

MEETING AGENDA - Empower Generations 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 17, 2026
Start Time	5:30 PM
End Time	6:30 PM
Location	Address: 44236 10th Street West, Suite 105, Lancaster, CA 93534
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 regarding the Board Meeting Agenda.

Resolution #:

1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

Resolution #:

Documents

- Minutes-2026-02-17-v2.pdf
-

2. Public Comments

2.1. Public Comments

The public may address the Empower Generations 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.

3. Action Items

3.1. 2025-2026 Annual Audit Agreement

Discuss and take action regarding the 2025-2026 Annual Audit Agreement.

Due date:

Documents

- Empower Generations Audit & Tax Engagement Letter 2026-2028.pdf
-

3.2. SB 153 - Model Referral Protocols Board Policies

Discuss and take action regarding SB 153 - Model Referral Protocols Board Policies.

Due date:

Documents

- Empower Generations - SB 153 - Model Referral Protocols Board Policy - DRAFT.pdf
-

4. Discussion and Reports

4.1. School Director Report

4.2. Board Member Resignation

Discuss the recent resignation of Annaliisa from the Board.

5. Consent Items

5.1. Check Registers

Resolution #:

Documents

- EG Payment Register_20260311.pdf
 - EG Payment Register Summary_20260311.pdf
-

6. Board Comments

6.1. Board Comments

7. Closing Items

7.1. Graduation Date

June 4, 2026 at 6:00 p.m.

7.2. 2026 Board Development Dinner

iLEAD CA is pleased to host the 2026 Annual Board Development Dinner on April 23 from 5:00 - 8:30 at HQ. Look for RSVP and information in your Board Email.

7.3. Annual Form 700

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

7.4. Next Meeting Date: April 28, 2026 @5:30 p.m.

Board Members mark their calendars and confirm quorum.

7.5. 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 - Empower Generations Board

Meeting

Date	Tuesday, February 17, 2026
Started	5:43 PM
Ended	6:15 PM
Location	Address: 44236 10th Street West, Suite 105, Lancaster, CA 93534
Purpose	Regular scheduled meeting
Chaired by	Keisha Como
Recorder	Roselia Calderon

Minutes

1. Opening Items

1.1. Call The Meeting To Order

The Meeting was called to order at 5:43 p.m.

Status: Completed

1.2. Roll Call

Keisha- Present

Laura- Present

Tapau- Absent

Annaliisa- Absent- Resignation to be added to Next Agenda

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action regarding the Board Meeting Agenda.

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Resolution #:

Status: Carried

1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Resolution #:

Status: Carried

Documents

- Minutes-2026-01-27-v1.pdf
-

2. Public Comments

2.1. Public Comments

The public may address the Empower Generations 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 were made to the Board.

Status: Completed

3. Action Items

3.1. 2026-2027 School Calendar

Discuss and take action regarding the 2026-2027 School Calendar.

Sajae Davison presented the 2026-2027 School Calendar, and answered questions of the Board.

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Due date:

Status: Completed

Documents

- EG 26-27 Tr A IS EG.pdf
-

3.2. 2025-2026 1st Interim Budget

Discuss and take action regarding the 2025-2026 1st Interim Budget.

Kelly O'Brien, iCA Support Provider presented the 2025-2026 1st Interim Budget, and answered questions of the Board.

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Due date:

Status: Completed

Documents

- Empower Generations 2025-26 First Interim Budget Alternative Form and MYP.xlsx - Alternative Form (4) (2).pdf

3.3. 2024/2025 Education Protection Account

Kelly O'Brien, iCA Support Provider presented the 2024/2025 Education Protection Account, and answered questions of the Board.

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Due date:

Status: Completed

Documents

- FY24.25 EG EPA Resolution.pdf

4. Discussion and Reports

4.1. School Director Report

Sajae presented the School Director Report and answered questions of the Board.

Status: Completed

4.2. Teaching Assignment Monitoring Outcome Report and LCAP Mid-Year Update

Discuss the teaching assignment data report generated by the CA Department of Education as well as the Local Control Accountability Plan Mid-Year Update on mid-year expenditure and implementation data on all actions identified in the 2024–25 LCAP.

