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

Meeting Date	Tuesday, April 4, 2023
Start Time	5:00 PM
End Time	6:30 PM
Location	Address: 11311 Frascati Street, Agua Dulce, CA 9190
Purpose	Regular scheduled meeting

Agenda

1. Opening Items

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)

Due date: 4/4/2023

1.5. Approve Minutes   (5:00 PM - 5:00 PM)

Discuss and take action on Board meeting minutes.

Due date: 4/6/2023

Documents
- Minutes-2023-03-07-v1.pdf

2. Curriculum Moment

2.1. Curriculum Moment   (5:00 PM - 5:00 PM)

5th grade will be discussing their current project.

3. Public Comments

3.1. Public Comments   (5:00 PM - 5:00 PM)

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.

4. Consent Items

4.1. Personnel Report

Due date: 4/4/2023

(5:00 PM - 5:00 PM)

Documents
- PersonnelReport.pdf

4.2. Check Register

Due date: 4/4/2023

(5:00 PM - 5:00 PM)

Documents
- iAD Payment Register Summary 20230329.pdf
- iAD Payment Register 20230329.pdf

4.3. Revised LACOE Certificate of Signatures

(5:00 PM - 5:00 PM)

Updated form due to change in Board member.

Due date: 4/4/2023

Documents
- Revised iLEAD Agua Dulce - 4_23 Certification of Sig.pdf

5. Discussion And Reports

5.1. School Director Report

(5:00 PM - 5:00 PM)

Documents
- director report march .docx.pdf

6. Action Items

6.1. 2022-2023 Annual Audit Agreement

(5:00 PM - 5:00 PM)

Discuss and take action of the 2022-2023 Annual Audit Agr

Due date: 4/4/2023

Documents
- iLEAD Agua Dulce Proposal Document - Christy White, Inc..pdf

6.2. 2022-2023 Second Interim Finance Report

(5:00 PM - 5:00 PM)

Discuss and take action regarding the Seconcd Interim Finance Report.

Due date: 4/4/2023

Documents
- Agua Dulce 2022-23 Second Interim Budget Alternative Form and MYP.pdf

6.3. Revised EL Master Plan and Reclassification Process

(5:00 PM - 5:00 PM)

Discuss and take action of the Revised EL Master Plan and Reclassification Process

Due date: 4/4/2023

Documents
- FINAL VERSION Agua Dulce EL MP 3_2023 (2).pdf

7. Board Comments

7.1. Board Comments   (5:00 PM - 5:00 PM)

8. Closing Items

8.1. Board Member Celebration and Training   (5:00 PM - 5:00 PM)

iLEAD CA has planned a Board Member Celebration and training on Thursday, April 27 at 5:30. Look for invitation and RSVP.

8.2. Next Meeting Date   (5:00 PM - 5:00 PM)

Our next meeting date is May 9th at 5PM.

8.3. Adjournment   (5:00 PM - 5:00 PM)

8.4. Celebration Date   (5:00 PM - 5:00 PM)

Kindergarten celebration will be June 15th at 9AM, and 8th grade celebration will be at 1PM the same day.

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

Date	Tuesday, March 7, 2023
Started	5:00 PM
Ended	6:30 PM
Location	Address: 11311 Frascati Street, Agua Dulce, CA 9190
Purpose	Regular Scheduled Meeting
Chaired by	Christine Johnson
Recorder	Nicole Higdon

Minutes

1. Opening Items

1.1. Call The Meeting To Order

This meeting was called to order at 5:02PM

Status: Completed

1.2. Roll Call

Mary Johnson, present

Christine Johnson , present

Kurt Knetchel, present

Susan Slates, absent

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Approve Agenda

Motion: Kurt Knechtel

Second: Mary Johnson

Unanimously approved.

Absent, Susan Slates

Due date:

Status: Completed

1.5. Approve Minutes

Discuss and take action on the Board Meeting Minutes.

Motion: Kurt Knechtel

Second:Christine Johnson

Unanimously approved.

Absent, Susan Slates

Abstain: Mary Johnson, due to absence.

Due date:

Status: Completed

Documents
- Minutes-2023-02-07-v1.pdf

2. Curriculum Moment

2.1. Curriculum Moment

2nd grade learners recently had a project on fossils, and they will be presenting.

Two second grade learners presented their recent fossil project, and explained the 5 steps of fossilizations, the narratives they wrote, and the excavating they did on the playground.

Their driving question was "How can I become an expert on paleontology?"

Status: Completed

3. Public Comments

3.1. 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

4. Consent Items

4.1. Personnel Report

Christine Johnson shared that Emily Leighton's departure was a hard decision to make, and she will miss iLEAD.

Mary Johnson asked about what categories some of the entries go to, and Keith answered that the last page summaries and breaks down by category.

Motion: Mary Johnson

Kurt Knechtel: Seconds

Motion passed unanimously.

Absent: Susan Slates.

Due date:

Status: Completed

Documents
- 3.07.23_AguaDulcePersonnelReport.pdf

4.2. Check Register

Christine Johnson shared that Emily Leighton's departure was a hard decision to make, and she will miss iLEAD.

Mary Johnson asked about what categories some of the entries go to, and Keith answered that the last page summaries and breaks down by category.

Motion: Mary Johnson

Kurt Knechtel: Seconds

Motion passed unanimously.

Absent: Susan Slates.

Due date:

Status: Completed

Documents
- iAD Payment Register 20230301.pdf

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5. Discussion And Reports

5.1. School Director Report

Facilities

Rain and snow damage

Trees

Roofs

Valet lot

Events

Colonial Days

Pi Day

Prospective Family Night

Marketing

WASC Update

iLEAD Site Director, Lisa Latimer, reported that the school had to close for 3 days due to snow storms. The school suffered some damage due to storms, such as downed trees, a few leaky roofs and a septic issue. Families and the district have worked to repair the leaks, and a company has been fixing the septic problem. There are bids being submitted for tree repairs. Parents have been helping to fix the valet area that eroded severely. Lisa continued to cover some current events such as a gold rush experience on campus, the upcoming dance and Pi day. Lisa also mentioned that marketing has been amazing recently. Lastly, WASC visited recently and the tour, interviews and experience went very well.

Status: Completed

5.2. Annual Form 700

Reminder to fill out the electronic Form 700 sent from the "COI Desk" through email by April 1.

Kim Lytle, iLEAD Support Provider, presented and answered questions of the Board.

Status: Completed

Documents
- Annual Form 700 Electronic File Support Document.pdf

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6. Action Items

6.1. Brown Act Meeting Guidelines

Discuss Meeting Locations, Teleconferencing, and Public Comments as it relates to the Brown Act being reinstated.

Kim Lytle, iLEAD Support Provider, presented the Brown Act Guidelines and answered questions of the Board.

With regards to time of public comments, this can be revisited if need be, and put back on the agenda, but for now the Board is content.

Motion: Mary Johnson

Second: Kurt Knechtel

Unanimously passed

Absent: Susan Slates

Due date:

Status: Completed

6.2. 2023-2024 Holiday Policy

Discuss and take action regarding the Holiday Policy.

Kim Lytle, iLEAD Support Provider, presented and answered questions of the Board. Amanda Fischer, iLEAD Support Provider, commented that this will help make iLEAD competitive with district schools.

Motion: Mary Johnson

Second: Kurt Knechtel

Unanimously passed

Absent: Susan Slates

Due date:

Status: Completed

Documents
- iLEAD Agua Dulce Holiday Policy 23-24.pdf

6.3. Revised IP Governance Agreement

Discuss and take action regarding section 2 Licensing to add "revocable".

Kim Lytle, iLEAD Support Provider, presents the IP Governance Agreement and answered questions of the Board.

Mary motioned to approve with changing the word "revocable" to "Irrevocable" in item 6.3.

Motion: Mary Johnson

Second: Kurt Knechtel

Unanimously passed

Absent: Susan Slates

Due date:

Status: Completed

Documents
- Redline #2 - iCA - Schools - IP Assignment and Governance Agreement (PC) (3) (1).pdf

6.4. Board Member Positions

Discuss and take action to add Board Members to the iLEAD Agua Dulce Board Team.

Kim Lytle, iLEAD Support Provider, states that we have a vacancy on the Board and a persons interested in the seat.

Christine Johnson introduces Michelle Guzman, who is interested in the open Board position. Michelle commented that the staff is so caring here and truly care about the children and she wants to help the school. Mary motions to accept Michelle on the Board.

Motion: Mary Johnson

Second: Kurt Knechtel

Unanimously passed

Absent: Susan Slates

Due date:

Status: Completed

7. Board Comments

7.1. Board Comments

No comments made by the Board.

Status: Completed

8. Closing Items

8.1. Next Meeting Date

The next meeting is scheduled for April 4, 2023 at 5PM.

Next meeting is scheduled for April 4, 2023 at 5PM.

Status: Completed

8.2. Board Member Celebration

iLEAD CA has planned a Board Member Celebration and training on Thursday April 27 at 5:00. Invitations and Details to come.

A Board member celebration and training will take place Thursday, April 27th at 5PM. Invitations to come.

Status: Completed

8.3. Adjournment

The meeting was adjourned at 5:47PM.

Status: Completed

EMPLOYMENT – NEW HIRES

Delgado, Rogelio   Student Support - 1:1   02.27.2023

Petrogonas, Marjorie   Facilitator - Substitute   02.28.2023

Nitkin, Nicole   Student Support - Ed Specialist   03.23.2023

RESIGNATIONS/TERMINATIONS

N/A

STATUS CHANGE

Hinze, Kristan   Ed Specialist to Instructional Specialist / Salary to Hourly   03.20.23

Company name:	iLEAD Agua Dulce
Report name:	Payment Register
Report title 2:	Mission Valley Bank
Footer Text:	03/02/2023-03/29/2023
Created on:	3/31/23
Location:	118--iLEAD Agua Dulce

Date	Vendor	Amount
3/3/23	AMAZ100--Amazon Capital Services (iCA)	425.80
3/3/23	DANC007--Dancin' In Acton, Inc.	320.00
3/3/23	EMP2154	139.26
3/3/23	KIWI000--KIWICO [P]	82.07
3/3/23	MONT006--Montalvan, Vanessa	601.45
3/3/23	SUNL000--Sun Life Assurance Company of Canada	153.61
3/6/23	AFLA000--AFLAC	1,125.92
3/6/23	CHRI001--Kelley Christenson	99.56
3/6/23	CLIF000--Clifton Larson Allen LLP	4,168.50
3/6/23	KHTS000--KHTS Radio	250.00
3/6/23	LEGA003--Legal Shield	15.95
3/6/23	PHIL000--Kristy Philips	258.32
3/6/23	WEXH000--WEX Health Inc.	13.60
3/6/23	WHIT001--LaKybra White	197.43
3/7/23	EMP1959	27.48
3/8/23	AGUA001--Agua Dulce Hardware	148.12
3/8/23	AMAZ100--Amazon Capital Services (iCA)	2,051.26
3/8/23	ATT118A--AT&T 9839.	542.21
3/8/23	CHRI001--Kelley Christenson	47.09
3/8/23	EMP0699	106.86
3/8/23	EMP2238	74.24
3/8/23	TIM118A--Time Warner Cable 9656	389.96
3/8/23	WAS118A--Waste Management 3008.	2,067.53
3/10/23	AGUA001--Agua Dulce Hardware	303.80
3/10/23	AMAZ100--Amazon Capital Services (iCA)	59.85
3/10/23	EMP0281	169.34
3/10/23	EMP1027	231.67
3/10/23	EMP2238	188.99
3/10/23	EMP2238	49.93
3/10/23	ILEA300--iLEAD California	5,496.43
3/10/23	LEWI014--Christina Lewis	855.00
3/10/23	MARE000--Marenem Inc. [P]	288.75
3/10/23	MELL000--Mellady Direct Marketing	8,239.17
3/13/23	SIMO000--Simon Wiesenthal Center, Inc	264.00
3/14/23	ACCR000--WASC Accrediting Commission for Schools	640.00
3/14/23	AMAZ100--Amazon Capital Services (iCA)	35.03
3/14/23	CIGN000--Cigna Healthcare	989.54
3/14/23	FRES001--Fresh Start Healthy Meals, Inc.	10,868.35
3/14/23	HORS000--Kim Wineland (Horse ETC)	325.00

