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, January 27, 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-2025-11-18-v1.pdf

2. Curriculum Moment

2.1. Curriculum Moment

3. Public Comments

3.1. 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.

4. Action Items

4.1. School Accountability Report Card

Discuss and take action regarding 2023 - 2024 School Accountability Report Card outlining the required school information for public review.

Due date:

Documents

- 24-25 Empower Generations SARC .pdf

4.2. 2024-2025 Audit Report

Discuss and take action on the Audit Report for 2024-2025.

Due date:

Documents

- EmpowerGenerationRpt audit25.pdf

5. Discussion and Reports

5.1. School Director Report

6. Consent Items

6.1. Personnel Report

Resolution #:

Documents

- 1.27.26_EG_PersonnelReport.pdf

6.2. Check Registers

Resolution #:

Documents

- EG Payment Register Summary_20260121.pdf
- EG Payment Register_20260121.pdf

6.3. Revised LACOE Certification of Signatures

Resolution #:

Documents

- EmpowerGenerations_CertificationofSignatures_6_2024 .pdf

7. Board Comments

7.1. Board Comments

8. Closing Items

8.1. Annual Form 700

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

8.2. Ethics Training

Per CA Gov. Code section 53234, all CA charter school governing board members must complete two hours of ethics training by January 1, 2026.

8.3. Next Meeting Date: February 17, 2026 @5:30 p.m.

Board Members mark their calendars and confirm quorum.

8.4. 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 - Empower Generations Board

Meeting

Date	Tuesday, November 18, 2025
Started	5:31 PM
Ended	7:12 PM
Location	Address: 44236 10th Street West, Suite 105, Lancaster, CA 93534
Purpose	Regular scheduled meeting
Chaired by	Tapau Osborne
Recorder	Kim Lytle

Minutes

1. Opening Items

1.1. Call The Meeting To Order

The meeting was called to order at 5:31.

Status: Completed

1.2. Roll Call

Tapau - Present

Keisha - Present

Annaliisa - Absent

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: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Resolution #:

Status: Carried

1.5. Board Meeting Minutes

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

Motion: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Resolution #:

Status: Carried

Documents

- Minutes-2025-06-18-v2 (1).pdf
- Minutes-2025-05-15-v1 (2) (1) (1) (4).pdf
- Minutes-2025-06-30-v1.pdf

2. Curriculum Moment

2.1. Curriculum Moment

Sajae shared the learner program Mic'd Up which includes a music studio, editing stations, sound studio, film equipment for the learners to record.

Status: Completed

3. Public Comments

3.1. 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.

Status: Completed

4. Action Items

4.1. Revised Comprehensive Safety Plan

Discuss and take action regarding the revised Comprehensive Safety Plan.

Sajae shared the updated Comprehensive Safety Plan.

Motion: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Due date:

Status: Completed

4.2. 2024/2025 Education Protection Account

Discuss and take action regarding the annual 23/24 Educational Protection Account Resolution as CDE requires.

Keith Gallion, iCA support provider, presented and answered questions.

The Board clarified that this report is required for the previous year which is 2024-2025.

Motion: Keisha motioned to approved the 24-25 EPA

Second: Tapau

Unanimously Approved

Annaliisa Absent

Due date:

Status: Completed

Documents

- FY24.25 EG EPA Resolution (1).pdf

4.3. 2024-2025 Unaudited Actuals

Discuss and take action regarding the 2024-2025 unaudited actuals.

Keith Gallion, iCA support provider, presented and answered questions.

Motion: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Due date:

Status: Completed

Documents

- 2425 EG UA rev1.pdf

4.4. Secondary Specialized Program Grant Stipend

Discuss and take action regarding the School Director stipend for the writing of this grant.

Sajae presented the grant that was received for the Mic'd Up program and answered questions of the Board.

A motion was made by Keisha to approve the grant including a stipend in the amount of $10,000 this year for each Sajae and a staff member for the creation of the curriculum outside of the normal work day.

Second: Tapau

Unanimously Approved

Annaliisa Absent

Due date:

Status: Completed

Documents

- 25-26 SSP Presentation.pdf

4.5. Board Roles

Discuss and take action regarding adding new a Board Member.

A motion was made by Keisha to add Laura Abubekr as a member of the Board.

Second: Tapau

Unanimously Approved

Annaliisa Absent

Due date:

Status: Completed

Documents

- Approved - Amended Bylaws - Empower Generations - May 2020 (5).pdf

5. Discussion and Reports

5.1. School Director Administrative Work Calendar

Discuss annual work year and attendance procedures for School Directors.

Sajae presented her work year calendar and answered questions of the Board.

Status: Completed

Documents

- AdministrativeWorkYearCalendar.pdf

5.2. Financial Report

Discuss the school 's current and projected finances.

Keith Gallion, iCA Support Provider, presented the financial report and answered questions of the Board.

Status: Completed

5.3. State of The School Address

Discuss the school data points such as enrollment, attendance, annual goals, quarterly rocks, ILP goals...for the school year.

Sajae presented the State of the School Address and answered questions of the Board.

Status: Completed

Documents

- 25-26 EG State of the School_Director Eval Template.pdf

5.4. LCSSP Grant Annual Report

Discuss regarding Learning Community For School Success Program Grant Spending.

Sajae presented the LCSS grant report and answered questions of the Board.

Status: Completed

Documents

- LCSPP Grant APR.pdf

6. Consent Items

6.1. Personnel Report

Motion: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Resolution #:

Status: Carried

Documents

- 11.18.25_EG_PersonnelReport (1).pdf

6.2. Check Registers

Motion: Keisha

Second: Tapau

Unanimously Approved

Annaliisa Absent

Resolution #:

Status: Carried

Documents

- EG Payment Register Summary_20250910.pdf
- EG Payment Register_20250910.pdf
- EG Payment Register Summary_20251112.pdf
- EG Payment Register_20251112.pdf

7. Board Comments

7.1. Board Comments

The Board welcomed Laura to the Board.

Status: Completed

8. Closing Items

8.1. Ethics Training

Per CA Gov. Code section 53234, all CA charter school governing board members must complete two hours of ethics training by January 1, 2026.

Status: Completed

8.2. Next Meeting Date: January 27th @5:30pm.

Board Members mark their calendars and confirm quorum.