Sajae presented the School Director Report and answered questions of the Board.

Status: Completed

Documents

- 25-26 Empower Mid-Year LCAP.pdf

5. Consent Items

5.1. Check Registers

Motion: Laura

Second: Keisha

Unanimously Approved

Tapau Absent

Resolution #:

Status: Carried

Documents

- EG Payment Register_20260211.pdf
 - EG Payment Register Summary_20260211.pdf
-

6. Board Comments

6.1. Board Comments

Laura said Great Job! Keisha said Great Job! Questions were asked about graduation dates, Sajae will confirm the June 6th date, can send Save the Dates.

Status: Completed

7. Closing Items

7.1. Annual Form 700

Conflict of Interest Office has opened the electronic filing system. Forms are due April 1, 2026.

Jordan, iCA Support Provider shared information on the Annual Form 700.

Status: Completed

7.2. 2026 Board Development Dinner

iLEAD CA is pleased to host the 2026 Annual Board Development Dinner on April 23 from 5:00 - 8:30 at HQ. Look for RSVP and information in your Board Email.

The Board was invited to the 2026 Board Development Dinner.

Status: Completed

7.3. Next Meeting Date: March 17, 2026 @5:30 p.m.

Board Members mark their calendars and confirm quorum.

Board Members mark their calendars and confirm quorum. Might be a conflict for Keisha.

Status: Completed

7.4. Adjournment

The Meeting was adjourned at 6:15 p.m.

Status: Completed



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

February 23, 2026

Governing Board and Management
Empower Generations
44236 10th St W, Ste 105
Lancaster, CA 93534-4134

We are pleased to confirm our understanding of the services we are to provide for Empower Generations for the fiscal years ending June 30, 2026, 2027, and 2028.

Audit Scope

We will conduct an audit of the financial statements of Empower Generations, (the "Organization"), which comprise the statement of financial position as of June 30, 2026, 2027, and 2028, the related statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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 (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Financial Reports –Annual Financial and Budget Report with Audited Financial Statements

**A Federal Single Audit under Uniform Guidance is applicable in any year that the Organization expends more than the Single Audit Threshold in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

348 Olive Street
San Diego, CA
92103

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

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable
- An opinion (or disclaimer of opinion) on compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and the State Compliance Reporting* and will include test of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations are attributable to the Organization or to acts by management of employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste of abuse in financial audit nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. A Federal Single Audit under Uniform Guidance becomes applicable when the Organization expends more than the Single Audit Threshold in Federal funds in any given year.

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal years ending June 30, 2026, 2027, and 2028. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

If, during our tax preparation, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Empower Generations. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to ten copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education and/or Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	2025-26	2026-27	2027-28
Audit Services*	\$ 15,000	\$ 16,500	\$ 18,150
Tax Preparation:	2,000	2,000	2,000
Total Cost of Professional Services	<u>\$ 17,000</u>	<u>\$ 18,500</u>	<u>\$ 20,150</u>

**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 the Single Audit Threshold in Federal funds.*

The annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the Empower Generations during the period under this agreement, shall be in addition to the above fee. The ability to perform and complete the engagement consistent with the estimated fee included above depends upon the quality of the underlying accounting records and the timeliness of personnel in providing information and responding to requests. A failure to provide this information in an accurate and timely manner may result in an increase in fees and/or a delay in the completion of the engagement.

Optional tax preparation services will only be performed if noted as agreed upon by selection of “audit and tax preparation” in your response. Selection of “audit only” will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

In the event that the nonprofit organization operating a single charter school experiences a school closure, a retainer in the full amount of the annual contract would be deemed necessary prior to beginning services for that year.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

No Legal Services

Empower Generations acknowledges and agrees that Christy White, Inc does not provide legal services or licensed accounting services, and such licensed professional services are not included within the services which Christy White, Inc may provide under this Agreement. Empower Generations agrees to consult a lawyer and/or licensed accountant if Empower Generations seeks legal or accounting advice, and shall not rely on Christy White, Inc for such advice, consultation or services.

