



MEETING AGENDA - iLEAD Lancaster 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, March 12, 2024
Start Time	6:30 PM
End Time	7:30 PM
Location	Address: 254 E. Ave. K-4, Lancaster, CA 93535
Purpose	Regular Scheduled Meeting

Agenda

1. Opening Items

1.1. Call The Meeting To Order

1.2. Roll Call

1.3. Pledge Of Allegiance

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Due date: 3/12/2024

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Due date: 3/12/2024

Documents

- Minutes-2024-02-06-v1 (1).pdf
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2. Curriculum Moment

2.1. Curriculum Moment

3. Public Comments

3.1. Public Comments

The public may address the iLEAD Lancaster 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 for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.



4. Consent Items

4.1. Personnel Report

Due date: 3/12/2024

Documents

- 3.12.24_Lancaster__PersonnelReport.docx.pdf

4.2. Check Register

Due date: 3/12/2024

Documents

- Lancaster Payment Register_20240306.pdf
- Lancaster Payment Register Summary_20240306.pdf

5. Discussion And Reports

5.1. School Director Report

5.2. English Language Learner Assessment

Discuss the State assessment progress of the English Learner Program.

Documents

- iLEAD Lancaster EL Data Presentation March 2024.pdf

5.3. Annual Form 700

Reminder to fill out the electronic Form 700 sent from the "COI Desk" through email by April 1, 2024.

6. Action Items

6.1. Obsolete Technology and Equipment

Discuss and take action regarding technology and equipment that is no longer viable.

Due date: 3/12/2024

Documents

- iLEAD Lancaster Obsolete (March 2024).pdf

6.2. 2022-2023 Independent Audit Report

Discuss and take action regarding the 2022-2023 Audit Report.

Due date: 3/12/2024

Documents

- iLeadLancasterCharterSchoolRpt23 .pdf

7. Closed Session

7.1. Public Employee Performance Evaluation



Gov. Code section 54957(b)(1): School Director.

8. Report of Closed Session

8.1. Report of Closed Session

9. Board Comments

9.1. Board Comments

10. Closing Items

10.1. 2024 Annual Board Development Dinner

RSVP for the 2024 Annual Board Development Dinner on April 18th from 4:00 - 8:00 PM at the Mitchell River House, order your gift of gratitude, take the Board Member Survey, and sign up for a tour that day if you wish to see our schools in action.

10.2. Promotion Date

June 6th - 9:30 AM Kindergarten and 5:30 PM 8th grade

10.3. Next Meeting Date

The next Board Meeting will take place on Tuesday, April 9, 2024 at 6:30 PM.

10.4. Adjournment

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 Lancaster Board

Meeting

Date	Tuesday, February 6, 2024
Started	6:34 PM
Ended	7:21 PM
Location	Address: 254 E. Ave. K-4, Lancaster, CA 93535
Purpose	Regular scheduled meeting
Chaired by	Eric Becker
Recorder	KeKe Montoya

Minutes

1. Opening Items

1.1. Call The Meeting To Order

The meeting was called to order at 6:34 PM.

Status: Completed

1.2. Roll Call

Beth - Present

Bridget - Present

Eric - Present

LaNeshae - Present at 6:39 PM

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Motioned: Eric

Seconded: Bridget

Unanimously Approved

Status: Completed

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Motioned: Eric



Seconded: Beth

Unanimously Approved

Status: Completed

Documents

- Minutes-2023-12-12-v2 (1).pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

Instructional Coach, Taleen Stevens, presented the Read 180 Program and answered questions of the Board.

Status: Completed

3. Public Comments

3.1. Public Comments

The public may address the iLEAD Lancaster 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 for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

No public comments were made.

Status: Completed

4. Consent Items

4.1. Personnel Report

Motioned: Eric

Seconded: LaNeshae

Unanimously Approved

Status: Completed

Documents

- 2.6.24_Lancaster__PersonnelReport_.docx.pdf
-

4.2. Check Register

Motioned: Eric

Seconded: LaNeshae

Unanimously Approved

Status: Completed

Documents

- Lancaster Payment Register_20240131.pdf
- Lancaster Payment Register Summary_20240131.pdf

4.3. Revised 2023-2024 Learner Calendar

Due to the gas leak, the calendar has been updated to scheduled a make up day during Spring Break.

Nykole presented the Revised 2023-2024 Learner Calendar and answered questions of the Board.

Motioned: Eric

Seconded: Beth

Unanimously Approved

Status: Completed

Documents

- Rev 1-23-24 2024-25 iLEAD Lancaster Learner Calendar Tr A.pdf
-

5. Discussion And Reports

5.1. School Director Report

Nykole presented her Director's Report and answered questions of the Board.

Status: Completed

Documents

- Director Board Report Feb 23-24 .pdf
-

5.2. LCAP Mid Year Update

Discuss Mid Year LCAP Data.

Allison presented the LCAP Mid Year Update.

Status: Completed

Documents

- Lancaster 23-24 Mid-Year LCAP Update.pdf
-

6. Action Items

6.1. 2023-2024 1st Interim Budget

Discuss and take action regarding the 2023-2024 1st Interim Budget.

Kelly presented the 2023-2024 1st Interim Budget.

Motioned: Eric

Seconded: Bridget

Unanimously Approved

Status: Completed

Status: Completed

Documents

- Lancaster 23.24 1st Interim.pdf
-



6.2. Revised Employee Guidebook

Discuss and take action on updated Employee Guidebook.

Rick presented the Revised Employee Guidebook.

Motioned: Eric

Seconded: Beth

Unanimously Approved

Status: Completed

Status: Completed

Documents

- iLEAD Lancaster_2024 Guidebook Redline for Board Approval.pdf
-

6.3. Revised School Accountability Report Card

Discuss and take action regarding revised 2022 - 2023 School Accountability Report Card outlining the required school information for public review.

Allison presented the Revised School Accountability Report Card.

Motioned: Eric

Seconded: Bridget

Unanimously Approved

Status: Completed

Status: Completed

Documents

- Lancaster 22-23 Revised SARC.pdf
-

6.4. LACOE Certification of Signatures

Discuss and take action to update the LACOE Certification of Signature document.

Kim presented the LACOE Certification of Signatures and answered questions of the Board.

Motioned: Eric

Seconded: Beth

Unanimously Approved

Status: Completed

Status: Completed

Documents

- iLEAD Lancaster Certification of Signatures_202302 (1).pdf
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7. Board Comments

7.1. Board Comments

Eric mentioned how wonderful our Winter Production was.