Status: Completed

8.3. Adjournment

The meeting was adjourned at 7:12.

Status: Completed

Empower Generations

2024–25 School Accountability Report Card

Reported Using Data from the 2024–25 School Year

California Department of Education

Address:	44236 10th St. W. Ste. 105 Lancaster, CA , 93534-4134	**Principal:**	Sajae Davison, Director
Phone:	(818) 675-7500	**Grade Span:**	9-12

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at https://www.cde.ca.gov/ta/ac/sa/.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at https://www.cde.ca.gov/fg/aa/lc/.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at https://dq.cde.ca.gov/dataquest/ that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) https://www.caschooldashboard.org/ reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Admission Requirements for the University of California (UC)

Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at https://admission.universityofcalifornia.edu/.

Admission Requirements for the California State University (CSU)

Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at https://www2.calstate.edu/.

About This School

Sajae Davison, Director

Principal, Empower Generations

About Our School

Empower Generations is a tuition-free public charter school that supports pregnant/parenting teens and at-promise youth to meet their individual goals through a whole person, whole family approach. Empower Generations approaches learning through project-based learning, social-emotional learning, and individualized learning. Empower Generations' Schoolwide Learner Outcomes were carefully selected to develop the whole child with a focus on academic and social-emotional learning. These include Lifelong Learner, Empathetic Citizen, Authentic Individual, and Design Thinker. I'm honored to serve you as school director, and I look forward to a great year of learning and growth with you.

-Mrs. Sajae Davison, School Director

Contact

Empower Generations
44236 10th St. W. Ste. 105
Lancaster, CA 93534-4134

Phone: (818) 675-7500
Email: director@empowergenerations.org

Contact Information (School Year 2025–26)

District Contact Information (School Year 2025–26)

District Name	Acton-Agua Dulce Unified
Phone Number	(661) 269-0750
Superintendent	Sahakian, Eric
Email Address	esahakian@aadusd.k12.ca.us
Website	www.aadusd.k12.ca.us

School Contact Information (School Year 2025–26)

School Name	Empower Generations
Street	44236 10th St. W. Ste. 105
City, State, Zip	Lancaster, CA , 93534-4134
Phone Number	(818) 675-7500
Principal	Sajae Davison, Director
Email Address	director@empowergenerations.org
Website	http://www.empowergenerations.org
Grade Span	9-12
County-District-School (CDS) Code	19753090134619

School Description and Mission Statement (School Year 2025–26)

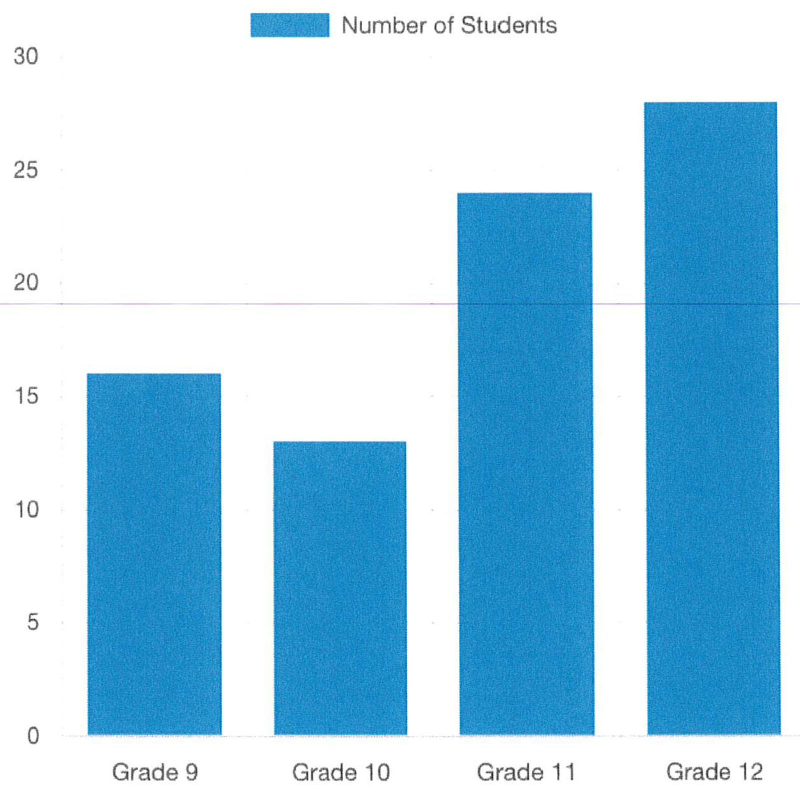
Empower Generations is a free public charter that supports pregnant and parenting teens and at-promise youth to meet their individual goals through a whole-person, whole-family approach. Empower Generations provides learners with a safe and non-judgmental environment to explore and gain confidence. With clear and personalized guidance, learners determine their course of study and method of obtaining graduation requirements, including internship, online courses, college courses, independent study, and one-on-one support. Learners realize their potential as confident parents, engaged learners, and active community members while working toward a high school diploma and gaining invaluable real-life experience.

Mission: Free to Think. Inspired to Lead.

Vision: At Empower Generations, we strive to be a beacon of innovation and creativity, fostering a culture of curiosity and leadership. Our commitment to unlocking the potential of our learners and the communities we serve is unwavering. We believe that by empowering people to become Lifelong learners, Empathetic citizens, Authentic individuals, and Design thinkers, we can create a better future for all.

