Office Supplies	33.02
Check	02/03/2025	DBT	Amazon.com	PAINT	ART-MUSIC	12.76
Check	02/03/2025	DBT	Amazon.com	GLUE	ART-MUSIC	11.46
Check	02/03/2025	DBT	Amazon.com	BRUSHES-ICE MACHINE	Office Supplies	9.73
Check	02/03/2025	EFT	COSTCO VISA CARD	THRU 15TH PURCHASES 20...	SHERWOOD COSTCO VISA	254.49
Check	02/03/2025	DBT	Chico U Lock It Self Storage	LOCKER RENTAL	5600-Rental/Leases/Repairs	130.00
Check	02/04/2025	EFT	Comcast 4454	SERVICE - 2025 JAN-FEB	Internet Service Provider	490.52
Check	02/04/2025	DBT	Amazon.com	WIGGLE STOOL	Instructional Supplies	59.53
Check	02/04/2025	DBT	Amazon.com	BULK LINED PAPER	Office Supplies	24.84
Check	02/04/2025	DBT	Costco	Snacks	Food (Instructional)	373.00
Check	02/04/2025	DBT	Pearson Education Inc.	TESTING	Instructional Supplies	55.00
Check	02/04/2025	DBT	Mendes Supply Co.	Clorox - towels - tissue	Custodial Supplies	129.74
Check	02/04/2025	DBT	Mendes Supply Co.	Clorox - towels - tissue	Custodial Supplies	383.34
Check	02/04/2025	DBT	University Box Office	TICKETS	Field Trips and Assemblies	256.00
Check	02/08/2025	DBT	USPS	MAILING	Postage	12.65
Check	02/10/2025	DBT	Amazon.com	BANDAIDS	Office Supplies	40.28
Check	02/10/2025	DBT	Amazon.com	SENSORY SAND	Instructional Supplies	14.88
Check	02/10/2025	DBT	Amazon.com	PENS	Office Supplies	16.23
Check	02/10/2025	DBT	AT&T	PREPAID CARD	Telephone, Landline	52.23
Check	02/11/2025	DBT	Amazon.com	STICKERS	Instructional Supplies	9.73
Check	02/12/2025	DBT	Square.com	SQUARE READER FOR MAG...	Office Supplies	10.83
Check	02/13/2025	DBT	Laser Printer Checks	CHECKS-ENVELOPES FOR QB	Office Supplies	112.72
Check	02/13/2025	9968	Chico Country Day	NURSE CONTRACT 24-25 IN...	Contracted Service	1,647.77
Check	02/14/2025	7727	Stacy .Gertz	ART SUPPLIES FOR WINTER...	ART-MUSIC	17.90
Check	02/14/2025	ACH	Macquarie Equipment Capital...	Kyocera Copier Lease 2025 F...	Copier Lease	223.00
Check	02/17/2025	7730	THE HARTFORD GROUP B...	INV 373191756849 - DECEM...	3401-Health Benefits	29.25
Check	02/17/2025	7730	THE HARTFORD GROUP B...	INV 373191715269 - JANUAR...	3401-Health Benefits	29.25
Check	02/17/2025	7730	THE HARTFORD GROUP B...	INV 373192867240 - FEBRUA...	3401-Health Benefits	29.25
Check	02/17/2025	7731	SARIAH PILANT	INTERN CONTRACT	Contracted Service	1,750.00
Check	02/18/2025	9969	Chico Country Day	NURSE CONTRACT 24-25 IN...	Contracted Service	1,647.77
Check	02/18/2025	DBT	Amazon.com	HOT PLATE	Instructional Supplies	34.63
Check	02/18/2025	DBT	Amazon.com	PENS	Office Supplies	24.89
Check	02/18/2025	DBT	Amazon.com	DRY ERASE MARKERS	Office Supplies	14.35
Check	02/18/2025	DBT	Amazon.com	BORAX	Instructional Supplies	16.23
Check	02/18/2025	DBT	Wufoo	SERVICE - 2025 FEBRUARY	Online List Management	19.00
Check	02/18/2025	ACH	CharterSAFE	BILLED PREMIUM - LIABILIT...	5400-Liability Insurance	2,653.00
Check	02/18/2025	ACH	CharterSAFE	BILLED PREMIUM - LIABILIT...	3601-Workers Comp	1,351.00
Check	02/20/2025	DBT	Amazon.com	PRONG PAPER FASTENERS	Office Supplies	10.81
Check	02/21/2025	DBT	Amazon.com	TODDLER WALKING ROPE	Instructional Supplies	77.91
Check	02/21/2025	DBT	Amazon.com	DRY ERASE MARKERS	Office Supplies	5.95
Check	02/21/2025	EFT	Comcast Business 9110	SERVICE - 2025 FEBRUARY	Telephone, Landline	200.24
Check	02/24/2025	DBT	Costco	PIZZA-WINTER BALL	Food - Meetings	64.63
Check	02/24/2025	DBT	Lowe's	FLOWERS	Facilities	6.45
Check	02/25/2025	7732	Chico Unified School District ...	FAC-25 00053	Other Rentals	480.00
Check	02/25/2025	DBT	Amazon.com	SNACK BAGS	Office Supplies	33.80
Check	02/25/2025	DBT	Amazon.com	KINETIC SAND, LABEL MAKER	Instructional Supplies	31.53
Check	02/25/2025	9971	CUSD	FUA INV25-00088 2025 JAN	CUSD FUA Charges	2,073.43
Check	02/26/2025	DBT	Amazon.com	TIMERS	Instructional Supplies	16.23
Check	02/26/2025	DBT	Costco	SNACKS	Food (Instructional)	497.57
Check	02/26/2025	DBT	USPS	POSTAGE	Postage	10.83
Check	02/26/2025	DBT	HWY 32 MINIMART	DRINKS-PBIS	Food - Meetings	2.60
Check	02/26/2025	DBT	GORDO BURRITO	FOOD PBIS MTG	Food - Meetings	35.13
Bill	02/28/2025	2024/2...	Pat Casey	CONTRACT SERVICE 2024-2...	Business Manager Services	5,000.00
TOTAL						20,610.63