Status: Completed

8. Closing Items

8.1. Next Meeting Date

The next Board meeting will be held on Tuesday, March 12, 2024 at 6:30 PM.

Status: Completed

8.2. 2024 Annual Board Development Dinner

Please mark your calendar to attend the 2024 Annual Board Development Dinner on April 18 at 4:00 PM - 8:00 PM at the Mitchell River House. More information to come!

Kim presented the Annual Board Development Dinner and answered questions of the Board.

Status: Completed

8.3. Adjournment

The meeting was adjourned at 7:21 PM.

Status: Completed

EMPLOYMENT - NEW HIRES

Neeley, Jonni

Care Team - Instructional Support

02.16.24

RESIGNATIONS/TERMINATIONS

STATUS CHANGE

Hofius, Marcella

Care Team - Instructional Support from PT To FT Hourly

02.14.24

Company name: iLEAD Lancaster Charter
Report name: Payment Register
Report title 2: Mission Valley Bank
Footer Text: 02/01/2024-03/06/2024
Created on: 3/7/24
Location: 112--iLEAD Lancaster Charter

Date	Vendor	Amount
2/1/24	LOSA001--Los Angeles County Office of Education (LACOE)	79,471.04
2/6/24	AMAZ112--Amazon Capital Services (Lanc)	715.78
2/6/24	APPL000--Apple Inc	299.00
2/6/24	ARGO000--Argo Brothers Inc.	131.39
2/6/24	ASSO000--Association For Behavior Analysis inc	3,340.00
2/6/24	BAY112E--Bay Alarm Company 1372	1,800.00
2/6/24	BOOK000--BookShark LLC	2,269.00
2/6/24	EDTE000--EdTech 101	1,621.29
2/6/24	Jennifer Sosso	293.54
2/6/24	Jeffrey Krueger	7.96
2/6/24	Sarah Rough	4,980.00
2/6/24	Chantry Land	367.91
2/6/24	FIDE000--Fidelity Security Life Insurance Company	697.80
2/6/24	FIDE000--Fidelity Security Life Insurance Company	137.07
2/6/24	GAS112A--SoCalGas 7188	2,001.71
2/6/24	HESS000--Hess and Associates Inc	1,025.00
2/6/24	IMAG001--Image 2000, Inc	1,238.59
2/6/24	KAIS000--Kaiser Foundation Health Plan	41,277.23
2/6/24	LEGO000--Lego Education [P]	350.35
2/6/24	PROA000--Pro Acoustics, LLC	376.94
2/6/24	PROD001--Produce Services of Los Angeles	768.25
2/6/24	RAIN000--Rainbow Resource Center Inc [P]	891.37
2/6/24	SHRE001--Shred-IT, C/O Stericycle, Inc	229.96
2/6/24	TEAC002--Teacher Synergy [P]	90.70
2/6/24	TIME001--Time4Learning [S]	100.00
2/6/24	TMOB005--T-Mobile 1693	585.20
2/6/24	WEXH000--WEX Health Inc.	17.00
2/7/24	AIN001--A+ In Home Tutors, Inc.	840.00
2/7/24	CIGN000--Cigna Healthcare	3,173.93
2/7/24	HUCK000--HuckleBerry Center for Creative Learning [S]	320.00
2/7/24	OPEN003--Open Up Resources	2,894.06
2/8/24	WEXH000--WEX Health Inc.	6.90
2/9/24	AMAZ112--Amazon Capital Services (Lanc)	131.16
2/9/24	DEW112A--Dewey Pest Control 7179**	167.00
2/9/24	ILEA300--iLEAD California	248.85
2/9/24	ILEA300--iLEAD California	1,890.00
2/9/24	ILEA300--iLEAD California	45.87
2/9/24	ILEA300--iLEAD California	80.00
2/9/24	ILEA300--iLEAD California	80.00
2/9/24	ILEA300--iLEAD California	80.00
2/9/24	SCOO000--Scoot Education	1,974.00
2/9/24	SEAS000--Sea Supply	823.70

Date	Vendor	Amount
2/9/24	TRIP000--Triple Threat Import and Export LLC	2,941.50
2/9/24	WEXH000--WEX Health Inc.	120.99
2/12/24	WEXH000--WEX Health Inc.	38.84
2/13/24	GUID000--Guided Discoveries Inc	4,525.00
2/13/24	HOME006--Home Depot Credit Services.	2,367.82
2/13/24	INSP002--Elizabeth Vaucher	219.70
2/13/24	LAWO000--Law Offices of Young, Minney & Corr, LLP	112.50
2/13/24	LITT000--Little Passports [P]	201.69
2/13/24	NATI000--National Benefit Services	916.40
2/13/24	NATI000--National Benefit Services	916.40
2/13/24	PURC000--Purchase Power	100.00
2/13/24	QUIL000--Quill*	114.55
2/13/24	RAIN000--Rainbow Resource Center Inc [P]	374.27
2/14/24	1k6100209--Diane Williams	-55.00
2/15/24	KIWI000--KIWICO [P]	73.70
2/15/24	RAIN000--Rainbow Resource Center Inc [P]	155.30
2/15/24	WEXH000--WEX Health Inc.	25.77
2/16/24	WEXH000--WEX Health Inc.	29.54
2/20/24	1k6100209--Diane Williams	55.00
2/21/24	AMAZ112--Amazon Capital Services (Lanc)	158.27
2/21/24	BHFO000--B&H Foto & Electronics Corp	95.92
2/21/24	BLAC006--Blackbird & Co.	109.58
2/21/24	BRIA001--Brian K. Johnson	573.00
2/21/24	EDWA00--Edwards, Stevens & Tucker LLP	1,007.50
2/21/24	Kammy Bell	303.74
2/21/24	Sarah Rough	98.18
2/21/24	HOME006--Home Depot Credit Services.	5,781.15
2/21/24	HOME006--Home Depot Credit Services.	314.74
2/21/24	HORS000--Kim Wineland (Horse ETC)	520.00
2/21/24	ILEA300--iLEAD California	43,294.00
2/21/24	ILEA300--iLEAD California	2,263.41
2/21/24	ILEA300--iLEAD California	2,097.00
2/21/24	ILEA300--iLEAD California	1,336.71
2/21/24	ILEA300--iLEAD California	6,921.43
2/21/24	IMAG001--Image 2000, Inc	51.66
2/21/24	LAKE000--Lakeshore Learning Materials	99.19
2/21/24	PROD001--Produce Services of Los Angeles	847.80
2/21/24	QCLO000--QC Locksmiths	1,673.63
2/21/24	SAGE002--Sagemont Tax LLC	52,611.88
2/21/24	SCOO000--Scoot Education	5,264.00
2/21/24	TIME001--Time4Learning [S]	1,250.00
2/21/24	WEXH000--WEX Health Inc.	14.32
2/22/24	AMAZ112--Amazon Capital Services (Lanc)	726.19
2/22/24	ARBO001--Arbor Learning Community [S]	320.00
2/22/24	AVDA000--AV Dance Studio 81	228.00
2/22/24	BILL001--Bill's Landscaping, Inc	780.00
2/22/24	COLO001--Colosky's Math Academy	77.00
2/22/24	CORD000--Cordero, Efrain	325.00