Indemnification

Empower Generations shall indemnify Christy White, Inc and hold harmless its directors, officers, employees, and agents from and against any and all actions, claims, damages and losses, including attorney's fees that may arise out of or in any way result from the negligent or intentional acts, errors, or omissions of Empower Generations. To the extent that Empower Generations properly directs Christy White, Inc, and to the extent that Christy White, Inc fails to properly perform the Services, Christy White, Inc shall indemnify and hold Empower Generations and its officers and employees harmless from and shall defend at its own expense all claims, demands, or suits at law or equity arising in whole or in part, but only to the extent that they arise from Christy White, Inc's active negligence or express breach of its obligations under this Agreement. Nothing in this Agreement shall require Christy White, Inc to indemnify Empower Generations against claims, demands or suits based upon intentional or negligent acts of Empower Generations, its agents, officers or employees.

Informal Dispute Resolution and Mediation

If any dispute arises among the parties, they agree to first try in good faith to settle the dispute within 7 business days following written notice thereof by communications between themselves. If the parties are unable to successfully resolve the dispute through such informal communications, then they shall attempt to do so within 45 days thereafter by mediation in San Diego County, California, either in person or by Zoom, under Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration. Any mediator chosen by the parties must have an accounting background unless they mutually agree in writing after the dispute has arisen to the selection of a mediator that does not have such an accounting background.

Binding Arbitration

The parties agree that any claim or controversy that is not resolved through the informal dispute resolution and mediation procedures described above, but which arises out of or relates to this agreement, or accountant's performance or non-performance of services including, without limitation, fees charged by accountant, professional negligence, malpractice, breach of fiduciary duty, and the like will be determined by binding arbitration before the Judicial Arbitration and Mediation Services (JAMS) office in San Diego, California, whether in person or by Zoom. The parties' consent to such jurisdiction and venue, unless they mutually select another venue in writing. Unless expressly set forth to the contrary herein, while the arbitration is pending, the parties shall share the costs of arbitration and arbitrator fees equally. Nevertheless, the arbitrator shall be empowered to reallocate such costs and fees to one side or the other as part of his or her final award. The arbitration will also utilize the then-prevailing comprehensive arbitration rules of JAMS, except that discovery may be taken in that arbitration pursuant to the California Code of Civil Procedure.

The arbitrator to be chosen by the parties shall have an accounting background unless they mutually agree in writing to the selection of an arbitrator that does not have an accounting background. If the parties are unable to agree on the selection of an arbitrator within 14 days after the commencement of the arbitration, then the arbitrator shall be chosen in accordance with the JAMS' rules for arbitrator selection. JAMS shall use its best efforts to include one or more arbitration candidates for the parties to choose from that have an accounting background.

Judgment may be entered upon the arbitrator's award by the San Diego Superior Court. Should Empower Generations refuse or neglect to appear or participate in the binding arbitration proceeding or pay for its share of the arbitration fees and costs, the arbitrator is empowered to decide the claim or controversy in accordance with the evidence presented.

Empower Generations should realize that by accepting arbitration, IT WILL WAIVE ITS RIGHT TO A JURY TRIAL AND THE RIGHT, EXCEPT UNDER LIMITED CIRCUMSTANCES, TO APPEAL THE ARBITRATOR'S DECISION.

Cooperation

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Audit Periods and Extensions

The first period to be audited shall be for the fiscal year ending June 30, 2026, and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2028 may be secured on a year-by-year basis, subject to the agreement of the Organization and the auditor.

Independence

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Marcy Kearney, CPA
Partner
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Empower Generations.

Please check your selection:

_____ Audit Only

_____ Audit and Tax Preparation

Signature

Title

Date



Referral Protocols for Addressing Pupil Behavioral Health Concerns (Grades 7–12)

Board Approved: xxxx

The Governing Board, at its regularly scheduled meeting held on [date], hereby adopts the following policy on referral protocols for addressing pupil behavioral health concerns in grades 7–12.

This policy has been developed in consultation with school and community partners and school-linked behavioral health professionals. It establishes the adopted procedures for referrals to behavioral health professionals and support services for pupils in grades 7–12.