Date	Vendor	Amount
3/14/23	HUCK000--HuckleBerry Center for Creative Learning [S]	83.00
3/14/23	LEES000--Lee, Sue Yeon	50.00
3/14/23	NUES000--Nuestra Escuelita Spanish Academy	169.00
3/14/23	SCHO016--School Zone Transporation, Inc	700.00
3/14/23	SUNL000--Sun Life Assurance Company of Canada	155.98
3/14/23	THEH000--The Hidden Dojo	150.00
3/15/23	FIDE000--Fidelity Security Life Insurance Company	89.21
3/15/23	FIDE000--Fidelity Security Life Insurance Company	117.16
3/15/23	JIVE000--Jive Communications, Inc.	412.79
3/15/23	KAIS000--Kaiser Foundation Health Plan	7,652.15
3/15/23	VTRA000--VT Ranch	324.00
3/16/23	AMAZ100--Amazon Capital Services (iCA)	27.16
3/16/23	EVAN002--Evan-Moor Educational Publishers [P]	227.04
3/16/23	KIWI000--KIWICO [P]	82.63
3/16/23	KIWI000--KIWICO [P]	242.63
3/21/23	AMAZ100--Amazon Capital Services (iCA)	110.14
3/21/23	BLIC000--Blick Art Materials [P]	323.73
3/21/23	CARO000--Carolina Biological Supply Company	72.59
3/21/23	EMP0002	1,174.08
3/21/23	EMP1123	155.34
3/21/23	EMP2143	663.02
3/21/23	EVAN002--Evan-Moor Educational Publishers [P]	138.43
3/21/23	INSI000--Inside SCV Magazine	147.00
3/21/23	LAVI000--LaVine Equestrian	260.00
3/21/23	LEGO000--Lego Education [P]	163.10
3/21/23	LITT001--Little School of Music [S]	188.00
3/21/23	MELL000--Mellady Direct Marketing	73.00
3/21/23	NATI001--Nationwide	32.76
3/21/23	RAIN000--Rainbow Resource Center Inc [P]	246.04
3/21/23	SCHO015--School Zone Transportation, Inc	800.00
3/21/23	SCOO000--Scoot Education	1,114.00
3/21/23	ULTR001--Ultra Jiu Jitsu Academy	120.00
3/21/23	WEST000--West Coast Music Academy [S]	420.00
3/22/23	AMAZ100--Amazon Capital Services (iCA)	1,552.26
3/22/23	KIMS001--Superior Plumbing Services Inc	186.00
3/22/23	MCCA000--McCalla Company	727.01
3/22/23	PANT000--Panther Pest Control	100.00
3/22/23	SCHO013--School Food and Wellness Group	750.00
3/23/23	AMAZ100--Amazon Capital Services (iCA)	1,432.65
3/27/23	AFLA000--AFLAC	1,125.92
3/27/23	AMAZ100--Amazon Capital Services (iCA)	314.84
3/27/23	MATH000--The Math Learning Center	4,148.32
3/28/23	ARTH000--First Insurance Funding	1,728.68
		71,060.73

Company name:	iLEAD Agua Dulce
Report Name:	Payment Register Summary
Report Title 2:	Mission Valley Bank
Footer Text:	03/02/2023-03/29/2023

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	4,006.47
3402	Health & Welfare Benefits - Classified positions	7,451.73
4110	Core Curriculum - Texts, Workbooks, etc	4,148.32
4120	Core Curriculum - Software & Programs	4,867.43
4130	Other Curriculum	230.66
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	5,209.65
4317	Assessment Supplies	35.03
4325	Custodial Supplies	155.64
4330	Health & Safety	270.12
4335	Home Study Stipend	3,590.67
4340	Office Supplies	677.80
4355	Facilities Supplies	60.00
4420	NonClassroom Furniture & Equipment	305.61
4430	IT Equipment & Supplies	49.92
4710	Vended Food Service	10,868.35
5210	Travel for PD, Conferences, & School Development	2,377.93
5240	Professional Development - Meetings & Collaborations	231.67
5310	Professional Dues, Memberships, and Subscriptions	1,822.00
5410	Liability Insurance	1,702.11
5540	Utilities - Trash	2,067.53
5630	Repairs & Maintenance - Facilities	1,661.93
5803	Professional Services - Business Services	169.34
5804	Professional Services - Auditing & Tax Preparation	4,168.50
5826	Operating Expenditures - Interest	26.57
5827	Operating Expenditures - Other Benefit Fees	13.60
5829	Operating Expenditures - Events	577.48
5830	Operating Expenditures - Marketing & Advertising	8,709.17
5853	Student Services Expenditures - Student & Group Activities	3,013.00
5855	Student Services Expenditures - Substitutes	1,114.00
5910	Telephone & Fax	955.00
5920	Internet Services	389.96
5940	Postage Expense	133.54
	Grand Total	**$71,060.73**

Agua Dulce

April, 2022

Upcoming Events

Play Day- May 5th 10:00-12:30
Jamboree- June 2- 5:00-8:30 pm

Field Trips/Fundraising

Zoo	Getty
VT Ranch	Apples
Museum of Tolerance	Grams
Medieval Times	Krispy Creme
USC	Direct Donations
Discovery Cube	Art Gallery
Ronald Reagan Library	

Facilities

Improvements
Bids on gravel for valet

Safety

Letter home to families
Staff Training

POL

Farmer's Market
Art Gallery
Risk Taker
Community Improvement
Epidemiology

Lottery

Projected Numbers: 342 Budget 310

TKK- 48	6th- 26
1st- 26	7th- 23
2nd- 38	8th- 28
3rd- 25	9th- 14
4th- 38	10th- 6
5th- 37	11th- 6

CHRISTY WHITE

Proposal for

iLEAD Agua Dulce
Agua Dulce, California

For the fiscal year ending June 30, 2023,
plus optional renewals through June 30, 2025

Submitted on March 31, 2023:

By: Marcy Kearney, CPA
619-270-8222
mkearney@christywhite.com

TABLE OF CONTENTS

APPENDIX:
QUALITY CONTROL PEER REVIEW OPINION

March 31, 2023

Board of Directors
iLEAD Agua Dulce
Agua Dulce, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to iLEAD Agua Dulce's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2023 (plus the two optional renewal periods through 2025).

We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Excelsior Charter Schools (over 1,800 pupils). In 2021-22, we were providing services to over 85 nonprofit organizations with charter schools and 160+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

CW will serve iLEAD Agua Dulce with our audit team of charter school nonprofit specialists. For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 45 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

I, Marcy Kearney, CPA and founding partner, Christy White, have over 45 combined years of local education agency (LEA) audit and consulting experience. We are joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, and Kyle Montgomery, plus several experienced auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to iLEAD Agua Dulce.** Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me by phone at (619) 270-8222 or via email at mkearney@christywhite.com. I would be happy to meet with you!

Sincerely,

Marcy Kearney, CPA
Partner

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

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EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Marcy Kearney, CPA, and Christy White Brook, CPA, CFE, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for iLEAD Agua Dulce for the fiscal year ending June 30, 2023, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

➢ **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White Brook, CPA, CFE, President and Partner, has 36 years of audit and consulting experience garnered from 29 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Audit Partner of the charter school division and tax department, has over 14 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White Brook and Ms. Kearney will be accessible to iLEAD Agua Dulce when the audit is underway and lend their expertise freely on accounting and internal control issues.

➢ **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.

➢ **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.

➢ **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.

➢ **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.

➢ **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

GENERAL INFORMATION – ABOUT CW

LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)
Corporate Address: 348 Olive Street, San Diego, CA 92103
Telephone Number: 619-270-8222
Fax Number: 619-260-9085
Email Address: cwhite@christywhite.com
Website: www.christywhite.com

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 160 school districts, 10 county offices of education, 100+ Proposition 39 bonds, 40+ State School Facilities Grant audits, and over 100 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

GENERAL INFORMATION – ABOUT CW (CONT.)

FIRM INDEPENDENCE

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with iLEAD Agua Dulce or its board members. Should a professional relationship occur that presents an indendence conflict during the contract period, CW would immediately notify iLEAD Agua Dulce.

RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

AUDIT STAFFING AND PERSONNEL

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	**Classification**
Marcy Kearney, CPA	Signing Partner
Christy White Brook, CPA, CFE	Assisting Partner
Amanda Long	In-Charge Auditor

ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.

Audit Partner Marcy Kearney, CPA, is a licensed CPA in California with over fourteen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos. To better serve our CW clients and staff, Marcy moved to L.A. in 2014.

President Christy White Brook, CPA, CFE, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.

Senior Accountant, Amanda Long knows charter school business from both sides of the desk. She's an experienced finance manager from a San Diego County charter school and is now an auditor with Christy White. Amanda enjoyed working as a Fiscal Manager, where she performed budget and fiscal services, including oversight of all business areas for the school, ensuring grant compliance, and filing interims and unaudited actuals with the authorizing district. Amanda previously worked for a large back-office provider where she performed fiscal services for multiple clients. Amanda is a graduate of Colorado State University, Global Aurora, CO, where she obtained a Master's in Professional Accounting. Amanda also earned a Bachelor of Science Degree in Management, Computer Information Systems from Park University Parkville, MO. She is CPA eligible and currently completing the CPA examination testing requirements to apply for CPA licensure in California.

AUDIT STAFFING AND PERSONNEL (CONT.)

STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
• Annual California Charter School Conference • Annual CASBO Conference, Attendance Accounting • January, May, and Summer Budget Conferences • School District Conference • Annual Fraud Conference • Annual GFOA Conference • Annual Conference, Charter Schools Development Center • Nonprofit Accounting and Auditing Conference, Single Audit Conference	• CCSA • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • GFOA • Charter Schools Development Center • AICPA

STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 45 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to iLEAD Agua Dulce.

EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

PAST PERFORMANCE

SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included below **References can be provided upon request.**

FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	County	Years Audited
ABLE Charter Schools	San Joaquin	2012-13 through present
Academy of Media Arts	Los Angeles	2020-21 through present
AeroSTEM Academy	Sutter	2018-19 through present
Alma Fuerte Public Charter School	Los Angeles	2021-22 through present
Almond Acres Charter Academy	San Luis Obispo	2021-22 through present
Astronaut José M. Hernandez Academy	San Joaquin	New for 2022-23
Aurum Preparatory Academy	Alameda	2021-22 through present
B.E.S.T Aacademy	San Diego	2019-20 through present
Bay Area Technology Charter School	Alameda	2021-22 through present
Bitney Prep High Charter School	Nevada	2020-21 through present
Bullis Charter School	Santa Clara	New for 2022-23
Capitol Collegiate Academy	Sacramento	2019-20 through present
Clarksville Charter School	El Dorado	New for 2022-23
Clear Passage Educational Center	Los Angeles	2015-16 through present
Clovis Global Academy	Fresno	2020-21 through present
Collegiate Charter High School of Los Angeles	Los Angeles	New for 2022-23
College Preparatory Middle School	San Diego	2021-22 through present
Compass Charter Schools (3 schools)	Multiple	2012-13 through present
CORE Butte Charter School	Butte	2017-18 through present
CORE Charter School	Yuba	2016-17 through present
Crete Academy	Los Angeles	2017-18 through present
Da Vinci RISE High	Los Angeles	2017-18 through present
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present
Discovery Charter Schools (2 schools)	Los Angeles	2021-22 through present
Dual Language Immersion North County	San Diego	2020-21 through present
EJE Academies (2 schools)	San Diego	2006-07 through present
El Camino Real Charter High School	Los Angeles	2019-20 through present
Elevate Elementary School	San Diego	2014-15 through present
Empower Charter School	San Diego	2014-15 through present
Encore Jr./Sr. High School for the Arts	San Bernardino	New for 2022-23
Excelsior Charter School	San Bernardino	2011-12 through present
Excelsior Charter School Corona-Norco	Riverside	2018-19 through present
Feather River Charter School	Sutter	New for 2022-23
Fenton Charter Public Schools (5 schools)	Los Angeles	2019-20 through present
Forest Charter School	Nevada	2020-21 through present
Goethe International Charter School	Los Angeles	2021-22 through present
Golden Charter Academy	Fresno	2021-22 through present
Golden Eagle Charter School	Siskiyou	New for 2022-23
Granite Mountain Charter School	San Bernardino	2019-20 through present
Griffin Technology Academies (4 schools)	Solano	2020-21 through present
Hawkings STEAM Charter School	San Diego	2021-22 through present
High Tech High (16 schools)	San Diego	2008-09 through present
High Tech Los Angeles (2 schools)	Los Angeles	2019-20 through present
Howard Gardner Community Charter	San Diego	2012-13 through present
Ingenium Charter Schools (4 schools)	Los Angeles	New for 2022-23
International School of Monterey	Monterey	2011-12 through present
Irvine International Academy	Orange	2021-22 through present
John Muir Charter School	Nevada	New for 2022-23

PAST PERFORMANCE (CONT.)

FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS (CONT.)

Charter School Non-Profit	County	Years Audited
Kidinnu Academy	San Diego	2019-20 through present
Kinetic Academy	Orange	New for 2022-23
Lake County International Charter School	Lake	2016-17 through present
Lake View Charter School	Glenn	2019-20 through present
Lashon Academy (2 schools)	Los Angeles	New for 2022-23
Leadership Military Academy	Riverside	New for 2022-23
Leadership Public Schools (3 schools)	Multiple	2020-21 through present
Lennox Math, Science & Technology Academy	Los Angeles	2017-18 through present
Literacy First Charter School	San Diego	2021-22 through present
Los Angeles Academy of Arts & Enterprise	Los Angeles	2013-14 through present
Los Angeles College Prep Academy	Los Angeles	2018-19 through present
Monarch River Academy	San Joaquin	2019-20 through present
Nevada City School of the Arts	Nevada	2018-19 through present
North County Trade Tech High School	San Diego	2021-22 through present
New Heights Charter School	Los Angeles	2014-15 through present
New Hope Charter School	Sacramento	2021-22 through present
New School of San Francisco	San Francisco	2019-20 through present
Oasis Charter Public School	Monterey	2021-22 through present
Odyssey Charter Schools (2 schools)	Los Angeles	New for 2022-23
Orange County Academy of Sciences and Arts (2 schools)	Orange	2018-19 through present
Oxford Preparatory Academy (2 schools)	Orange	2016-17 through present
Pacific Community Charter School	Mendocino	2021-22 through present
Palisades Charter High School	Los Angeles	2018-19 through present
PazLo Education Foundation (2 schools)	Los Angeles	2020-21 through present
Plumas Charter School	Plumas	New for 2022-23
Provisional Accelerated Learning Academy	San Bernardino	2019-20 through present
Renaissance Arts Academy	Los Angeles	New for 2022-23
Rising Sun Montessori	El Dorado	2014-15 through present
Samueli Academy	Orange	New for 2022-23
San Carlos Charter Learning Center	San Mateo	2011-12 through present
San Diego Global Vision Academy	San Diego	2020-21 through present
Santiago Middle School	Orange	2009-10 through present
School for Entrepreneurship & Technology	San Diego	2020-21 through present
Shanél Valley Academy	Mendocino	2021-22 through present
Sparrow Academy	San Diego	2019-20 through present
Suncoast Preparatory Academy	San Diego	2021-22 through present
Sycamore Creek Community Charter School	Orange	2019-20 through present
Taylion High Desert Academy/Adelanto	San Bernardino	2019-20 through present
The Academy of Alameda (2 schools)	Alameda	New for 2022-23
The Accelerated Schools (3 schools)	Los Angeles	New for 2022-23
Three Rivers Charter School	Mendocino	2018-19 through present
TIME Community Education	Los Angeles	2021-22 through present
Tree of Life Charter School	Mendocino	2018-19 through present
Twin Ridges Home Study Charter School	Nevada	2020-21 through present
Twin Rivers Charter School	Sutter	2017-18 through present
University Preparation School at CSU Channel Islands	Ventura	2016-17 through present
Urban Discovery Schools	San Diego	2017-18 through present
Village Charter School	Sonoma	2020-21 through present
We the People Public Schools	Los Angeles	2020-21 through present
Wildflower Open Classroom	Butte	2021-22 through present
Yu Ming Charter School	Alameda	2018-19 through present
Yuba River Charter School	Nevada	2020-21 through present

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of iLEAD Agua Dulce (the nonprofit organization), including its charter school, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2023, with options to extend through 2025.

The purpose of the financial audits is to render the following opinions and reports:

> ➢ Auditor's Opinion on the Financial Statements
> ➢ Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
> ➢ Auditor's Opinion on State Compliance Requirements
> ➢ Current Year Findings and Recommendations
> ➢ Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

> ➢ Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
> ➢ Other guides as required by the federal and State agencies, when applicable

RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

> ➢ Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
> ➢ Compliance with Education Code and federal and state laws and regulations
> ➢ Capitalization and depreciation of assets

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

> ➢ Cash receipting and cash management
> ➢ Purchasing and accounts payable
> ➢ Personnel requisition/terminations and payroll processing

> ➢ Inventory and fixed assets
> ➢ Attendance and compliance reporting
> ➢ Financial Reporting
> ➢ Student body activities, if applicable

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

CAPACITY AND METHODOLOGY (CONT.)

APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole.

After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a governing board representative.

- ➢ Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- ➢ Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- ➢ Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

➢ K-12 Audit Guide, as published by the State Controller's Office
➢ *Government Auditing Standards,* as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process:

THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment
Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing
Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

➢ Reviewing and updating our understanding of the organization
➢ Identification of critical audit areas, plus changes to compliance areas
➢ Performing preliminary risk assessments
➢ Establishing an audit timeline
➢ Compiling data request lists
➢ Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH (CONTINUED)

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

YEAR-ROUND FASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about FASB standards. CW has assisted all of our nonprofit audit clients, *without extra charges,* with FASB implementation, and on an on-going basis by, for example:

- **Not-for-Profit Financial Reporting Model:**
  - Providing training on implementation and impact on accounting recordkeeping
  - Providing draft financial reports

- **IASB and FASB Revenue Recognition Standards:**
  - Training on revenue recognition framework
  - Advising on the adoption of the new standards and financial statement impacts

- **Accounting for Leases**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes

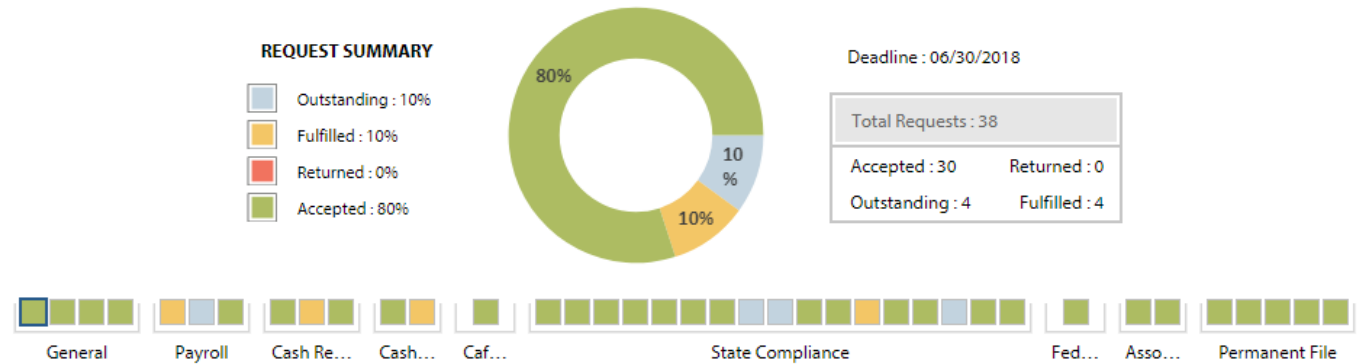# CAPACITY AND METHODOLOGY (CONT.)

LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit using a client-driven approach; either fully remote or a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

➢ **Portal Dashboard**: The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface

➢ **Security**: Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups

➢ **Drag and Drop Functionality**: To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled

➢ **Email Notifications**: Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)

REQUEST SUMMARY

- Outstanding : 10%
- Fulfilled : 10%
- Returned : 0%
- Accepted : 80%

80%

10%

10%

Deadline : 06/30/2018

Total Requests : 38

| Accepted : 30 | Returned : 0 |
| Outstanding : 4 | Fulfilled : 4 |

General Payroll Cash Re... Cash... Caf... State Compliance Fed... Asso... Permanent File

CHRISTY WHITE

STATEMENT OF WORK

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
April – June	Audit planning; the test of internal controls and state compliance with school site personnel	15%
June – August	Tests of internal controls, state compliance testing with business staff	22%
Late August – November	Year-end fieldwork, depending on when books are closed	35%
October – early December	Reports drafted, reviewed, and finalized	22%
No later than December 15th	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199	5%
Total		**100%**

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the 2020-21 audit report to plan what we believe to be reasonable hours to complete the audit for the 2022-23 fiscal year.

Audit Work Segments	Estimated Hours of Completion	Audit Work Segments	Estimated Hours of Completion
Planning, Supervision/Review		**State Compliance Testing**	
Planning and Risk Assessment	6	Attendance	6
Supervision and Quality Control Review	4	Unduplicated LCFF Pupil Count	3
Contingencies/Subsequent Events	2	All Other Areas	5
Board Minutes	3	**Substantive Testing Areas**	
Correspondence (including Confirmations)	2	Assets (Cash, Receivables, etc.)	9
Entrance/Exit Conference	2	Liabilities (Accounts Payable, Loans, etc.)	6
Internal Control Review/Transaction Testing		Net Assets	2
Interviews and Risk Assessment	2	Revenues	9
Cash Disbursements & Payroll	8	Expenses	6
Cash Receipts	4	**Report Preparation and Review**	
Journal Entries	3	Audit Reports Review and Opinions	15
		Management Letters/Secretarial	5
	Cont'd next col.	**Total Audit Hours**	**102**

PROPOSED FEES

FEE STRUCTURE FOR iLEAD AGUA DULCE

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees increase per year at a rate of six percent for Cost of Living Adjustment (COLA). We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

Classification	Billing Rates	Estimated Hours	2022-23	2023-24	2024-25
Partner	$ 255	6	$ 1,530	$ 1,622	$ 1,719
Director	225	10	2,250	2,385	2,528
Supervisor	190	21	3,990	4,229	4,483
Senior	165	21	3,465	3,673	3,893
Staff	130	40	5,200	5,512	5,843
Clerical Assistant	80	4	320	339	359
		102			
Audit Fees			16,755	17,760	18,825
Less Courtesy Discount (10%)			(1,675)	(1,775)	(1,885)
Total Audit Fees*			**$ 15,080**	**$ 15,985**	**$ 16,940**
Tax Preparation Fees**			1,600	1,600	1,600
Total Professional Fees			**$ 16,680**	**$ 17,585**	**$ 18,540**

*If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional $5,000 will be added to the annual audit fee. A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than $750,000 in Federal funds.

**Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

We will enter into an agreement with iLEAD Agua Dulce in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the iLEAD Agua Dulce. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: _____

Name: Marcy Kearney, CPA   Title: Partner   Date: March 31, 2023

CHRISTY WHITE

APPENDIX: QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates
A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility
The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility
Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations
Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

CHARTER SCHOOLS SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name:	iLEAD Agua Dulce
CDS #:	19-75309-0138297
Charter Approving Entity:	Acton-Aqua Dulce Unified School District
County:	Los Angeles
Charter #:	2003

This charter school uses the following basis of accounting:
Please enter an "X" in the applicable box below; check only one box

x	**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
	Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	2,852,847	2,683,498	1,387,598	2,954,872		2,954,872	271,374
Education Protection Account - Current Year	8012	61,648	53,818	29,312	59,110		59,110	5,292
State Aid - Prior Years	8019		0	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	174,285	144,940	53,681	152,566		152,566	7,626
Other LCFF Transfers	8091, 8097	0	0	0	0		0	0
Total, LCFF Sources		**3,088,780**	**2,882,256**	**1,470,591**	**3,166,548**		**3,166,548**	**284,292**
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind		0	0	0		0	0	0
Special Education - Federal	8181, 8182	39,000	40,250	0		40,250	40,250	0
Child Nutrition - Federal	8220	64,413	49,528	34,503		49,528	49,528	0
Other Federal Revenues	8290	234,070	272,113	4,799	0	272,113	272,113	0
Total, Federal Revenues		**337,483**	**361,891**	**39,303**	**0**	**361,891**	**361,891**	**0**
3. Other State Revenues								
Special Education - State	StateRevSE	235,830	246,590	137,157		242,351	242,351	(4,239)
Child Nutrition Programs	8520	5,000	14,993	20,534		33,744	33,744	18,751
Mandated Costs Reimbursements	8550	6,284	5,723	5,723	5,723		5,723	0
Lottery - Unrestricted and Instructional Materials	8560	70,279	63,774	35,446	50,244	19,802	70,045	6,271
Low Performing Student Block Grant	8590	0	0	0	0	0	0	0
All Other State Revenues	StateRevAO	217,899	425,239	360,636	0	425,239	425,239	0
Total, Other State Revenues		**535,292**	**756,319**	**559,496**	**55,967**	**721,136**	**777,102**	**20,783**
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	10,000	18,642	43,087	48,628	0	48,628	29,986
Total, Local Revenues		**10,000**	**18,642**	**43,087**	**48,628**	**0**	**48,628**	**29,986**
5. **TOTAL REVENUES**		**3,971,555**	**4,019,108**	**2,112,477**	**3,271,143**	**1,083,027**	**4,354,169**	**335,061**
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	978,774	981,320	603,306	739,897	241,423	981,320	0

Description	Object Code	Original Budget	Board Approved 1st Interim Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
Certificated Pupil Support Salaries	1200	72,000	72,000	39,273		72,000	72,000	0
Certificated Supervisors' and Administrators' Salaries	1300	86,700	86,700	56,581	71,700	15,000	86,700	0
Other Certificated Salaries	1900	0	0	0	0	0	0	0
Total, Certificated Salaries		**1,137,474**	**1,140,020**	**699,160**	**811,597**	**328,423**	**1,140,020**	**0**
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	142,740	111,530	61,403	17,280	94,250	111,530	0
Non-certificated Support Salaries	2200	19,413	19,413	12,607		19,413	19,413	0
Non-certificated Supervisors' and Administrators' Sal.	2300	102,399	102,399	62,733	102,399	0	102,399	0
Clerical and Office Salaries	2400	85,679	57,918	33,832	25,555	32,363	57,918	0
Other Non-certificated Salaries	2900	205,308	205,308	106,205	135,908	69,400	205,308	0
Total, Non-certificated Salaries		**555,539**	**496,568**	**276,781**	**281,142**	**215,426**	**496,568**	**0**
3. Employee Benefits								
STRS	3101-3102	217,258	217,258	132,887	72,193	145,065	217,258	0
PERS	3201-3202	0	0	0		0	0	0
OASDI / Medicare / Alternative	3301-3302	58,991	58,991	30,662	13,975	45,016	58,991	0
Health and Welfare Benefits	3401-3402	201,600	201,600	99,182	192,225	9,375	201,600	0
Unemployment Insurance	3501-3502	16,926	16,926	6,055	13,408	3,518	16,926	0
Workers' Compensation Insurance	3601-3602	50,790	50,790	0	30,045	20,745	50,790	0
Retiree Benefits	3701-3702	0	0	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0	0	0
Total, Employee Benefits		**545,565**	**545,565**	**268,786**	**321,846**	**223,719**	**545,565**	**0**
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	64,000	64,000	56,832	29,000	35,000	64,000	0
Books and Other Reference Materials	4200	910	910	525	910	0	910	0
Materials and Supplies	4300	137,000	137,000	59,607	47,748	89,252	137,000	0
Noncapitalized Equipment	4400	68,500	68,500	54,470	13,500	55,000	68,500	0
Food	4700	65,400	65,400	52,267		65,400	65,400	0
Total, Books and Supplies		**335,810**	**335,810**	**223,700**	**91,158**	**244,652**	**335,810**	**0**
5. Services and Other Operating Expenditures								
Subagreeemnts for Services	5100	0	0	0	0	0		
Travel and Conferences	5200	8,140	8,140	660	0	8,140	8,140	0
Dues and Memberships	5300	10,164	10,164	21,709		10,164	10,164	0
Insurance	5400	13,894	13,894	15,782	13,894	0	13,894	0
Operations and Housekeeping Services	5500	37,533	37,533	56,147	37,533	0	37,533	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	324,587	258,249	19,477	258,249	0	258,249	0
Professional/Consulting Services and Operating Expend.	5800	909,443	962,722	323,019	910,219	52,503	962,722	0
Communications	5900	23,430	23,430	11,136	23,430	0	23,430	0
Total, Services and Other Operating Expenditures		**1,327,191**	**1,314,132**	**447,929**	**1,243,325**	**70,807**	**1,314,132**	**0**
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major	6300	0	0	0	0	0	0	0

Description	Object Code	Original Budget	Board Approved 1st Interim Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0	0	0
Total, Capital Outlay		**0**	**0**	**0**	**0**	**0**	**0**	**0**
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		**0**	**0**	**0**	**0**	**0**	**0**	**0**
8. TOTAL EXPENDITURES		**3,901,579**	**3,832,095**	**1,916,356**	**2,749,068**	**1,083,027**	**3,832,095**	**0**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		69,976	187,013	196,121	522,075	(0)	522,074	(335,061)
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0		0	0
4. **TOTAL OTHER FINANCING SOURCES / USES**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		69,976	187,013	196,121	522,075	(0)	522,074	(335,061)
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	734,273	734,273		734,273		734,273	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0				0	0
c. Adjusted Beginning Balance		734,273	734,273		734,273	0	734,273	
2. **Ending Fund Balance, Oct 31 (E + F.1.c.)**		**804,249**	**921,286**		**1,256,348**	**(0)**	**1,256,347**	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719						0	
Legally Restricted Balance	9740	0	0			0	0	
Designated for Economic Uncertainties	9770	804,249	921,286		1,256,348		1,256,348	
Other Designations	9775, 9780	0	0		0	0	0	
Net Investment in Capital Assests (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	**9790**	**0**	**(0)**		**(1)**	**(0)**	**(1)**	**0**

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name:	iLEAD Agua Dulce
CDS #:	19-75309-0138297
Charter Approving Entity:	Acton-Agua Dulce Unified School Dsitrict
County:	Los Angeles
Charter #:	2003
Fiscal Year:	2022-23

Description	Object Code	2022-23 (populated from Alternative Form Tab)			Totals for 2023-24	Totals for 2024-25
		Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	2,954,872		2,954,872	3,126,751	3,263,892
Education Protection Account - Current Year	8012	59,110		59,110	59,110	59,110
State Aid - Prior Years	8019	0		0	0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	152,566		152,566	152,566	152,566
Other LCFF Transfers	8091, 8097	0		0	0	0
Total, LCFF Sources		3,166,548		3,166,548	3,338,427	3,475,568
2. Federal Revenues						
No Child Left Behind	8290		0	0	0	0
Special Education - Federal	8181, 8182		40,250	40,250	40,653	41,059
Child Nutrition - Federal	8220		49,528	49,528	50,024	50,524
Other Federal Revenues	8290	0	272,113	272,113	121,477	124,951
Total, Federal Revenues		0	361,891	361,891	212,154	216,534
3. Other State Revenues						
Special Education - State	StateRevSE		242,351	242,351	249,056	251,546
Child Nutrition Programs	8520		33,744	33,744	50,714	50,771
Mandated Costs Reimbursements	8550	5,723		5,723	5,765	5,998
Lottery - Unrestricted and Instructional Materials	8560	50,244	19,802	70,045	63,774	63,774
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	0	425,239	425,239	235,847	146,408
Total, Other State Revenues		55,967	721,136	777,102	605,156	518,497
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0		0	0	0
All Other Local Revenues	LocalRevAO	48,628	0	48,628	49,000	49,000
Total, Local Revenues		48,628	0	48,628	49,000	49,000

Description	Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
5. TOTAL REVENUES		**3,271,143**	**1,083,027**	**4,354,169**	**4,204,737**	**4,259,599**
B. EXPENDITURES						
1. Certificated Salaries						
Teachers' Salaries	1100	739,897	241,423	981,320	1,010,759	1,041,082
Certificated Pupil Support Salaries	1200	0	72,000	72,000	74,160	76,385
Certificated Supervisors' and Administrators' Salaries	1300	71,700	15,000	86,700	89,301	91,980
Other Certificated Salaries	1900	0	0	0	0	0
Total, Certificated Salaries		**811,597**	**328,423**	**1,140,020**	**1,174,220**	**1,209,447**
2. Non-certificated Salaries						
Instructional Aides' Salaries	2100	17,280	94,250	111,530	114,876	117,174
Non-certificated Support Salaries	2200	0	19,413	19,413	19,996	20,396
Non-certificated Supervisors' and Administrators' Sal.	2300	102,399	0	102,399	105,471	107,581
Clerical and Office Salaries	2400	25,555	32,363	57,918	59,656	60,849
Other Non-certificated Salaries	2900	135,908	69,400	205,308	211,467	215,696
Total, Non-certificated Salaries		**281,142**	**215,426**	**496,568**	**511,466**	**521,696**
3. Employee Benefits						
STRS	3101-3102	72,193	145,065	217,258	224,276	231,004
PERS	3201-3202	0	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	13,975	45,016	58,991	56,153	57,838
Health and Welfare Benefits	3401-3402	192,225	9,375	201,600	207,648	213,877
Unemployment Insurance	3501-3502	13,408	3,518	16,926	17,434	17,957
Workers' Compensation Insurance	3601-3602	30,045	20,745	50,790	52,314	53,883
Retiree Benefits	3701-3702	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0
Total, Employee Benefits		**321,846**	**223,719**	**545,565**	**557,825**	**574,559**
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	29,000	35,000	64,000	65,920	67,898
Books and Other Reference Materials	4200	910	0	910	937	965
Materials and Supplies	4300	47,748	89,252	137,000	141,110	145,343
Noncapitalized Equipment	4400	13,500	55,000	68,500	70,555	72,672
Food	4700	0	65,400	65,400	67,362	69,383
Total, Books and Supplies		**91,158**	**244,652**	**335,810**	**345,884**	**356,261**
5. Services and Other Operating Expenditures						
Subagreeemnts for Services	5100	0	0	0	0	0
Travel and Conferences	5200	0	8,140	8,140	8,384	8,636