Student Enrollment by Grade Level (School Year 2024–25)

Grade Level	Number of Students
Grade 9	16
Grade 10	13
Grade 11	24
Grade 12	28
Total Enrollment	81



Student Enrollment by Student Group (School Year 2024–25)

Student Group	Percent of Total Enrollment
Female	48.80%
Male	47.60%
Non-Binary	0.00%
American Indian or Alaska Native	1.20%
Asian	0.00%
Black or African American	38.10%
Filipino	0.00%
Hispanic or Latino	34.50%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	7.10%
White	15.50%

Student Group (Other)	Percent of Total Enrollment
English Learners	6.00%
Foster Youth	1.20%
Homeless	9.50%
Migrant	0.00%
Socioeconomically Disavantaged	82.10%
Students with Disabilities	33.30%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	2.60	66.25%	271.40	43.37%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	5.00	0.80%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.20	7.00%	19.70	3.16%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.00	26.50%	318.60	50.92%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	10.90	1.74%	15831.90	5.67%
Total Teaching Positions	4.00	100.00%	625.80	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2022–23)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.80	33.70%	252.80	42.16%	231142.40	83.24%
Intern Credential Holders Properly Assigned	1.00	18.52%	11.90	1.99%	5566.40	2.00%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	29.60	4.93%	14938.30	5.38%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.10	39.44%	292.20	48.71%	11746.90	4.23%
Unknown/Incomplete/NA	0.40	8.15%	13.20	2.21%	14303.80	5.15%
Total Teaching Positions	5.40	100.00%	599.80	100.00%	277698.00	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teacher Preparation and Placement (School Year 2023–24)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.70	32.95%	271.40	43.92%	230039.40	100.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	11.60	1.89%	6213.80	2.23%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	17.70	2.87%	16855.00	6.04%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.20	24.08%	295.70	47.84%	12112.80	4.34%
Unknown/Incomplete/NA	2.20	42.77%	21.50	3.48%	13705.80	4.91%
Total Teaching Positions	5.10	100.00%	618.20	100.00%	278927.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2021–22 Number	2022–23 Number	2023–24 Number
Permits and Waivers	0.00	0	0.00
Misassignments	0.20	0	0.00
Vacant Positions	0.00	0	0.00
Total Teachers Without Credentials and Misassignments	0.20	0	0.00

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2021–22 Number	2022–23 Number	2023–24 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	0.00
Local Assignment Options	1.00	2.1	1.20
Total Out-of-Field Teachers	1.00	2.1	1.20

Class Assignments

Indicator	2021–22 Percent	2022–23 Percent	2023–24 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	65.2%	0%	0.00%
No credential, permit or authorization to teach (a percentage of all the classes taught	0%	0%	0.00%

Indicator	2021–22 Percent	2022–23 Percent	2023–24 Percent
by teachers with no record of an authorization to teach)			

Note: For more information refer to the Updated Teacher Equity Definitions web page at https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp.

School Facility Conditions and Planned Improvements

Empower Generations ensures that its facilities are clean, safe, and functional. Empower Generations uses a facility survey instrument developed by the State of California OPSC. The results of this survey can be accessed at the school office or by emailing info@empowergenerations.org. Using the Facility Inspection Tool (FIT), the school's overall condition was rated as good in December 2025. The school systems, interior, cleanliness, electrical, restrooms/fountains, safety, structural systems, and playground were rated as good.

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2025

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: December 2025

Overall Rating	Good

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes assessments for English language arts/literacy [ELA], mathematics, and science for students in the general education population and the California Alternate Assessment [CAA]. Only eligible students may participate in the administration of the CAA. CAA items are aligned with alternate achievement standards, which are linked with the Common Core Standards [CCSS] or California Next Generation Science Standards [CA NGSS] for students with the most significant cognitive disabilities).

  The CAASPP System encompasses the following assessments and student participation requirements:
  1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
  2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
  3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students taking and completing state-administered assessments Grades Three through Eight and Grade Eleven Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2023–24	School 2024–25	District 2023–24	District 2024–25	State 2023–24	State 2024–25
English Language Arts / Literacy (grades 3-8 and 11)	18%	30%	39%	41%	47%	48%
Mathematics (grades 3-8 and 11)	0%	9%	22%	25%	35%	37%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	23	23	100.00%	0.00%	30.43%
Female	17	17	100.00%	0.00%	41.18%
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	18	18	100.00%	0.00%	33.33%
Students Receiving Migrant Education Services	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Students with Disabilities	--	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Mathematics by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	23	23	100.00%	0.00%	8.70%
Female	17	17	100.00%	0.00%	11.76%
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	18	18	100.00%	0.00%	11.11%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2023–24	School 2024–25	District 2023–24	District 2024–25	State 2023–24	State 2024–25
Science (grades 5, 8, and high school)	8.33%	6.45%	13.50%	18.36%	30.73%	32.33%

Note: Science test results include the CAST and the CAA for Science. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2024–25)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	31	31	100.00%	0.00%	6.45%
Female	19	19	100.00%	0.00%	10.53%
Male	12	12	100.00%	0.00%	0.00%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	14	14	100.00%	0.00%	7.14%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	26	26	100.00%	0.00%	3.85%
Students Receiving Migrant Education Services	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Students with Disabilities	12	12	100.00%	0.00%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Career Technical Education (CTE) Programs (School Year 2024–25)

Empower Generations offered two Career/Technical Education pathways for learners to engage in:

1. Audio/Visual Production
2. Child Development (in partnership with Antelope Valley College)

In each pathway, learners have the opportunity to complete 300 hours of learning with internship and career exploration opportunities. Pathways use the California CTE model curriculum standards.

Career Technical Education (CTE) Participation (School Year 2024–25)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	19
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	100%

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2024–25)
Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
9	100%	100%	100%	100%	100%

Note: The admistration of the PFT requires only participation results for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2025–26)

Empower Generations values the authentic engagement of its families including strategic planning and the overall vision of the virtual school community.

Parents/guardians are regularly informed about upcoming events, opportunities for engagement, special committees, parent meetings, volunteering, and other pertinent information through the Monday Message, a weekly publication that is sent out to all families, as well as through Parent Square, a digital newsletter for families. Facilitators also communicate with their families on a regular basis through various forms of communication (emails, phone calls, etc.).

Families have the opportunity to be elected to the School Site Council, join iSUPPORT, provide feedback on the annual LCAP, and attend public board meetings.

Each semester, learners and families meet with their Advisors to create an Individual Learning Plan (ILP). This learning plan serves as a goal-setting sheet for the upcoming semester. During presentations of learning and learner-led conferences, learners present their projects and learning to families and/or the school community. Each family also receives login information to the learning management system. Families also receive a survey each semester to provide invaluable feedback on the program.

Through community partnerships, the school also hosts workshops for families relating to health, parenting, social-emotional well-being, and college and career readiness.

