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	Thursday, March 6, 2025
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 on the Board Meeting Agenda.

Due date: 2/13/2025

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Due date: 2/13/2025

Documents

- Minutes-2025-01-23-v1.pdf

2. Public Comments

2.1. Public Comments

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

3. Action Items

3.1. K12 Strong Workforce Program MOU

Documents

- SWP_MOU_7_EG (1).pdf

3.2. 2025-2026 School Calendar

Discuss and take action regarding the 2025-2026 School Calendar.

Due date: 2/13/2025

Documents
- 2025-26 iLEAD Calendars Empower Draft 2501151600.pdf

3.3. 2023-2024 Audit Report

Discuss and take action on the Audit Report for 2023-2024.

Due date: 2/13/2025

Documents
- Empower Generations 24 Audit Report.pdf

3.4. 2024-2025 1st Interim Budget

Discuss and take action regarding the 2024-2025 1st Interim Budget.

Due date: 2/13/2025

Documents
- Empower Generations 2024-25 First Interim Budget Alternative Form and MYP.xlsx - Alternative Form (4).pdf

3.5. Board Approvers

Discuss and take action regarding Board Member who signs for expendatures as needed and is notified of School Director's time off.

Due date: 2/13/2025

3.6. Board Vacancy

Discuss and take action regarding adding a new Board Member to the team.

Due date: 2/13/2025

Documents
- Approved - Amended Bylaws - Empower Generations - May 2020 (1).pdf

4. Discussion and Reports

4.1. LCAP Mid Year Update

Discuss Mid Year LCAP Data.

Documents
- EG LCAP Mid Year.pdf

4.2. School Director Report

5. Consent Items

5.1. Personnel Report

Due date: 2/13/2025

Documents

- 03.06.25_EG_PersonnelReport.pdf

5.2. Check Register

Due date: 2/13/2025

Documents

- EG Payment Register_20250205.pdf
- EG Payment Register Summary_20250205.pdf
- EG Payment Register Summary_20250226.pdf
- EG Payment Register_20250226.pdf

6. Closed Session

6.1. Public Employee Performance Evaluation

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

7. Report of Closed Session

8. Board Comments

8.1. Board Comments

9. Closing Items

9.1. 2025 Board Development Dinner

We are pleased to host the 2025 Annual Board Development Dinner on April 24 from 4:00 - 8:30 at the Mitchell River House. Look for RSVP and information in your Board Email.

9.2. Annual Form 700

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

9.3. Graduation Date

June 5, 2025 at 6:00 p.m.

9.4. Next Meeting Date

Board Members mark their calendars and confirm quorum.

April 17, 2025 at 5:30 p.m.

9.5. Adjournment

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

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

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

MEETING MINUTES - Empower Generations Board

Meeting

Date	Thursday, January 23, 2025
Started	5:07 PM
Ended	6:47 PM
Location	Address: 44236 10th Street West, Suite 105, Lancaster, CA 93534
Purpose	Regular Scheduled Meeting
Chaired by	Michelle Fluke
Recorder	Roselia Calderon

Minutes

1. Opening Items

1.1. Call The Meeting To Order

Meeting was called to order at 5:07 p.m.

Status: Completed

1.2. Roll Call

All Board Members were present. Tapau joined virtually due to emergency.

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Motioned: Annaliisa

Seconded: Michelle

Unanimously Approved

Due date:

Status: Completed

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Motioned: Annaliisa

Seconded: Tapau

Unanimously Approved

Due date:

Status: Completed

Documents
- Minutes-2024-11-07-v1.pdf

2. Public Comments

2.1. Public Comments

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

No Public Comments were made.

Status: Completed

3. Action Items

3.1. School Accountability Report Card

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

Sajae Davison presented the School Accountability Report Card and answered questions of the Board.

Motioned: Annaliisa

Seconded: Tapau

Unanimously Approved

Due date:

Status: Completed

Documents
- 23-24 EG Revised SARC.pdf

3.2. Board Member Roles

Discuss and take action to alter Board Member Roles of Board Chair, Secretary, Treasurer and add a new Board Member as the Board sees fit.

