



## MEETING AGENDA - iLEAD Agua Dulce Board

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the main office of the school between 9:00 am and 3:30 pm.

### Meeting

<b>Meeting Date</b>	Thursday, August 18, 2022
<b>Start Time</b>	5:00 PM
<b>End Time</b>	6:30 PM
<b>Location</b>	Address: 11311 Frascati Street, Agua Dulce, CA 9190 Zoom Meeting: <a href="https://zoom.us/j/5395735793">https://zoom.us/j/5395735793</a> Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833
<b>Purpose</b>	Special Zoom meeting

### Agenda

#### 1. Opening Items

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1.1. Call The Meeting To Order	(5:00 PM - 5:00 PM)
1.2. Roll Call	(5:00 PM - 5:00 PM)
1.3. Pledge Of Allegiance	(5:00 PM - 5:00 PM)
1.4. Approve Agenda	(5:00 PM - 5:00 PM)
1.5. Approve Minutes	(5:00 PM - 5:00 PM)

Discuss and take action on the Board Meeting Minutes.

#### Due date:

#### Documents

- Minutes-2022-06-29-v1.pdf
  - Minutes-2022-07-15-v1.pdf
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#### 2. Curriculum Moment

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#### 3. Public Comments

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3.1. Public Comments	(5:00 PM - 5:00 PM)
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The public may address the iLEAD Agua Dulce governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes.

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#### 4. Consent Items

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#### 4.1. AB 361 Emergency Legislation Regarding Brown Act

(5:00 PM - 5:00 PM)

AB 361 Emergency Legislation regarding the Board and public to meet safely in person or virtually given measures to promote social distancing.

**Due date:**

Documents

- iLEAD AD - AB 361 Emergency Legislation Regarding Brown Act Meeting Requirements.pdf
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## 5. Discussion And Reports

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### 5.1. Maker Learning Network Contract Update

(5:00 PM - 5:00 PM)

Discuss the Maker Learning Network Contract.

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## 6. Action Items

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### 6.1. 2020-2021 Audit Report

(5:00 PM - 5:00 PM)

Discuss and take action to accept the 2020-2021 audit report.

Documents

- iLEAD AD WTB Audit 2021.pdf
  - iLEAD AD Draft Audit 2021.pdf
  - Agua Dulce Governance Communication Draft Audit 2021.pdf
  - Agua Dulce AJEs RJE's Audit 2021.pdf
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### 6.2. Public Hearing and Adoption of Updated Independent Study Policy

(5:00 PM - 5:00 PM)

The Governing Board shall consider, in a public hearing, the scope of its existing or prospective use of independent study as an instructional strategy, its purposes in authorizing independent study, and factors bearing specifically on the maximum realistic lengths of assignments and acceptable number of missed assignments for specific populations of pupils and take action accordingly.

**Due date:**

Documents

- Updated AD\_ Independent Study Policy(5245720.1) (002) 2.pdf
- 

### 6.3. Open Up Resources

(5:00 PM - 5:00 PM)

Discuss and take action regarding the Open Up Resources curriculum package.

Documents

- Q-28364 iLEAD Agua Dulce (CA).pdf
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## 7. Board Comments

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### 7.1. Board Comments

(5:00 PM - 5:00 PM)

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## 8. Closing Items

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### 8.1. Next Meeting Date

(5:00 PM - 5:00 PM)



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## 8.2. Adjournment

(5:00 PM - 5:00 PM)

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**Please note:** items on the agenda may not be addressed in the order they appear. The Board of Directors may alter the order at their discretion.

- **Board Room Accessibility:** The Board of Directors encourage those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the office at least 48 hours before the scheduled Board of Directors meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]

*The Secretary of the Board of Directors, hereby certifies that this agenda was publicly posted 72 or 24 hours prior to the meeting as required by law.*



## MEETING MINUTES - iLEAD Agua Dulce Board

### Meeting

<b>Date</b>	Wednesday, June 29, 2022
<b>Started</b>	5:01 PM
<b>Ended</b>	6:00 PM
<b>Location</b>	Address: 11311 Frascati Street, Agua Dulce, CA 9190 Join Zoom Meeting <a href="https://us02web.zoom.us/j/3858775783">https://us02web.zoom.us/j/3858775783</a> Meeting ID: 385 877 5783 Dial in Number: 1-669-900-6833
<b>Purpose</b>	Regular Scheduled Meeting
<b>Chaired by</b>	Christine Johnson
<b>Recorder</b>	Nicole Higdon

### Minutes

## 1. Opening Items

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### 1.1. Call The Meeting To Order

The meeting was called to order at 5:01.

**Status:** Completed

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### 1.2. Roll Call

Christine Johnson, present

Lester Mascon, present

Kurt Knechtel, present

Susan Slates, present

Mary Johnson, present

**Status:** Completed

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### 1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

**Status:** Completed

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### 1.4. Approve Agenda

Motion: Mary Johnson

Second: Susan Slates

Unanimously approved.

**Due date:**

**Status:** Completed

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## 1.5. Approve Minutes

Motion: Mary Johnson

Second: Lester Mascon

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- Minutes-2022-06-22-v3.pdf
- 

## 2. Public Comments

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### 2.1. Public Comments

The public may address the iLEAD Agua Dulce governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes.

No public comments made.

**Status:** Completed

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## 3. Discussion And Reports

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### 3.1. 2020-2021 Audit Report & Form 990 Income Tax Return

Review and discuss the 2020-2021 audit report and Form 900 Income Tax Return as presented.

Kim Lytle, iLEAD Support Provider, presented the Audit Report and answered questions of the Board. It was recommended not to do a consolidated audit.

**Status:** Completed

Documents

- ILEAD AGUA DULCE - Form 990 - 2020 Client Copy.pdf
- 

## 4. Action Items

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### 4.1. 2021-2022 Annual Independent Auditor Agreement

Discuss and take action regarding the annual independent auditor agreement for the 2021-2022 school year.

Kim Lyle, iLEAD Support Provider, presented the 2021-2022 Auditor Agreement. This is with the same company, but with a new audit lead, not consolidating.

Lester asks if all iLEADs are un-consolidating and Kelly answered yes, the ones in California.

Motion: Mary Johnson

Second: Lester Mascon

Unanimously approved.

**Due date:**



**Status:** Completed

Documents

- iLEAD Agua Dulce - 22 CLA Audit Engagement Letter.pdf
- 

#### 4.2. Educational Protection Account Resolution

Discuss and take action regarding annual Educational Protection Account Resolution as required by CDE.

Kim Lytle, iLEAD Support Provider, presented the Education Protection Account Resolution.

Motion: Mary Johnson

Second: Leste

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- FY22.23 iLEAD Agua Dulce EPA Resolution.pdf
- 

#### 4.3. LCAP

Discuss and take action regarding the 2022 - 2025 LCAP.

Lara Durrell and Elsa Montez, iLEAD Support Providers, presented the LCAP and answered questions of the Board.

Motion: Lester Mascon

Second: Susan Slates

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- iLEAD Agua Dulce 2022-23 LCAP.pdf
- 

#### 4.4. 21-22 Estimated Actuals and Multyyear School Budget

Discuss and take action regarding the 2021-2022 Estimated Actuals and school budget.

Kelly O'Brien, iLEAD Support Provider, presented the Estimated Actuals and answered questions of the Board.

Motion: Mary Johnson

Second: Kurt Kne

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- iLEAD Agua Dulce Preliminary Budget Narrative FY22\_23.pdf
  - 2022-23 iLEAD Agua Dulce Preliminary Budget Alternative Form and MYP.pdf
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#### 4.5. Revised iLEAD CA Service Agreement

Discuss and take action regarding the revised iLEAD CA Service Agreement.

Amanda Fischer, iLEAD Support Provider, presented the Revised iLEAD CA Service Agreement and answered questions of the Board.

Amanda clarified the agreement included technology, professional development, leadership e. Lester requested an extension. Kurt Knechtel motioned to table this agreement. Kim Lytle said that ICA will continue to work with iLEAD Agua Dulce.

Motion: Kurt Knechtel

Second: Lester Mascon

Unanimously approved.

**Due date:**

**Status:** Completed

##### Documents

- iCA Updated Service Agreement 22-23.pdf
- 2022-2023 iCA Strategic Goals and Accomplishments 21-22.pptx.pdf

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#### 4.6. iCA Special Education Shared Service Agreement

Discuss and take action regarding the revised iLEAD Special Education Service Agreement.

Amanda Fischer, iLEAD Support Provider, recommended that this item also be tabled because the Directors haven't had a chance to review the document yet.

Christine Johnson requested that both this item and the tabled iLEAD CA Agreement be on the same agenda for next time.

Motion: Lester Mascon

Second: Mary Johnson

Unanimously approved.

**Due date:**

**Status:** Completed

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#### 4.7. Revised Cell Phone Policy

Discuss and take action regarding the revised Cell Phone policy.

Kim Lytle, iLEAD Support Provider, presented the Cell Phone Policy and answered questions of the Board. This was to align Lisa Latimer with other Directors getting the same cell phone rate of \$75 a month.

Motion: Lester Mascon

Second: Susan Slates

Unanimously approved.

**Due date:**

**Status:** Completed

##### Documents

- Revised - Cell Phone Policy iLEAD Agua Dulce.pdf



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#### 4.8. Revised Employee Guidebook

Discuss and take action regarding the revised Employee Guidebook with required changes to reflect current practices, procedures, and/or laws.

Natasha Baugh, iLEAD Support Provider, reported the Revised Employee Handbook and answered questions of the Board.

Motion: Mary Johnson

Second: Lester Mascon

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- iLEAD Agua Dulce \_ Employee Guidebook 22-23 Red Line .pdf

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#### 4.9. 2022 - 2023 Board Meeting Dates

Discuss and take action regarding the 2022 - 2023 Board Meeting Dates.

Kim Lytle, iLEAD Support Provider, reported the upcoming dates and answered questions of the Board.

Motion: Lester Mascon

Second: Kurt Knechtel

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- Draft - 2022 - 2023 Board Calendar-i LEAD Agua Dulce .pdf

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#### 4.10. 2022-2023 Insurance Policies

Discuss and take action regarding the 2022-2023 insurance policies.

Amber Seggie, Gallagher Representative, presented the Insurance Policy and answered questions of the Board.

Lester Macon asked if we could get a direct quote and Amber replied they couldn't do so by July 1st. Lester requested the Board circles back to this.

Motion: Kurt Knechtel

Second: Susan Slates

Unanimously approved.

**Due date:**

**Status:** Completed

Documents

- iAD Board Resolution - Insurance Policy 2022-2023.pdf
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## 5. Board Comments

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### 5.1. Board Comments

No comments made.

**Status:** Completed

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## 6. Closing Items

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### 6.1. Next Meeting Date

Pending Action Above

The next scheduled meeting is September 6, 2022 however the Board anticipates a Special Meeting to be scheduled before September.

**Status:** Completed

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### 6.2. Adjournment

The meeting was adjourned at 6PM.

**Status:** Completed

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## MEETING MINUTES - iLEAD Agua Dulce Board

### Meeting

	<b>Special meeting</b>
<b>Date</b>	Friday, July 15, 2022
<b>Started</b>	9:01 AM
<b>Ended</b>	10:25 AM
<b>Location</b>	Zoom Meeting: <a href="https://zoom.us/j/5395735793">https://zoom.us/j/5395735793</a> Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833
<b>Purpose</b>	Conference With Legal Counsel
<b>Chaired by</b>	Christine Johnson
<b>Recorder</b>	Nicole Higdon

### Minutes

## 1. Opening Items

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### 1.1. Call The Meeting To Order

The meeting was called to order at 9:01AM.

**Status:** Completed

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### 1.2. Roll Call

Christine Johnson: present

Lester Mascon: present

Mary Johnson: present

Kurt Knechtel: absent

Susan Slates: absent

**Status:** Completed

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### 1.3. Approve the Agenda

Motion: Lester Mascon

Second: Mary Johnson

Absent: Kurt Knechtel

Absent: Susan Slates

Unanimously approved.