Description	Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
Dues and Memberships	5300	0	10,164	10,164	10,469	10,783
Insurance	5400	13,894	0	13,894	14,311	14,740
Operations and Housekeeping Services	5500	37,533	0	37,533	38,659	39,819
Rentals, Leases, Repairs, and Noncap. Improvements	5600	258,249	0	258,249	306,752	354,726
Professional/Consulting Services and Operating Expend.	5800	910,219	52,503	962,722	847,371	903,095
Communications	5900	23,430	0	23,430	24,132	24,857
Total, Services and Other Operating Expenditures		**1,243,325**	**70,807**	**1,314,132**	**1,250,078**	**1,356,656**
6. Capital Outlay						
(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0
Total, Capital Outlay		**0**	**0**	**0**	**0**	**0**
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		**0**	**0**	**0**	**0**	**0**
8. TOTAL EXPENDITURES		**2,749,068**	**1,083,027**	**3,832,095**	**3,839,473**	**4,018,619**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		**522,075**	**(0)**	**522,074**	**365,264**	**240,980**

Description	Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0

4. TOTAL OTHER FINANCING SOURCES / USES			**0**	**0**	**0**	**0**	**0**
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			**522,075**	**(0)**	**522,074**	**365,264**	**240,980**
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance			0	0			
a. As of July 1	9791		734,273	0	734,273	1,256,347	1,621,611
b. Adjustments/Restatements to Beginning Balance	9793, 9795		0	0	0	0	0
c. Adjusted Beginning Balance			734,273	0	734,273	1,256,347	1,621,611
2. Ending Fund Balance, Oct 31 (E + F.1.c.)			**1,256,348**	**(0)**	**1,256,347**	**1,621,611**	**1,862,591**
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711		0	0	0	0	0
Reserve for Stores (equals object 9320)	9712		0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713		0	0	0	0	0
All Others	9719		23,883	0	23,883	888,503	872,642
Legally Restricted Balance	9740			0	0	0	0
Designated for Economic Uncertainties	9770		600,000		600,000	733,108	989,949
Other Designations	9775, 9780		0	0	0	0	0
Net Investment in Capital Assests (Accrual Basis Only)	9796		0	0	0	0	0
Undesignated / Unappropriated Amount	9790		(1)	(0)	(1)	(0)	(0)

EL Reclassification Monitoring Form

Name_____   Grade_____

DOB_____   Primary Language_____

Use the chart to determine learner's progress toward reclassification.

Assessment Measure	Assessment Score	Passing? Yes/No
ELPAC	Overall Score of 4: Yes/No **If no, cannot Reclassify.**	
CAASPP ELA or MAP Reading	CAASPP ELA Meets or Exceeds: Yes/No(attach results) **or** MAP Reading At or Above 50th Percentile Yes/No (attach student profile report)	

Parent/Guardian Signature_____ DATE_____

Facilitator Signature_____ DATE_____

Administrator Signature_____ DATE_____

Parent consultation and opinion, not consent, is required per EC 313 (f)(3)

English Learner Master Plan

Table of Contents

iLEAD Agua Dulce's EL Master Plan Introduction

iLEAD Agua Dulce's English Learner Master Plan is designed to provide guidance and direction to administrators, instructional staff, families and learners regarding our programmatic goals and expectations for English Learners. It offers a practical guide for all staff to ensure that consistent, coherent services are provided to every English Learner (EL). All educators are expected to implement this plan with fidelity and we will hold each other accountable for doing so as we strive to continuously improve our services and outcomes for English Learners.

This document builds on our core beliefs. Learners' academic and social-emotional achievements are at the center of all of our policy decisions and are the focus of the English Learner Master Plan. We appreciate the responsibility of ensuring that all multilingual students become proficient in English and master the academic content required of every learner in California. English Learners face the twin tasks of learning rigorous academic subject matter while simultaneously mastering a new language. We know that English Learners face enormous challenges, yet they also bring vital linguistic and cultural assets to our community. At iLEAD Agua Dulce, we value and promote 21st-Century College and Career Ready knowledge and skills, as well as multilingual and multicultural proficiencies that bestow real advantages in today's complex, interconnected world. We strive to achieve these academic and linguistic goals by implementing the highest quality, evidence-based programs and services for all of our learners.

While the plan describes procedures and systems that are required by state and federal law, the heart of this plan describes what is to occur in the classroom. The plan also describes how ELs are identified, how our EL program is structured and how ELs become proficient in English and have full access to a challenging academic curriculum. It describes the systems for monitoring learners progress from the point of identification through their reclassification as Reclassified Fluent English Proficient (RFEP). While reclassification is an important milestone for all ELs, it is not the end of the journey. iLEAD Agua Dulce continues to closely monitor the progress of former ELs who have met reclassification criteria to ensure that they continue to achieve. If a learner should decline in performance, we will support them with appropriate linguistic and academic interventions.

Overview of Programmatic Goals for English Learners

A core part of iLEAD Agua Dulce's mission is to meet the educational needs of all learners in an environment that fosters an appreciation for and understanding of other languages and cultures. To that end, iLEAD Agua Dulce values and implements *The Principles of the English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs, and Practices for English Learners* (CA EL Roadmap).https://www.cde.ca.gov/sp/el/rm/ The four principles of the CA EL Roadmap include:

- Principle One: Assets-Oriented and Needs-Responsive Schools
  Pre-schools and schools are responsive to different English learner (EL) strengths, needs, and identities and support the socio-emotional health and development of English learners. Programs value and build upon the cultural and linguistic assets students bring to their education in safe and affirming school climates. Educators value and build strong family, community, and school partnerships.
- Principle Two: Intellectual Quality of Instruction and Meaningful Access
  English learners engage in intellectually rich, developmentally appropriate learning experiences that foster high levels of English proficiency. These experiences integrate language development, literacy, and content learning as well as provide access for comprehension and participation through native language instruction and scaffolding. English learners have meaningful access to a full standards-based and relevant curriculum and the opportunity to develop proficiency in English and other languages.
- Principle Three: System Conditions that Support Effectiveness
  Each level of the school system (state, county, district, school, pre-school) has leaders and educators who are knowledgeable of and responsive to the strengths and needs of English learners and their communities and who utilize valid assessment and other data systems that inform instruction and continuous improvement. Each level of the system provides resources and tiered support to ensure strong programs and build the capacity of teachers and staff to leverage the strengths and meet the needs of English learners.
- Principle Four: Alignment and Articulation Within and Across Systems
  English learners experience a coherent, articulated, and aligned set of practices and pathways across grade levels and educational segments, beginning with a strong foundation in early childhood and appropriate identification of strengths and needs, and continuing through to reclassification, graduation, higher education, and career opportunities. These pathways foster the skills, language(s), literacy, and knowledge students need for college- and

career-readiness and participation in a global, diverse, multilingual, twenty-first century world.

One focus area for iLEAD Agua Dulce's ELs is based on Principle One: Assets-Oriented and Needs-Responsive Schools. iLEAD Agua Dulce's staff members are responsive to different EL strengths, needs, and identities and support their socio-emotional health and development. Programs and people value and build upon the cultural and linguistic assets learners bring to their education in a safe and affirming school climate. Educators value and build strong family, community, and school partnerships. When ELs feel valued and included in the school community, their language achievement is enhanced.

Another goal supports [Principle Two: Intellectual Quality of Instruction and Meaningful Access.](#) School leaders and staff review English Language Development curriculum and supports annually and make adjustments, as needed, to best serve our ELs and promote their mastery of English.

At iLEAD Agua Dulce, ELs work on mastering ELD and Common Core State Standards simultaneously. They are engaged in the type of rich instruction called for in the Common Core State Standards, with appropriate scaffolding that attends to their particular language learning needs. They are supported as they:

- Read, analyze, interpret, and create a variety of literary and informational text types
- Develop an understanding of how language is a complex, dynamic, and social resource for making meaning
- Develop an understanding of how content is organized in different text
- types across disciplines using text organization and structure, language features, and vocabulary depending on purpose and audience
- Become aware that different languages and varieties of English exist
- Recognize their home languages and cultures as resources to value in their own right and to draw upon in order to build proficiency in English
- Contribute actively to class and group discussions by asking questions, responding appropriately, and providing useful feedback
- Demonstrate knowledge of content through oral presentations, writing, collaborative conversations, and multimedia work
- Develop proficiency in shifting registers based on task, purpose, audience, and text type

CHAPTER 1: Initial Identification, Assessment, Program Placement and Reclassification

- **THE ENROLLMENT PROCESS**

- **LANGUAGE PROFICIENCY ASSESSMENTS**
- **CORRECTION OF CLASSIFICATION ERRORS**
- **PROFESSIONAL DEVELOPMENT FOR STAFF AND ADMINISTRATORS ON INITIAL IDENTIFICATION, PLACEMENT, AND RELATED PARENTAL RIGHTS/INFORMED CONSENT**
- **RECLASSIFICATION**
- **CRITERIA USED FOR RECLASSIFICATION**
- **MONITORING PROGRESS OF RECLASSIFIED STUDENTS**
- **RECLASSIFYING ENGLISH LEARNERS WITH SPECIAL NEEDS**

Enrollment Process

iLEAD Agua Dulce seeks to enroll learner populations that serve and reflect the demographics of the local region. Accordingly, iLEAD Agua Dulce complies with federal, state, and county mandates regarding identifying, enrolling, instructing, assessing, and monitoring ELs. Below are the steps taken upon enrollment.

1. All incoming families, who are first time enrollees in California Public Schools, complete a Home Language Survey (HLS) upon enrollment. Families coming from another CA public school have already completed a HLS, so their home/primary language and language status must be found in CALPADS and added to the school's student information system (SIS).
2. If parents/guardians indicate a language other than English on the original HLS and there has been no previous enrollment in a CA public school, the learner will be entered into the SIS as to be determined (TBD). Per ELPAC regulations, TBDs are given the Initial ELPAC within 30 calendar days of enrollment.
   a. If the learner is transferring from another public school in California, CALPADS must be checked for primary/home language and learner language status and entered into the SIS. EL records must also be requested by the site.
   b. If the initial home language survey identifies a language other than English, the learner's language status must be entered in the SIS as TBD.
   a. Site Registrars/Office Managers, along with administration, are responsible for determining the primary language based on CALPADS or the HLS and entering the home/primary language and language status in the SIS.