MEMORANDUM

To: Board of Directors

From: Michelle Yezbick, School Director

Subject: Local Control Accountability Plan (LCAP) Community Survey

Date: March 27, 2025

SUMMARY

Each year, Sherwood community members and students are asked to fill a survey for LCAP planning purposes.

DISCUSSION

The LCAP is created annually for the following school year by collecting data from multiple sources, including feedback from educational partners and students.

Sherwood has a core of questions it typically poses to its community and students for feedback to allow us to compare feedback over time. These cover the required areas to assess with community feedback. We also add new questions as needed, e.g.: during the pandemic we had questions about distance learning/in-person learning. The Student Surveys are consistent from year to year.

Please consider the questions and propose any that would capture additional data the Board would like to collect.






ACTION REQUESTED

Discuss Community Survey and Student Survey questions.






Attachment: Surveys from the 2023-2024 school year that were used to inform the 2024-2025 LCAP.

For any “disagree” or “strongly disagree” responses, can you please explain why?






1. I am happy to be at this school.

strongly agree	agree	neutral	disagree	strongly disagree
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				






2. I get to do interesting activities at school.

strongly agree	agree	neutral	disagree	strongly disagree
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				

3. I am learning a lot.

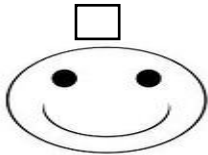
strongly agree	agree	neutral	disagree	strongly disagree
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				

4. I feel I am part of the school community.

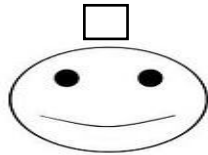
strongly agree	agree	neutral	disagree	strongly disagree
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				