Date	Vendor	Amount
2/22/24	FERG000--Ferguson Enterprises Inc	543.71
2/22/24	FRES001--Fresh Start Healthy Meals, Inc.	53,199.41
2/22/24	GOLD000--Gold Star Food Inc	19,557.24
2/22/24	GUER000--Guerrero, Laura A.	485.00
2/22/24	HERN010--Hernandez, Alheli	210.00
2/22/24	HOME006--Home Depot Credit Services.	1,310.54
2/22/24	IMAG001--Image 2000, Inc	15.65
2/22/24	JIVE000--GoTo Technologies USA, LLC	666.97
2/22/24	LAIT000--Laity Institute of the Arts	175.00
2/22/24	LAKE000--Lakeshore Learning Materials	132.27
2/22/24	LAVI000--LaVine Equestrian	300.00
2/22/24	LEAR000--Learn Beyond The Book LLC [S]	664.20
2/22/24	LEAR014--Learning Together AV, Inc	3,675.00
2/22/24	MCMA000--McMaster-Carr Supply Company	738.56
2/22/24	MELB000--Mel Booker Music	1,080.00
2/22/24	OFFI000--ODP Business Solutions LLC	225.20
2/22/24	PEDI000--Logic of English, Inc.	152.02
2/22/24	PURE000--Pure Oasis Water	119.70
2/22/24	QUIL000--Quill*	392.78
2/22/24	RAIN000--Rainbow Resource Center Inc [P]	641.00
2/22/24	SPAN000--Spanish 4 You!	138.40
2/22/24	TALE001--Talenx Inc	1,088.00
2/22/24	THEH000--The Hidden Dojo	1,883.00
2/22/24	WAS112A--Waste Management 3003.	1,638.59
2/26/24	AMAZ112--Amazon Capital Services (Lanc)	971.95
2/26/24	DANC006--Dance Magic Studios	42.25
2/26/24	EVOT001--EVO Tae Kwon Do Academy	350.00
2/26/24	GIBS001--Gibson Music Studio	400.00
2/26/24	MCMA000--McMaster-Carr Supply Company	333.92
2/26/24	RAIN000--Rainbow Resource Center Inc [P]	256.64
2/26/24	THRI000--Thrive Academics, Inc [S]	400.00
2/26/24	VANL000--Amy Van Leuven	630.00
2/27/24	AMAZ112--Amazon Capital Services (Lanc)	1,222.72
2/27/24	AVEX000--Antelope Express	1,373.90
2/27/24	BAY112C--Bay Alarm Company 9872	1,245.09
2/27/24	CHRI006--Christy White, Inc,	5,573.25
2/27/24	EDI112A--Southern California Edison 1256.	4,943.29
2/27/24	FRON000--Frontier	97.42
2/27/24	FRON000--Frontier	185.42
2/27/24	ILEA300--iLEAD California	103.95
2/27/24	IMAG001--Image 2000, Inc	276.36
2/27/24	LEGA003--Legal Shield	183.35
2/27/24	LLKM000--Kenneshia Montoya	332.72
2/27/24	NATI001--Nationwide	128.83
2/27/24	PIT112A--Pitney Bowes 3317	11.98
2/27/24	PURC000--Purchase Power	144.89
2/27/24	PURE000--Pure Oasis Water	106.75
2/27/24	SCHO004--School Nurse Supply Inc	1,459.95

Date	Vendor	Amount
2/27/24	SCHO009--School Pathways LLC	716.63
2/27/24	SCOO000--Scoot Education	4,935.00
2/27/24	SLAV000--APLus Tutoring Inc.	420.00
2/27/24	THET000--TheTeeShop LLC	1,234.80
2/27/24	VERS0000--Versare Solutions, LLC.	5,429.63
2/27/24	WEXH000--WEX Health Inc.	17.00
2/28/24	GRAV001--Gravie, Inc	6,714.21
2/29/24	AMAZ112--Amazon Capital Services (Lanc)	20.78
2/29/24	APPL000--Apple Inc	99.00
2/29/24	COUN007--County of Los Angeles-Dept of Children and Family Services	3,000.00
2/29/24	HOLY000--Johnnie Irving	2,450.00
2/29/24	HOME006--Home Depot Credit Services.	3,632.30
2/29/24	HOUG000--Houghton Mifflin Harcourt [P]	20,398.36
2/29/24	HUTS000--Robert Hutson	43.98
2/29/24	ILEA300--iLEAD California	81,848.55
2/29/24	ILEA300--iLEAD California	1,375.63
2/29/24	ILEA300--iLEAD California	80.00
2/29/24	ILEA300--iLEAD California	77,516.37
2/29/24	ILEA300--iLEAD California	4,100.83
2/29/24	ILEA300--iLEAD California	4,313.28
2/29/24	ILEA300--iLEAD California	80,798.05
2/29/24	JOHN027--Mack Johnson	64.61
2/29/24	MELL000--Mellady Direct Marketing	158.78
2/29/24	TMOB005--T-Mobile 1693	585.20
2/29/24	VENB000--Venbrook Insurance Services	1,167.76
2/29/24	YOUN010--Rasheda Young	83.50
3/1/24	SEAS000--Sea Supply	110.25
3/1/24	SYLV003--DKM Learning, LLC	100.00
3/1/24	ULIN000--Uline	304.37
3/4/24	LOSA001--Los Angeles County Office of Education (LACOE)	79,829.09
3/5/24	AIRM000--Air Masters Inc	420.00
3/5/24	BAY112A--Bay Alarm Company 7272	304.48
3/5/24	BAY112B--Bay Alarm Company 4072	1,217.19
3/5/24	HOME006--Home Depot Credit Services.	18.19
3/5/24	IMAG001--Image 2000, Inc	67.31
3/5/24	LAC112A--LA County Waterworks 7679.	233.81
3/5/24	LAC112B--LA County Waterworks 7795.	304.64
3/5/24	NATI000--National Benefit Services	916.40
3/5/24	NATI000--National Benefit Services	139.34
3/5/24	NATI000--National Benefit Services	916.40
3/5/24	RYAN000--Ryan West	75.00
3/5/24	SCOO000--Scoot Education	1,316.00
3/5/24	SHRE001--Shred-IT, C/O Stericycle, Inc	112.83
3/5/24	ULIN000--Uline	24,806.26
3/6/24	AIN001--A+ In Home Tutors, Inc.	490.00
3/6/24	AMAZ112--Amazon Capital Services (Lanc)	40.51
3/6/24	ARBO001--Arbor Learning Community [S]	320.00
3/6/24	BILL001--Bill's Landscaping, Inc	780.00