Home Language Survey Questions

1. Language the student first learned, is spoken by the student, or in the case of a student too young to speak, the language spoken most frequently by adults in the home. Explain
2. What language did the student first learn to speak?

3. What language does the student most frequently read/speak at home?
4. What language does the parent/guardian most frequently speak to the student?
5. Which language is most often spoken by adults in the home?

Language Proficiency Assessments

The English Language Proficiency Assessments for California (ELPAC) are used to identify English Learners' level of proficiency in listening, speaking, reading, and writing. A learner identified as To Be Determined (TBD) must be given the Initial ELPAC within 30 days of enrollment. The Summative ELPAC is given to all ELs each Spring to monitor their progress toward English language acquisition.

The ELPAC is aligned with California's 2012 English Language Development Standards and is comprised of two separate ELP assessments:
- **Initial ELPAC**—an initial identification of learners as IFEP or EL
- **Summative ELPAC**—an annual summative assessment to measure progress in mastering English and to identify the learner's ELP level.

The scores of the Initial ELPAC will indicate one of the following:
Initial Fluent English Proficient**(IFEP)**
Intermediate English Learner **(EL)**
Novice English Learner **(EL)**

The scores of the Summative ELPAC indicate an **Emerging, Expanding, or Bridging** proficiency level of ELD Standards.

Correction of Classification Errors

When a learner is classified as English Only (EO) and the LEA has an indication that the learner's primary or native language is not English and the pupil is not able to perform ordinary classroom work in English, the LEA may collect and review evidence of the pupil's ordinary classwork in English. (Ed Code 11518.20)
- (d)(3) Parent or guardian opinion and consultation results: and
- (d)(4) Evidence of the pupil's performance in the LEA's adopted course of study, including courses as described in Education Code sections 51210 (for pupils in grades 1 to 6) and 51220 (for pupils in grades 7 to 12) and English Language Development, as applicable, obtained from the pupil's classroom teacher and other certified staff with direct responsibility for teacher or placement decisions

If the LEA determines that the learner shall be administered the initial assessment in order to determine the pupil's classification:

- The LEA shall notify the pupil's parent or guardian in writing that the pupil will be assessed at least 10 calendar days prior to administration of the initial assessment

If the LEA administers the initial assessment and if the learner does not meet the ELPAC initial assessment criterion for proficiency, the LEA shall classify the pupil as EL. The LEA shall notify the learner's parent or guardian in writing of the results of its review, including the evidence that led to the determination and the results of the initial assessment, as applicable, within 14 calendar days of its determination.

The learner's parent or guardian shall be entitled to request that the LEA review its determination following the procedure described in subdivision (c). (See appendix)

During the time evidence is being collected and reviewed, the learner shall retain his or her original classification. This review shall occur only once over the course of the learner's enrollment in the California public school system.

Professional Development for Staff/Administration on Initial Identification, Placement, and Related Parent/Guardian Rights

Office staff training on enrollment procedures, assessment for identification, program placement, and parent/guardian communication, including informing families of their child's placement, their legal rights, and making them feel welcome, is conducted annually with additional training scheduled as needed.

RECLASSIFICATION (CRITERIA USED FOR RECLASSIFICATION, MONITORING PROGRESS OF RECLASSIFIED LEARNERS, and RECLASSIFYING ENGLISH LEARNERS WITH SPECIAL NEEDS)

Reclassification is the process whereby a student is reclassified from English Learner (EL) status to Reclassified Fluent English Proficient (RFEP) status. Reclassification can take place at any time during the academic year, immediately upon the student meeting all the criteria.

RECLASSIFICATION CYCLE

August
Review Summative ELPAC and SBAC Scores

September
Hold RFEP Meetings

September-May
Review ELPAC Scores for Newly Enrolled ELs

February - May
Summative ELPAC given to all ELs

June
Review ELPAC Scores (if available) and End-of-Year Assessments
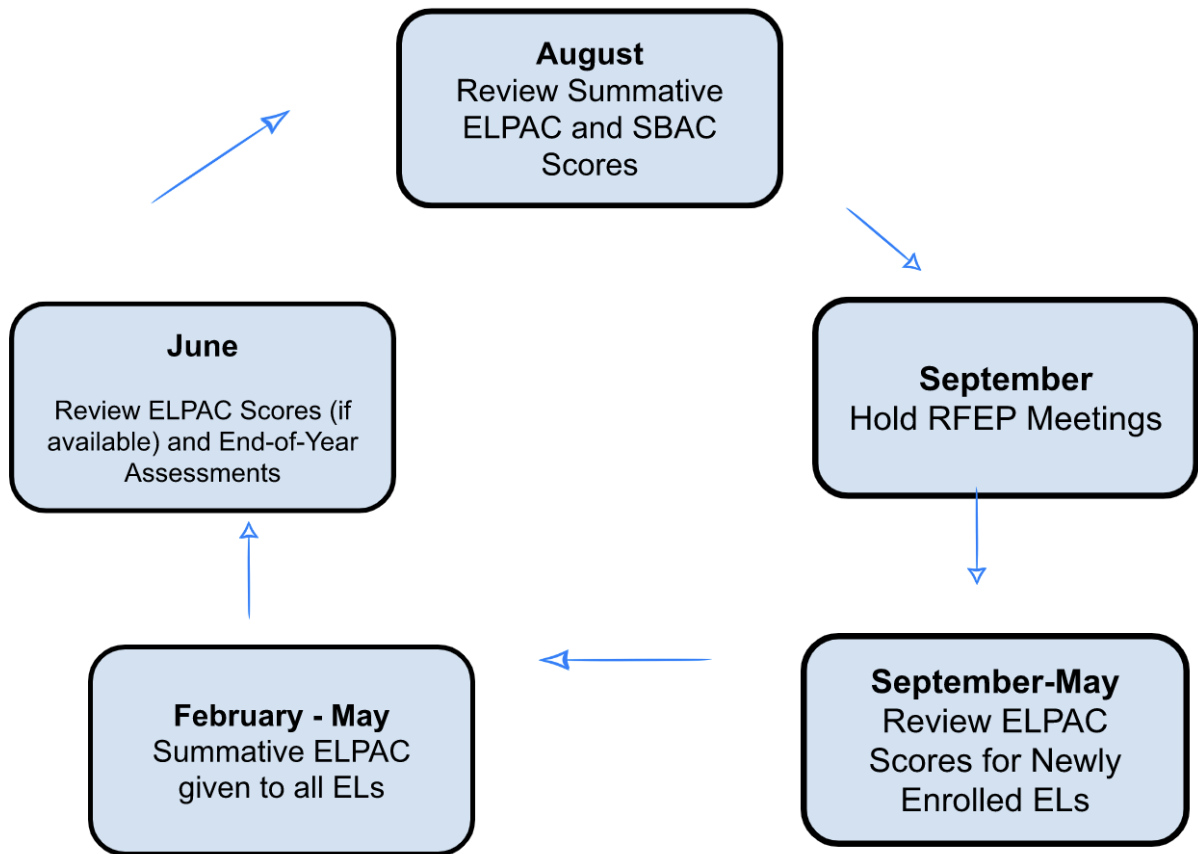
CRITERIA USED FOR RECLASSIFICATION:

iLEAD Agua Dulce uses the guidelines stipulated in 5 *CCR*, sections 11303 Reclassification and 11308 [c][6] Advisory Committee issued by the California Department of Education.

Criterion 1: *Assessment of English Language Proficiency*

Criterion 2: *Teacher Evaluations*

Criterion 3: *Parent Consultation*

Criterion 4: *Basic Skills Relative to English Proficient Students*

Criteria	Kinder-1st	2nd	3rd-5th	6th-8th	9th-10th	11th-12th
ELPAC Results	ELPAC Overall score of 4	ELPAC Overall score of 4	ELPAC Overall score of 4	ELPAC Overall score of 4	ELPAC Overall score of 4	ELPAC Overall score of 4
SBAC or MAP Scores	Score at or above 50th percentile on MAP Reading	Score at or above 50th percentile on MAP Reading	Meets or Exceeds Standards on ELA SBAC or Score at or above 50th percentile on MAP Reading	Meets or Exceeds Standards on ELA SBAC or Score at or above 50th percentile on MAP Reading	Meets or Exceeds Standards on ELA SBAC or Score at or above 50th percentile on MAP Reading	Meets or Exceeds Standards on ELA SBAC or Score at or above 50th percentile on MAP Reading
Facilitator Evaluation	*OPTEL	*OPTEL	*OPTEL	*OPTEL	*OPTEL	*OPTEL
Parent Consultation	Parent consultation	Parent consultation	Parent consultation	Parent consultation	Parent consultation	Parent consultation

*To be used once adopted by the California Department of Education

When an EL reclassifies, the reclassification form is completed by the site EL coordinator, shared with the parent/guardian, and filed in the learner's cumulative folder. Then, the language status must be updated to RFEP in the SIS and uploaded to CALPADS.

Monitoring Progress of Reclassified Students

Learners who have been reclassified must be monitored for four years after reclassification. School staff will use the state and or local assessment results, class performance, and reports of progress, to determine if the EL continues to experience academic success or if more English support is needed. Facilitator input is collected twice a year. All core teachers give feedback about student progress in class and indicate whether the student is in need of further intervention. When further support and interventions are needed, the EL is placed into Designated ELD classes. iLEAD Agua Dulce uses Ellevation to track RFEP monitoring.

RECLASSIFYING ENGLISH LEARNERS WITH DISABILITIES

The reclassification criteria apply to ELs who have special needs; however, the Summative ELPAC is given with designated and non-designated supports and accommodations as determined by the iep team. For ELs with the most significant cognitive abilities, the Alternate ELPAC is given when deemed appropriate. Once it is determined that a learner takes an alternate state assessment, that learner must take alternate versions of other state

assessments. The IEP team should be consulted when reclassifying an EL with special needs. IEP teams should verify that in addition to meeting the criteria for reclassification, learners with ELD goals in their IEPs have mastered those goals before the learners are reclassified.

The IEP team must utilize 4 criteria to determine reclassification**:**
- **Criterion 1**: *Assessment of English Language Proficiency*
    - The IEP team will use the most recent administration of the ELPAC or Alternate ELPAC as the primary evidence that a learner has met the criteria demonstrating English language proficiency. A Summative ELPAC score of 4 or an Alternate Summative ELPAC score of 3 is required in order to consider reclassification of the learner.
- **Criterion 2**: *Facilitator Evaluation*
    - The IEP team will consider the learner's classroom performance information regarding (1)progress on IEP goals related to ELD, (2)progress on all literacy domains, (3) mastery of content as evidenced by IEP goals , and (4) mastery of grade level expectations.
- **Criterion 3**: Assessment of Basic Skills
    - The IEP team will utilize a basic skills assessment (NWEA MAP) or an equivalent assessment.
- **Criterion 4**: Parent/Guardian Option and Consultation
    - The IEP team will consider parent/guardian input.

The IEP team may use other criteria to supplement the above required criterion to ensure that the most appropriate decision is made for each learner**.**

Instructional Program Options

For the academic and social benefits of all, iLEAD Agua Dulce uses an inclusion model that allows learners of a wide variety of backgrounds, experiences, abilities, and needs to work collaboratively, thereby enriching each other's experience. This format allows all learners to be part of and contribute to a more global community.We have seen how this opportunity to interact and collaborate academically and socially allows our learners to deepen their levels of empathy, problem-solving, flexibility, and critical thinking, while mastering the state standards.