For more information on how to be involved, please email info@empowergenerations.org.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

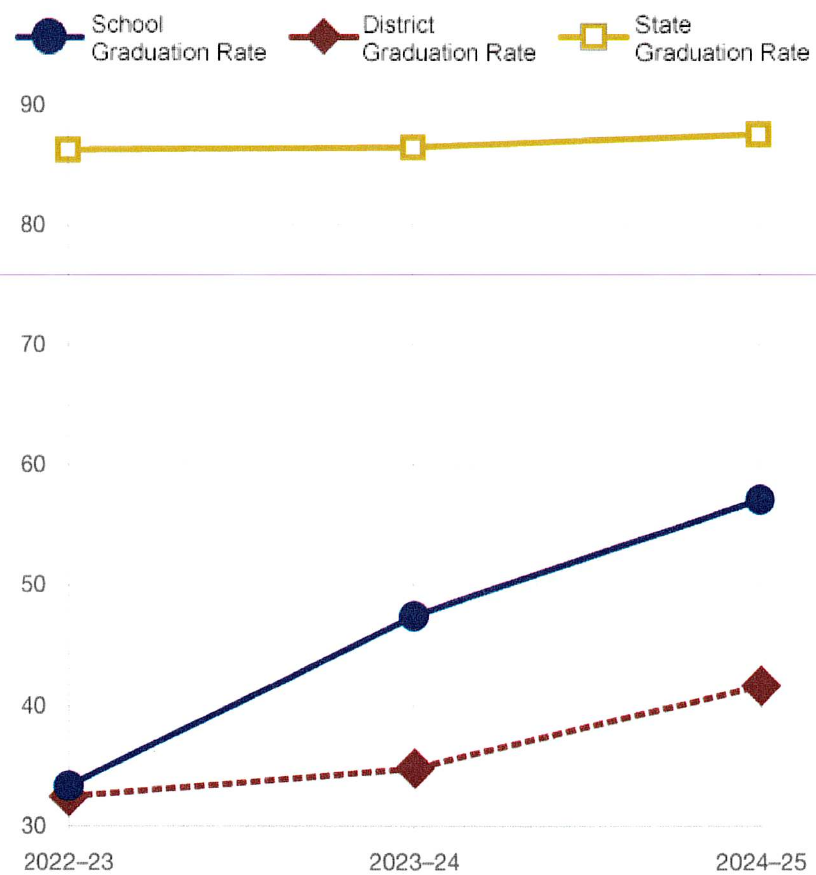
- High school graduation rates;
- High school dropout rates; and
- Chronic Absenteeism

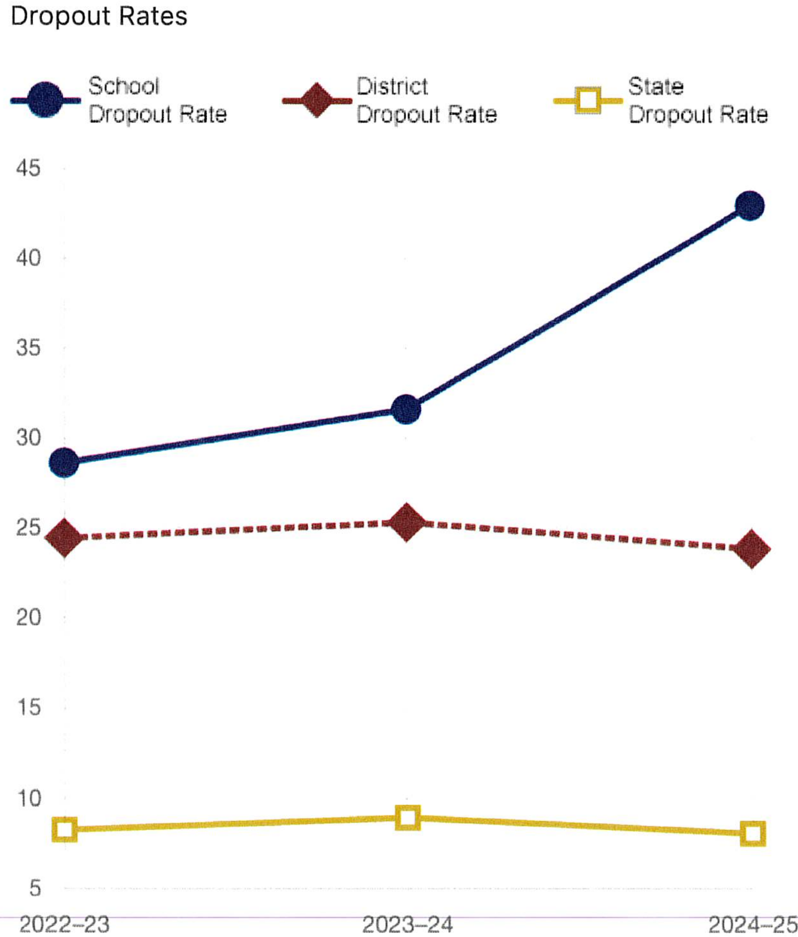
Graduation Rate and Dropout Rate (Four-Year Cohort Rate)

Indicator	School 2022–23	School 2023–24	School 2024–25	District 2022–23	District 2023–24	District 2024–25	State 2022–23	State 2023–24	State 2024–25
Graduation Rate	33.3%	47.4%	57.1%	32.4%	34.7%	41.6%	86.2%	86.4%	87.5%
Dropout Rate	28.6%	31.6%	42.9%	24.4%	25.3%	23.8%	8.2%	8.9%	8.0%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Graduation Rates




Dropout Rates
School Dropout Rate
District Dropout Rate
State Dropout Rate
45
40
35
30
25
20
15
10
5
2022–23
2023–24
2024–25

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2024–25)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	21	12	57.1%
Female	--	--	--
Male	11	7	63.6%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	--	--	--
Filipino	0	0	0.00%
Hispanic or Latino	11	6	54.5%
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	--	--	--
White	--	--	--
English Learners	--	--	--
Foster Youth	--	--	--
Homeless	--	--	--
Socioeconomically Disadvantaged	18	11	61.1%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at https://www.cde.ca.gov/ds/ad/acgrinfo.asp.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Chronic Absenteeism by Student Group (School Year 2024–25)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	108	98	41	41.8%
Female	55	48	22	45.8%
Male	53	50	19	38.0%
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	42	39	18	46.2%
Filipino	--	--	--	--
Hispanic or Latino	42	37	16	43.2%
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	--	--	--	--
White	16	16	7	43.8%
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	94	84	38	45.2%
Students Receiving Migrant Education Services	--	--	--	--