5. My teacher treats me with kindness and respect.

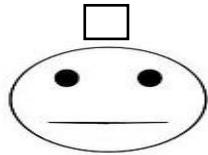
strongly agree



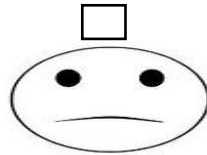
agree



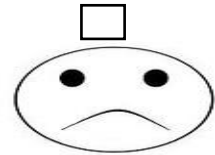
neutral



disagree

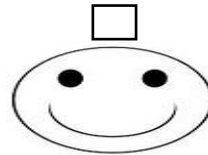


strongly disagree

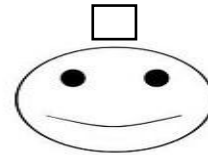


6. The aides and other adults at school treat me with kindness and respect.

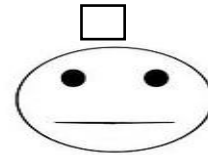
strongly agree



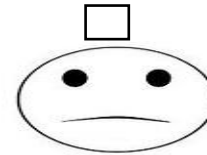
agree



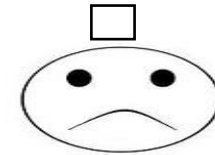
neutral



disagree

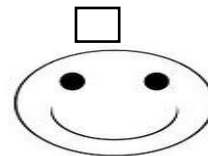


strongly disagree

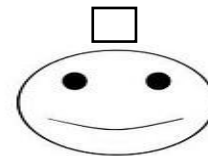


7. The students at school treat me with kindness and respect.

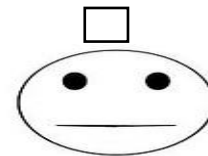
strongly agree



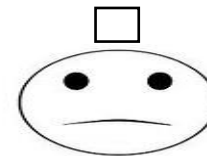
agree



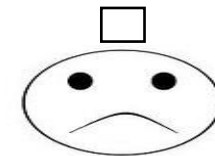
neutral



disagree



strongly disagree



8. The adults at school try to help students resolve conflicts with each other.

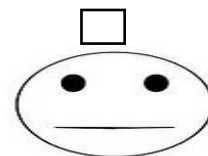
strongly agree



agree



neutral



disagree

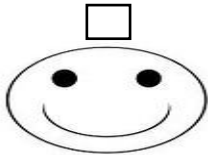


strongly disagree

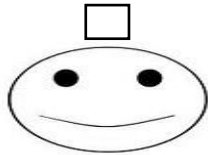


9. I feel safe at school.

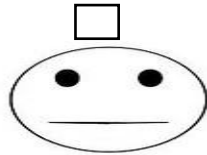
strongly agree



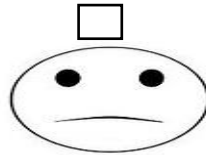
agree



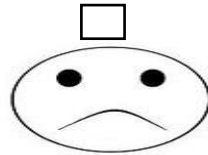
neutral



disagree

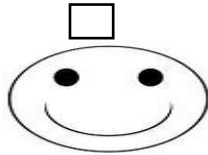


strongly disagree

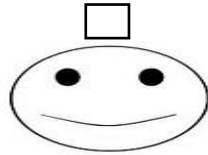


10. The school rules are fair and easy to understand.

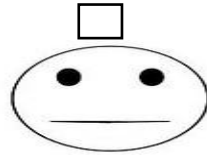
strongly agree



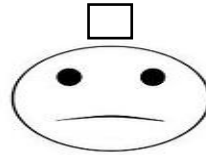
agree



neutral



disagree

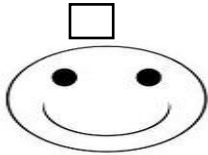


strongly disagree

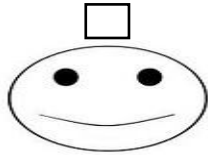


11. My work has the right amount of challenge.

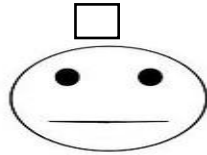
strongly agree



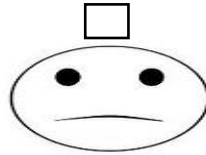
agree



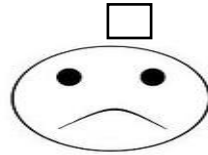
neutral



disagree

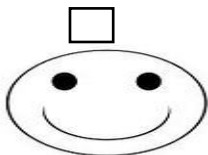


strongly disagree



12. I have enjoyed my Enrichment classes (this is when you have a different teacher for a special subject on Tuesday and Wednesday afternoons)/

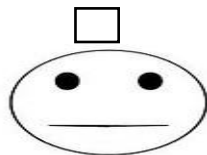
strongly agree



agree



neutral



disagree



strongly disagree



Please share any other ideas you might have to improve Sherwood. Thanks for your feedback!

Community Survey:

Questions about Sherwood in General

How long have you been a member of the community?

0-1 year

2-4 years

More than 4 years

Prefer not to answer

Please rate your satisfaction with Sherwood in general for each of the following:

1. overall satisfaction
2. teachers at Sherwood
3. curriculum, in terms of Montessori authenticity
4. support given to struggling learners
5. support for students who need academic challenge
6. level of academic challenge
7. school's approach to discipline and conflict resolution using PBIS (Positive Behavior Interventions and Supports) * *Revision for 2024-2025: school's approach to discipline and conflict resolution using Positive Discipline*
8. students' emotional well-being at school
9. school climate in terms of respectfulness and inclusivity
10. I am given the opportunity by the school to make an impact in academic outcomes for my student/s

For any "less than satisfied" responses, can you please explain why?

*What are you especially satisfied with from your experience with Sherwood Montessori? * New question for this year*

We are always open to improving our program. Do you have any suggestions for ways the school could improve?

If you have a complaint about school, are you likely to bring it up to a teacher, staff member, or administration?

If you answered no, what could we do to make you feel more comfortable voicing your concerns?

Did you know that:

- The board of directors meetings are open to the community?
- During each board meeting there is an opportunity for public comment, including feedback about the school, concerns, complaints, compliments, and ideas?
- That board meetings are held monthly?
- That parents and teachers have an opportunity to vote for board members?

Did you know that:

- The SMPO, which stands for Sherwood Montessori Parents Organization, includes all teachers and parents (if you are a parent or guardian you are a member, no need to sign up or pay dues)?
- That parents are asked to volunteer 40 hours per school year per family, and that the Family Handbook includes a list of over 30 ways to volunteer?



MEMORANDUM

To: Board of Directors

From: Michelle Yezbick, School Director

Subject: Second Interim Budget

Date: March 27, 2025

SUMMARY

Business Manager Pat Casey has prepared the Second Interim Financial Report.