No change in Board Members Roles. Everyone will keep same Roles.

Due date:

Status: Completed

Documents
- Approved - Amended Bylaws - Empower Generations - May 2020 (1).pdf

4. Discussion and Reports

4.1. Teaching Assignment Monitoring Outcome Report

Discuss the teaching assignment data report generated by the CA Department of Education.

Rick Crunelle, iCA Support Provider presented the Teaching Assignment Monitoring Outcome Report.

Status: Completed

Documents

- TAMO Report 22-23 EG.pdf

4.2. School Director Report

Sajae Davison presented the School Director report and answered questions of the Board.

Status: Completed

5. Consent Items

5.1. Personnel Report

Motioned: Annaliisa

Seconded: Tapau

Unanimously Approved

Due date:

Status: Completed

Documents

- 01.23.25 EG_PersonnelRepor.pdf

5.2. Check Register

Motioned: Annaliisa

Seconded: Tapau

Unanimously Approved

Due date:

Status: Completed

Documents

- EG Payment Register_20241204.pdf
- EG Payment Register Summary_20241204.pdf
- EG Payment Register_20250115.pdf
- EG Payment Register Summary_20250115.pdf

6. Closed Session

6.1. Conference with Legal Counsel - Anticipated Litigation

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

Status: Completed

6.2. Public Employee Performance Evaluation

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

Status: Completed

---

7. Report of Closed Session

7.1. Report of Closed Session

Annaliisa stated that direction was given to out legal council. No action was required.

Status: Completed

---

8. Board Comments

8.1. Board Comments

Annalissa stated that she had extra time in December since the meeting was cancelled and her family now owns a new puppy. Michelle congratulated her and she wished everyone a Happy New Year.

Status: Completed

---

9. Closing Items

9.1. Next Meeting Date

February 13, 2025

Board Members mark their calendars and confirm quorum.

Status: Completed

9.2. Adjournment

Meeting adjourned at 6:47 p.m.

Status: Completed

<u>Memorandum of Understanding</u>

Empower Generations
And
iLEAD Hybrid/iCC1

February 20th, 2024

This service contract sets forth the terms and conditions under which **iLEAD Hybrid/iLEAD California Charters 1 (iCC1)** serving as the **Fiscal Agent**, and **Empower Generations** (Charter School) serving as a **Partner Agency**, will work together to meet the deliverables of the California Community Colleges Chancellor's Office K12 Strong Workforce Program (SWP).

This K-12 SWP grant is a regional collaborative project. Its purpose is to establish partnerships with local community colleges, school districts, charter schools, and business and community partners from throughout the South Central Coast region to improve career and technical education services to high school and community college students.

As a partner in this project, the Partner Agency agrees to:

A. Engage in regional efforts to align workforce, employment, and education services.
B. Offer high-quality curriculum and instruction aligned with the California Career Technical Education Model Curriculum Standards, including, but not limited to, providing a coherent sequence of career technical education courses that enable pupils to transition to postsecondary education programs that lead to a career pathway or attain employment upon graduation.
C. Provide pupils with quality career exploration and guidance.
D. Provide pupils support services, including counseling and leadership development.
E. Provide skilled teachers or faculty and support professional development opportunities for those teachers or faculty members.
F. Report data that can be used by policymakers, LEAs, community college districts, and their regional partners to support and evaluate the program, including, to the extent possible, demographic data used to evaluate progress in closing equity gaps in program access and completion, and earnings of underserved demographic groups.

G. Abide by all guidelines, policies and procedures of the iCC1 as set forth in this Service Contract and the CDE General Assurance and Certifications unless otherwise stated.