Addressing the Needs of High-Risk Groups (EC Section 49428.2(b)(3))

The Governing Board recognizes the importance of ensuring equitable access to behavioral health supports for all pupils. The Governing Board hereby adopts this policy to address the needs of high-risk pupil groups, which include, but are not limited to, the following:

- Pupils with disabilities, mental illness, or substance use disorders.
- Foster youth and youth placed in out-of-home settings.
- Homeless youth.
- Pupils experiencing bereavement or loss of a close family member or friend.
- Pupils for whom there is a concern due to behavioral health disorders, including common psychiatric conditions and substance use disorders such as opioid and alcohol abuse.
- Lesbian, gay, bisexual, transgender, or questioning pupils.

The **School Counselor and/or other appropriate credentialed/licensed staff** who oversee the mental and behavioral health needs of pupils are responsible for coordinating the implementation of these group-specific referral protocols, in collaboration with the School Director, Foster Youth Liaison, and Homeless Liaison.

School leadership may also identify additional pupil groups at their discretion, such as English learners or recently immigrated pupils, if local data or partner input indicate increased behavioral health risks.

Student Privacy

Empower Generations recognizes and agrees to abide by all applicable federal and state pupil data privacy laws and regulations, including but not limited to the Family Educational Rights and Privacy Act (FERPA) and Education Code section 49073 et seq., in connection with its policy on referral protocols for addressing pupil behavioral health concerns and the implementation of such policy and protocols.

Referral Protocols and Procedures

The Governing Board hereby adopts the following referral protocols and procedures relating to referrals to behavioral health professionals and support services:

Needs Assessment

The Site Director or designee shall conduct an annual needs assessment to:

- Identify behavioral health trends;
- Review available resources; and
- Detect service gaps within the school community.

Each school site shall review referral volume, response times, and outcomes quarterly and submit findings to the Site Director or designee to support continuous improvement.

Capacity Building

Empower Generations shall:

- Provide professional development on referral pathways and staff roles.
- Clarify responsibilities among certificated and classified staff; and
- Maintain partnerships with school-linked behavioral health professionals and the community providers.

Planning

The Director or designee shall:

- Define referral pathways for crisis and non-crisis concerns;
- Establish goals and assign responsible roles for each step in the referral process; and
- Enter into memoranda of understanding with external partners, where appropriate, to support referral handoffs and information-sharing.

Implementation

Empower Generations shall establish step-by-step procedures to:

- Initiate referrals;
- Document concerns;
- Notify parents/guardians consistent with law;
- Triage the level of need;
- Link pupils to appropriate services; and
- Schedule follow-up checks.

The referral process and procedures will be reviewed with school staff annually and clearly outlined for easy access by school staff and parents/guardians.

Evaluation and Continuous Improvement

Empower Generations shall conduct an annual evaluation of referral protocols that includes:

- Data collection and analysis;

- Input from staff, families, and community stakeholders; and
- Targeted improvements based on evaluation results.

Evaluation shall monitor outcomes, including, but not limited to:

- Median time to first contact;
- Percentage of follow-ups completed within ten school days;
- Outcomes for the pupil groups identified in Education Code section 49428.2(b)(3).

Training (EC Section 49428.2(b)(4), (c)–(e))

Empower Generations shall ensure that facilitators of pupils in grades 7–12 receive training on pupil social-emotional and behavioral health. Training materials approved by Empower Generations shall include:

- How to identify appropriate contacts for behavioral health evaluation, services, or both, at the school site and within the larger community; and
- When and how to refer pupils and their families to those services.

Optional training elements may also include recognizing the signs and symptoms of youth behavioral mental health disorders.

Subject to Education Code section 49428.2(d), Empower Generations shall certify, on or before July 1, 2029, to the California Department of Education that:

- 100 percent of certificated employees, and
- 40 percent of classified employees who have direct contact with pupils in grades 7–12 have received youth behavioral health training at least once, in accordance with Education Code section 49428.2(c)(1)–(5).