DISCUSSION

Second Interim Report reflects adjustments made considering spending patterns to project out for the remainder of the year.

ACTION REQUESTED

Adopt 2nd Interim Budget.

Attachment: 2nd Interim Budget

2024-25		FUNDING AT 107 ADA	FUNDING AT 107 ADA	FUNDS	
				TIED TO STATE TAX COLLECTIONS	
3/27/25 BOARD MEETING		115 Enroll. x 92% attendance	115 Enroll. x 92% attendance	CHANGE	
2ND INTERIM		2024-25 1ST INTERIM BUDGET	2024-25 2ND INTERIM BUDGET		
Revenue					
8011 Local Control Funding		739,101	740,387		
8012 Education Protection Act		194,678	163,923		
8096 In Lieu Taxes		347,319	364,582		
Subtotal LCFF Revenues		1,281,098	1,268,892	(12,206)	0.23%
8290 - TITLE I		50,000	25,087	(24,913)	
8181 - Spec. Educ.- SELPA Fed		15,000	15,540	540	
8311 - Spec. Educ. - SELPA State		95,000	92,266	(2,734)	
8312 - Spec. Educ. - SELPA ERMHS		10,000	8,659	(1,341)	
8550 - Mandates Block Grant		2,500	2,091	(409)	
8560 - State Lottery		25,000	35,000	10,000	
8590 - ELOP		88,000	83,165	(4,835)	
8590 - UPK - LCFF CALC		20,000	32,001	12,001	32,001
8590 - PROP 28 ART-MUSIC			18,444	18,444	-
8699 Other Local Revenue		3,000	17,000	14,000	
TOTAL REVENUES		1,589,598	1,598,145	8,547	1,300,893
Expense					
1000 Certificated Salaries		560,800	575,800		28%
2000 Classified Salaries		560,031	546,698		28%
3000 Employee Benefits		372,035	350,464		18%
SUBTOTAL		1,492,866	1,472,962	74%	
4100 Texts and Core Curricula		500	500		
4200 Reference Materials		3,000	500		
4300 Materials and Supplies		36,800	43,587		
4400 NonCap Equipment		3,000	5,000		
4700 Food (Nutrition)		800	800		
SUBTOTAL		44,100	50,387		2%
5200 Travel and Conferences		3,000	3,800		
5300 Dues and Memberships		4,000	3,500		
5400 Property/Liability Insurance		38,000	48,000		2%
5500 Operations / Housekeeping		94,900	88,200		4%
5600 Rentals, Leases, and Repairs		12,000	7,700		
5800 Prof. & Consulting Services		292,500	254,800		14%
5900 Communications		42,600	36,900		2%
SUBTOTAL		487,000	442,900		24%
TOTAL EXPENDITURES		2,023,966	1,966,249	185,482	100%
Net Income		(434,368)	(368,104)	ADA Equiv.	-39
Restricted Funds - Prior Year					
Net Income - Unrestricted		(434,368)	(368,104)	ADA Equiv.	-39
Unassigned/Unappropriated- NET ASSETS		1,031,159	885,942		
Net Unassigned/Unappropriated		596,791	517,838	657369	
Unassigned/Unappropriated - Yr End Proj..		381,791	169,265	ADA Equiv.	14
Reserve - Economic Uncertainties		120,000	120,000	Est. 1 mos. salary/benes.	
Other Designations		95,000	228,573	ADA Equiv.	11
Restricted Grant Funds			39,293		



MEMORANDUM

To: Board of Directors

From: Michelle Yezbick, School Director

Subject: Extended Learning Opportunities Program Plan

Date: March 27, 2025

SUMMARY

The CDE requires a plan with specific elements to be board approved for all LEAs receiving funds for and running an Extended Learning Opportunities Program.

DISCUSSION

Sherwood has participated in the ELOP since it began during COVID recovery. It requires that a participating LEA provide nine hours of learning opportunity for 175 days of school and an additional 30 days during intersession.

Previously, the school had a plan written on a template provided by our document service. We learned through the audit that the template had been updated and required more elements. The attached plan is written on the updated template.

ACTION REQUESTED

Approve ELOP Plan.

Attachment: ELOP Plan on approved template.

Expanded Learning Opportunities Program Plan Guide

Sherwood Montessori



This Program Plan Template Guide is required by California *Education Code (EC)* Section 46120(b)(2).

March 2025

Local Educational Agencies and Expanded Learning Opportunities Program Plan Sites

Local Educational Agency (LEA) Name: Sherwood Montessori

Contact Name: Michelle Yezbick

Contact Email: michelle@sherwoodmontessori.org

Contact Title: Director

Contact Phone: 530-345-6600

Instructions: Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELO-P). Add additional rows as needed.

1. Sherwood Montessori, 1010 Cleveland Ave., Chico, CA
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

Governing Board Approval Date:

Review/Revision Date:

Review/Revision Date:

Purpose

This template will aid LEAs in the development of a program plan as required by *EC* Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child and students' Social and Emotional Learning (SEL) and development.