**Due date:**

**Status:** Completed

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## 2. Public Comments



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## 2.1. Public Comments

The public may address the iLEAD Agua Dulce governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes.

No public comments made.

**Status:** Completed

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## 3. Closed Session

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### 3.1. Conference with Legal Counsel - Anticipated Litigation

Gov. Code section 54956.9(d)(2): 1 Matter

**Status:** Completed

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## 4. Report of Closed Session

The Board voted to authorize Lester Mascon to negotiate and discuss terms of vendor and service agreements for iLEAD Agua Dulce, along with Lisa Latimer.

Motion: Lester Mascon

Seconded: Mary Johnson

Absent: Susan Slates

Absent: Mary Johnson

Unanimously passed.

**Status:** Completed

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## 5. Board Comments

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### 5.1. Board Comments

Lester Mascon commented that it was nice that the vendors were present.

**Status:** Completed

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## 6. Closing Items

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### 6.1. Next Meeting Date

September 6, 2022 at 5PM.

The next meeting is scheduled for September 6, 2022 at 5PM.

**Status:** Completed

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### 6.2. Adjournment

This meeting adjourned at 10:25AM.



**Status:** Completed

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## **AB 361 Emergency Legislation Regarding Brown Act Meeting Requirements Board Approved:**

Whereas, the Governor signed an Executive Order Suspending the Brown Act until October 1, 2021,

Whereas, the Governor signed Emergency Legislation AB 361 in September 2021,

Whereas, according to AB 361, the public charter school Board may take advantage of additional flexibility in teleconference meetings so long as the school complies with the following:

- The public has access via internet and/or telephone to the Board meeting and can provide public comment in some electronic form,
- The charter school uses its sound discretion and makes reasonable efforts to adhere, as closely as possible, to the other provisions of the Brown Act in order to maximize transparency and provide public access.

Whereas, AB 361 states that:

- If there is a state of emergency proclaimed by the Governor, the same suspension of teleconferencing rules apply, if either state or local officials have imposed or recommended measures to promote social distancing or, by Board vote a finding imminent risk to health or safety of attendees.

Whereas, SB 361 requires:

- The Board must provide means of how public comment will be available (internet/by phone);
- If a technical disruption occurs, no action can be taken; and
- No early requirement for public comment will be set into place and the Board shall allow for “real time” comments during full public comment period; and
- The Board makes a finding every 30 days to continue teleconferencing.

Therefore, based on the Board’s 30-day reconsideration of the current circumstances of the State of Emergency and situations of the State of Emergency continues to directly impact the ability of members to meet safely in person, and/or the State or local officials continue to impose or recommend measures to promote social distancing;

The Board has determined that it will hold its next meeting in a hybrid mode allowing Board Members and the public to attend the meetings in person using social distancing requirements or virtually given individual needs and choice of the attendee.

Client: 213-115090 - Maker Learning Network  
Engagement: AUD 2021 - Maker Learning Network  
Period Ending: 6/30/2021  
Trial Balance: 0900 - NFP Fund Trial Balance  
Workpaper: 0114.24a - Combined Journal Entries Report - Agua Dulce  
Fund Level: Fund  
Index: 95

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 22</b>				
PBC Entry to true up AP Listings to 9500 account with balance to Other AP account for further reconciliation work.				
95-9500	Accounts Payable (Main)	2100.01	174,685.00	
95-9519	Accounts Payable (Other)	1		174,685.00
<b>Total</b>			<b>174,685.00</b>	<b>174,685.00</b>
<b>Adjusting Journal Entries JE # 40</b>				
PBC Entry to clear out debit balances to payroll liabilities and clearout PY payroll benefits for iLEAD Online.				
95-9225	AR - Other/Miscellaneous	0929.10	1,593.00	
95-9520	Payroll Liabilities	2		1,593.00
<b>Total</b>			<b>1,593.00</b>	<b>1,593.00</b>
<b>Adjusting Journal Entries JE # 42</b>				
To move Other AR to interfund accounts and balancing to fund 31.				
95-9253	AR - Due to/from iLEAD CA Charters	0910.01	199,780.00	
95-9225	AR - Other/Miscellaneous	3		199,780.00
<b>Total</b>			<b>199,780.00</b>	<b>199,780.00</b>
<b>Adjusting Journal Entries JE # 43</b>				
To true up pension expense.				
95-3101	State Teachers' Retirement System - Credentialed positions	0929.10	16,024.00	
95-9225	AR - Other/Miscellaneous	4	16,024.00	
95-9225	AR - Other/Miscellaneous			16,024.00
95-9535	Retirement Liability			16,024.00
<b>Total</b>			<b>32,048.00</b>	<b>32,048.00</b>
<b>Adjusting Journal Entries JE # 48</b>				
To adjust district oversight fees per invoiced amount.				
95-9225	AR - Other/Miscellaneous	5400.01	46,653.00	
95-5802	Professional Services - District Oversight Fees	5		46,653.00
<b>Total</b>			<b>46,653.00</b>	<b>46,653.00</b>
<b>Adjusting Journal Entries JE # 50</b>				
PBC Entry to record worker's compensation expense.				
95-3601	Worker Compensation Insurance - Credentialed positions	2300.02	3,621.00	
95-3602	Worker Compensation Insurance - Classified positions	6	3,967.00	
95-9520	Payroll Liabilities			7,588.00
<b>Total</b>			<b>7,588.00</b>	<b>7,588.00</b>
<b>Adjusting Journal Entries JE # 51</b>				
PBC Entry to properly record liability insurance expenses.				
95-9225	AR - Other/Miscellaneous	5500.01	15,404.00	
95-5410	Liability Insurance	7		15,404.00
<b>Total</b>			<b>15,404.00</b>	<b>15,404.00</b>
<b>Total Adjusting Journal Entries</b>			<b>477,751.00</b>	<b>477,751.00</b>

Client: 213-115090 - Maker Learning Network  
Engagement: AUD 2021 - Maker Learning Network  
Period Ending: 6/30/2021  
Trial Balance: 0900 - NFP Fund Trial Balance  
Workpaper: 0114.24a - Combined Journal Entries Report - Agua Dulce  
Fund Level: Fund  
Index: 95

Account	Description	W/P Ref	Debit	Credit
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#### Reclassifying Journal Entries

##### Reclassifying Journal Entries JE # 10

To reclass PPP Loan Forgiveness for FS Presentation.

95-8690	Misc Local Income		147,400.00	
95-8999	PPP Loan Forgiveness			147,400.00
<b>Total</b>			<b>147,400.00</b>	<b>147,400.00</b>

##### Reclassifying Journal Entries JE # 27

To balance intercompany AR and AP between iLEAD Schools.

95-9225	AR - Other/Miscellaneous		3,300.00	
95-9253	AR - Due to/from iLEAD CA Charters		98,348.00	
95-9252	AR - Due to/from iLEAD Lancaster			3,300.00
95-9255	Due to from Hybrid			98,348.00
<b>Total</b>			<b>101,648.00</b>	<b>101,648.00</b>

##### Reclassifying Journal Entries JE # 29

To reclass AR variances to other AR.

95-9225	AR - Other/Miscellaneous		36,241.00	
95-9225	AR - Other/Miscellaneous		133,243.00	
95-9210	AR - Federal Funding			36,241.00
95-9215	AR - State Funding			133,243.00
<b>Total</b>			<b>169,484.00</b>	<b>169,484.00</b>

##### Reclassifying Journal Entries JE # 30

To net other AP and other AR for reconciliation purposes.

95-9225	AR - Other/Miscellaneous		27,194.00	
95-9519	Accounts Payable (Other)			27,194.00
<b>Total</b>			<b>27,194.00</b>	<b>27,194.00</b>

##### Reclassifying Journal Entries JE # 34

To reclass interfund iLEAD to iCA Fees to Interco Account.

95-9500	Accounts Payable (Main)		227,921.00	
95-9253	AR - Due to/from iLEAD CA Charters			227,921.00
<b>Total</b>			<b>227,921.00</b>	<b>227,921.00</b>

##### Reclassifying Journal Entries JE # 37

To reclass MLN payables from 9500 account for iLEAD Schools.

95-9250	AR - Due to/from iLEAD Schools Development		6,287.00	
95-9500	Accounts Payable (Main)			6,287.00
<b>Total</b>			<b>6,287.00</b>	<b>6,287.00</b>

##### Reclassifying Journal Entries JE # 45

To reverse out 19-20 Employee benefits payable to Other AR for reconciliation and then clear to interfunds.

95-9530	Employee Benefits Payable		45,108.00	
95-9225	AR - Other/Miscellaneous			45,108.00
<b>Total</b>			<b>45,108.00</b>	<b>45,108.00</b>

##### Reclassifying Journal Entries JE # 46

2300.01 15

Client: 213-115090 - Maker Learning Network  
Engagement: AUD 2021 - Maker Learning Network  
Period Ending: 6/30/2021  
Trial Balance: 0900 - NFP Fund Trial Balance  
Workpaper: 0114.24a - Combined Journal Entries Report - Agua Dulce  
Fund Level: Fund  
Index: 95

Account	Description	W/P Ref	Debit	Credit
To reclass out 19-20 retirement liabilities to Other AR for reconciliation for interfund payables.				
95-9535	Retirement Liability		44,197.00	
95-9225	AR - Other/Miscellaneous			44,197.00
<b>Total</b>			<b>44,197.00</b>	<b>44,197.00</b>
<b>Reclassifying Journal Entries JE # 49</b>		<b>1300.01</b>	<b>16</b>	
Final Reconciliation Adjustment for MLN interco.				
95-9250	AR - Due to/from iLEAD Schools Development		13,205.00	
95-9225	AR - Other/Miscellaneous			13,205.00
<b>Total</b>			<b>13,205.00</b>	<b>13,205.00</b>
<b>Reclassifying Journal Entries JE # 53</b>		<b>1300.01</b>	<b>17</b>	
Final Other AR Balancing after all adjustments and PBC entries.				
95-9225	AR - Other/Miscellaneous		40,453.00	
95-9253	AR - Due to/from iLEAD CA Charters			40,453.00
<b>Total</b>			<b>40,453.00</b>	<b>40,453.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>822,897.00</b>	<b>822,897.00</b>
<b>Total All Journal Entries</b>			<b>1,300,648.00</b>	<b>1,300,648.00</b>

Board of Directors  
iLEAD Agua Dulce  
Acton, California

We have audited the financial statements of iLEAD Agua Dulce as of and for the year ended June 30, 2021, and have issued our report thereon dated July 20, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

## **Significant audit findings**

### ***Qualitative aspects of accounting practices***

#### **Accounting policies**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by iLEAD Agua Dulce are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### **Accounting estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

#### **Financial statement disclosures**

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties encountered in performing the audit***

Our audit deadline is January 31, 2022 and management needed additional time due to the pandemic and closing the financial statements while transitioning to a new accounting system for 2020-21. This required that they submit a large number of closing entries to complete our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

***Corrected misstatements***

The attached schedule summarizes all client-prepared adjustments and misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management

***Disagreements with management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated July 20, 2022.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

***Other audit findings or issues***

The following describes findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

**Internal Controls Relating to Closing Process**

**Type of finding:** Material weakness in internal controls over the closing process.

**Condition:** During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 17 adjustments were received after the trial balance was provided which were a both client provided adjustments and audit adjustments.

**Criteria or specific requirement:** The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

**Effect:** The audit report was not submitted by the state deadline.

**Cause:** Staffing shortages and challenges due to the COVID-19 pandemic.

**Repeat finding:** Not a repeat finding.

**Recommendation:** We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.

#### **Other information in documents containing audited financial statements**

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, and Reconciliation of Annual Financial Report with Audited Financial Statements, and the combining statements of financial position, activities, and cash flows, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statement. (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 20, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

\* \* \*

#### ***Upcoming accounting standards***

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

#### **Leases –**

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.

- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

\* \* \*

This communication is intended solely for the information and use of the Board of Directors and management of iLEAD Agua Dulce and is not intended to be, and should not be, used by anyone other than these specified parties.

**CliftonLarsonAllen LLP**

Glendora, California  
July 20, 2022



**ILEAD AGUA DULCE CHARTER SCHOOL**

**Charter School Number: #2003**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2021**

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**ILEAD AGUA DULCE CHARTER SCHOOL  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
iLEAD Agua Dulce Charter School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of iLEAD Agua Dulce Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of School as of June 30, 2021, and the changes its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Supplementary Information***

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

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2022 on our consideration of 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 on School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School's internal control over financial reporting and compliance.

**CliftonLarsonAllen LLP**

Glendora, California  
July 20, 2022

**ILEAD AGUA DULCE CHARTER SCHOOL  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2021**

**ASSETS**

**CURRENT ASSETS**

Cash and Cash Equivalents	\$ 652,135
Accounts Receivable	<u>1,149,225</u>
Total Current Assets	<u>1,801,360</u>
 Total Assets	 <u><u>\$ 1,801,360</u></u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	\$ 277,242
Intercompany Payables	72,105
Deferred Revenue	179,185
Long-Term Debt Payable, Current Portion	<u>588,330</u>
Total Current Liabilities	<u>1,116,862</u>
 Total Liabilities	 <u>1,116,862</u>

**NET ASSETS**

Without Donor Restriction	<u>684,498</u>
Total Net Assets	<u>684,498</u>
 Total Liabilities and Net Assets	 <u><u>\$ 1,801,360</u></u>

*See accompanying Notes to Financial Statements.*

**ILEAD AGUA DULCE CHARTER SCHOOL  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

**REVENUES, WITHOUT DONOR RESTRICTION**

State Revenue:	
State Aid	\$ 2,208,903
Other State Revenue	278,557
Federal Revenue:	
Grants and Entitlements	183,852
Local Revenue:	
In-Lieu Property Tax Revenue	123,571
Tuition Revenue	1,681
PPP Loan Forgiveness	147,400
Other Revenue	12,685
Total Revenues	<u>2,956,649</u>

**EXPENSES**

Program Services	2,064,511
Management and General	<u>525,524</u>
Total Expenses	<u>2,590,035</u>

**CHANGE IN NET ASSETS**

366,614

Net Assets Without Donor Restriction, Beginning of Year	<u>317,884</u>
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**NET ASSETS WITHOUT DONOR RESTRICTION, END OF YEAR**

\$ 684,498

*See accompanying Notes to Financial Statements.*

**ILEAD AGUA DULCE CHARTER SCHOOL  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ 366,614
Adjustments to Reconcile Change in Net Assets to	
Forgiveness of Debt	(147,400)
Net Cash Provided by Operating Activities:	
(Increase) Decrease in Assets:	
Accounts Receivable	(640,854)
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	68,388
Intercompany Payables	(256,272)
Deferred Revenue	179,185
Net Cash Used by Operating Activities	<u>(430,339)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from Debt	588,330
Repayment of Debt	(100,000)
Net Cash Provided by Financing Activities	<u>488,330</u>

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

57,991

Cash and Cash Equivalents - Beginning of Year

594,144

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 652,135

**SUPPLEMENTAL DISCLOSURE OF  
CASH FLOW INFORMATION**

Forgiveness of Debt	<u>\$ 147,400</u>
Cash Paid for Interest	<u><u>\$ 1,497</u></u>

See accompanying Notes to Financial Statements.

**ILEAD AGUA DULCE CHARTER SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2021**

	Program Services	Management and General	Total
Salaries and Wages	\$ 1,081,532	\$ 61,098	\$ 1,142,630
Pension Expense	148,170	-	148,170
Other Employee Benefits	111,268	1,226	112,494
Payroll Taxes	33,248	1,230	34,478
Legal Expenses	-	5,133	5,133
Accounting Expenses	-	11,405	11,405
Instructional Materials	110,764	-	110,764
Other Fees for Services	211,073	418,726	629,799
Advertising and Promotion Expenses	-	7,219	7,219
Office Expenses	2,334	-	2,334
Information Technology Expenses	36,545	-	36,545
Occupancy Expenses	247,686	-	247,686
Conference and Meeting Expenses	6,777	-	6,777
Interest Expense	-	1,497	1,497
Insurance Expense	-	12,438	12,438
Other Expenses	75,114	5,552	80,666
Total Expenses by Function	<u>\$ 2,064,511</u>	<u>\$ 525,524</u>	<u>\$ 2,590,035</u>

See accompanying Notes to Financial Statements.



**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

iLEAD Agua Dulce Charter School (the School) is a California nonprofit public benefit corporation and is organized to operate a public charter school.

The School is funded principally through state of California public education monies received through the California Department of Education and the Acton-Agua Dulce Unified School District (the District).

The District has granted the charter through June 30, 2026. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

**Basis of Accounting**

The financial statements have been prepared on the accrual method of accounting, and accordingly reflect all significant receivables and liabilities.

**Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

**Use of 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 the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**Functional Allocation of Expenses**

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

**Cash and Cash Equivalents**

School define their cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

**Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in deferred revenue.

**Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School are required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences**

The School does not allow employees to carry over unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2021.

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2021, the School has conditional grants of \$589,356 of which \$179,185 is recognized as deferred revenue in the statement of financial position.

**Income Taxes**

The School corporation is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt organization return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through July 20, 2022, the date these financial statements were available to be issued.

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$1,801,360.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believe they are not exposed to any significant credit risk on their cash and cash equivalents.

**NOTE 4 EMPLOYEE RETIREMENT**

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for the year ended June 30, 2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 4 EMPLOYEE RETIREMENT (CONTINUED)**

The Schools contributions to STRS for the past three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2019	\$ 40,398	100%
2020	92,699	100%
2021	148,170	100%

**NOTE 5 NOTES PAYABLE**

**Charter School Pooled Revenue Anticipation Notes (ASAP Program)**

The California School Finance Authority provided the School a loan totaling \$588,330 against accounts receivable from state and property tax revenues. The effective interest rate is estimated at just over 1%. The entire loan balance was outstanding at June 30, 2021. The financing was fully repaid and resolved in September 2021.

Future principal payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 588,330
Total	<u>\$ 588,330</u>

**NOTE 6 SHARED COSTS AND FEES**

The School pays a service fee to MLN. Total fees for the year ended June 30, 2021 were \$116,628.

The Schools pays a service fee to iLEAD California 1. Total fees for the year ended June 30, 2021 were \$419,166.

**NOTE 7 FUNCTIONALIZED EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, information technology, occupancy expenses, travel expenses and other expenses, which are allocated on the basis of estimates of time and effort.

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 8 CONTINGENCIES AND COMMITMENTS**

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

The extent of the impact of COVID-19 on the operational and financial performance of the School will depend on certain developments, including the duration and spread of the outbreak, impact on state and federal funding, donors, employees and vendors; all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations of the School is uncertain.

During the year, the PPP loan principal amount of \$147,400, along with accrued interest, was forgiven by the financial institution. The U.S. Small Business Administration (SBA) may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

**SUPPLEMENTARY INFORMATION**

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**ILEAD AGUA DULCE CHARTER SCHOOL  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2021**

The School began serving students in September 2018, serving students from kindergarten through sixth grade. The Acton-Agua Dulce Unified School District (the District) has granted the charter through June 30, 2026. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Charter school number authorized by the state: 2003

The Board of Directors and the Administrators as of the year ended June 30, 2021 were as follows:

Name	Board Role	Term Expiration	Term (Years)
Christine Johnson	President	12/1/2021	3 Years
Mary Johnson	Secretary	12/1/2023	2 Years
Lester Mascon	Treasurer	12/1/2022	1 Year

Administrator:

Lisa Latimer



**ILEAD AGUA DULCE CHARTER SCHOOL  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2021**

	Traditional Calendar Days	Status
<b>iLEAD Agua Dulce</b>		
Transitional Kindergarten	175	In Compliance
Kindergarten	175	In Compliance
Grade 1	175	In Compliance
Grade 2	175	In Compliance
Grade 3	175	In Compliance
Grade 4	175	In Compliance
Grade 5	175	In Compliance
Grade 6	175	In Compliance
Grade 7	175	In Compliance
Grade 8	175	In Compliance

**ILEAD AGUA DULCE CHARTER SCHOOL  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2021**

June 30, 2021 Annual Financial Report	
Fund Balances (Net Assets)	\$ 641,528
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance	
(Net Assets):	
Cash and Cash Equivalents	(67,168)
Accounts Receivable	17,471
Prepaid Expenses and Other Assets	(1,064)
Accounts Payable and Accrued Liabilities	283,351
Intercompany Payables	(72,105)
Deferred Revenue	(179,185)
Notes Payable, Current Portion	(588,330)
Notes Payable	650,000
Net Adjustments and Reclassifications	<u>42,970</u>
June 30, 2021 Audited Financial Statement	
Fund Balances (Net Assets)	<u>\$ 684,498</u>

**ILEAD AGUA DULCE CHARTER SCHOOL  
NOTES TO SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2021**

**NOTE 1    SCHEDULE OF INSTRUCTIONAL TIME**

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

**NOTE 2    RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

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

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

Board of Directors  
iLEAD Agua Dulce Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of iLEAD Agua Dulce Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated July 20, 2022.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a material weakness.

### **Compliance and Other Matters**

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

### **Response to Findings**

The School's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

### **CliftonLarsonAllen LLP**

Glendora, California  
July 20, 2022

## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
iLEAD Agua Dulce Charter School

We have audited the School's compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The School's state compliance requirements are identified in the table below.

### Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

### Auditor's Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

### Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Instructional Time	Yes
School Districts, County Office of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instructional/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

### **Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

### **CliftonLarsonAllen LLP**

Glendora, California  
July 20, 2022

**ILEAD AGUA DULCE CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

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***Financial Reporting Findings***

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**2021-001 Internal Controls Relating to Closing Process**

**30000**

**Type of finding:** Material weakness in internal controls over the closing process.

**Condition:** During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 17 adjustments were received after the trial balance was provided which were a both client provided adjustments and audit adjustments.

**Criteria or specific requirement:** The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

**Effect:** The audit report was not submitted by the state deadline.

**Cause:** Staffing shortages and challenges due to the COVID-19 pandemic.

**Repeat finding:** Not a repeat finding.

**Recommendation:** We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.



**ILEAD AGUA DULCE CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

**2021-001 Internal Controls Relating to Closing Process (Continued)**

**30000**

**Views of responsible officials and Corrective Action Plan:** The School will update its monthly and quarterly closing processes to ensure that all transactions have been accounted for in accordance with GAAP. New tools will be developed and implemented before June 30, 2022. The School will assess the current financial staffing, both internal and external, to make sure that the resources to correct this issue are in place.

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***State Compliance Findings***

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There were no findings required to be reported under *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.

**ILEAD AGUA DULCE CHARTER SCHOOL  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2021**

There were no findings in the year ended June 30, 2020.