Date	Vendor	Amount
3/6/24	COLO001--Colosky's Math Academy	77.00
3/6/24	FRON000--Frontier	366.04
3/6/24	GUER000--Guerrero, Laura A.	600.00
3/6/24	HERN010--Hernandez, Alheli	270.00
3/6/24	HOLY000--Johnnie Irving	1,400.00
3/6/24	HORS000--Kim Wineland (Horse ETC)	520.00
3/6/24	ILEA300--iLEAD California	50,080.94
3/6/24	ILEA300--iLEAD California	1,963.50
3/6/24	ILEA300--iLEAD California	55,285.10
3/6/24	ILEA300--iLEAD California	54,397.82
3/6/24	ILEA300--iLEAD California	561.50
3/6/24	KEKE000--Keke's LUV Event Planning LLC	1,160.52
3/6/24	LAND004--Chantry Land	122.86
3/6/24	LEAR000--Learn Beyond The Book LLC [S]	224.50
3/6/24	MELV000--Connor Melville	350.00
3/6/24	SYLV003--DKM Learning, LLC	1,000.00
3/6/24	THEH000--The Hidden Dojo	2,843.00
3/6/24	YOUN010--Rasheda Young	287.91
		\$ 995,560.70

Company Name: iLEAD Lancaster
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 02/01/2024-03/06/2024

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	21,860.52
3402	Health & Welfare Benefits - Classified positions	23,974.05
3702	Retiree Benefits - Classified positions	729.94
4110	Core Curriculum - Texts, Workbooks, etc	26,731.14
4120	Core Curriculum - Software & Programs	2,206.85
4210	Professional Development References	4,980.00
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	3,370.33
4310	Science Supplies	877.35
4315	Art Supplies	132.27
4317	Assessment Supplies	316.33
4320	PE Supplies	297.62
4325	Custodial Supplies	933.95
4330	Health & Safety	4,401.45
4335	Home Study Stipend	30,103.39
4340	Office Supplies	570.55
4345	Printing & Reproduction Supplies	1,693.66
4350	Spiritwear	1,160.52
4355	Facilities Supplies	8,966.21
4410	Classroom Furniture & Equipment	11,818.11
4420	NonClassroom Furniture & Equipment	24,806.26
4430	IT Equipment & Supplies	2,611.35
4710	Vended Food Service	72,525.21
4720	Food Supplies	2,056.26
4740	Cafe Other Supplies	515.81
5230	Conference & Workshop Registration Fees	3,340.00
5240	Professional Development - Meetings & Collaborations	62.14
5310	Professional Dues, Memberships, and Subscriptions	2,934.50
5410	Liability Insurance	44,461.76
5510	Utilities - Electricity	4,943.29
5520	Utilities - Gas	2,001.71
5530	Utilities - Water	538.45
5540	Utilities - Trash	1,638.59
5560	Operations - Security	4,566.76
5630	Repairs & Maintenance - Facilities	2,222.00
5801	Professional Services - Service Fees	240,162.97
5803	Professional Services - Business Services	53,064.67
5804	Professional Services - Auditing & Tax Preparation	5,573.25
5805	Professional Services - Payroll Fees	8,414.11
5806	Professional Services - Consultant Fees	1,025.00
5808	Professional Services - Legal Fees	1,120.00
5809	Professional Services - Shared/Leased Employees	4,975.75

GL Account #	GL Account Description	Total
5823	Operating Expenditures - Fingerprinting Fees	0.00
5826	Operating Expenditures - Interest	58.89
5827	Operating Expenditures - Other Benefit Fees	34.00
5829	Operating Expenditures - Events	1,031.46
5830	Operating Expenditures - Marketing & Advertising	2,447.45
5840	Operating Expenditures - Software Licenses	3,073.21
5850	Student Services Expenditures - Student Information System	358.32
5852	Student Services Expenditures - Special Education Contracted Services	159,763.86
5853	Student Services Expenditures - Student & Group Activities	11,058.70
5855	Student Services Expenditures - Substitutes	13,489.00
5910	Telephone & Fax	1,301.85
5920	Internet Services	1,490.40
5940	Postage Expense	211.98
9310	Prepaid Expenditures (Expenses)	7,182.37
9320	Deposits	3,000.00
9535	Retirement Liability	159,300.13
9536	403b Payable	3,075.00
Grand Total		\$ 995,560.70