Definitions

“Expanded learning”:

Expanded Learning refers to before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (See [EC Section 8482.1(a).])

“Expanded Learning Opportunities”:

Expanded Learning Opportunities has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (See [EC Section 46120(g)(1)].)

Expanded Learning is currently funded through After School Education and Safety (ASES), 21st Century Community Learning Center (CCLC), and ELO-P.

Educational Element:

An educational enrichment element may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities. Activities may also include hiring literacy coaches, high-dosage tutors, school counselors, and instructional day teachers and aides to assist pupils as part of the local educational agency's program enrichment activities. (See [EC Section 46120(d)(3)])

Enrichment Element:

These opportunities may include arts, career technical education, recreation, technology, and more. The United States government has provided examples of tools and resources that can support positive youth development. Those tools and resources can be found at <https://youth.gov/youth-topics/positive-youth-development>.

Off-Site Locations:

Off-Site or Non-LEA Sites include a physical location other than a school campus or other facility associated and operated by the LEA.

Plan Instructions

Development/Review of the Plan

Collaborating with Partners

LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include partners in the development and review of the plan.

Quality Programs

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California and introduced requirements for Continuous Quality Improvement (CQI) to help programs reflect on **program goals, program content, and outcome measures**. Additionally, to be intentional about program management practices and activities delivered to students, LEAs should download and reference the Quality Standards to provide ongoing improvements to the program. You can find information about the Quality Standards on the California Department of Education Quality Standards and CQI web page at <https://www.cde.ca.gov/ls/ex/qualstandcqi.asp>

Completing the Program Plan

To create the program plan, provide a narrative description in response to all of the prompts listed under each Quality Standard (Program Goal) and General Question below. The LEA may customize and include additional prompts, such as describing SEL activities or refining the plan.

In addition to the narrative response, include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. As needed, include attachments as addenda to further illustrate and respond to the prompts.

Due Date, Approval, and Posting of the Plan

Program Plan Due Dates

All LEAs currently operating an ELO-P should have a Program Plan in place. See below for requirements for revising. It is the CDE's guidance that LEAs who receive ELO-P Funding for the first time must adopt a program plan within six months of the first apportionment of funding. The CDE may issue guidance on the development of a program plan (See [EC Section 46120(b)(C)(2)]).

Approving and Posting Program Plans

It is the CDE's guidance that this Program Plan needs to be approved by the LEA's Governing Board in a public meeting and publicly posted on the LEA's website within 30 days of approval.

Revisions/Changes

Reviewing and Revising Program Plans

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates to the law, and to provide continuous improvement in the development of an effective ELO-P.

It is recommended that the plan be reviewed annually. If there are substantive changes to any aspect of this plan it should be updated sooner than the three year timeline.

1—Safe and Supportive Environment

Physical Safety

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the school site or off campus. If not onsite, describe where in the community it will be and how students will be supported to get there. Additionally, describe the elements such as staff training, incident reporting, and maintenance of health records.

The program will operate on the school's campus at 1010 Cleveland Ave. Any excursions offsite will require a permission slip. A walking field trip permission slip will cover walking trips to the community parks in the neighborhood.

The school will use existing staff from the school year whenever possible. New hires will have online training with Vector Solutions and the recording of the all-staff training at the beginning of the school year. New hires will be given in-person training by the program lead.

The staffing ratio will be 10:1 or better.

Transportation will not be offered, but bus passes will be offered for unduplicated pupils who would like to attend but do not have transportation. Gas cards will be given for youth from low-income backgrounds or experiencing homelessness for transportation if needed.

Health records will be in the office for all enrolled students.

Incident reporting for injuries and behavior incidents will use the same recording documents as used during the school year.

Emotionally Safe & Supportive

Describe how the program provides an emotionally safe and supportive environment for students. This may include how the program incorporates social emotional learning.

School employees who are familiar with the students already will be employed in the extended learning program. Staff are supported throughout the year with professional development on the following topics: Montessori method and classrooms, the role of a classified staff member in a Montessori school, responding to behavior, de-escalation and co-regulation, inclusive settings for LGBTQ+ youth, inclusive settings for neurodiverse youth, supporting youth experiencing grief and the Nurtured Heart Approach.

2—Active and Engaged Learning

Explain how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

The Extended Learning classroom is located in the school's library. In this environment, students have access to some Montessori materials as well as supplementary materials. They also have access to the library books, arts and crafts supplies, and an outdoor playground and learning area that includes a garden. There is also a teaching kitchen in which staff can lead cooking projects. The schedule for the program includes time for snacks and meals during summer program, as well as outdoor play and tutoring/learning time.

3—Skill Building

Detail how the program will provide opportunities for students to experience skill building.