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	34	32	9	28.1%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2022–23	School 2023–24	School 2024–25	District 2022–23	District 2023–24	District 2024–25	State 2022–23	State 2023–24	State 2024–25
Suspensions	0.00%	0.00%	0.00%	0.30%	0.38%	0.25%	3.60%	3.28%	2.94%
Expulsions	0.00%	0.00%	0.00%	0.01%	0.00%	0.02%	0.08%	0.07%	0.06%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Suspensions and Expulsions by Student Group (School Year 2024–25)

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00%	0.00%
Female	0.00%	0.00%
Male	0.00%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	0.00%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	0.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	0.00%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	0.00%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

School Safety Plan (School Year 2025–26)

It is the vision of Empower Generations to provide a safe learning environment for all of its learners, staff, and families. It is a place where learners feel welcomed and comfortable so learning is the central focus. A Comprehensive School Safety Plan helps to ensure a safe environment for each learner's academic and social-emotional learning to occur. Developing and maintaining the plan enables school staff to respond quickly and knowledgeably in the case of an incident or emergency. The plan identifies the roles of staff, faculty, learners, and other key stakeholders including their respective responsibilities before, during, and after an incident. The safety plan includes general policies and procedures for handling safety and specific emergency situations including earthquakes, fire, and active shooter scenarios. It also includes information on child abuse reporting, sexual harassment, and discipline. This plan provides parents and other community members with the assurance that Empower Generations has developed and established guidelines and procedures to respond to an incident or a hazard in an organized, systematic method to prevent, prepare for, respond to, and recover from an incident. The Comprehensive School Safety Plan:

1. Protects the safety and welfare of learners and staff.
2. Provides for a safe and coordinated response to emergency situations.
3. Protects facilities and property, allowing the school to restore normal conditions with minimal confusion in the shortest amount of time possible.
4. Provides for coordination between the school and local emergency services when necessary.

Lastly, the school's digital safety is equally important. The Learner/Family Guidebook outlines the school's technology policies. The school works to keep current with digital safety best practices and provides frequent education to learners, families, and staff in this area.

The School Site Council meets annually to review and discuss the CSSP and make recommendations for improvements. The Comprehensive School Safety Plan was last approved by the school Board in November 2025. Review and training on the CSSP for staff happen at the start of each school year and frequently throughout the school year.

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2023–24)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	$21536.00	$5461.00	$16075.00	$65853.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	$11146.18	$86335.00
Percent Difference – School Site and State	N/A	N/A	64.00%	27.00%

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2024–25)

Local Control Funding Formula (LCFF) base and supplemental funds are utilized as outlined in the Local Control Accountability Plan (LCAP) to ensure that all learners receive the basic, intervention/enrichment support, and services that are needed to help them become proficient in academic and social-emotional learning. The LCAP also details the actions associated with meeting the specific needs of English learners, foster and homeless youth, and low-income learners. State and federal categorical funding is used to support learners in special education with IEP needs and goals. Title I, II, and IV funding is used to provide targeted academic intervention, and staff training, and promote well-rounded learning. Title funding is monitored by the School Site Council in the School Plan for Student Achievement (SPSA). One-time funding sources are utilized to complement and add additional services to support at-promise learners, and interventions, and to prevent, prepare and/or respond to COVID-19 needs.

The school ensures all educational partners have the opportunity to provide input on the annual LCAP and SPSA to ensure that spending aligns with community needs.

Professional Development

Measure	2023–24	2024–25	2025–26
Number of school days dedicated to Staff Development and Continuous Improvement	22	22	22

EMPOWER GENERATIONS

AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2025

A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOLS

Empower Generations (Charter No. 1836)

empower Generations
Educating the whole family today,
empowering the generations of tomorrow!

EMPOWER GENERATIONS
TABLE OF CONTENTS
JUNE 30, 2025

FINANCIAL SECTION

SUPPLEMENTARY INFORMATION

OTHER INFORMATION

OTHER INDEPENDENT AUDITORS' REPORTS

FINDINGS AND QUESTIONED COSTS SECTION

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Empower Generations
Lancaster, California

Report on the Adiut of the Financial Statements

Opinion

We have audited the accompanying financial statements of Empower Generations which comprise the statement of financial position as of June 30, 2025, 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 Empower Generations as of June 30, 2025, 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 Empower Generations 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 Empower Generations' 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 as a whole 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.

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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 Empower Generations' 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 Empower Generations' 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 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2025, on our consideration of Empower Generations' 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 Empower Generations' 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 Empower Generations' internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
December 14, 2025

EMPOWER GENERATIONS
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS		
Current assets		
Cash and cash equivalents	$	399,445
Accounts receivable		230,891
Prepaid expenses		24,332
Total current assets		654,668
Noncurrent assets		
Deposits		50,000
Right-of-use asset		891,199
Intellectual property, net		8,715
Capital assets, net		178,237
Total noncurrent assets		1,128,151
Total Assets	$	1,782,819
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	$	288,482
Deferred revenue		119,075
Operating lease liability		975,276
Total liabilities		1,382,833
Net assets		
Without donor restrictions		399,986
Total net assets		399,986
Total Liabilities and Net Assets	$	1,782,819

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

EMPOWER GENERATIONS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Without Donor Restrictions
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	$ 1,078,584
Federal revenues	63,129
Other state revenues	287,033
Total federal and state support and revenues	1,428,746
Local support and revenues	
Payments in lieu of property taxes	32,988
Grants and donations	134,347
Investment income, net	28,615
Other local revenues	118,919
Total local support and revenues	314,869
Total Support and Revenues	1,743,615
EXPENSES	
Program services	1,389,801
Supporting services	
Management and general	200,211
Fundraising	5,203
Total Expenses	1,595,215
CHANGE IN NET ASSETS	148,400
Net Assets - Beginning	251,586
Net Assets - Ending	$ 399,986