CLA - Draft Not For Distribution

Client: 213-115090 - Maker Learning Network  
Engagement: AUD 2021 - Maker Learning Network  
Period Ending: 6/30/2021  
Trial Balance: 0900 - NFP Fund Trial Balance  
Workpaper: 0910.95 - Agua Dulce WTB  
Fund Level: Fund  
Index: 95

Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE 6/30/2021	JE Ref #	RJE 6/30/2021	FINAL 6/30/2021
<b>Group : [1100] Cash and cash equivalents</b>								
<b>Subgroup : [1100.10] Cash and cash equivalents</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9150	ILEAD Agua Dulce - Main	567,688.00	585,499.00		0.00		0.00	585,499.00
95-9151	ILEAD Agua Dulce - Activities	9,107.00	19,268.00		0.00		0.00	19,268.00
95-9152	ILEAD Agua Dulce - Payroll	16,849.00	46,868.00		0.00		0.00	46,868.00
Subtotal Fund : 95	Subgroup : [1100.10] Cash and cash equivalents	593,644.00	651,635.00		0.00		0.00	651,635.00
Subtotal All Funds Pr Subtotal [1100.10] Cash and cash equivalents		593,644.00	651,635.00		0.00		0.00	651,635.00
<b>Subgroup : [1100.20] Petty Cash</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9101	Petty Cash	500.00	500.00		0.00		0.00	500.00
Subtotal Fund : 95	Subgroup : [1100.20] Petty Cash	500.00	500.00		0.00		0.00	500.00
Subtotal All Funds Pr Subtotal [1100.20] Petty Cash		500.00	500.00		0.00		0.00	500.00
All Funds Presented Group Total [1100] Cash and cash equivalents		594,144.00	652,135.00		0.00		0.00	652,135.00
<b>Group : [1300] Receivables</b>								
<b>Subgroup : [1300.10] Accounts and student receivable</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9202	AR - State Funds	0.00	28,028.00		0.00		0.00	28,028.00
95-9210	AR - Federal Funding	144,288.00	107,228.00		0.00		(36,241.00)	70,987.00
95-9215	AR - State Funding	333,382.00	1,189,583.00		0.00	RJE - 29	(36,241.00)	1,056,340.00
95-9220	AR - Due from Districts	32,401.00	(6,130.00)		0.00	RJE - 29	(133,243.00)	(6,130.00)
Subtotal Fund : 95	Subgroup : [1300.10] Accounts and student receivable	510,071.00	1,318,709.00		0.00		(169,484.00)	1,149,225.00
Subtotal All Funds Pr Subtotal [1300.10] Accounts and student receivable		510,071.00	1,318,709.00		0.00		(169,484.00)	1,149,225.00
<b>Subgroup : [1300.90] Other AR</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9225	AR - Other/Miscellaneous	(1,700.00)	(1,791.00)		(136,130.00)		137,921.00	0.00
				AJE - 40	1,593.00	RJE - 27	3,300.00	
				AJE - 42	(199,780.00)	RJE - 29	133,243.00	
				AJE - 43	(16,024.00)	RJE - 29	36,241.00	
				AJE - 43	16,024.00	RJE - 30	27,194.00	
				AJE - 48	46,653.00	RJE - 45	(45,108.00)	
				AJE - 51	15,404.00	RJE - 46	(44,197.00)	
						RJE - 49	(13,205.00)	
						RJE - 53	40,453.00	
Subtotal Fund : 95	Subgroup : [1300.90] Other AR	(1,700.00)	(1,791.00)		(136,130.00)		137,921.00	0.00
Subtotal All Funds Pr Subtotal [1300.90] Other AR		(1,700.00)	(1,791.00)		(136,130.00)		137,921.00	0.00
<b>Subgroup : [1300.20] Accounts receivable related party or intercompany</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9251	AR - Due to/from SCVi	(25,648.00)	(5,338.00)		0.00		0.00	(5,338.00)
95-9252	AR - Due to/from ILEAD Lancaster	25,063.00	5,325.00		0.00		(3,300.00)	2,025.00
95-9253	AR - Due to/from ILEAD CA Charters	(5,302.00)	(5,302.00)		199,780.00	RJE - 27	(170,026.00)	24,452.00
				AJE - 42	199,780.00	RJE - 27	98,348.00	
						RJE - 34	(227,921.00)	
						RJE - 53	(40,453.00)	
95-9255	Due to from Hybrid	0.00	0.00		0.00		(98,348.00)	(98,348.00)
Subtotal Fund : 95	Subgroup : [1300.20] Accounts receivable related party or intercompany	(5,887.00)	(5,315.00)		199,780.00		(271,674.00)	(77,209.00)
Subtotal All Funds Pr Subtotal [1300.20] Accounts receivable related party or intercompany		(5,887.00)	(5,315.00)		199,780.00		(271,674.00)	(77,209.00)
<b>Subgroup : [1300.30] MLN Interco Accounts</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9250	AR - Due to/from ILEAD Schools Development	(322,490.00)	(14,388.00)		0.00		19,492.00	5,104.00
						RJE - 37	6,287.00	
						RJE - 49	13,205.00	
Subtotal Fund : 95	Subgroup : [1300.30] MLN Interco Accounts	(322,490.00)	(14,388.00)		0.00		19,492.00	5,104.00
Subtotal All Funds Pr Subtotal [1300.30] MLN Interco Accounts		(322,490.00)	(14,388.00)		0.00		19,492.00	5,104.00
All Funds Presented Group Total [1300] Receivables		179,994.00	1,297,215.00		63,650.00		(283,745.00)	1,077,120.00
<b>Group : [2100] Accounts payable</b>								
<b>Subgroup : [2100.10] Accounts payable</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9500	Accounts Payable (Main)	(156,921.00)	(665,807.00)		174,685.00		221,634.00	(269,488.00)
				AJE - 22	174,685.00	RJE - 34	227,921.00	
						RJE - 37	(6,287.00)	
Subtotal Fund : 95	Subgroup : [2100.10] Accounts payable	(156,921.00)	(665,807.00)		174,685.00		221,634.00	(269,488.00)
Subtotal All Funds Pr Subtotal [2100.10] Accounts payable		(156,921.00)	(665,807.00)		174,685.00		221,634.00	(269,488.00)
<b>Subgroup : [2100.20] Other AP</b>								
<b>Fund : 95 Agua Dulce</b>								
95-9519	Accounts Payable (Other)	0.00	201,879.00		(174,685.00)		(27,194.00)	0.00
				AJE - 22	(174,685.00)	RJE - 30	(27,194.00)	

Client:	213-115090 - Maker Learning Network							
Engagement:	AUD 2021 - Maker Learning Network							
Period Ending:	6/30/2021							
Trial Balance:	0900 - NFP Fund Trial Balance							
Workpaper:	0910.95 - Agua Dulce WTB							
Fund Level:	Fund							
Index:	95							
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE 6/30/2021	JE Ref #	RJE 6/30/2021	FINAL 6/30/2021
Subtotal Fund : 95	Subgroup : [2100.20] Other AP	0.00	201,879.00		(174,685.00)		(27,194.00)	0.00
Subtotal All Funds Pr	Subtotal [2100.20] Other AP	0.00	201,879.00		(174,685.00)		(27,194.00)	0.00
All Funds Presented	Group Total [2100] Accounts payable	(156,921.00)	(463,928.00)		0.00		194,440.00	(269,488.00)
Group : [2400]	Accrued liabilities							
Subgroup : [2400.20]	Accrued payroll and fringe benefits							
Fund : 95	Agua Dulce							
95-9520	Payroll Liabilities	1,564.00	1,593.00		(9,181.00)		0.00	(7,588.00)
				AJE - 40	(1,593.00)			
				AJE - 50	(7,588.00)			
95-9530	Employee Benefits Payable	(45,108.00)	(45,108.00)		0.00		45,108.00	0.00
95-9535	Retirement Liability	(8,282.00)	(28,173.00)		(16,024.00)		44,197.00	0.00
				AJE - 43	(16,024.00)			
					(25,205.00)	RJE - 46	89,305.00	(7,588.00)
Subtotal Fund : 95	Subgroup : [2400.20] Accrued payroll	(51,826.00)	(71,688.00)				89,305.00	(7,588.00)
Subtotal All Funds Pr	Subtotal [2400.20] Accrued payroll an	(51,826.00)	(71,688.00)		(25,205.00)		89,305.00	(7,588.00)
Subgroup : [2400.30]	Other Accrued Liabilities							
Fund : 95	Agua Dulce							
95-9540	Use Tax Payable	(107.00)	(166.00)		0.00		0.00	(166.00)
Subtotal Fund : 95	Subgroup : [2400.30] Other Accrued L	(107.00)	(166.00)		0.00		0.00	(166.00)
Subtotal All Funds Pr	Subtotal [2400.30] Other Accrued Liat	(107.00)	(166.00)		0.00		0.00	(166.00)
All Funds Presented	Group Total [2400] Accrued liabilities	(51,933.00)	(71,854.00)		(25,205.00)		89,305.00	(7,754.00)
Group : [2200]	Notes payable and long-term debt							
Subgroup : [2200.20]	Current portion of long-term debt							
Fund : 95	Agua Dulce							
95-9640	Current Loans	(247,400.00)	(588,330.00)		0.00		0.00	(588,330.00)
Subtotal Fund : 95	Subgroup : [2200.20] Current portion	(247,400.00)	(588,330.00)		0.00		0.00	(588,330.00)
Subtotal All Funds Pr	Subtotal [2200.20] Current portion of l	(247,400.00)	(588,330.00)		0.00		0.00	(588,330.00)
All Funds Presented	Group Total [2200] Notes payable and	(247,400.00)	(588,330.00)		0.00		0.00	(588,330.00)
Group : [2500]	Deferred Revenue							
Subgroup : [2500.10]	Deferred Revenue							
Fund : 95	Agua Dulce							
95-9650	Deferred Revenue	0.00	(179,185.00)		0.00		0.00	(179,185.00)
Subtotal Fund : 95	Subgroup : [2500.10] Deferred Revenu	0.00	(179,185.00)		0.00		0.00	(179,185.00)
Subtotal All Funds Pr	Subtotal [2500.10] Deferred Revenue	0.00	(179,185.00)		0.00		0.00	(179,185.00)
All Funds Presented	Group Total [2500] Deferred Revenue	0.00	(179,185.00)		0.00		0.00	(179,185.00)
Group : [3000]	Net assets							
Subgroup : [3000.10U]	Net assets - unrestricted							
Fund : 95	Agua Dulce							
95-9701	Unrestricted Net Assets	(68,627.00)	(317,884.00)		0.00		0.00	(317,884.00)
Subtotal Fund : 95	Subgroup : [3000.10U] Net assets - un	(68,627.00)	(317,884.00)		0.00		0.00	(317,884.00)
Subtotal All Funds Pr	Subtotal [3000.10U] Net assets - unre	(68,627.00)	(317,884.00)		0.00		0.00	(317,884.00)
All Funds Presented	Group Total [3000] Net assets	(68,627.00)	(317,884.00)		0.00		0.00	(317,884.00)
Group : [4000]	REVENUES							
Subgroup : [4000.02U]	STATE AID REVENUE - UR							
Fund : 95	Agua Dulce							
95-8011	State Funding - Current Year LCFF	(1,778,909.00)	(2,156,069.00)		0.00		0.00	(2,156,069.00)
95-8012	State Funding - EPA	(43,140.00)	(52,920.00)		0.00		0.00	(52,920.00)
95-8019	State Funding - Prior Years	4,777.00	86.00		0.00		0.00	86.00
Subtotal Fund : 95	Subgroup : [4000.02U] STATE AID RE	(1,817,272.00)	(2,208,903.00)		0.00		0.00	(2,208,903.00)
Subtotal All Funds Pr	Subtotal [4000.02U] STATE AID REVE	(1,817,272.00)	(2,208,903.00)		0.00		0.00	(2,208,903.00)
Subgroup : [4000.04U]	OTHER STATE REVENUE - UR							
Fund : 95	Agua Dulce							
95-8311	Other State Apportionments - Special Ec	(108,456.00)	(159,473.00)		0.00		0.00	(159,473.00)
95-8312	Other State Apportionments - Special Ec	0.00	(8,759.00)		0.00		0.00	(8,759.00)
95-8319	Other State Apportionments - Prior Year	0.00	(313.00)		0.00		0.00	(313.00)
95-8520	State Child Nutrition	(2,800.00)	(7,068.00)		0.00		0.00	(7,068.00)
95-8530	State Child Development Program	(2,171.00)	0.00		0.00		0.00	0.00
95-8550	State Mandated Costs	(1,864.00)	(3,447.00)		0.00		0.00	(3,447.00)
95-8560	State Lottery	(52,278.00)	(67,894.00)		0.00		0.00	(67,894.00)
95-8590	All Other State Revenues	(3,457.00)	(31,603.00)		0.00		0.00	(31,603.00)
Subtotal Fund : 95	Subgroup : [4000.04U] OTHER STATE	(171,026.00)	(278,557.00)		0.00		0.00	(278,557.00)
Subtotal All Funds Pr	Subtotal [4000.04U] OTHER STATE RE	(171,026.00)	(278,557.00)		0.00		0.00	(278,557.00)
Subgroup : [4000.05U]	FEDERAL REVENUE - UR							
Fund : 95	Agua Dulce							
95-8181	Federal Special Education - Entitlement	0.00	(31,346.00)		0.00		0.00	(31,346.00)