Academic skills are built during the tutoring/learning scheduled time. During the summer program, a reading program is also incorporated. Social emotional learning is addressed with teaching and reteaching expectations and supporting students with restorative conferences when conflict arises. Art, music and craft are taught as well as outdoor games and sports.

4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership. Consider and describe what opportunities youth have to lead activities or provide mentorship within the program. Address how youth are included in program quality assessment and improvement.

Sherwood's Extended Learning Program is open to students in grades TK-8. Parts of the days' scheduling includes time when groups are divided by age, but each day also includes time when the group is multi-age. Following the Montessori philosophy, leadership is encouraged both in elders mentoring youngers and with experts of any age supporting peers who are learning a skill. These leadership opportunities are fostered authentically in our multi-age classrooms during the school day and naturally continue in the Extended Learning program. Likewise, Montessori students are given agency in their learning during the school day and are encouraged to diplomatically

and using Grace and Courtesy advocate for their preferences. Evaluatory discourse is encouraged in all Montessori school settings, including the Extended Learning Program, and students are encouraged to respectfully give their feedback to adults with whom they work.

5—Healthy Choices and Behaviors

Explain how the program will provide opportunities for students to engage in healthy choices and behaviors. Include the plan to provide nutritious meals and snacks and how opportunities for physical activity will be provided.

The school will provide healthy snacks and lunches for students who do not have snack or lunch from home. When CUSD Nutrition program is operating, those resources will be utilized, but if the schedules do not allow, Sherwood will provide nutritious snacks and lunches. Students will have outdoor (weather permitting) and physical activity time daily. In summer program, extreme heat will be considered and physical activity will be in the morning hours or will involve a walk to the water park down the street.

6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Include how the ELO-P will provide access for students with disabilities.

The ELO-P is an extension of the Montessori model, which addresses cultural and linguistic diversity in its design as well as inclusion of students with disabilities. The program also employs diverse staff members.

7—Quality Staff

Staff Engagement

Detail how the program will provide opportunities for students to engage with quality staff.

School employees will be employed in the extended learning program. Staff are supported throughout the year with professional development on a variety of topics previously addressed in item #1.

Minimum Staff Qualifications

What are the minimum qualifications of an instructional aide pursuant to the policies of the LEA? Describe the process for health and safety screening for staff. Describe how your program will maintain minimum staffing ratios. (See [EC Section 46120(b)(2)(D)]).

QUALIFICATIONS:

KNOWLEDGE OF:

1. Experience with, knowledge of, or interest in the Montessori method of education.
2. Techniques and methods of supporting learning experiences of children and youth.
3. Child and youth learning activities, such as academic achievement, educational enrichment, visual/performing arts, health/nutrition, technology, sports/recreation, and cultural groups and events.
4. Techniques and methods of student supervision and behavior management.
5. Cultural and physical differences and needs of children in assigned activities.
6. Basic computer and technology applications.
7. English usage, spelling, and writing.
8. Elementary and middle school levels of math and science curriculum and tutoring strategies.

All employees must pass a background check, TB check and be eligible for school employment. Maintaining staffing ratios of 10:1 or better has been achievable with staff members and substitutes who have the same qualifications.

Staff Development

Describe your staff training and development plan. Include the tools and resources offered to staff to provide them with the competencies needed to engage and enrich students. LEAs operating ASES, 21st CCLC, and/or the ELO Program, may close program to offer up to 3 days of staff development. This activity is allowable during the instructional days or the nonschooldays. (See [EC Section 46120(b)(8)]).

School employees who are familiar with the students already will be employed in the extended learning program. Staff are supported throughout the year with professional development on the following topics: Montessori method and classrooms, the role of a classified staff member in a Montessori school, responding to behavior, de-escalation and co-regulation, inclusive settings for LGBTQ+ youth, inclusive settings for neurodiverse youth, supporting youth experiencing grief and the Nurtured Heart Approach.

8—Clear Vision, Mission, and Purpose

Explain the program's clear vision, mission, and purpose.

The Extended Learning Program's Mission:

Extended Day is dedicated to providing children with a safe, joyful, and enriching Before/After School Program. We are committed to the Sherwood Montessori Mission Statement of engaging within the context of mutual respect and joy, engaging in critical thinking, fostering empathy, and advocating for skillful problem solving. We work within the core values of Sherwood Montessori emphasizing mutual respect, honesty, and courtesy in our interactions with each other and children. Our aim is to expand their understanding of these core values beyond the classroom and into our Extended Day program.

Extended Day strives to provide an environment for children to play, work, and collaborate with each other. Each day children can participate in eating a healthy snack, guided activities, homework help, outdoor and indoor free play, reading assistance, engaging conversation and outdoor games.

Extended Day strives to employ staff who are passionate about Maria Montessori's philosophy and will apply firm standards of conduct by emphasizing mutual respect, honesty, grace and courtesy at all times - with each other, the children we serve, and the families of Sherwood Montessori.