iLEAD Lancaster

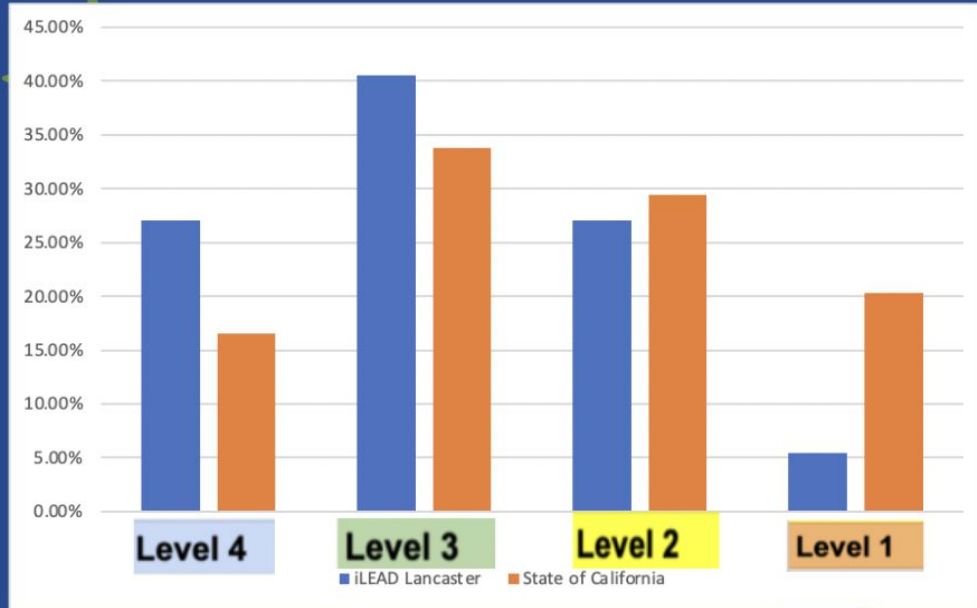
English Learner Data

March 12, 2024



Dashboard Data

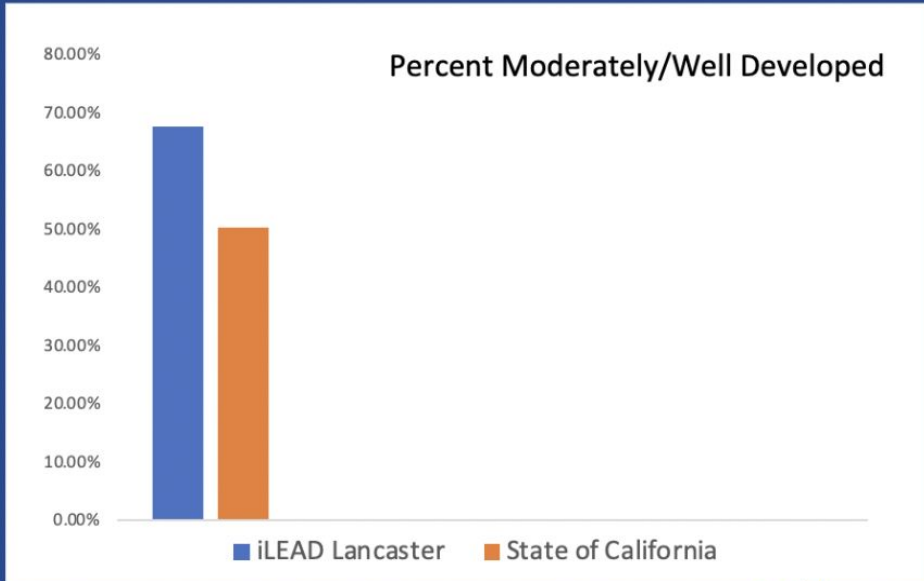
ELPAC



Level 4	Well Developed
Level 3	Moderately Developed
Level 2	Somewhat Developed
Level 1	Minimally Developed

Dashboard Data

ELPAC



**2023 Comparison
ELPAC Results
Levels 3 and 4**

iLEAD Lancaster ELPI

English Learner Progress

All Students

State



Blue



State of California ELPI

English Learner Progress

All Students

State

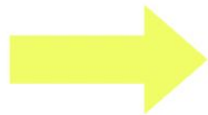


Yellow

iLEAD Lancaster

ELA

Current English Learners



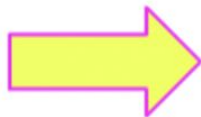
Increased 3.3 Points ⬆

Number of Students: 20

State of California

ELA

Current English Learners



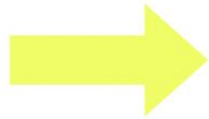
Declined 7.2 Points ⬇️

Number of Students: 477,414

iLEAD Lancaster

Math

Current English Learners



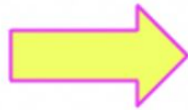
Increased 16 Points ⬆

Number of Students: 31

State of California

Math

Current English Learners

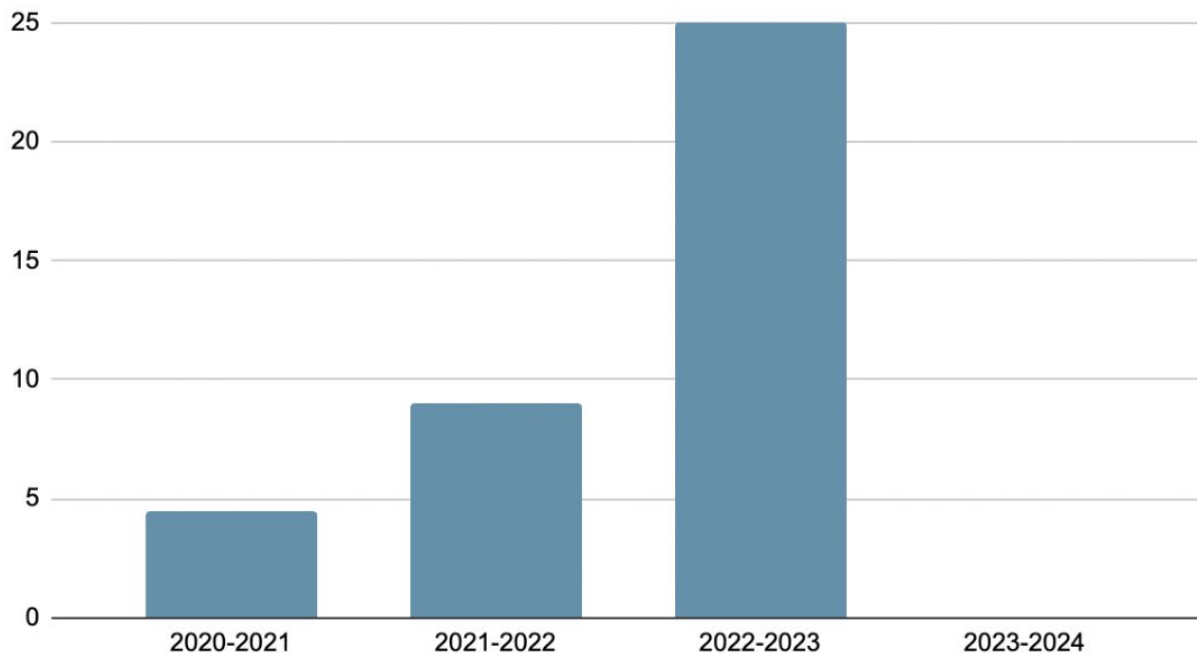


Maintained -1.5 Points

Number of Students: 476,588

Reclassification Data

iLEAD Lancaster EL Reclassification Data



Any Questions?