Engagement:	213-115090 - Maker Learning Network							
AUD 2021 -	Maker Learning Network							
Period Ending:	6/30/2021							
Trial Balance:	0900 - NFP Fund Trial Balance							
Workpaper:	0910.95 - Agua Dulce WTB							
Fund Level:	Fund							
Index:	95							
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE 6/30/2021	JE Ref #	RJE 6/30/2021	FINAL 6/30/2021
95-8220	Federal Child Nutrition Programs	(26,958.00)	(35,556.00)		0.00		0.00	(35,556.00)
95-8290	Federal Revenue - All Other Federal Rev	(192,006.00)	(2,036.00)		0.00		0.00	(2,036.00)
95-8291	Federal Revenue - Other Revenue	(15,837.00)	(114,914.00)		0.00		0.00	(114,914.00)
Subtotal Fund : 95	Subgroup : [4000.05U] FEDERAL REV	(234,801.00)	(183,852.00)		0.00		0.00	(183,852.00)
Subtotal All Funds Pr Subtotal [4000.05U] FEDERAL REVEN		(234,801.00)	(183,852.00)		0.00		0.00	(183,852.00)
Subgroup : [4000.06U] OTHER LOCAL REVENUE - UR								
Fund : 95	Agua Dulce							
95-8096	State Funding - Property Taxes	(86,683.00)	(123,571.00)		0.00		0.00	(123,571.00)
Subtotal Fund : 95	Subgroup : [4000.06U] OTHER LOCAL	(86,683.00)	(123,571.00)		0.00		0.00	(123,571.00)
Subtotal All Funds Pr Subtotal [4000.06U] OTHER LOCAL R		(86,683.00)	(123,571.00)		0.00		0.00	(123,571.00)
Subgroup : [4010.02U] PPP Loan Forgiveness - UR								
Fund : 95	Agua Dulce							
95-8999	PPP Loan Forgiveness	0.00	0.00		0.00		(147,400.00)	(147,400.00)
						RJE - 10	(147,400.00)	
Subtotal Fund : 95	Subgroup : [4010.02U] PPP Loan Forg	0.00	0.00		0.00		(147,400.00)	(147,400.00)
Subtotal All Funds Pr Subtotal [4010.02U] PPP Loan Forgiv		0.00	0.00		0.00		(147,400.00)	(147,400.00)
Subgroup : [4010.03U] OTHER REVENUE - UR								
Fund : 95	Agua Dulce							
95-8634	Food Service Sales	(3,881.00)	0.00		0.00		0.00	0.00
95-8640	After School Care	(14,835.00)	(1,681.00)		0.00		0.00	(1,681.00)
95-8645	Student Activities	(23,206.00)	(2,943.00)		0.00		0.00	(2,943.00)
95-8690	Misc Local Income	0.00	(147,708.00)		0.00		147,400.00	(308.00)
						RJE - 10	147,400.00	
95-8810	Family Giving Donations	(7,947.00)	0.00		0.00		0.00	0.00
95-8820	Private & Corporate Donations	(2,035.00)	(8,028.00)		0.00		0.00	(8,028.00)
95-8830	Fundraising	(4,164.00)	(1,406.00)		0.00		0.00	(1,406.00)
Subtotal Fund : 95	Subgroup : [4010.03U] OTHER REVEN	(56,068.00)	(161,766.00)		0.00		147,400.00	(14,366.00)
Subtotal All Funds Pr Subtotal [4010.03U] OTHER REVENUE		(56,068.00)	(161,766.00)		0.00		147,400.00	(14,366.00)
All Funds Presented	Group Total [4000] REVENUES	(2,365,850.00)	(2,956,649.00)		0.00		0.00	(2,956,649.00)
Group : [5000]	EXPENSES							
Subgroup : [5000.07]	OTHER SALARIES AND WAGES							
Fund : 95	Agua Dulce							
95-1110	Credentialed Teacher Salaries	468,343.00	0.00		0.00		0.00	0.00
95-1120	Credentialed Home Study Teacher Salar	33,275.00	742,247.00		0.00		0.00	742,247.00
95-1130	Credentialed Education Specialist Salar	13,933.00	58,259.00		0.00		0.00	58,259.00
95-1150	Credentialed Substitute Teacher Salaries	1,521.00	0.00		0.00		0.00	0.00
95-1190	Credentialed After School/Extra Duty Sa	1,253.00	4,005.00		0.00		0.00	4,005.00
95-1220	Credentialed Speech Therapy & Other S	62,013.00	6,547.00		0.00		0.00	6,547.00
95-1320	Credentialed Student Support Coordinat	4,477.00	0.00		0.00		0.00	0.00
95-2110	Classified Elective Salaries	36,081.00	31,999.00		0.00		0.00	31,999.00
95-2120	Classified Classroom Aide Salaries	56,708.00	36,870.00		0.00		0.00	36,870.00
95-2210	Classified Ed Specialist Assistants & On	0.00	18,691.00		0.00		0.00	18,691.00
95-2220	Classified Speech Therapy & Other Serv	0.00	33,700.00		0.00		0.00	33,700.00
95-2310	Classified Directors	90,992.00	92,879.00		0.00		0.00	92,879.00
95-2410	Classified Clerical, Technical, and Office	81,376.00	61,098.00		0.00		0.00	61,098.00
95-2910	Classified CARE Team Yard Duty Salar	3,518.00	0.00		0.00		0.00	0.00
95-2920	Classified After School Misc Salaries	600.00	1,590.00		0.00		0.00	1,590.00
95-2940	Classified Food Services Salaries	0.00	6,417.00		0.00		0.00	6,417.00
95-2950	Classified Facilities/Maintenance Salarie	28,885.00	26,977.00		0.00		0.00	26,977.00
95-2990	Classified Health Office Support (Nurse)	14,189.00	21,351.00		0.00		0.00	21,351.00
Subtotal Fund : 95	Subgroup : [5000.07] OTHER SALARII	897,164.00	1,142,630.00		0.00		0.00	1,142,630.00
Subtotal All Funds Pr Subtotal [5000.07] OTHER SALARIES		897,164.00	1,142,630.00		0.00		0.00	1,142,630.00
Subgroup : [5000.08] PENSION PLAN ACCRUALS AND CONTRIBUTIONS								
Fund : 95	Agua Dulce							
95-3101	State Teachers' Retirement System - Cr	92,699.00	132,146.00		16,024.00		0.00	148,170.00
				AJE - 43	16,024.00			
Subtotal Fund : 95	Subgroup : [5000.08] PENSION PLAN	92,699.00	132,146.00		16,024.00		0.00	148,170.00
Subtotal All Funds Pr Subtotal [5000.08] PENSION PLAN AC		92,699.00	132,146.00		16,024.00		0.00	148,170.00
Subgroup : [5000.09] OTHER EMPLOYEE BENEFITS								
Fund : 95	Agua Dulce							
95-3401	Health & Welfare Benefits - Credentialed	57,866.00	69,444.00		0.00		0.00	69,444.00
95-3402	Health & Welfare Benefits - Classified pc	22,309.00	19,546.00		0.00		0.00	19,546.00
95-3501	State Unemployment Insurance - Creden	6,205.00	5,355.00		0.00		0.00	5,355.00
95-3502	State Unemployment Insurance - Classif	2,622.00	2,931.00		0.00		0.00	2,931.00
95-3601	Worker Compensation Insurance - Credi	17,544.00	7,181.00		3,621.00		0.00	10,802.00
95-3602	Worker Compensation Insurance - Class	9,370.00	449.00		3,967.00		0.00	4,416.00
95-3901	Other Benefits - Credentialed positions	80.00	0.00		0.00		0.00	0.00
95-3902	Other Benefits - Classified positions	32.00	0.00		0.00		0.00	0.00
Subtotal Fund : 95	Subgroup : [5000.09] OTHER EMPLOY	116,028.00	104,906.00		7,588.00		0.00	112,494.00
Subtotal All Funds Pr Subtotal [5000.09] OTHER EMPLOYEE		116,028.00	104,906.00		7,588.00		0.00	112,494.00
Subgroup : [5000.10] PAYROLL TAXES								
Fund : 95	Agua Dulce							
95-3301	OASDI (Social Security) - Credentialed p	1,604.00	11.00		0.00		0.00	11.00
95-3302	OASDI (Social Security) - Classified pos	18,267.00	18,600.00		0.00		0.00	18,600.00