With the collaborative instructional model, learners receive support from their

peers, classroom facilitators (general education facilitators), Care Team personnel (paraprofessionals), parent/guardian volunteers, and student support personnel.

As with all of the learners at iLEAD Agua Dulce, Individualized Learning Plans (ILPs) are developed for ELs at the beginning of each year. Using specific and individualized diagnostic assessment data, each learner team, consisting of the classroom facilitator, parent/guardian, and the learner themselves, will meet to establish an individualized annual ELD goal. Progress made toward the ELD goal is monitored throughout the year. Not only does each learner track and monitor their own progress (with the support of their family and facilitator), learners also reflect and report on their progress with their class at the end of the school year.

iLEAD Agua Dulce's ELs receive their services through a Structured English Immersion (SEI) program specifically designed to develop learners' English language proficiency. The California English Language Development Standards are used, in conjunction with the English Language Arts Standards, to scaffold the learners' instruction and progress toward eventual reclassification. For Integrated ELD, we implement research-based strategies and activities, through the ELLEVATION platform, so ELs can better access the curriculum.

Coding EL Programs and Courses in the SIS

EL program codes must be added to the SIS for each learner. All iLEAD Agua Dulce ELs must have code **305-Structured English Immersion Program selected.**

All school courses in the SIS must be coded as one of the following:
- Code 3-*Integrated ELD Instruction Only*

  or
- Code 4-*Designated and Integrated ELD Instruction But Not Primary Language Instruction*

English and Self-Contained Classes: Code 4-Designated and Integrated ELD Instruction But Not Primary Language Instruction

All other classes: Code 3-Integrated ELD Instruction Only

CHAPTER 3: INSTRUCTIONAL SERVICES FOR ENGLISH LEARNERS

- **RESEARCH-BASED INSTRUCTIONAL FRAMEWORKS THAT INFORM OUR PRACTICE WITH ENGLISH LEARNERS**
- **ONGOING TRAINING AND PROFESSIONAL DEVELOPMENT**
- **SERVICE MODEL FOR ENGLISH LEARNERS**
- **AVAILABILITY AND USE OF ELD MATERIALS**

RESEARCH-BASED INSTRUCTIONAL FRAMEWORKS THAT INFORM OUR PRACTICE WITH ENGLISH LEARNERS

Principle Two of the CA EL Roadmap: Intellectual Quality of Instruction and Meaningful Access states that "English learners engage in intellectually rich, developmentally appropriate learning experiences that foster high levels of English proficiency. These experiences integrate language development, literacy, and content learning as well as provide access for comprehension and participation through native language instruction and scaffolding. English learners have meaningful access to a full standards-based and relevant curriculum and the opportunity to develop proficiency in English and other languages."

In order to provide quality instruction and meaningful access, our facilitators use a combination research-based instructional strategies such as:

Specially Designed Academic Instruction in English (SDAIE): SDAIE is a teaching approach that can be used across the curriculum to support ELs. It emphasizes the importance of supporting EL's in acquiring academic skills and knowledge, while at the same time learning English through comprehensible input. The practice was based on linguistic theories laid out by a number of researchers, including Dr. Steven Krashen and Dr. James Cummins, who developed *Contextual Interaction Theory*.[1] At the heart of the theory are two major components that impact the SDAIE classroom: comprehensible input and a supportive affective environment. Comprehensible input is language input that can be understood by listeners despite them not understanding all the words and structures in it. Language is acquired because of the context in which it is contained.

The SDAIE approach seeks to teach both content and language in a cognitively demanding environment. The nature and goals of SDAIE lessons are to provide equal access to the curriculum of study. SDAIE strategies are consistent with multiple intelligence strategies, project based learning theories, and special education approaches. SDAIE encompasses proven teaching strategies and techniques that benefit all types of learners, offering particular support to students who are EL.

The four major components of this teaching approach are:

1. **A visual approach to classroom presentation**: Facilitators will use models, kits, manipulatives, and gestures to show learners what they are talking about.
2. **A hands-on approach to class work:** Learners will retain new information faster with the use of manipulatives and task-oriented projects for them to build new vocabulary into their work banks.
3. **Cooperative learning strategies**: Facilitators will structure learning opportunities through project-based learning and during workshop instruction for learners to work together, be held individually accountable, and develop positive social skills. Learners are more likely to try to practice their English skills in smaller groups.
4. **Guided vocabulary techniques**: Facilitators make conscious choices regarding the language used and how vocabulary will be introduced, practiced, and incorporated into all components of their lessons.

Project Based Learning (PBL): PBL incorporates communication and collaboration, allowing all learners to contribute in areas in which they show strength and to grow in areas of personal need. Projects include a great deal of learner voice and choice, with the purpose of engaging and incentivizing greater levels of learner participation and deeper levels of inquiry and communication - both academic and interpersonal. Through projects, ELs practice listening, speaking, reading, and writing in English in authentic ways.

ONGOING TRAINING AND PROFESSIONAL DEVELOPMENT

Each year, iLEAD Agua Dulce develops school priorities. These priorities impact our focus areas for staff development and training throughout the year. With an organizational priority on improving the achievement for ELs, iLEAD Agua Dulce leadership prioritizes EL professional development and training for all instructional staff. These trainings focus on
- Learning strategies to increase lesson engagement and access to the curriculum in the classroom.
- Using ELPAC and other data to inform instruction for ELs
- Implementing ELD standards in conjunction with content standards
- Improving EL understanding through Integrated ELD
- Providing effective Designated ELD instruction
- Preparing for the Summative ELPAC

SERVICE MODEL FOR ENGLISH LEARNERS

TK - 12th English Language Development (ELD) Classroom Practices:

Integrated ELD is defined as instruction in which the state-adopted ELD standards are used in tandem with the state-adopted academic content standards. Integrated ELD includes specifically designed academic instruction in English. (*5 CCR Section 11300[c]*).

Designated ELD is defined as instruction provided during a time during the regular school day for focused instruction on the state-adopted ELD standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (*California Code of Regulations, Title 5 [5 CCR] Section 11300[a]*).

Instructional Differences	Integrated ELD	Designated ELD
TIME	Within regular classes in all content areas	Specific protected time during the school day
FOCUS	Content of lesson with language support	Language skills, using content from regular curriculum
STANDARDS	State content standards in tandem with ELD Standards	ELD Standards

At iLEAD Agua Dulce, Integrated and Designated ELD incorporate California Dept. of Education ELD Standards as outlined in the table below:

CA ELD Standards—Parts and Strands

Part I: Interacting in Meaningful Ways
A. Collaborative (engagement in dialogue with others)
1. Exchanging information and ideas via oral communication and conversations
2. Interacting via written English (print and multimedia)
3. Offering opinions and negotiating with or persuading others
4. Adapting language choices to various contexts

B. Interpretive (comprehension and analysis of written and spoken texts)

5. Listening actively and asking/answering questions about what was heard

6. Reading closely and explaining interpretations and ideas from reading

7. Evaluating how well writers and speakers use language to present or support ideas

8. Analyzing how writers use vocabulary and other language resources

C. Productive (creation of oral presentations and written texts)

9. Expressing information and ideas in oral presentations

10. Writing literary and informational texts

11. Supporting opinions or justifying arguments and evaluating others' opinions or arguments

12. Selecting and applying varied and precise vocabulary and other language resources

Part II: Learning About How English Works

A. Structuring Cohesive Texts

1. Understanding text structure and organization based on purpose, text type, and discipline

2. Understanding cohesion and how language resources across a text contribute to the way a text unfolds and flows

B. Expanding and Enriching Ideas

3. Using verbs and verb phrases to create precision and clarity in different text types

4. Using nouns and noun phrases to expand ideas and provide more detail

5. Modifying to add details to provide more information and create precision	

C. Connecting and Condensing Ideas
6. Connecting ideas within sentences by combining clauses
7. Condensing ideas within sentences using a variety of language resources

Listed below are additional strategies and practices that increase learner engagement and understanding.

Strategy	How it helps:	How it works:
Language Objectives separate from Content Objectives	● Builds academic English by focus on major language form, function and/or vocabulary focus separate from content objective	1. Facilitator writes separate language and content 2. Objectives for lessons, students read aloud together. 3. Teacher refers to objectives throughout lessons and revisits objectives with learners at the end of the lesson to identify if learners have met the objective.
Vocabulary Building **(Cognitive Content Dictionary)**	● Learners think about thinking ● Builds vocabulary ● Aids in comprehension	1. Facilitator chooses a word 2. Learners, in teams, guess what it means 3. Facilitator gives the meaning with hand motions 4. Facilitators explains the word's origins 5. Facilitators provides dictionary definition 6. Learners use the word in a sentence 7. The word becomes a signal word
Language Forms and Functions	●Helps learners focus on higher level grammatical forms and functions for understanding receptive language(listening, and reading) and producing higher level expressive language (speaking and writing)	1. Facilitator provides sentence frames and vocabulary related to cross content language forms and functions 2. Facilitator reminds learners to speak and write using the focus language forms and functions.

Sentence Frames	●Guides speaking and writing ●Shows proper use of vocabulary ●Gets students talking	1. Facilitator provides first words of a sentence or portion of a sentence, which might include key vocabulary or a language function that students are learning (i.e. compare & contrast) 2. Learners use those words and then add their own to finish the sentence
Pictorial Input Chart	●Helps learners understand ●Organizes information ●Becomes a resource for learners	1. Facilitator makes a chart drawing with labels it 2. As learners watch, facilitator traces in marker and explains 3. Facilitator revisits to add word cards and images and to review concept 4. Learners draw and label their own picture or color the class chart
Real objects (Realia)	* Links words with objects *Aids in understanding	1. Facilitator brings in real object 2. Facilitator names and explains object 3. Learners see, hear, smell, touch, taste object and use language to describe their experience

Photographs and Pictures (Visuals)	* Links concepts with images *Aids in understanding	1. Facilitator brings in photograph or image 2. Facilitator names and explains image 3. Learners look at image and have opportunities to use language frames to describe the objects or photographs they are observing

CHAPTER 4: FAMILY AND COMMUNITY INVOLVEMENT

PARENT AND COMMUNITY PARTICIPATION

According to the California *Education Code*, each school with twenty-one (21) or more ELs must establish a functioning English Learner Advisory Committee (ELAC). ELAC is an advisory committee whose purpose is to provide input and advice to the site administration. ELAC is not a decision-making group that approves expenditures. However, ELAC does give input and advice on school decisions and the use of funding sources dedicated to ELs.

Legal Requirements California Education Code – Section 52176 states,

"A school site with 20 or more pupils of limited English proficiency shall establish a school level advisory committee on which parents/guardians of such pupils constitute membership in at least the same percentage as their children represent of the total number of pupils in the school. The school may designate for this purpose an existing school level advisory committee that meets the criteria stated above. A School Site with 21 or more English Learners (ELs) must have a functioning EL Advisory Committee (ELAC) that meets the following requirements"

- Parent members are elected by parents or guardians of English Learners. The parents shall be provided with the opportunity to vote in the election.

- Parents of ELs constitute at least the same percentage of the committee memberships as their children represent the student body.
- ELAC advises site leadership and staff on the school's program for ELs.
- ELAC assists in the development of the school's needs assessment assists with efforts to make parents aware of the importance of regular school attendance.
- ELAC receives training to assist members in carrying out their legal responsibilities.