For more information about iLEAD Hybrid's English Learners please contact:

Michele.Bowes@ileadcalifornia.org

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Aylin.Sandoval@ileadlancaster.org



iLEAD Lancaster Obsolete Equipment and Materials

Board Approved:

This list of obsolete equipment and materials is no longer needed for school purposes and will be sold and/or disposed of in accordance with Education Code Sections 17545 and 17546.

Education Code 17545 authorizes the sale for cash of any property belonging to the school if the property is not required for school purposes, or it should be disposed of for the purpose of replacement, or it is unsatisfactory or not suitable for school use.

Education Code 17545 and 17546 provides for procedures to implement such a sale, public or private, conducted by staff, other public agencies, or by contract with a private auction firm.

List of items attached in pages 2 – 8



Apple Pencil: HJRFQT9RJKM9
Apple Pencil: HJRFT29UJKM9
Apple Pencil: HJRFT2ZLJKM9
Apple Pencil: HJVFTBUTJKM9
Card Reader: 3332021000797
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Printer: CNGX540483
Printer: CNGXB12024
Printer: CNGXK12632
Printer: CNGXL07187
Printer: CNF8G9N5YL
Printer: CNF8G9N60X
Printer: CNF8G9N615
Printer: CNF8G9N5YV
Printer: CNFG89N615
Printer: CN5B2FX35X
Printer: CN6CIC13WH

Printer: X4WK341022
Printer: LCN0CV06H681508
Printer: 5CG3394LL0
Printer: JPDCG3W0VG
Projector: 809SRQL00204
Projector: JWF813935L
Projector: M3VF04202L
Projector: NEGF122544L
Projector: NEGF122553L
Projector: PSAK1903558
Projector: TU9K4502336
Projector: TU9K4502363
Promethean: 775T-L12LFA2110013
Windows: NXGMSAA0016430C15C7600
Windows: 64304954176
Windows: CN-0KX350-12961-736
Windows: 5CD8168GDF
Windows: MXL4202L9M
Windows: 5CD6252CVQ
Windows: PF-079VP
Windows: PF0T7S7L
Windows: 20307271953
Windows: CXSMM01BRD02D110
Windows: 5D059241Q
Windows: 5CD6252CVQ

ILEAD LANCASTER CHARTER SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

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

iLead Lancaster Charter School (Charter No. 1376)



ILEAD LANCASTER CHARTER SCHOOL
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JUNE 30, 2023

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of iLead Lancaster Charter School which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of iLead Lancaster Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of iLead Lancaster Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of iLead Lancaster Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about iLead Lancaster Charter School's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2024, on our consideration of iLead Lancaster Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of iLead Lancaster Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering iLead Lancaster Charter School's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
January 31, 2024

ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets

Cash and cash equivalents	\$ 7,431,078
Accounts receivable	2,886,319
Prepaid expenses and other assets	<u>46,749</u>
Total current assets	<u>10,364,146</u>

Noncurrent assets

Right-of-use asset - finance	13,253,568
Capital assets, net	<u>542,236</u>
Total noncurrent assets	<u>13,795,804</u>
Total Assets	<u>\$ 24,159,950</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 2,009,482
Finance lease liability	13,455,775
Deferred revenue	<u>2,565,187</u>
Total liabilities	<u>18,030,444</u>

Net assets

Without donor restrictions	<u>6,129,506</u>
Total net assets	<u>6,129,506</u>
Total Liabilities and Net Assets	<u>\$ 24,159,950</u>

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

ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Without Donor Restrictions</u>
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 7,321,553
Federal revenues	1,543,078
Other state revenues	<u>2,225,067</u>
Total federal and state support and revenues	<u>11,089,698</u>
Local support and revenues	
Payments in lieu of property taxes	898,772
Grants and donations	22,867
Investment income, net	30
Other local revenues	<u>49,265</u>
Total local support and revenues	<u>970,934</u>
Total Support and Revenues	<u>12,060,632</u>
 EXPENSES	
Program services	10,645,625
Supporting services	
Management and general	994,474
Fundraising	<u>2,556</u>
Total Expenses	<u>11,642,655</u>
 CHANGE IN NET ASSETS	 417,977
 Net Assets - Beginning	 <u>5,711,529</u>
 Net Assets - Ending	 <u>\$ 6,129,506</u>

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

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 2,981,520	\$ 88,781	\$ -	\$ 3,070,301
Non-certificated salaries	1,730,057	60,480	-	1,790,537
Pension plan contributions	531,432	27,970	-	559,402
Payroll taxes	202,670	10,667	-	213,337
Other employee benefits	470,990	24,789	-	495,779
Total personnel expenses	5,916,669	212,687	-	6,129,356
Non-personnel expenses				
Books and supplies	1,287,124	75,031	-	1,362,155
Insurance	45,060	2,372	-	47,432
Facilities	417,602	21,979	-	439,581
Professional services	1,910,769	506,086	-	2,416,855
Interest expense	848,787	44,673	-	893,460
Depreciation	128,780	6,778	-	135,558
Fees to authorizing agency	-	82,203	-	82,203
Other operating expenses	90,834	42,665	2,556	136,055
Total non-personnel expenses	4,728,956	781,787	2,556	5,513,299
Total Expenses	\$ 10,645,625	\$ 994,474	\$ 2,556	\$ 11,642,655

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

ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 417,977
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	135,558
(Increase) decrease in operating assets	
Accounts receivable	(675,735)
Prepaid expenses and other assets	(28,704)
Increase (decrease) in operating liabilities	
Accounts payable	484,120
Deferred revenue	1,697,976
Net cash provided by (used in) operating activities	<u>2,031,192</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of intellectual property	<u>(447,168)</u>
Net cash provided by (used in) investing activities	<u>(447,168)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Amortization of financing right-of-use asset	<u>202,207</u>
Net cash provided by (used in) financing activities	<u>202,207</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 1,786,231