9—Collaborative Partnerships

Students and Families

Describe how students and families were involved in the creation of the program plan and how they are engaged throughout the year.

Sherwood has used community surveys annually to develop its LCAP and all parents, family member, teachers, staff and community members are asked to evaluate their experiences and give input regarding what they would like to see in terms of school improvement. Student surveys are also given with questions tailored for their experiences. Focus group members analyze the data and prepare a presentation for public meetings of the board of directors. A draft of the plan is vetted at the public meetings and the final plan is posted on the school's website.

Included in recent years' survey were questions to assess interest in participating in an after school tutoring program. As parents' responses indicated an interest, this plan addressed an after school tutoring program. Parents have expressed interest in and participated in a summer program, so this plan also addresses a summer program, child care, healthy snacks, and training for staff.

Community Based Organizations and other Non-LEA Partners

Describe how the LEA engaged Community Based Organizations and other non-LEA partners to design the program plan and how they will be included in the administration/implementation of the program. Include how ELO-P will be coordinated with other initiatives such as Community Schools, Multi-Tiered Systems of Support.

Community members are invited to give feedback in the LCAP survey. The LEA has communication with Chico Area Recreation Department (CARD) regarding use of their parks which are used by the Extended Learning Program. Sherwood is not a Community School. Sherwood uses MTSS and shares relevant data with ELOP staff.

10—Continuous Quality Improvement

Describe the collection and use of student social, behavioral, or skill development data to support CQI, to engage in reflection and be intentional about program management practices and activities delivered to students. Data outcomes may relate to specific social-emotional competencies, including, but not necessarily limited to, social skills, self-control, academic mindset, perseverance, conflict resolution, and school connectedness. More information on CQI can be found on the CDE Quality Standards and CQI web page, as previously provided.

Social-emotional (SEL) competencies in ELOP are taught as an extension of the SEL competencies taught in the school day. ELOP staff are familiar with these lessons, the values they strive to instill, and the strategies used to teach them as they are employed by the school during the school day and have access to the professional development described previously. The ELOP program lead communicates with parents and the school director about relevant data, i.e. observable behavior.

11—Program Management

Policies and Procedures

Include as an addendum (or hyperlink) any approved program policies, procedures, or manuals. This should include documentation and record-keeping practices, including enrollment/registration, attendance tracking, etc.

https://docs.google.com/document/d/1JAf9-wSlmmHVBllnkeP2IAbN69sL2x8gSVB_mfBOYR4/edit?usp=sharing

Budget

Provide your budget for the program including cost-share items. The LEA is required to ensure all costs charged to the program are reasonable, necessary, and allowable in accordance with applicable statutes, regulations, and program plans for the Expanded Learning Opportunities Program³. How does this budget reflect the needs of students and families within the community?

The budget for the program covers salary and benefits for the staff, the cost of healthy snacks, and a materials budget. Revenue sources include ELOP allocation and the school's general fund.

Provide a detailed description of how the LEA will ensure the proper implementation of the above requirements.

The LEA will properly implement all requirements of the program through communication from the CDE to the school director who will disseminate the information to the program lead and relevant staff.

¹ (California Public Contract Code (CPCC) 20110- 20118; CSAM including but not limited to 101, 405, 410; California Code of Regulations (CCR) Title IV 70; GC 1090; EC 14500-14509; EC 41010-41024)

² (California School Accounting Manual (CSAM) Procedure 905; Education Code (*EC*) 14500-14509; EC 41010-41024; California Government Code (GC) 13401-13407)

³ (*EC* 46120[b][8]; 46120 [d][3]; 46120 [d][8][A-B])

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees

ASES, 21st CCLC Elementary/Middle School, and the ELO-P should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent programmatic requirements will be adopted for program guidance.

Do you have an ASES Grant? ☐ Yes ☒ No

Do you have a 21st CCLC Grant? ☐ Yes ☒ No

If one or both grants are held, describe how these funding sources will be leveraged with the ELO-P funding to create one comprehensive and universal Expanded Learning Program.

Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (See [EC Section 46120(b)(2)(D)]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally informed to address this younger age group?

ELOP staff are familiar with the younger students, their curriculum and program, and ways to support them by being regular employees of the school who access professional development previously described.

Offer and Provide Access

Describe how your LEA will offer ELO-P to their pupils and families using culturally and linguistically effective/appropriate communication channels. Describe how your LEA will provide access to the ELO-P by describing the enrollment process. Include the distribution of the form, signature process, and how the forms are stored. Will transportation be provided?

The school uses Parent Square, an app which offers translation. The school also has staff who speak Spanish. Transportation is addressed in section 1. More transportation solutions will be provided should the state decide to fund transportation for charter schools.

Field Trips

Field trips for entertainment purposes are not allowable. However, field trips can be

a valuable educational and enrichment experience for youth. Field trips should be connected to the academic or enrichment program and provide an educational experience from which students can grow academically or culturally.