Partner Agency Responsibilities
The Partner Agency assumes the following responsibilities:

- Provide the staff, supervision, and facilities for all project-related activities to be conducted at Partner Agency;
- Participate in required grant meetings and activities including Leadership Team meetings, curriculum alignment meetings, Kick-off activities, and end-of-year awards.
- Ensure that all equipment and supplies purchased through the grant are inventoried and tracked and that all facilities used by the project are safely maintained;
- Ensure that the instructional activities to take place at Partner Agency Schools are implemented as described in the project application;
- Identify and report sources of the required match for the project budget (2:1 for the final allocation), contributing local Partner Agency funds to support and sustain the project as described in the budget narrative;
- Identify CTE specific work in the Local Control and Accountability Plan (LCAP);
- Provide oversight of the recruitment, selection, and retention efforts of the program at the Partner Agency Schools to ensure access of all students including low income students, English learners, students with disabilities, and any other underrepresented students;
- Appropriately schedule students to ensure project success;
- Implement counseling services as described in the application;
- Maintain and provide supporting documentation for all expenditures related to grant activities;
- Collect and report participant data to iCC1;
- Sign an MOU with Cal-PASS Plus to facilitate the sharing of data with the CALPASS Plus data system
- Collect and report fiscal match data to the iCC1;
- Maintain all records for five years after final grant documents have been submitted to CDE upon completion of the project.

Fiscal Agent Responsibilities
iCC1 assumes the following responsibilities:

- Process grant-related expenses for Partner Agencies;
- Provide oversight of the recruitment, selection, and retention efforts of Partner Agencies to ensure access of all students including low income students, English learners, students with disabilities, and any other underrepresented students;
- Convene regional curriculum development meetings to assist with post-secondary articulation, concurrent, and dual-enrollment activities;
- Complete and submit all fiscal reporting to the CDE;
- Complete and submit all participant reporting to the CDE not collected via CALPASS Plus.

Terms and Conditions
The Partner Agency agrees to the following terms and conditions of the Service Contract relative to:

- Acceptable Expenditures
- Record Keeping and Reporting
- Performance Outcome Measures
- Data Collection and Reporting

Record Keeping
The Partner Agency shall ensure that comprehensive records are maintained for all grant expenditures as described above. All records must be maintained for five years after the final grant documents have been submitted to CDE upon completion of the project.

Performance Outcome Measures
The long-term measure of success for the K12 SWP is the number of participating students who enroll in a CTE pathway, complete high school, transition successfully into an aligned postsecondary program, graduate with a degree or credential in a high-demand field, and successfully secure employment.

Program data will be collected through a state-wide tracking system that is designed to document progress toward this goal by tracking student momentum points throughout the career pathways program. Data will be collected on an ongoing basis and reported to CAL-PASS Plus.

Data Collection and Reporting

The K12 Strong Workforce Program Metrics measure the following student-level outcomes:

- Completed 2+ CTE courses in high school in the same program of study
- Completed 2+ CTE courses in high school in the same program of study that include:
- early college credit, work-based learning, or third-party certification
- Graduated high school
- Enrolled in a California Community College within one year of leaving secondary
- school
- Entered registered apprenticeship after participation in high school pre-apprenticeship
- program
- Enrolled in another form of job training (other than California Community College)
- Completed 9+ CTE units in first year of California Community College
- Attained a California Community College certificate/degree or journey level status
- Transferred to a four-year institution after exiting California Community College
- Employed in a job closely related to field of study after exiting California Community
- College
- Median annual earnings of students after exiting California Community College
- Attained a living wage after exiting California Community College

The statewide tracking systems used may include the California Longitudinal Pupil Achievement Data System (CALPADS), and Cal-PLUS Plus.

To meet data collection and reporting requirements, the **Partner Agency** agrees to:
- Enter into data sharing agreements with the iCC1 on behalf of its participating schools;
- Adhere to data entry timelines and reporting requirements delineated in the data sharing agreements;
- Designate staff to collect and report student data;
- Participate in training programs provided by iCC1 relative to data collection and reporting;
- Meet reporting deadlines.

Term
The term of this service contract is from January 1st, 2025 – June 30, 2028, subject to all terms and conditions set forth herein.

Termination
Either party may terminate this contract at any time for any reason by providing 30 days written notice. In the event of termination under this paragraph, the Partner Agency will be paid for all work provided to the date of termination, as long as such work meets the terms and conditions of this contract.