Client:	213-115090 - Maker Learning Network							
Engagement:	AUD 2021 - Maker Learning Network							
Period Ending:	6/30/2021							
Trial Balance:	0900 - NFP Fund Trial Balance							
Workpaper:	0910.95 - Agua Dulce WTB							
Fund Level:	Fund							
Index:	95							
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref #	AJE 6/30/2021	JE Ref #	RJE 6/30/2021	FINAL 6/30/2021
95-3311	Medicare - Credentialed	8,362.00	11,479.00		0.00		0.00	11,479.00
95-3312	Medicare - Classified	3,804.00	4,388.00		0.00		0.00	4,388.00
Subtotal Fund : 95	Subgroup : [5000.10] PAYROLL TAXE	32,037.00	34,478.00		0.00		0.00	34,478.00
Subtotal All Funds Pr Subtotal [5000.10] PAYROLL TAXES		32,037.00	34,478.00		0.00		0.00	34,478.00
Subgroup : [5000.12] FEES FOR SVC (NON-EE) - LEGAL								
Fund : 95	Agua Dulce							
95-5808	Professional Services - Legal Fees	1,625.00	5,133.00		0.00		0.00	5,133.00
Subtotal Fund : 95	Subgroup : [5000.12] FEES FOR SVC	1,625.00	5,133.00		0.00		0.00	5,133.00
Subtotal All Funds Pr Subtotal [5000.12] FEES FOR SVC (NON-EE) - LEGAL		1,625.00	5,133.00		0.00		0.00	5,133.00
Subgroup : [5000.13] FEES FOR SVC (NON-EE) - ACCOUNTING								
Fund : 95	Agua Dulce							
95-5803	Professional Services - Business Service	0.00	1,115.00		0.00		0.00	1,115.00
95-5804	Professional Services - Auditing & Tax P	4,034.00	10,290.00		0.00		0.00	10,290.00
Subtotal Fund : 95	Subgroup : [5000.13] FEES FOR SVC	4,034.00	11,405.00		0.00		0.00	11,405.00
Subtotal All Funds Pr Subtotal [5000.13] FEES FOR SVC (NON-EE) - ACCOUNTING		4,034.00	11,405.00		0.00		0.00	11,405.00
Subgroup : [5000.17] FEES FOR SVC (NON-EE) - OTHER								
Fund : 95	Agua Dulce							
95-5801	Professional Services - Service Fees	262,811.00	336,936.00		0.00		0.00	336,936.00
95-5802	Professional Services - District Oversight	54,282.00	69,977.00		(46,653.00)		0.00	23,324.00
95-5805	Professional Services - Payroll Fees	10,032.00	13,565.00		0.00		0.00	13,565.00
95-5806	Professional Services - Consultant Fees	3,036.00	0.00		0.00		0.00	0.00
95-5807	Professional Services - BTSAs	0.00	6,000.00		0.00		0.00	6,000.00
95-5809	Professional Services - Shared/Leased E	50,238.00	15,970.00		0.00		0.00	15,970.00
95-5820	Professional Services - Contributions/Do	2,224.00	0.00		0.00		0.00	0.00
95-5824	Operating Expenditures - Fundraising &	692.00	0.00		0.00		0.00	0.00
95-5829	Operating Expenditures - Events	2,082.00	212.00		0.00		0.00	212.00
95-5840	Operating Expenditures - Software Licen	0.00	14,789.00		0.00		0.00	14,789.00
95-5850	Student Services Expenditures - Student	7,992.00	10,558.00		0.00		0.00	10,558.00
95-5851	Student Services Expenditures - Student	0.00	1,707.00		0.00		0.00	1,707.00
95-5852	Student Services Expenditures - Special	32,494.00	203,988.00		0.00		0.00	203,988.00
95-5853	Student Services Expenditures - Student	13,029.00	2,750.00		0.00		0.00	2,750.00
95-5854	Student Services Expenditures - Elective	1,735.00	0.00		0.00		0.00	0.00
95-5855	Student Services Expenditures - Substit	795.00	0.00		0.00		0.00	0.00
Subtotal Fund : 95	Subgroup : [5000.17] FEES FOR SVC	441,442.00	676,452.00		(46,653.00)		0.00	629,799.00
Subtotal All Funds Pr Subtotal [5000.17] FEES FOR SVC (NON-EE) - OTHER		441,442.00	676,452.00		(46,653.00)		0.00	629,799.00
Subgroup : [5000.18] ADVERTISING AND PROMOTIONS								
Fund : 95	Agua Dulce							
95-5830	Operating Expenditures - Marketing & A	4,848.00	7,219.00		0.00		0.00	7,219.00
Subtotal Fund : 95	Subgroup : [5000.18] ADVERTISING AND PROMOTIONS	4,848.00	7,219.00		0.00		0.00	7,219.00
Subtotal All Funds Pr Subtotal [5000.18] ADVERTISING AND PROMOTIONS		4,848.00	7,219.00		0.00		0.00	7,219.00
Subgroup : [5000.19] OFFICE EXPENSES								
Fund : 95	Agua Dulce							
95-4340	Office Supplies	5,330.00	2,334.00		0.00		0.00	2,334.00
Subtotal Fund : 95	Subgroup : [5000.19] OFFICE EXPENSES	5,330.00	2,334.00		0.00		0.00	2,334.00
Subtotal All Funds Pr Subtotal [5000.19] OFFICE EXPENSES		5,330.00	2,334.00		0.00		0.00	2,334.00
Subgroup : [5000.20] INFORMATION TECHNOLOGY								
Fund : 95	Agua Dulce							
95-4430	IT Equipment & Supplies	60,924.00	17,820.00		0.00		0.00	17,820.00
95-5910	Telephone & Fax	8,080.00	9,413.00		0.00		0.00	9,413.00
95-5915	Cell Phones	530.00	1,350.00		0.00		0.00	1,350.00
95-5920	Internet Services	4,015.00	9,045.00		0.00		0.00	9,045.00
95-5925	Website/Communication Fees	18,957.00	(1,083.00)		0.00		0.00	(1,083.00)
Subtotal Fund : 95	Subgroup : [5000.20] INFORMATION TECHNOLOGY	92,506.00	36,545.00		0.00		0.00	36,545.00
Subtotal All Funds Pr Subtotal [5000.20] INFORMATION TECHNOLOGY		92,506.00	36,545.00		0.00		0.00	36,545.00
Subgroup : [5000.22] OCCUPANCY								
Fund : 95	Agua Dulce							
95-4325	Custodial Supplies	6,116.00	11,336.00		0.00		0.00	11,336.00
95-5510	Utilities - Electricity	21,755.00	17,161.00		0.00		0.00	17,161.00
95-5540	Utilities - Trash	10,117.00	8,346.00		0.00		0.00	8,346.00
95-5550	Operations - Janitorial Services	1,750.00	9,581.00		0.00		0.00	9,581.00
95-5560	Operations - Security	473.00	1,465.00		0.00		0.00	1,465.00
95-5610	Rent - Facilities Rent and CAM Charges	126,380.00	193,234.00		0.00		0.00	193,234.00
95-5630	Repairs & Maintenance - Facilities	8,307.00	6,563.00		0.00		0.00	6,563.00
Subtotal Fund : 95	Subgroup : [5000.22] OCCUPANCY	174,898.00	247,686.00		0.00		0.00	247,686.00
Subtotal All Funds Pr Subtotal [5000.22] OCCUPANCY		174,898.00	247,686.00		0.00		0.00	247,686.00
Subgroup : [5000.23] TRAVEL								
Fund : 95	Agua Dulce							
95-5210	Travel for PD, Conferences, & School De	8,482.00	0.00		0.00		0.00	0.00
95-5220	Travel for Intersite Business - Mileage	317.00	0.00		0.00		0.00	0.00
Subtotal Fund : 95	Subgroup : [5000.23] TRAVEL	8,799.00	0.00		0.00		0.00	0.00
Subtotal All Funds Pr Subtotal [5000.23] TRAVEL		8,799.00	0.00		0.00		0.00	0.00
Subgroup : [5000.25] CONFERENCES, CONVENTIONS AND MTGS								

Client:	213-115090 - Maker Learning Network						
Engagement:	AUD 2021 - Maker Learning Network						
Period Ending:	6/30/2021						
Trial Balance:	0900 - NFP Fund Trial Balance						
Workpaper:	0910.95 - Agua Dulce WTB						
Fund Level:	Fund						
Index:	95						
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref # A/E 6/30/2021	JE Ref # R/E 6/30/2021	FINAL 6/30/2021	
Fund : 95	Agua Dulce						
95-4210	Professional Development References	65.00	0.00	0.00	0.00	0.00	
95-5230	Conference & Workshop Registration Fe	5,978.00	1,376.00	0.00	0.00	1,376.00	
95-5240	Professional Development - Meetings & i	3,743.00	5,401.00	0.00	0.00	5,401.00	
Subtotal Fund : 95	Subgroup : [5000.25] CONFERENCES,	9,786.00	6,777.00	0.00	0.00	6,777.00	
Subtotal All Funds Pr Subtotal [5000.25] CONFERENCES, C		9,786.00	6,777.00	0.00	0.00	6,777.00	
Subgroup : [5000.26] INTEREST							
Fund : 95	Agua Dulce						
95-5826	Operating Expenditures - Interest	0.00	1,497.00	0.00	0.00	1,497.00	
Subtotal Fund : 95	Subgroup : [5000.26] INTEREST	0.00	1,497.00	0.00	0.00	1,497.00	
Subtotal All Funds Pr Subtotal [5000.26] INTEREST		0.00	1,497.00	0.00	0.00	1,497.00	
Subgroup : [5000.29] INSURANCE							
Fund : 95	Agua Dulce						
95-5410	Liability Insurance	5,428.00	27,842.00	(15,404.00)	0.00	12,438.00	
Subtotal Fund : 95	Subgroup : [5000.29] INSURANCE	5,428.00	27,842.00	(15,404.00)	0.00	12,438.00	
Subtotal All Funds Pr Subtotal [5000.29] INSURANCE		5,428.00	27,842.00	(15,404.00)	0.00	12,438.00	
Subgroup : [5000.30] OTHER EXPENSES - ALL OTHER							
Fund : 95	Agua Dulce						
95-4330	Health & Safety	4,419.00	1,805.00	0.00	0.00	1,805.00	
95-4345	Printing & Reproduction Supplies	850.00	5,909.00	0.00	0.00	5,909.00	
95-4350	Spiritwear	2,715.00	0.00	0.00	0.00	0.00	
95-4355	Facilities Supplies	394.00	1,077.00	0.00	0.00	1,077.00	
95-4410	Classroom Furniture & Equipment	34,351.00	3,640.00	0.00	0.00	3,640.00	
95-4420	NonClassroom Furniture & Equipment	2,837.00	2,694.00	0.00	0.00	2,694.00	
95-4710	Vended Food Service	33,120.00	43,835.00	0.00	0.00	43,835.00	
95-4720	Food Supplies	989.00	0.00	0.00	0.00	0.00	
95-4730	Catering Supplies	306.00	0.00	0.00	0.00	0.00	
95-4740	Cafe Other Supplies	38.00	0.00	0.00	0.00	0.00	
95-5310	Professional Dues, Memberships, and S	2,324.00	14,738.00	0.00	0.00	14,738.00	
95-5660	Repairs & Maintenance - Other Equipme	1,477.00	40.00	0.00	0.00	40.00	
95-5822	Operating Expenditures - Licenses & Oth	3,937.00	869.00	0.00	0.00	869.00	
95-5823	Operating Expenditures - Fingerprinting	141.00	0.00	0.00	0.00	0.00	
95-5825	Operating Expenditures - Banking Charg	7,993.00	5,552.00	0.00	0.00	5,552.00	
95-5940	Postage Expense	245.00	507.00	0.00	0.00	507.00	
Subtotal Fund : 95	Subgroup : [5000.30] OTHER EXPENS	96,136.00	80,666.00	0.00	0.00	80,666.00	
Subtotal All Funds Pr Subtotal [5000.30] OTHER EXPENSES		96,136.00	80,666.00	0.00	0.00	80,666.00	
Subgroup : [5000.31] Instructional Materials							
Fund : 95	Agua Dulce						
95-4110	Core Curriculum - Texts, Workbooks, etc	0.00	735.00	0.00	0.00	735.00	
95-4120	Core Curriculum - Software & Programs	10,764.00	28,859.00	0.00	0.00	28,859.00	
95-4130	Other Curriculum	4,216.00	799.00	0.00	0.00	799.00	
95-4220	Other Books & References	71.00	0.00	0.00	0.00	0.00	
95-4305	Educational Supplies (Classroom, Projec	76,391.00	30,061.00	0.00	0.00	30,061.00	
95-4315	Art Supplies	721.00	0.00	0.00	0.00	0.00	
95-4317	Assessment Supplies	4,518.00	2,342.00	0.00	0.00	2,342.00	
95-4320	PE Supplies	147.00	0.00	0.00	0.00	0.00	
95-4335	Home Study Stipend	37,005.00	47,968.00	0.00	0.00	47,968.00	
Subtotal Fund : 95	Subgroup : [5000.31] Instructional Ma	133,833.00	110,764.00	0.00	0.00	110,764.00	
Subtotal All Funds Pr Subtotal [5000.31] Instructional Mater		133,833.00	110,764.00	0.00	0.00	110,764.00	
All Funds Presented	Group Total [5000] EXPENSES	2,116,593.00	2,628,480.00	(38,445.00)	0.00	2,590,035.00	



## Curriculum and Instruction Independent Study Policy

Board Approved: Date

### Purpose and Scope

For iLEAD Agua Dulce School to provide a procedure and a framework for eligible students to enroll in the iLEAD Agua Dulce Charter ("school") Independent Study programs.