Cash and cash equivalents - Beginning 5,644,847

Cash and cash equivalents - Ending \$ 7,431,078

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ 893,460</u>
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The notes to the financial statements are an integral part of this statement.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

iLead Lancaster Charter School (the “Charter”) was formed as a nonprofit public benefit corporation on September 22, 2011 for the purpose of operating as a California public school located in Los Angeles County. The Charter was numbered by the State Board of Education in September 2012 as California Charter No. 0981. At iLead Lancaster, you will find a school that prioritizes a positive, supportive, and inviting environment where our students (learners) can focus on their development. In addition to academic excellence, we are committed to supporting learners’ development of emotional intelligence, life skills, and community engagement. During the year ended June 30, 2023, iLead Lancaster Charter School served grades TK to 8.

iLead Lancaster Charter School is authorized to operate as a charter school through Lancaster School District (the “authorizing agency”). On September 2020, the Board of Directors of Lancaster School District approved a charter renewal for the Charter for a 2 year term beginning July 1, 2021 and expiring on June 30, 2023. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2026. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

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

C. Financial Statement Presentation

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

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

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

D. Estimates

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Contributions

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

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

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

F. In Lieu of Property Tax Revenue

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

G. Functional Expenses

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

H. Cash and Cash Equivalents

iLead Lancaster Charter School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

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

L. Deferred Revenue

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

M. Income Taxes

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

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

N. Fair Value Measurements

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

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

ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. ASC 842 Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021. The Charter adopted this accounting principle prior to 2022-23. Refer to Note 5 for the finance lease held by the Charter.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2023, consists of the following:

Cash in banks, non-interest bearing	\$ 7,425,772
Cash with third party (Bill.com)	4,806
Cash on hand	500
Total Cash and Cash Equivalents	<u>\$ 7,431,078</u>

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. iLead Lancaster Charter School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2023, \$6,865,861 of the iLead Lancaster Charter School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$ 977,163
Federal sources	879,343
Other state sources	557,851
In lieu property tax payments	238,902
Other local sources	233,060
Total Accounts Receivable	<u>\$ 2,886,319</u>

ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Property and equipment				
Building and improvements	\$ 338,963	\$ -	\$ -	\$ 338,963
Furniture and equipment	389,962	-	-	389,962
Intellectual property	-	447,168	-	447,168
Total property and equipment	728,925	447,168	-	1,176,093
Less accumulated depreciation	(498,299)	(135,558)	-	(633,857)
Capital Assets, net	\$ 230,626	\$ 311,610	\$ -	\$ 542,236

NOTE 5 – FINANCE LEASE

On April 1, 2021, the Charter entered into a lease agreement to occupy space located at 254 East Avenue K-4 in Lancaster, California. The facility is utilized for instructional services in order to meet the goals established by the Charter. The lease agreement covers a term beginning July 1, 2016 through June 30, 2023. During the fiscal year ended June 30, 2023, the Charter paid \$696,218 in lease payments under this operating lease. At June 30, 2023, the right-of-use asset was \$13,253,568 and the operating lease liability was \$13,455,775.

The following table shows the present value of the operating lease liability as the actual lease payments less the implied discount rate and the right-of-use asset as the lease expense over the straight-line basis reduced by the implied discount rate. The associated asset and liability are amortized over the straight-line basis over the term of the lease as follows:

Fiscal Year Ending June 30,	(a) Lease Expense	(b) Lease Payments	(c) Discount	(b) - (c) Operating Lease Liability	(a) - (c) Right-of-Use Asset
2024	\$ 886,787	\$ 696,234	\$ 538,009	\$ 158,225	\$ 348,778
2025	880,458	696,024	531,680	164,344	348,778
2026	873,884	695,609	525,106	170,503	348,778
2027	867,064	695,231	518,286	176,945	348,778
2028	859,986	694,996	511,208	183,788	348,778
Thereafter	21,784,462	22,876,754	10,274,784	12,601,970	11,509,678
Total	\$ 26,152,641	\$ 26,354,848	\$ 12,899,073	\$ 13,455,775	\$ 13,253,568

NOTE 6 – DEFERRED REVENUE

Deferred revenue as of June 30, 2023, consists of the following:

Federal sources	\$ 47,987
State sources	2,517,200
Total Deferred Revenue	\$ 2,565,187

ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 7 – NET ASSETS

As of June 30, 2023, the Charter did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2023, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 542,236
Undesignated	5,587,270
Total Net Assets without Donor Restrictions	\$ 6,129,506

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 7,431,078
Accounts receivable, current portion	2,886,319
Prepaid expenses	46,749
Total Financial Assets, excluding noncurrent	\$ 10,364,146
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	(2,565,187)
Financial Assets available to meet cash needs	
for expenditures within one year	\$ 7,798,959

NOTE 9 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The Charter offers social security as an alternative plan to employees who may not qualify for CalSTRS.

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 9 – EMPLOYEE RETIREMENT PLANS (continued)

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

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2022-23 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the year ended June 30, 2023 was \$3,080,059; 100% of the required contribution.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for iLead Lancaster Charter School is estimated at \$247,446. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

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

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the charter petition end date is extended to June 30, 2025.

The Charter makes payments to the authorizing agency to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$82,203 for the fiscal year ending June 30, 2023.

Governmental Funds

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

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 9 for additional information on employee retirement plans.

NOTE 10 – COMMITMENTS AND CONTINGENCIES (continued)

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2023.

NOTE 11 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to iLead Lancaster Charter School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the year ended June 30, 2023.

NOTE 12 – SUBSEQUENT EVENTS

iLead Lancaster Charter School has evaluated subsequent events for the period from June 30, 2023 through January 31, 2024, the date the financial statements were available to be issued.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2026.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

ILEAD LANCASTER CHARTER SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2023

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

iLead Lancaster Charter School, located in Los Angeles County, was formed as a nonprofit public benefit corporation on December 6, 2017. The charter school operated by the nonprofit, iLead Lancaster Charter School, was numbered by the State Board of Education in September 2012 as Charter No. 1376. The Charter is authorized to operate as a charter school through Lancaster School District. Classes began in September 2012 for grades TK and 8. During 2022-23, the Charter served approximately 741 students in grades TK to 8.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
LaTorra Saxton	Board Chair	June 30, 2023
Beth Carr-Knudson	Treasurer	June 30, 2023
La NeShae Norwood	Secretary	June 30, 2023