Steps for Establishing an ELAC

1. Determine the number of parents/guardians of English Learners that need to be on the committee.

2. Determine the preliminary advisory committee size. The law is silent on the size of the committee. The requirement is that the percentage of parents/guardians of ELs serving on the ELAC must be at least the same as the percentage of ELs enrolled in the school.

3. The purpose of an ELAC is to build the capacity of parents/guardians of ELs to assist in the education of their children.

4. Other members of the ELAC can be parents/guardians, school staff, and members of the community as long as the minimum percentage requirement for EL parents is maintained.

5. Notify the parents of ELAC elections. All parents of English Learners in the school may be elected to serve on ELAC.

6. Elect parents of ELs to serve as ELAC officers. The law requires that only parents/guardians of English Learners elect the parent/guardian members of the ELAC. An election shall be held in which all parents of ELs will have the opportunity to vote.

Selection of ELAC Officers

The following are the ELAC Officer positions and responsibilities:
- **President:** Assists with the development and posting of ELAC agenda's. Presides over meetings
  - **Vice-President:** Performs the duties of the present when the president in unavailable
  - **Secretary:** Takes meeting minutes

1)Election Policies and Procedures:

- Parents/Guardians of ELs will be provided with the opportunity to nominate candidates in the fall of each school year.

- The Site Director/Designee will develop, coordinate, and monitor the election process.
- Communication to elicit candidates will include phone calls, emails, and newsletters.

2) Replacement During the Year:

- If a committee member must be replaced during the school year, discussion and elections will take place at the next ELAC meeting.

CHAPTER 5: MONITORING, EVALUATION, AND ACCOUNTABILITY; PURPOSES OF EL PROGRAM MONITORING, EVALUATION AND ACCOUNTABILITY

- PROGRAM EVALUATION
- PROGRESS MONITORING OF ENGLISH LEARNERS PROGRAM EVALUATION

Each school year, school administration will take steps to ensure the effectiveness of EL programs by conducting an analysis. Through the process, the following areas will be evaluated, refined, and adjusted.

Goal	Evaluation Questions
1. Implementation EL programs are fully implemented as described in this plan.	1.1 Are EL programs fully and consistently implemented in ways that meet or exceed requirements of state and federal law? 1.2 To what extent is the Master Plan for English Language Learners useful to facilitators, administrators, and parents/guardians as a tool to meet the needs of ELs? 1.3 Are ELs at high schools gaining access to academically rigorous core classes?

2. English Proficiency ELs will make steady progress in developing academic English, and attain academic English language proficiency as efficiently and effectively as possible.	2.1 What percentage of EL's have increased at least one level on the ELPAC? 2.2 What percentage of ELs have Reclassified?
3. Academic Progress a. ELs will make steady progress in core academic subjects b. ELs in our school 5 years or longer will meet grade-level standards in core academic subjects	3.1 Are increasing percentages of ELs making steady academic progress on SBAC-ELA? 3.2 Are increasing percentages of ELs making steady academic progress on SBAC-Math? 3.3 Are ELs not making steady academic progress being identified and appropriately served? 3.4 Are increasing percentages of ELs in our school 5 years or longer meeting all criteria required for Reclassification? 3.5 Are ELs (and RFEPs) in high school making expected progress toward graduation?
4. Decrease Risk of Failure Rates for ELs and RFEPs in categories indicating risk for school failure are no greater than those for EOs.	4.1 Are ELs (and RFEPs) not overrepresented in the following categories: • Suspensions, expulsions, other discipline • Dropouts 4.2 Is there an annual decrease in the percentage of ELs and RFEPs for each of the risk factors defined in 4.1?

PROGRESS MONITORING OF ENGLISH LEARNERS

iLEAD Agua Dulce supports Principle Four of the CA EL Roadmap, Alignment and Articulation Within and Across Systems. At iLEAD Agua Dulce, ELs experience a coherent, articulated, and aligned set of practices and pathways across grade levels and educational segments, beginning with a strong foundation in the early grades and appropriate identification of strengths and needs, and continuing through to reclassification, graduation, higher education, and career opportunities. These pathways foster the skills, language(s), literacy, and knowledge learners need for college- and career-readiness and participation in a global, diverse, multilingual world.

EL performance is tracked by ELPAC scores, NWEA MAP, classroom observation, and formative assessments that reflect the level of mastery of the CA ELD and Common Core State Standards.

Once learners are identified as EL, we use various internal controls and methods to collect and document all pertinent and appropriate information about academic progress. Within each EL's cumulative file, one will find the necessary documentation related to the learner's growth in English. EL information is also housed in our SIS and ELLEVATION. ELLEVATION is a platform that allows us to monitor learner progress, plan engaging instruction, develop goals, and generate reports. This ensures that all members of our instructional team can easily access information about status and progress over time.

CHAPTER 6: MEETING STATE AND FEDERAL COMPLIANCE REQUIREMENTS

This chapter addresses the additional state and federal requirements for the services to ELs not previously addressed in this Master Plan. This chapter will be updated and supplemented with policy memos and bulletins as changes in law occur.

AUTHORIZATION TO TEACH ENGLISH LEARNERS TEACHER AUTHORIZATION

iLEAD Agua Dulce strives to meet CA EL Road map, Principle Three: System Conditions that Support Effectiveness, whereupon each level of the iLEAD Agua Dulce school system has leaders and educators who are knowledgeable of and responsive to the strengths and needs of ELs and their communities and who utilize valid assessment and other data systems that inform instruction and continuous improvement. iLEAD Agua Dulce staff collaborates to plan and implement tiered levels of support to ensure learning.

Specialized knowledge is required to teach ELs. This requirement is met by completing coursework leading to a teaching credential with the appropriate authorization(s), or by passing exams approved by the California Commission on Teacher Credentialing (CTC). The State issues two types of authorization that permit teachers to provide instruction to ELs: English Learner (EL) Authorization/CLAD Certificate and Bilingual Authorization. The table below summarizes the instructional services permitted based on the type of authorization.

Authorization Type	Instructional Services
EL Authorization	English Language Development Specially Designed Academic Instruction in English
Bilingual Authorization	English Language Development Specially Designed Academic Instruction with English Primary Language Support

Facilitators of ELs are required to possess the appropriate EL authorization.

How English Proficiency Data is Stored in iLEAD's Student Information System (SIS) English proficiency data is stored in our SIS, Pathways, . Data is extracted from Pathways into CALPADS for all state compliance reporting as it relates to the ongoing monitoring and tracking of English Learners' status, program enrollment and proficiency in English. The California Department of Education uses CALPADS Fall 1 data to determine school site EL performance/achievement data which in turn is publicly available through DataQuest.

To ensure data accuracy we commit to:

1. Follow the law and California's detailed Education Code to ensure full compliance in our practices and policies
2. Follow this adopted iLEAD Agua Dulce English Language Master Plan with fidelity
3. Have every instructional, administrative and office staff member follow the specific procedures, practices and systems associated with their specific role
4. Stay up-to-date with the newly adopted standards and practices associated with the following:
   a. EL Common Core Standards
   b. EL Framework and Standards
   c. ELPAC and other assessment related updates

Below are the specific proficiency statuses as defined by the State of California. All students will be tagged as one or the other within Pathways:

English Language Acquisition Codes
- **EO** = English Only
- **TBD**=To Be Determined
- **EL** = English Learner
- **IFEP** = Initial Fluent English Proficient
- **RFEP** = Reclassified Fluent English Proficient

Process for English Learner Status and Primary/Home Language

When a learner is being enrolled:

1. **Check CALPADS** for Language Acquisition Status and Primary Language
   To find a learner when you do not have an SSID, on the left hand side of the screen in CALPADS, click on "Online Maintenance" and then choose " Student Data".
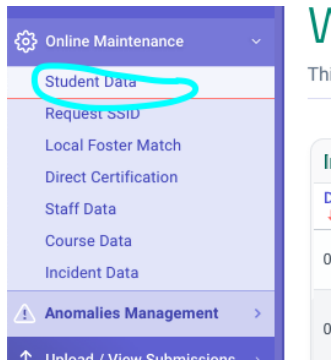
Click on "Search by Student Demographics/Request SSID".

Enter the learner's last name, first name, and date of birth, then click "Search".

Click on the learner's name.

Student Name	SSID	Score	Local ID	Gender	Birth Date	Birth Country	Birth State Province	Primary Language	Guardian 1 First Name	Guardian 1 Last Name	Grade Level	Enro Start
Bowes, Kylie Elizabeth	1039507863		66103365	F	06/09/1996	US	US-CA	00			12	08/2

Scroll down and click on "Student English Language Acquisition".

You will use the most recent Language Acquisition Status, Status Date, and Primary Language. This information will be entered into Pathways.

2. **In Pathways**, click on "Special Programs/Accomm".

Click on "EL".

Enter the EL status and date from CALPADS.

In Pathways, click on "Registration".

Then, click on "Ed Level & Language Survey".

Check to see if the "Primary Language" **and** "Home Language" are the same as the "Primary Language" in CALPADS. If a different language is indicated on the HLS (Home Language Survey), you need to change the "Primary" and "Home" Language to what was indicated as the primary language in CALPADS. **The Primary Language and Home Language must match here in Pathways.**

3. **If the learner cannot be found in CALPADS** and you have verified this learner has not been previously enrolled in a California public school, you will need to check the HLS.

Check to see if there is a language other than English listed. Also, make sure the primary language and home language match. In the example above, the Primary language would need to be changed to "Spanish" so that the Primary Language and Home Language match.

4. If a language, other than English, is listed on the HLS, then you will enter the Language Status in Pathways as "TBD" and notify your site EL Coordinator so they can send the Initial ELPAC notification to the parent/guardian and give the assessment within 30 calendar days.
If English is the only language listed in the HLS, then you will code the learner as EO in Pathways with the effective date as the learner's first date of enrollment.

If the learner has been enrolled in a U.S. school for less than 3 years, it must be checked on the registration page.

EL Reclassification Monitoring Form

Name_____   Grade_____

DOB_____   Primary Language_____

Use the chart to determine learner's progress toward reclassification.

Assessment Measure	Assessment Score	Passing? Yes/No
ELPAC	Overall Score of 4: Yes/No **If not, cannot Reclassify.**	
CAASPP ELA or MAP Reading	CAASPP ELA Meets or Exceeds: Yes/No(attach results) **or** MAP Reading At or Above 50th Percentile Yes/No (attach student profile report)	

Parent/Guardian Signature_____ DATE_____

Facilitator Signature_____ DATE_____

Administrator Signature_____ DATE_____

Parent consultation and opinion, not consent, is required per EC 313 (f)(3)

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(d) Evidence about the English language proficiency of a pupil for purposes of subdivision (c) shall include: (1) The results of the survey administered pursuant to section 11518.5(a);(2) The results of the assessment of the pupil's proficiency in English, using an objective assessment instrument, including, but not limited to, the initial assessment;(3) Parent or guardian opinion and consultation results; and(4) Evidence of the pupil's performance in the LEA's adopted course of study, including courses as described in Education Code sections 51210(for pupils in grades 1 to 6) and 51220(for pupils in grades 7 to 12) and English language development, as applicable, obtained from the pupil's classroom teacher and other certificated staff with direct responsibility for teacher or placement decisions.

Master Plan for English Learners Revisions

- Streamlined the Enrollment Process

- Updated Reclassification Criteria

- Developed a new chart for the Reclassification Cycle

- Revised Steps for Establishing ELAC

- Updated Appendix A: EL Data in the SIS

- Updated Apendix B: Reclassification Form