Termination due to Cessation of State Funding
iCC1 shall have the right to terminate this Contract upon three (3) days written notice in the event that the receipt by iCC1 of funds from the State government and/or Chancellor's Office for this program is reduced, suspended or eliminated for any reason. The Partner Agency hereby expressly waives any and all claims against iCC1 for damages arising from the termination, suspension or reduction of the funds provided by the State government and/or Chancellor's Office to iCC1 for the program under which this Service Contract is made, or of the portion thereby delegated by this Service Contract.

Insurance
The Partner Agency shall be fully responsible for all insurance coverage, including general liability and employee workers compensation. The Partner Agency shall provide a certificate of insurance, naming the iCC1 as additional insured upon request of iCC1.

Indemnification and Hold Harmless
The Partner Agency agrees to indemnify, defend and hold harmless iCC1, its Board of Trustees, their officers, employees and volunteers from any and all claims and losses accruing or resulting to any other person, firm or corporation furnishing or supplying work, service, materials or supplies in connection with the performance of this Service Contract, and from any and all claims and losses resulting to any person, firm, corporation which may be injured or damaged by the service provider in the performance of this service contract. The Partner Agency agrees to waive all rights of subrogation against iCC1 for losses arising directly or indirectly from the activities and/or work covered by this Service Contract.

iCC1agrees to indemnify, defend and hold harmless the Partner Agency, its Board of Directors, their officers, employees and volunteers from any and all claims and losses accruing or resulting to any other person, firm or corporation furnishing or supplying work, service, materials or supplies in connection with the performance of this Service Contract, and from an and all claims and losses resulting to any person, firm, corporation, which may be injured or damaged by the service provider in the performance of this Service Contract.

Notices
Any amendments or changes to this service contract should be submitted in writing and addressed to the following:

TO: iLEAD Hybrid/iLEAD California Charters 1
ATT: Julie Base and ALLISON BRAVO
29477 THE OLD ROAD
CASTAIC, CA 91384

PARTNER AGENCY INFORMATION
TO: Empower Generations
ATT: Sajae Davison
44236 10TH ST W STE. 105
LANCASTER, CA 93534

Either party may, by giving written notice in accordance with this paragraph, change the names or addresses of the persons of departments designated for receipt of future notices. When addressed in accordance with this paragraph and deposited in the United States mail, postage prepaid, notices will be deemed given on the third day following such deposit in the United States mail. In all other instances, notices will be deemed given at the time of actual delivery.

Compliance with Laws
Each party to this contract will comply with all applicable laws.

Construction of Covenants and Conditions
Each term and each provision of this contract will be construed to be both a covenant and a condition.

IN WITNESS WHEREOF the parties hereto have executed this Contract.

SIGNATURES

PARTNER AGENCY:

Sajae Davison 2/21/2025

Signature Date

Sajae Davison Director

Name Title

CC1:

Amanda Fischer 2/21/2025

Signature Date

Amanda Fischer CEO

Name Title

2025 - 2026

Empower Generations

Track A - Independent Study

August

12 - First Day of School

September

1 - Labor Day

11 - 12 - K-8 Assessments

11 - Minimum Day All Grades*

0 - Back to School Night,
Minimum Day All Grades*

25 - 26 - Individualized Learning Plans

25 -Minimum Day All Grades*

October

3 - Individualized Learning Plans

13 - 17 - Mid-Fall Break, Staff Professional Development

November

11 - Veterans Day

24 - 28 - Fall Break

December

18 - Fall Semester Ends

19 - Learner Free Day

19 - Reports of Progress Sent Home

19 - Jan 12 - Winter Break

January

12 - Staff Professional Development

13 - Spring Semester Begins

19 - Martin Luther King, Jr.

22 - 23 - Learner Led Conferences

22 -Minimum Day All Grades*

30 - Learner Led Conferences

February

16 - Presidents' Day

March

13 - Learner Free Day

April

Apr 6 - Apr 13 - Spring Break

May

14 - 15 - K-8 Assessments

14 - Minimum Day All Grades*

25 - Memorial Day

28 - Jun 5 - Learner Showcases

June

5 - Last Day of School

LP	LP Dates	Days
1	8/12/25 - 9/12/25	23
2	9/15/25 - 10/10/25	20
3	10/20/25 - 11/14/25	19
4	11/17/25 - 12/18/25	19
5	1/13/26 - 2/6/26	18
6	2/9/26 - 3/6/26	19
7	3/9/26 - 4/3/26	19
8	4/14/26 - 5/8/26	19
9	5/11/26 - 6/5/26	19