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

EMPOWER GENERATIONS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total
EXPENSES				
Personnel expenses				
Certificated salaries	$ 329,874	$ 97,652	$ -	$ 427,526
Non-certificated salaries	207,181	27,505	-	234,686
Pension plan contributions	101,124	3,812	-	104,936
Payroll taxes	33,737	1,775	-	35,512
Other employee benefits	44,180	2,326	-	46,506
Total personnel expenses	716,096	133,070	-	849,166
Non-personnel expenses				
Books and supplies	52,672	3,433	-	56,105
Insurance	11,945	629	-	12,574
Facilities	197,274	11,276	-	208,550
Professional services	362,625	39,015	5,203	406,843
Depreciation	28,330	1,491	-	29,821
Fees to authorizing agency	3,983	11,116	-	15,099
Other operating expenses	16,876	181	-	17,057
Total non-personnel expenses	673,705	67,141	5,203	746,049
Total Expenses	$ 1,389,801	$ 200,211	$ 5,203	$ 1,595,215

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

EMPOWER GENERATIONS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	$ 148,400
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	29,821
Lease expense - amortization of right-of-use asset	4,290
(Increase) decrease in operating assets	
Accounts receivable	(80,998)
Prepaid expenses	(7,272)
Deposits	3,267
Increase (decrease) in operating liabilities	
Accounts payable	32,110
Deferred revenue	(49,285)
Net cash provided by (used in) operating activities	80,333
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	80,333
Cash and cash equivalents - Beginning	319,112
Cash and cash equivalents - Ending	$ 399,445

SUPPLEMENTAL DISCLOSURE	
Cash paid for interest	$ -

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Empower Generations (the "Charter") was formed as a nonprofit public benefit corporation on July 15, 2016 for the purpose of operating as a California public school located in Los Angeles County. The Charter is numbered by the State Board of Education in as California Charter No. 1836. The mission is to collaborate with learners in health and wellness, lifelong learning, college and career readiness, and community partnership. Learners become self-directed leaders, problem-solvers, creators, collaborators, innovators, and active community members. Empower Generations provides nonclassroom-based instruction to grades 9 to 12.

Empower Generations is authorized to operate as a charter school through the Acton-Agua Dulce Unified School District (the "authorizing agency"). On January 20, 2021, the Board of Directors of Acton-Agua Dulce Unified School District approved a charter renewal petition for a five-year term beginning July 1, 2021 and expiring on June 30, 2026. As a result of SB 114, the charter petition end date is extended to June 30, 2027. 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. Empower Generations reports 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.

As a public charter school, Empower Generations also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter's financial statement presentation.

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 Empower Generations. 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 Investments

Empower Generations considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents. 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.

I. 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, 2025, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Capital Assets

Empower Generations 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.

K. 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.

L. Lease Arrangements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The o), a new lease standard effective no later than the fiscal year 2022-23. Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

M. Income Taxes

Empower Generations 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2025, consists of the following:

Cash in banks, non-interest bearing	$	398,648
Cash on hand		250
Cash with third party (Bill.com)		547
Total Cash and Cash Equivalents	$	399,445

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. Empower Generations 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, 2025, $150,179 of the Empower Generations' 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, 2025, consists of the following:

Local control funding sources, state aid	$	106,604
Federal sources		17,703
Other state sources		106,428
Other local sources		156
Total Accounts Receivable	$	230,891

NOTE 4 – INTELLECTUAL PROPERTY

In December 2022, the Charter entered into a termination agreement and intellectual property assignment agreement with Maker Learning Network to terminate all services between the parties effective June 30, 2023 and to have shared rights to intellectual property. The intellectual property is to be depreciated over a useful life of 5 years. The cost of the intellectual property has been recorded as $21,788. The Charter has recorded deprecation of $4,358 for the year ended June 30, 2025.

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2025 consists of the following:

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Building improvements	$ 254,624	$ -	$ -	$ 254,624
Less accumulated depreciation	(50,924)	(25,463)	-	(76,387)
Capital Assets, net	$ 203,700	$ (25,463)	$ -	$ 178,237

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2025, consists of the following:

Salaries and benefits	$	587
Due to authorizing agency		5,952
Due to grantor government		7,329
Due to iLEAD California Charters		229,737
Other vendor payables		44,877
Total Accounts Payable	$	288,482

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2025, consists of the following:

State sources	$	116,768
Local sources		2,307
Total Deferred Revenue	$	119,075

NOTE 8 – OPERATING LEASE

In 2021, the Charter entered into a lease agreement to occupy space located at 44236 and 44234 West 10th Street in Lancaster, California. The facility is utilized for instructional services in order to meet the goals established by the Charter. The lease called for a security deposit of $50,000, which has been recorded as a noncurrent asset on the statement of financial position. The lease agreement covers a term ending July 2033.

At June 30, 2025, the right-of-use asset was $891,199 and the operating lease liability was $975,276. The Charter has accounted for its lease agreements using an implied discount rate of 4%. The associated asset will be amortized and liability will be paid over the remaining term of the lease as follows:

Fiscal Year Ending June 30,	Operating Lease Liability	Right-of-Use Asset
2026	$ 130,135	$ 131,250
2027	133,388	131,250
2028	136,724	131,250
2029	140,140	131,250
2030	143,645	131,250
Thereafter	460,983	404,688
Total lease payments	1,145,015	1,060,938
NPV adjustment	(169,739)	(169,739)
Total	$ 975,276	$ 891,199

NOTE 9 – NET ASSETS

As of June 30, 2025, the Charter did not hold any net assets with donor restriction. 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.

NOTE 9 – NET ASSETS (continued)

At June 30, 2025, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	$	178,237
Undesignated		221,749
Total Net Assets without Donor Restrictions	$	399,986

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2025, 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	$	399,445
Accounts receivable		230,891
Prepaid expenses		24,332
Contractual or donor-imposed restrictions		
Cash held for conditional contributions		(119,075)
Financial Assets available to meet cash needs for expenditures within one year	$	535,593

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies 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 also offers social security as an alternative plan to all employees who may not qualify for CalSTRS. Additional information related to the CalSTRS program is as follows:

Plan Description

Empower Generations 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 annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, California 95851-0275.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2024-25 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2023-24 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the fiscal year ended June 30, 2025 was $76,231; 100% of the required contribution.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (continued)

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 Empower Generations is estimated at $28,705. The on-behalf payment amount is computed as the proportionate share of total 2023-24 State on-behalf contributions.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, Empower Generations is approved to operate as a public charter school through authorization by the Acton-Agua Dulce Unified 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.