### General

1. Independent Study students must be enrolled in iLEAD Agua Dulce charter.
2. iLEAD Agua Dulce retains discretion to approve Independent Study for any pupil.
3. All Independent Study students must sign a new Independent Study Master Agreement ("MA") every year.
4. Independent Study Teacher of Record – A certificated teacher of iLEAD Agua Dulce must supervise, coordinate, and evaluate the work of each student engaged in Independent Study.
5. The Independent Study Teacher of Record may grant no more than one day of apportionment credit (ADA) for each day that the school is in session, and only to the extent of the time value of pupil or student work products as personally judged by Teacher of Record, or the combined time value of pupil work product and pupil participation in synchronous instruction, per learning period.
6. In a charter school, the ratio of average daily attendance for independent study pupils to full time equivalent (FTE) certificated employees responsible for independent study shall not exceed a pupil-teacher ratio of 25:1 or the ratio of pupils to full-time equivalent certificated for all other educational programs operated by the largest unified school district, as measured by average daily attendance, as reported at the second principal apportionment in the prior year, in the county or counties in which the charter school operates.
7. An individual with exceptional needs as defined in Education Code Section 56026 may participate in independent study if his or her individualized education program (IEP) specifically provides for that participation.
8. The school shall provide appropriate existing services and resources to enable students to complete their independent study successfully
9. The School Director shall report to the board the number of students in independent study by typical categories of study and duration; the ADA generated; a description of the students' performance on those indicators of quality which the board may specify; and the number and proportion of students, by typical categories, who graduate or successfully complete their studies.
10. The school will provide content to students aligned to grade level standards that is substantially equivalent to in-person instruction. For high school students, this includes access to all courses offered by the school for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria.

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### Master Agreements

The School Director or designee shall ensure that the school executes a written independent study agreement with each participating student as prescribed by law. Individual independent study agreements and any subordinate contracts and assignments must be consistent with the school's adopted course of study.

The independent study agreement for a student must require and cover a study plan that represents no less than the equivalent of a minimum school day for the student's grade level for every school day covered by the agreement. Written agreements may include subsidiary agreements, such as course contracts.

### Written Learning Agreements shall include

1. A schedule of manner, frequency, date, time, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent or guardian regarding a pupil's academic progress.
2. The objectives and methods of study for the student's work, and the methods utilized used to evaluate that work.
3. The specific resources, including materials and staff, which will be made available to the student. These resources shall include confirming or providing access to all students to the connectivity and devices adequate to participate in the educational program and complete assigned work.
4. A statement of the school's policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the student should be allowed to continue in independent study.
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's IEP or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate. In the case of a student who is referred or assigned to any school, class, or program pursuant to Education Code Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through independent study only if the student is offered the alternative of classroom instruction.

**Deleted:** A written independent study agreement shall be executed for each participating student. Each agreement shall be signed and in effect prior to the start of reporting attendance (ADA) pursuant to that agreement. Notwithstanding the foregoing, for the 2021-22 school year only, each agreement shall be signed no later than 30 days after the first day of instruction. ...

The learning agreement shall be signed by the pupil and, if the pupil is less than 18 years of age, the pupil's parent or legal guardian, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. The signed learning agreement constitutes permission from a pupil's parent or legal guardian, if the pupil is less than 18 years of age, for the pupil to receive instruction through independent study.

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A physical or electronic copy of the signed learning agreement shall be retained by the school for at least three years and as appropriate for auditing purposes.

For purposes of this section, an electronic copy includes a computer or electronic stored image of an original document, including, but not limited to, portable document format, JPEG, or other digital image file type, that may be sent via fax machine, email, or other electronic means.

Before signing a written agreement, the parent or guardian of a student may request that the school conduct a phone, videoconference, or in-person student-parent-educator conference or other school meeting during which the student, parent or guardian, and, if requested by the student or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

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#### Participation may be limited:

1. An individual with disabilities, as defined in Education Code 56026, may participate in independent study if his/her IEP specifically provides for such participation.
2. Students enrolling in independent study must be residents of the local county or an adjacent county.

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#### Maximum Length of Time to show evidence of work completion

For pupils in all grade levels offered by iLEAD Agua Dulce the maximum length of time that may elapse to show evidence of work completion shall be twenty (20) school days.

#### Guidelines for Missing Evidence of Work Completion

If any student fails to complete at least 75% of work assigned for one learning period, is not making satisfactory educational progress as defined below, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator, the school may conduct an evaluation to support the needs of the student, which may result in a determination that this independent study program is not an appropriate fit for the student.

A student is deemed to be making "satisfactory educational progress" if the student is progressing toward meeting the goals and/or metrics pursuant to their Personalized Learning Plan and/or their IEP. The School Director or designee is responsible for making this determination based on all of the following indicators:

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on student-level measures of student achievement and student engagement set forth in Education Code Section 52060(d)(4)-(5).
2. The completion of assignments, assessments, or other indicators that show the student is working on assignments.
3. Learning required concepts, as determined by the teacher or record.

4. Progressing toward successful completion of the course of study or individual course, as determined by the Teacher of Record.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three (3) years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.

#### **Return to In-Person Instruction**

This section only applies to pupils who participate in Independent Study at the school for at least 15 school days in a school year. A pupil's parent/guardian may request their pupil return to in-person instruction from independent study by making a written request to the School Director or the pupil's Teacher of Record. If there is capacity in the school's in-person program at the pupil's grade level, the school will transition the pupil within five school days. If there is not capacity in the school's in-person program at the pupil's grade level, the school will transition the pupil in enrolling in the in-person program offered by their district of residence, transfer the pupil's educational records within five school days, and offer the pupil an opportunity to join the school's waitlist for the pupil's grade level.

#### **Tiered Reengagement**

This section only applies to pupils who participate in Independent Study at the school for at least 15 school days in a school year. If a student does not generate attendance for more than 10% of required minimum instructional time over four continuous weeks of the school's approved instructional calendar, students found not participatory in synchronous instructional offerings pursuant to Education Code 51747.5 for more than 50% of the scheduled times of synchronous instruction in a school month as applicable by grade span, or for student who are in violation of their written agreement, the school will:

1. Verify current contact information for each enrolled student;
2. Notify parents or guardians of lack of participation within one school day of the student's absence or lack of participation (e.g., via email, message, text, telephone, letter, etc.);
3. Reach out to the student directly and/or parents or guardians, as well as health and social services as necessary, to determine the student's needs for reengagement; and
4. If the student fails to complete at least 75% of work assigned for one learning period, is not making satisfactory educational progress as defined herein, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator, the school will schedule a student-parent-educator conference (a meeting involving all individuals who signed the student's written agreement) to review the student's agreement and reconsider the independent study program's impact on the student's achievement and well-being.
5. Implement any local programs intended to address chronic absenteeism, as applicable.

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#### **Live Interaction and Synchronous Instruction**

This section only applies to pupils who participate in Independent Study at iLEAD Agua Dulce for at least 15 school days in a school year. Based on each student's grade level, their assigned Teacher of Record(s) will schedule and offer opportunities for synchronous instruction and daily live interaction at least as frequently as set forth below.

Deleted: <#>A plan to evaluate the pupil's achievement and necessary support through the school's Multi-Tiered Systems of Support process.¶

"Live interaction" means interaction between the student and school staff, and may include peers, to maintain school connectedness. Examples of live interaction include check-ins, progress monitoring, provision of services, and instruction, and live interaction can be in-person or in the form of internet or telephonic communication.

“Synchronous instruction” means classroom-style instruction, designated small-group instruction, or one-on-one instruction delivered in person or in the form of internet or telephonic communication by the student’s assigned Teacher of Record(s), and involving live two-way communication.

1. For students in grades TK-3, inclusive, their assigned Teacher of Record(s) will schedule and offer opportunities for daily synchronous instruction.
2. For students in grades 4-8, their assigned Teacher of Record(s) will schedule and offer opportunities for weekly synchronous instruction and daily live interaction.
3. For students in grades 9-12, their assigned Teacher of Record(s) will schedule and offer opportunities for weekly synchronous instruction.

The school will document each student’s participation in live interaction and synchronous instruction on each school day, as applicable, in whole or in part, for which independent study is provided. A student who does not participate in independent study on a school day will be documented as non-participatory for that school day.

#### **Methods of evaluating evidence of work completion**

State mandated assessments (mandatory), portfolio, parent and Independent Study Facilitator’s observations, assigned work, work samples, student conferences, and any other testing as required by school, including, but not limited to, pre and post assessments.

#### **Resources Available to Independent Home Study Students**

This student is entitled to school services including, but not limited to, school personnel, a credentialed teacher, textbooks, computers and software, supplementary materials, educational activities, and community services.

#### **Short Term Independent Study**

A short-term Independent Study contract is a voluntary alternative to a regular classroom program of instruction when a learner is absent from school for not less than three (3) and not more than ten (10) consecutive school days and not more than twenty (20) school days a year.

Requests for Independent Study contracts must be given to the School Director, or designee, at least 3 school days prior to the first day of the absence (in the event of an emergency, contact the director.)

All assigned work is due on the day upon which the learner is scheduled to return to the classroom.



### Proposal for Partnership

<b>Quote Number</b>	Q-28364	<b>Created Date</b>	08/04/2022
<b>Account Name</b>	Ilead Agua Dulce (CA)	<b>Expiration Date</b>	08/26/2022
<b>Primary Contact</b>	Lisa Latimer	<b>Prepared By</b>	Emily Beeson
		<b>Email</b>	emily.beeson@openup.org

<b>Bill To</b>	Lisa Latimer	<b>Ship To</b>	Lisa Latimer
	11311 Frascati St		11311 Frascati St
	Agua Dulce, CA 91390-4840		Agua Dulce, CA 91390-4840

### Introduction

Open Up Resources is pleased to submit this proposal for partnership. We are poised to deliver a best-in-class solution that suits your approach to teaching and learning.

The following quote outlines pricing for the requested materials and services; please contact us should your needs change. We will confirm this order upon receipt of your purchase order(s).

Thank you!

Product	Product Code	Description	Unit Price	Qty.	Total Price
OUR EL G1 LANG ART SDNT COURSE	9781683623687	OUR EL Education, Grade 1: Language Arts & Labs. Student Full Course Bundle (Updated)	\$34.00	50	\$1,700.00
OUR EL G1 SKILLS DC SDNT COURS	9781643112909	OUR EL Education, Grade 1: Skills Block Decodables. Student Full Course (Updated)	\$17.00	50	\$850.00
OUR EL G1 LANG ART TCHR COURSE	9781643112930	OUR EL Education, Grade 1: Language Arts & Labs. Teacher Full Course Bundle (Updated)	\$340.00	2	\$680.00
OUR EL G1 SKILLS TCHR COURSE	9781643112992	OUR EL Education, Grade 1: Skills Block. Teacher Full Course Bundle (Updated)	\$320.00	2	\$640.00
OUR EL G1 RQ TRADE M 1 5-SET	9781643113265	OUR EL Education Grade 1. Required Trade, Module 1, 5-Student Set	\$31.00	10	\$310.00
OUR EL G1 RQ TRADE M 2 5-SET	9781643113272	OUR EL Education Grade 1. Required Trade, Module 2, 5-Student Set	\$46.00	10	\$460.00