ELO-P funding can only be used for educational field trips that are coordinated and provided by the ELO-P. The educational field trips should be directly connected to the academic or enrichment components of the ELO-P. ELO-P funding cannot be used for field trips provided or coordinated by the core instructional day. ELO-P Field trips must follow ELO-P program requirements, such as maintaining ratios and ensuring staff meet the minimum requirements for an instructional aide based on district policies. The LEA should also follow local policies and procedures related to field trips.

Describe the purpose of the field trip and learning outcomes intended. Include the specific knowledge and skills students will develop. Include the field trip location and its educational significance. Include the anticipated dates(s), duration of the trip, grade level(s) participating, and transportation arrangements.

ELOP does not take field trips during the school year due to the differing after school schedules of families. During summer, the program takes walking field trips to the local parks for physical education and to a local bookstore as a culminating event in the summer reading program. The knowledge and skills students will develop are reading skills and knowledge gleaned from reading for the bookstore trip and physical skills for trips to parks. Anticipated dates will be in June and July and the duration will be two to three hours. Grade levels will depend on who signs up in grades TK-8. All policies and procedures related to field trips will be followed (signed permission slips, 10:1 or better supervision).

Program Fees

Every student attending a school operating a program is eligible to participate in the program. Programs may charge family fees. Programs that charge family fees shall waive the cost of these fees for students who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

If applicable, describe your fee structure, including the process for waiving fees as outlined above and your sliding scale. If no fees will be collected please write that in the space provided.

No fees are collected for the ELO-P that runs during the school year. Unduplicated pupils will not be charged for summer program. A fee will be charged for any students who are not designated as unduplicated pupils and families may apply for a discount.

Sample Program Schedule- Regular Schoolday

Please include a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, and all other grades, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). **Programs are required to include both an educational and enrichment element; the sample program schedule should clearly identify that this requirement is met.**

Additional Legal Requirements

Below are additional legal requirements for the ELO-P. Please ensure your Program Plan meets all of these legal requirements:

Operations, Sites, ELO Program Plan, Family Fees, Ratio EC Section 46120(b)(2):

Local educational agencies operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

- (A) The department's guidance.
- (B) Section 8482.6.
- (C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.
- (D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

Regular Schooldays and Hours EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.

Nonschool Days and Hours EC Section 46120(b)(1)(B):

- (A) For at least 30 nonschooldays, inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no less than nine hours of in-person expanded learning opportunities per day.
- (B) Extended school year days may include in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are not less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day.

Prioritizing School Sites

EC Section 46120(b)(3):

Local educational agencies shall prioritize services provided pursuant to this section at schoolsites in the lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunity programs across their attendance area.

Grades Served

EC Section 46120(b)(4):

Local educational agencies may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

Partners

EC Section 46120(b)(6):

Local educational agencies are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunity programs offered across their attendance areas.

Audit

EC Section 46120(c)(1):

Commencing with the 2023–24 fiscal year, a local educational agency shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

Snacks and Meals

EC Section 8482.3(d)(1-2):

- (A) [Local educational agencies] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.
- (B) [Local educational agencies] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk afterschool meal component of the Child and Adult Care Food Program (42 U.S.C. Sec. 1766).

Program Capacity, Family Fees, Sliding Scale

EC Section 46120(b)(5):

Local educational agencies may charge pupil fees for expanded learning opportunity programs provided pursuant to this section, consistent with Section 8482.6.

Staff Minimum Qualifications, Ratio

EC sections 8483.4(a) and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal.

The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district.

Program Components

EC Section 8482.3(c)(1)(A–B):

Each component of a program established pursuant to this article shall consist of the following two elements:

- (A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.
- (B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

Third Party Notifications

EC Section 8483.4(b-d):

- (A) When a local educational agency contracts with a third party to operate a program pursuant to this article, the local educational agency shall require the third party to notify the local educational agency by the next working day following, and to submit a written report within seven days of, the occurrence of any health- or safety-related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c).
- (B) For purposes of this section, an “event” includes any of the following:
 - (1) Death of a child from any cause.
 - (2) Any injury to a child that requires medical treatment.
 - (3) Any unusual incident or child absence that threatens the physical or emotional health or safety of a child.
 - (4) Any suspected child abuse or neglect, as defined in Section 11165.6 of the Penal Code.
 - (5) Epidemic outbreaks.

- (6) Poisonings.
- (7) Fires or explosions that occur in or on the premises.
- (8) Exposure to toxic substances.
- (9) The arrest of an employee of the third party.

(C) Any other event as specified by the local educational agency.

When a local educational agency contracts with a third party, the local educational agency shall require the third party to request from parents or guardians pupil health information, such as whether a pupil has allergies or asthma, before pupil enrollment. Parents or guardians may provide this information at their discretion and are not required to provide pupil health information for the pupil to receive services pursuant to this article.