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 $28,705 for the fiscal year ending June 30, 2025.

Governmental Funds

Empower Generations 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 11 for additional information on employee retirement plans.

Pending or Threatened Litigation

The Charter could become 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, 2025.

NOTE 13 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Empower Generations 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. Additionally, the Charter did not receive any donated items during the year ended June 30, 2025.

NOTE 14 – SUBSEQUENT EVENTS

Empower Generations has evaluated subsequent events for the period from June 30, 2025 through December 14, 2025, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

EMPOWER GENERATIONS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2025

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.

	Second Period Report	Annual Report
	Nonclassroom-Based	
Grade Span		
Regular		
Ninth through twelfth	66.39	66.77
Total Average Daily Attendance - Nonclassroom-Based	66.39	66.77
Total Average Daily Attendance	66.39	66.77

The Charter had no Classroom-Based ADA in 2024-25.

EMPOWER GENERATIONS
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025

This schedule presents information on the amount of instructional days offered per grade level by the charter school and whether the charter school complied with the provisions of *Education Code Section* 47612.5.

Empower Generations only provided nonclassroom-based instruction; therefore, no annual instructional minutes by grade level are presented below.

Grade Level	2024-25 Number of Days	Status
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

EMPOWER GENERATIONS
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
JUNE 30, 2025

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

June 30, 2025, fund balance/net position on the Unaudited Actuals	$ 367,515
Adjustments:	
Increase (decrease) in total net assets:	
Client closing entries to accrued revenues	(393)
Client closing entries to accrued expenses	32,864
Net adjustments	32,471
June 30, 2025, net assets per audited financial statements	$ 399,986

OTHER INFORMATION

EMPOWER GENERATIONS
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025

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

Empower Generations, located in Los Angeles County, was formed as a nonprofit public benefit corporation on July 15, 2016. The charter school operated by the nonprofit, Empower Generations, is numbered by the State Board of Education as Charter No. 1836. The Charter is authorized by the Acton-Agua Dulce Unified School District. Classes initially began in Fall 2016. During 2024-25, the Charter served approximately 81 students in grades 9 to 12.

BOARD OF DIRECTORS

Name	Office	Term Expiration
Michelle Fluke	Chair	December 2026
Annaliisa Wilson	Secretary	December 2026
Tapau Osborne	Treasurer	December 2026

ADMINISTRATION

Sajae Davison
School Director

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
Empower Generations
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 Empower Generations (the "Charter") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated December 14, 2025.

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*.

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San Diego, CA
92103

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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
December 14, 2025

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

Independent Auditors' Report

To the Board of Directors of
Empower Generations
Lancaster, California

Report on State Compliance

Opinion on State Compliance

We have audited Empower Generations' compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Empower Generations' state program requirements for the fiscal year ended June 30, 2025.

In our opinion, Empower Generations complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2025, 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 *2024-25 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 Empower Generations 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 Empower Generations' 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 Empower Generations' 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 Empower Generations' compliance based on our audit.

Auditor's Responsibilities for the Audit for State Compliance (continued)

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 Empower Generations' 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 Empower Generations' compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Empower Generations 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 Empower Generations' internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Empower Generations' compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
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
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Not applicable
Kindergarten Continuance	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

"Not applicable" is used in the table above to indicate that the charter school 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
December 14, 2025

FINDINGS AND QUESTIONED COSTS SECTION

EMPOWER GENERATIONS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

PART I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

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

Federal Awards

The Charter did not expend more than $750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	None Reported
Any audit findings disclosed that are required to be reported in accordance with *2024-25 Guide for Annual Audits of California K-12 Local Education Agencies*?	No
Type of auditors' report issued on compliance for state programs:	Unmodified

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

PART II – FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2025.

PART III – STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2025.

This section presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2024.

EMPLOYMENT – NEW HIRES

Calderon, Rosiey (Rehire)	Classified Sub-Office Manager	11/25/2025

RESIGNATIONS/TERMINATIONS

N/A

STATUS CHANGE

N/A

Company name: Empower Generations
Report name: Payment Register
Report title 2: 11/13/2025-01/21/2026
Created on: 1/21/26
Location: 115--Empower Generations

Date	Vendor	Amount
11/14/25	AMAZ100--Amazon Capital Services (iCA)	76.04
11/14/25	CIGN000--Cigna Healthcare	323.89
11/14/25	GAS115C--SoCalGas 3237	58.98
11/14/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	3,266.49
11/14/25	MUTU001--Mutual of Omaha Insurance Company	235.38
11/14/25	NATI000--National Benefit Services	300.00
11/14/25	SCHO009--School Pathways LLC	733.33
11/19/25	AMAZ100--Amazon Capital Services (iCA)	4,250.01
11/19/25	BEMB000--B's Embroidery & Printing	166.88
11/19/25	ILEA300--iLEAD California	9,216.77
11/19/25	ILEA300--iLEAD California	9,941.44
11/19/25	ILEA300--iLEAD California	9,429.01
11/19/25	IRVI000--Holy Renaissance	825.00
11/19/25	PSAD000--PS Administrators	3.95
11/20/25	PSAD000--PS Administrators	8.04
11/24/25	IMAG001--Image 2000, Inc	81.70
11/25/25	THEA008--The Abbey Company	15,626.98
11/26/25	AMAZ100--Amazon Capital Services (iCA)	555.14
11/26/25	ILEA300--iLEAD California	14,122.71
11/26/25	ILEA300--iLEAD California	8,572.46
11/26/25	NATI000--National Benefit Services	300.00
12/1/25	LOSA001--Los Angeles County Office of Education (LACOE)	11,657.31
12/3/25	EDTE000--EdTech 101	1,470.08
12/3/25	ILEA300--iLEAD California	12,127.91
12/3/25	KAIS000--Kaiser Foundation Health Plan	2,662.64
12/3/25	MUTU001--Mutual of Omaha Insurance Company	194.49
12/3/25	NONS000--Nonstop Administration & Insurance Services, Inc.	1,199.57
12/3/25	WEXH000--WEX Health Inc.	3.40
12/8/25	AMAZ100--Amazon Capital Services (iCA)	2,627.19
12/8/25	BAY115B--Bay Alarm Company 1072	457.56
12/8/25	GOAB001--GoAbove Inc	675.00
12/8/25	NATI000--National Benefit Services	300.00
12/9/25	CIGN000--Cigna Healthcare	323.89
12/11/25	BETT002--BetterCloud Inc	1,001.00
12/11/25	CHRI006--Christy White, Inc,	6,142.50
12/11/25	CIGN001--Cigna Healthcare	36.90
12/11/25	EBON000--Ebony's Safe Space	1,800.00
12/11/25	EDI115B--Southern California Edison 9022.	903.64
12/11/25	ILEA300--iLEAD California	10,256.74