OUR EL G1 RQ TRADE M 3 5-SET	9781643113289	OUR EL Education Grade 1. Required Trade, Module 3, 5-Student Set	\$99.00	10	\$990.00
OUR EL G1 RQ TRADE M 4 5-SET	9781643113296	OUR EL Education Grade 1. Required Trade, Module 4, 5-Student Set	\$21.00	10	\$210.00
OUR EL G1 RQ TRADE M 1 TCH SET	9781643113753	OUR EL Education Grade 1. Required Trade, Module 1, Teacher Set	\$54.00	2	\$108.00
OUR EL G1 RQ TRADE M 2 TCH SET	9781643113760	OUR EL Education Grade 1. Required Trade, Module 2, Teacher Set	\$91.00	2	\$182.00
OUR EL G1 RQ TRADE M 3 TCH SET	9781643113777	OUR EL Education Grade 1. Required Trade, Module 3, Teacher Set	\$70.00	2	\$140.00
OUR EL G1 RQ TRADE M 4 TCH SET	9781643113784	OUR EL Education Grade 1. Required Trade, Module 4, Teacher Set	\$93.00	2	\$186.00
OUR EL G2 LANG ART SDNT COURSE	9781683623694	OUR EL Education, Grade 2: Language Arts & Labs. Student Full Course Bundle (Updated)	\$34.00	30	\$1,020.00
OUR EL G2 SKILLS DC SDNT COURS	9781643112916	OUR EL Education, Grade 2: Skills Block Decodables. Student Full Course (Updated)	\$17.00	30	\$510.00
OUR EL G2 LANG ART TCHR COURSE	9781643112947	OUR EL Education, Grade 2: Language Arts & Labs. Teacher Full Course Bundle (Updated)	\$340.00	1	\$340.00
OUR EL G2 SKILLS TCHR COURSE	9781643113005	OUR EL Education, Grade 2: Skills Block. Teacher Full Course Bundle (Updated)	\$320.00	1	\$320.00
OUR EL G2 RQ TRADE M 1 5-SET	9781643113319	OUR EL Education Grade 2. Required Trade, Module 1, 5-Student Set	\$39.00	6	\$234.00
OUR EL G2 RQ TRADE M 2 5-SET	9781643113326	OUR EL Education Grade 2. Required Trade, Module 2, 5-Student Set	\$34.00	6	\$204.00
OUR EL G2 RQ TRADE M 3 5-SET	9781643113333	OUR EL Education Grade 2. Required Trade, Module 3, 5-Student Set	\$65.00	6	\$390.00
OUR EL G2 RQ TRADE M 4 5-SET	9781643113340	OUR EL Education Grade 2. Required Trade, Module 4, 5-Student Set	\$110.00	6	\$660.00
OUR EL G2 RQ TRADE M 1 TCH SET	9781643113852	OUR EL Education Grade 2. Required Trade, Module 1, Teacher Set	\$46.00	1	\$46.00

OUR EL G2 RQ TRADE M 2 TCH SET	9781643113869	OUR EL Education Grade 2. Required Trade, Module 2, Teacher Set	\$34.00	1	\$34.00
OUR EL G2 RQ TRADE M 3 TCH SET	9781643113876	OUR EL Education Grade 2. Required Trade, Module 3, Teacher Set	\$26.00	1	\$26.00
OUR EL G2 RQ TRADE M 4 TCH SET	9781643113883	OUR EL Education Grade 2. Required Trade, Module 4, Teacher Set	\$57.00	1	\$57.00
OUR EL G3 LANG ART SDNT COURSE	9781683623762	OUR EL Education, Grade 3: Language Arts. Student Full Course Bundle (Updated)	\$34.00	50	\$1,700.00
OUR EL G3 LANG ART TCHR COURSE	9781643112954	OUR EL Education, Grade 3: Language Arts & ALL Block. Teacher Full Course Bundle (Updated)	\$340.00	2	\$680.00
OUR EL G3 ALL BLK ACT TSK CRDS	9781643118048	OUR EL Education, Grade 3. ALL Block Teacher Supporting Materials: Activity and Task Cards, Modules 1-4	\$40.00	2	\$80.00
OUR EL G3 RQ TRADE M 1 5-SET	9781643113364	OUR EL Education Grade 3. Required Trade, Module 1, 5-Student Set	\$150.00	10	\$1,500.00
OUR EL G3 RQ TRADE M 2 5-SET	9781643113371	OUR EL Education Grade 3. Required Trade, Module 2, 5-Student Set	\$100.00	10	\$1,000.00
OUR EL G3 RQ TRADE M 3 5-SET	9781643113388	OUR EL Education Grade 3. Required Trade, Module 3, 5-Student Set	\$30.00	10	\$300.00
OUR EL G3 RQ TRADE M 4 5-SET	9781643113395	OUR EL Education Grade 3. Required Trade, Module 4, 5-Student Set	\$80.00	10	\$800.00
OUR EL G3 RQ TRADE M 1 TCH SET	9781643113951	OUR EL Education Grade 3. Required Trade, Module 1, Teacher Set	\$86.00	2	\$172.00
OUR EL G3 RQ TRADE M 2 TCH SET	9781643113968	OUR EL Education Grade 3. Required Trade, Module 2, Teacher Set	\$27.00	2	\$54.00
OUR EL G3 RQ TRADE M 3 TCH SET	9781643113975	OUR EL Education Grade 3. Required Trade, Module 3, Teacher Set	\$6.00	2	\$12.00
OUR EL G3 RQ TRADE M 4 TCH SET	9781643113982	OUR EL Education Grade 3. Required Trade, Module 4, Teacher Set	\$38.00	2	\$76.00
OUR EL G4 RQ TRADE M 1 5-SET	9781643113418	OUR EL Education Grade 4. Required Trade, Module 1, 5-Student Set	\$35.00	8	\$280.00

OUR EL G4 RQ TRADE M 2 5-SET	9781643113425	OUR EL Education Grade 4. Required Trade, Module 2, 5-Student Set	\$100.00	8	\$800.00
OUR EL G4 RQ TRADE M 3 5-SET	9781643113432	OUR EL Education Grade 4. Required Trade, Module 3, 5-Student Set	\$140.00	8	\$1,120.00
OUR EL G4 RQ TRADE M 4 5-SET	9781643113449	OUR EL Education Grade 4. Required Trade, Module 4, 5-Student Set	\$35.00	8	\$280.00
OUR EL G4 RQ TRADE M 1 TCH SET	9781643114057	OUR EL Education Grade 4. Required Trade, Module 1, Teacher Set	\$22.00	2	\$44.00
OUR EL G4 RQ TRADE M 2 TCH SET	9781643114064	OUR EL Education Grade 4. Required Trade, Module 2, Teacher Set	\$36.00	2	\$72.00
OUR EL G4 RQ TRADE M 3 TCH SET	9781643114071	OUR EL Education Grade 4. Required Trade, Module 3, Teacher Set	\$36.00	2	\$72.00
OUR EL G4 RQ TRADE M 4 TCH SET	9781643114088	OUR EL Education Grade 4. Required Trade, Module 4, Teacher Set	\$7.00	2	\$14.00
KIDDOM OUR EL ED G4 STDNT	KDELSTDNTG4	Kiddom OUR EL Education K-5 ELA Grade 4, Student Access 1-year	\$30.00	40	\$1,200.00
KIDDOM OUR EL ED G4 TCHR	KDELTCHRG4	Kiddom OUR EL Education K-5 ELA Grade 4, Teacher Access 1-year	\$0.00	2	\$0.00
OUR EL G5 RQ TRADE M 1 5-SET	9781643113463	OUR EL Education Grade 5. Required Trade, Module 1, 5-Student Set	\$35.00	6	\$210.00
OUR EL G5 RQ TRADE M 2 5-SET	9781643113470	OUR EL Education Grade 5. Required Trade, Module 2, 5-Student Set	\$40.00	6	\$240.00
OUR EL G5 RQ TRADE M 3 5-SET	9781643113487	OUR EL Education Grade 5. Required Trade, Module 3, 5-Student Set	\$75.00	6	\$450.00
OUR EL G5 RQ TRADE M 4 5-SET	9781643113494	OUR EL Education Grade 5. Required Trade, Module 4, 5-Student Set	\$45.00	6	\$270.00
OUR EL G5 RQ TRADE M 1 TCH SET	9781643114156	OUR EL Education Grade 5. Required Trade, Module 1, Teacher Set	\$19.00	1	\$19.00
OUR EL G5 RQ TRADE M 2 TCH SET	9781643114163	OUR EL Education Grade 5. Required Trade, Module 2, Teacher Set	\$32.00	1	\$32.00



OUR EL G5 RQ TRADE M 3 TCH SET	9781643114170	OUR EL Education Grade 5. Required Trade, Module 3, Teacher Set	\$15.00	1	\$15.00
OUR EL G5 RQ TRADE M 4 TCH SET	9781643114187	OUR EL Education Grade 5. Required Trade, Module 4, Teacher Set	\$9.00	1	\$9.00
KIDDOM OUR EL ED G5 STDNT	KDELSTDNTG5	Kiddom OUR EL Education K-5 ELA Grade 5, Student Access 1-year	\$30.00	30	\$900.00
KIDDOM OUR EL ED G5 TCHR	KDELTCHRG5	Kiddom OUR EL Education K-5 ELA Grade 5, Teacher Access 1-year	\$0.00	1	\$0.00

**Subtotal:** \$22,698.00

**Standard Shipping Subtotal:** FREE\*

**Estimated Tax:** \$1,956.98

**Total:** \$24,654.98

## Open Up Resources Terms & Conditions

### Pricing Information:

- All prices are in US dollars and valid for 30 days from the date of this proposal. After this time period, prices, products, and services are subject to change without notice.
- Note: This is a cost proposal, not a formal contract.
- Due to some titles occasionally going out of print, the availability of recommended titles in tradebook bundles may change at any time. This includes titles contained in custom tradebook bundles. If a title cannot be included in your order, we will update your invoice to reflect the updated contents of your order. Please review the packing slip included with your order, to be certain you know which products you have received.
- Due to changes in book pricing, tradebook prices may be subject to change. If a tradebook price changes after we have submitted a quote to you, we may contact you to provide an updated quote.

### Shipping and Handling Charges:

- **All orders for Alaska and Hawaii will be charged shipping based on weight and distance.**
- Standard orders will be shipped via ground carrier, standard delivery.
- Books are packed in cartons labeled with Grade and Unit Number. Pallets will be organized by the receiving school or district to aid in distribution to the appropriate locations. To minimize the number of pallets shipped per school, materials for more than one grade level may appear on a single pallet.
- \*Additional charges may apply for expedited shipments or exceptionally large orders; please contact your field specialist if you have special shipping or delivery requirements. Requests for shipping or product order changes after submission of your order will be accommodated whenever possible, though fees for re-direction may apply.

**Ordering Information:**

Please submit your official purchase order, with authorized signature(s), electronically to your field specialist. Include:

- Your complete billing address.
- A primary contact name, email address, phone number, title, school, district, street address, city, state, and zip code.
- A copy of this proposal.
- Any additional special requirements for delivery.

**Payment Information:**

- We kindly request payment within 30 days. Open Up Resources is a 501C3 not-for-profit organization.
- A 3% service charge will be applied for credit card payments.
- After 90 days, a fee of 1.5% per month will be charged on unpaid balances

**Shortages and Damaged Materials**

Please inventory your materials upon receipt. Open Up Resources will replace damaged, missing, or incorrect materials from an order at no cost to the customer if notified within 30 days of the shipment arrival date.

Return requests for any other reason must be made within 30 days of the shipment arrival date and will be considered by Open Up Resources on a case-by-case basis.

**The following materials are not refundable:**

- Custom trade book bundles and their bins
- Lab Materials Kits

**Warranty:**

- Open Up warrants to the District that for one year from the date of purchase (the 'Warranty Period'), all printed textbooks provided by Open Up pursuant to this RFP ('Textbooks') will be free from material manufacturing defects in material and workmanship that render such Textbooks unusable. To the extent that a material manufacturing defect that makes any Textbook unusable is discovered during the Warranty Period, Open Up will provide the District with a functionally equivalent replacement Textbook at no additional cost to the District. EXCEPT FOR THE WARRANTY SET FORTH ABOVE, OPEN UP MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE TEXTBOOKS, INCLUDING ANY (A) WARRANTY OF MERCHANTABILITY OR (B) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE OR OTHERWISE. THIS WARRANTY DOES NOT APPLY TO LAB MATERIALS KITS.
- The District must make best efforts to inspect books for material defects within 60 days of receipt to ensure timely replacement.
- Issues requiring warranty support may be directed to [support@openup.org](mailto:support@openup.org).

**Tax Information:**

Taxes have been estimated based on Open Up Resources' understanding of applicable taxes in your school's location. They will be confirmed at the time of invoicing.

**Additional Kiddom Terms & Conditions**

This Order Form is incorporated by reference and subject to the Terms of Service Agreement set forth at <http://www.kiddom.co/tos> (the 'Agreement'). By signing below or issuing a purchase order referencing this Order Form, Customer agrees that it is bound by the Agreement.