ADMINISTRATION

Nykole Kent
Director

ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 326,841
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	58,157
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	19,637
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:[1]			
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	310,456
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	426,277
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	73,666
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	16,907
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	31
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	673
Subtotal Education Stabilization Fund Discretionary Grants			828,010
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	108,050
Total U. S. Department of Education			1,340,695
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
National School Lunch Program	10.555	13391	190,056
Supply Chain Assistance (SCA) Funds	10.555	15655	12,327
Subtotal Child Nutrition Cluster			202,383
Total Federal Expenditures			\$ 1,543,078

[1] - Major Program

ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023

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

	<u>Second Period Report</u>	<u>Annual Report</u>
	<u>Classroom-Based</u>	
Grade Span		
Regular		
Kindergarten* through third	233.95	234.23
Fourth through sixth	191.71	190.10
Seventh through eighth	143.74	141.14
Total Average Daily Attendance - Classroom-Based	<u>569.40</u>	<u>565.47</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular		
Kindergarten* through third	45.27	46.63
Fourth through sixth	33.30	33.17
Seventh through eighth	22.70	23.26
Total Average Daily Attendance - Nonclassroom-Based	<u>101.27</u>	<u>103.06</u>
Total Average Daily Attendance	<u>670.67</u>	<u>668.53</u>

*Includes Transitional Kindergarten (TK)

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents information on the amount of instructional time offered per grade level by iLead Lancaster Charter School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Minutes Requirement	Actual Instructional Minutes	Credited Minutes Per the Approved Form J-13A**	Total Minutes Offered	Total Days Offered	Actual Number of Days	Credited Days Per the Approved Form J-13A**	Status
Kindergarten*	36,000	36,610	415	37,025	175	173	2	Complied
Grade 1	50,400	54,835	415	55,250	175	173	2	Complied
Grade 2	50,400	54,800	450	55,250	175	173	2	Complied
Grade 3	50,400	54,800	450	55,250	175	173	2	Complied
Grade 4	54,000	54,800	450	55,250	175	173	2	Complied
Grade 5	54,000	54,800	450	55,250	175	173	2	Complied
Grade 6	54,000	55,100	450	55,550	175	173	2	Complied
Grade 7	54,000	55,100	450	55,550	175	173	2	Complied
Grade 8	54,000	55,100	450	55,550	175	173	2	Complied

*Includes Transitional Kindergarten (TK)

**The Charter received an approved Form J-13A for the number of instructional days and the number of instructional minutes indicated above.

ILEAD LANCASTER CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2023

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

June 30, 2023, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 6,368,929</u>
Adjustments:	
Increase (decrease) in total net assets:	
Prior period adjustment	(36)
Client closing adjustments	<u>(239,387)</u>
Net adjustments	<u>(239,423)</u>
June 30, 2023, net assets per audited financial statements	<u>\$ 6,129,506</u>

OTHER INDEPENDENT AUDITORS' REPORTS



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

Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of iLead Lancaster Charter School (the "Charter") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 31, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Christy White, Inc.

San Diego, California
January 31, 2024



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

Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited iLead Lancaster Charter School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of iLead Lancaster Charter School's major federal programs for the year ended June 30, 2023. iLead Lancaster Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, iLead Lancaster Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on iLead Lancaster Charter School's compliance based on our audit.

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

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

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

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

Report on Internal Control Over Compliance

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

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

Report on Internal Control Over Compliance (continued)

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 31, 2024



REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on State Compliance

Opinion on State Compliance

We have audited iLead Lancaster Charter School's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to iLead Lancaster Charter School's state program requirements for the fiscal year ended June 30, 2023.

In our opinion, iLead Lancaster Charter School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit for State Compliance

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

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 31, 2024

FINDINGS AND QUESTIONED COSTS SECTION

**ILEAD LANCASTER CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

Financial Statements

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

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	
<u>AL Number(s)</u> <u>Name of Federal Program or Cluster</u>	
<u>84.425</u> <u>Education Stabilization Fund Discretionary Grants</u>	
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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

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

FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2023.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to federal awards for the year ended June 30, 2023.

STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2023**

PRIOR AUDIT FINDINGS

FINDING 2022-001: INTERNAL CONTROLS RELATING TO CLOSING PROCESS (30000)

Criteria: The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP and all accounts are fully reconciled by year-end.

Condition: During the course of our audit, material adjustments were identified to correct asset accounts, liability accounts, revenue accounts, and expense accounts.

Effect: Total assets were overstated by \$4,570, accounts payable and accrued liabilities were understated by \$228,017, deferred revenue was overstated by \$198,612, and total revenues were overstated by \$33,975.

Cause: For Fiscal Year 2021/2022, there were several factors contributing to the delay in the completion of the 2021/2022 audited financials, largely due to COVID 19 staffing shortages. Improvements to address the staffing shortage include the hiring of a Controller and several additional staff. Additionally, because the school was previously consolidating its audit with five other California iLEAD Schools, and Maker Learning Network, this added further complexity to the school's ability to close the audit timely.

Repeat Finding: A similar finding was reported in the previous fiscal year.

Corrective Action Plan: The School is no longer consolidating future audits and has engaged in a total overhaul of its accounting and payroll systems and platforms. These system upgrades have resulted in a temporary but significant staffing strain and delays in data processing, but will yield positive results in the close process for the future. These platform and system updates will improve operations and allow for systems automation and direct integration with the accounting platform to help move the school to a timely close process.

Current Status: Implemented.

FINDING 2022-002 EXPANDED LEARNING OPPORTUNITIES ELO-G (40000)

Criteria: The governing board of the School was required to adopt on or before June 1, 2021, in a public meeting, a plan describing how the apportioned ELO-G funds would be used in accordance with Education Code section 43522 and submit the plan to its chartering authority within 5 days of adoption pursuant to subdivision (e) of Education Code section 43522.

Condition: During ELO-G testing, it was noted that the spending plan was approved by the board on May 13, 2021 and was submitted to its chartering authority on June 10, 2021. The submission date was not within 5 days of adoption of the spending plan.

Effect: The School is not in compliance with subdivision (e) of Education Code section 43522.

Cause: The Board of Directors of the School approved the ELO-G plan prior to the state required deadline. however, there guidance on how to submit the plan to its chartering authority was provided after the required 5 days of adoption.

Questioned Costs: N/A

Repeat finding: A similar finding was reported in the previous fiscal year.

Corrective Action Plan: The School promptly complied sending the ELO-G plan to its charter authority on June 10, 2021.

Current Status: Implemented.