Date	Vendor	Amount
12/11/25	ILEA300--iLEAD California	14,594.87
12/11/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	423.63
12/11/25	PACI011--Pacific OneSource, Inc	99.00
12/11/25	RAMP115--Ramp	635.09
12/16/25	VENB000--Venbrook Insurance Services	797.79
12/23/25	NATI000--National Benefit Services	300.00
12/23/25	PSAD000--PS Administrators	8.04
12/31/25	LOSA001--Los Angeles County Office of Education (LACOE)	12,160.91
1/6/26	AMAZ100--Amazon Capital Services (iCA)	85.94
1/6/26	CIGN001--Cigna Healthcare	36.90
1/6/26	GAS115C--SoCalGas 3237	136.19
1/6/26	IRVI000--Holy Renaissance	450.00
1/6/26	NONS000--Nonstop Administration & Insurance Services, Inc.	1,199.57
1/6/26	PSAD000--PS Administrators	7.90
1/7/26	AMAZ100--Amazon Capital Services (iCA)	263.58
1/7/26	EDI115B--Southern California Edison 9022.	845.28
1/7/26	GAS115C--SoCalGas 3237	314.80
1/7/26	LAWO000--Law Offices of Young, Minney & Corr, LLP	973.02
1/7/26	SCHO009--School Pathways LLC	773.88
1/7/26	THEA008--The Abbey Company	15,479.54
1/11/26	RAMP115--Ramp	119.91
1/15/26	VENB000--Venbrook Insurance Services	709.14
1/20/26	CIGN000--Cigna Healthcare	323.89
1/20/26	CIGN001--Cigna Healthcare	91.45
1/20/26	GOAB001--GoAbove Inc	450.00
1/20/26	KAIS000--Kaiser Foundation Health Plan	2,662.64
1/20/26	NATI000--National Benefit Services	300.00
1/20/26	PSAD000--PS Administrators	7.90
1/20/26	SCHO009--School Pathways LLC	2,441.82
		$ 188,626.70

Company Name: Empower Generations
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 11/13/2025-01/21/2026

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	8,137.79
3402	Health & Welfare Benefits - Classified positions	1,169.50
4220	Other Books & References	20.76
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	2,701.26
4320	PE Supplies	50.04
4330	Health & Safety	68.91
4355	Facilities Supplies	108.55
4410	Classroom Furniture & Equipment	3,768.90
4420	NonClassroom Furniture & Equipment	875.90
4430	IT Equipment & Supplies	1,650.78
5240	Professional Development - Meetings & Collaborations	263.58
5510	Utilities - Electricity	1,748.92
5520	Utilities - Gas	509.97
5560	Operations - Security	457.56
5610	Rent - Facilities Rent and CAM Charges	31,106.52
5801	Professional Services - Service Fees	38,863.71
5804	Professional Services - Auditing & Tax Preparation	6,142.50
5806	Professional Services - Consultant Fees	1,800.00
5808	Professional Services - Legal Fees	4,663.14
5827	Operating Expenditures - Other Benefit Fees	3.40
5830	Operating Expenditures - Marketing & Advertising	166.88
5840	Operating Expenditures - Software Licenses	166.83
5850	Student Services Expenditures - Student Information System	3,949.03
5852	Student Services Expenditures - Special Education Contracted Services	49,417.95
5853	Student Services Expenditures - Student & Group Activities	1,275.00
5854	Student Services Expenditures - Electives & Enrichment	1,125.00
9310	Prepaid Expenditures (Expenses)	2,341.10
9535	Retirement Liability	23,818.22
9536	403b Payable	1,500.00
9548	Credit Card Payable - EG	755.00
	Grand Total	**$188,626.70**

Empower Generations Charter School
DISTRICT

CERTIFICATION OF SIGNATURES

As clerk/secretary to the governing board of the above named district, I certify that the signatures shown below in Column 1 are the verified signatures of the members of the governing board. I certify that the signatures shown in Column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provisions of Education Code Sections:

K-12 Districts: 35143, 42632, and 42633

Community College Districts: 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board.

These approved signatures are valid for the period of: June 18, 2024 to June 30, 2027

In accordance with governing board approval dated June 18, 20 24.

Signature ____________________
Clerk (Secretary) of the Board

Typed Name Annaliisa Wison
Clerk (Secretary) of the Board

NOTE: Please TYPE name under signature.

Column 1

Signatures of Members of the Governing Board

SIGNATURE	INITIALS
TYPED NAME Sajae Davison	
President of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME Annaliisa Wilson	
Clerk/Secretary of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME Tapau Osborne - Treasurer	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME Keisha Como - Member	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME Laura Abubekr- Member	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	
SIGNATURE	INITIALS
TYPED NAME	
Member of the Board of Trustees/Education	

If the Board has given special instructions for signing warrants or orders, please attach a copy of the resolution to this form.

Column 2

Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary or Commercial Payments, Notices of Employment, and Contracts:

SIGNATURE	INITIALS
TYPED NAME Sajae Davison	
TITLE President	
SIGNATURE	INITIALS
TYPED NAME Tapua Osborne	
TITLE Treasurer	
SIGNATURE	INITIALS
TYPED NAME Annaliisa Wilson	
TITLE Secretary	
SIGNATURE	INITIALS
TYPED NAME	
TITLE	
SIGNATURE	INITIALS
TYPED NAME	
TITLE	
SIGNATURE	INITIALS
TYPED NAME	
TITLE	
SIGNATURE	INITIALS
TYPED NAME	
TITLE	

Number of Signatures required:

ORDERS FOR SALARY PAYMENTS	ORDERS FOR COMMERCIAL PAYMENTS
1	1
NOTICES OF EMPLOYMENT	CONTRACTS
1	1