Authorization and Scope of Practice (EC Section 49428.2(b)(5))

To ensure that all school employees act only within the authorization or scope of their credential or license, Empower Generations shall:

- Provide training and guidance to staff, clarifying their roles in the referral process and the limits of their credentials or licenses.
- Direct employees to refer pupils to appropriately credentialed or licensed professionals when behavioral health concerns are identified.
- Maintain referral protocols specifying which staff positions are authorized to act at each stage of the referral process.
- Review job descriptions and assignments to confirm alignment with credentialing and licensing requirements.
- Inform staff that only licensed or credentialed professionals are permitted to diagnose or treat behavioral health conditions.

Consistent with Education Code sections 49428.1(b)(8) and 49428.2(b)(5), nothing in this policy shall be construed as authorizing or encouraging school employees to diagnose or treat youth behavioral health disorders unless they are specifically licensed and employed to do so.

Company name: Empower Generations
Report name: Payment Register
Report title 2: 02/12/2026-03/11/2026
Created on: 3/12/26
Location: 115--Empower Generations

Date	Vendor	Amount
2/13/26	AMAZ100--Amazon Capital Services (iCA)	138.00
2/13/26	CIGN000--Cigna Healthcare	323.89
2/13/26	CIGN001--Cigna Healthcare	91.45
2/13/26	GAS115C--SoCalGas 3237	456.35
2/13/26	IRVI000--Holy Renaissance	225.00
2/13/26	NONS000--Nonstop Administration & Insurance Services, Inc.	3,278.33
2/17/26	VENB000--Venbrook Insurance Services	689.05
2/23/26	IRVI000--Holy Renaissance	225.00
2/23/26	PSAD000--PS Administrators	7.90
2/24/26	AVEX000--Antelope Express	1,150.00
2/24/26	IMAG001--Image 2000, Inc	81.70
2/24/26	IRVI000--Holy Renaissance	225.00
2/24/26	NATI000--National Benefit Services	300.00
2/24/26	PURE000--Pure Oasis Water	28.75
2/24/26	UNIV009--University Enterprises Corporation	750.00
3/2/26	LOSA001--Los Angeles County Office of Education (LACOE)	12,108.17
3/3/26	CALI002--California Charter Schools Conference	450.00
3/3/26	NONS000--Nonstop Administration & Insurance Services, Inc.	1,546.03
3/3/26	THEA008--The Abbey Company	15,479.54
3/9/26	AMAZ100--Amazon Capital Services (iCA)	1,104.12
3/9/26	EDI115B--Southern California Edison 9022.	1,030.23
3/9/26	GAS115C--SoCalGas 3237	425.00
3/9/26	IRVI000--Holy Renaissance	225.00
3/9/26	KAIS000--Kaiser Foundation Health Plan	2,662.64
3/9/26	KAIS000--Kaiser Foundation Health Plan	2,662.64
3/9/26	MUTU001--Mutual of Omaha Insurance Company	194.49
3/9/26	NATI000--National Benefit Services	300.00
3/10/26	VENB000--Venbrook Insurance Services	729.29
3/11/26	BAY115B--Bay Alarm Company 1072	457.56
3/11/26	GOAB001--GoAbove Inc	900.00
3/11/26	IRVI000--Holy Renaissance	225.00
3/11/26	RAMP115--Ramp	167.24
3/11/26	STEV003--James Douglas Stevens	495.66
		\$ 49,133.03

Company Name: Empower Generations
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 02/12/2026-03/11/2026

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	10,027.08
3402	Health & Welfare Benefits - Classified positions	732.39
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	1,037.80
4340	Office Supplies	166.75
4430	IT Equipment & Supplies	81.70
5210	Travel for PD, Conferences, & School Development	495.66
5230	Conference & Workshop Registration Fees	1,200.00
5510	Utilities - Electricity	1,030.23
5520	Utilities - Gas	881.35
5560	Operations - Security	457.56
5610	Rent - Facilities Rent and CAM Charges	15,479.54
5660	Repairs & Maintenance - Other Equipment	66.32
5801	Professional Services - Service Fees	7.90
5853	Student Services Expenditures - Student & Group Activities	2,275.00
5854	Student Services Expenditures - Electives & Enrichment	900.00
9310	Prepaid Expenditures (Expenses)	1,418.34
9535	Retirement Liability	12,108.17
9536	403b Payable	600.00
9548	Credit Card Payable - EG	167.24
Grand Total		\$ 49,133.03