2025

July 2025

SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

August 2025

SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

September 2025

SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

October 2025

SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

November 2025

SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
31	1	2	3	4	5	6

December 2025

SUN	MON	TUE	WED	THU	FRI	SAT
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

*Every Friday is a Minimum Day**

- Semester start & end dates
- Holidays/Vacation Breaks
- Learning Period End Dates
- Minimum Days

2026

January 2026

SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
1	2	3	4	5	6	7

March 2026

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

April 2026

SUN	MON	TUE	WED	THU	FRI	SAT
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

May 2026

SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

June 2026

SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

**Minimum day = Schools & Learning Studios close early*

- Learner Showcases
- Emergency closure make-up days, if needed**

EMPOWER GENERATIONS

AUDIT REPORT

FOR THE YEAR ENDED
JUNE 30, 2024

A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOLS

Empower Generations (Charter No. 1836)

FINANCIAL SECTION

Independent Auditors' Report 1
Financial Statements
Statement of Financial Position 4
Statement of Activities 5
Statement of Functional Expenses 6
Statement of Cash Flows 7
Notes to Financial Statements 8

SUPPLEMENTARY INFORMATION

Schedule of Average Daily Attendance 16
Schedule of Instructional Time 17
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements 18

OTHER INFORMATION

Local Education Agency Organization Structure 19

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* 20
Report on State Compliance and on Internal Control over Compliance for State Programs 22

FINDINGS AND QUESTIONED COSTS SECTION

Schedule of Findings and Questioned Costs 25

FINANCIAL SECTION

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Empower Generations
Lancaster, California

Report on 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, 2024, 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, 2024, 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 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.

348 Olive Street
San Diego, CA
92103
O: 619-270-8222
F: 619-260-9085
christywhite.com

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.

<u>Other Reporting Required by *Government Auditing Standards*</u>

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2024, 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 16, 2024

ASSETS	
Current assets	
Cash and cash equivalents	$ 319,112
Accounts receivable	149,893
Prepaid expenses	17,060
Total current assets	486,065
Noncurrent assets	
Deposits	53,267
Right-of-use asset	981,944
Intellectual property, net	13,073
Capital assets, net	203,700
Total noncurrent assets	1,251,984
Total Assets	$ 1,738,049
LIABILITIES AND NET ASSETS	
Liabilities	
Accounts payable	$ 256,372
Operating lease liability	1,061,731
Deferred revenue	168,360
Total liabilities	1,486,463
Net assets	
Without donor restrictions	251,586
Total net assets	251,586
Total Liabilities and Net Assets	$ 1,738,049

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

EMPOWER GENERATIONS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

		Without Donor Restrictions
SUPPORT AND REVENUES		
Federal and state support and revenues		
Local control funding formula, state aid	$	982,717
Federal revenues		59,414
Other state revenues		271,052
Total federal and state support and revenues		1,313,183
Local support and revenues		
Payments in lieu of property taxes		29,573
Grants and donations		1,800
Other local revenues		2,977
Total local support and revenues		34,350
Total Support and Revenues		1,347,533
EXPENSES		
Program services		1,137,591
Supporting services		
Management and general		139,295
Fundraising		15,000
Total Expenses		1,291,886
CHANGE IN NET ASSETS		55,647
Net Assets - Beginning		195,939
Net Assets - Ending	$	251,586

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, 2024

		Supporting Services		
	Program Services	Management and General	Fundraising	Total
EXPENSES				
Personnel expenses				
Certificated salaries	$ 269,825	$ 58,890	$ -	$ 328,715
Non-certificated salaries	140,752	13,415	-	154,167
Pension plan contributions	57,808	3,043	-	60,851
Payroll taxes	22,809	1,200	-	24,009
Other employee benefits	55,536	2,923	-	58,459
Total personnel expenses	546,730	79,471	-	626,201
Non-personnel expenses				
Books and supplies	29,344	923	-	30,267
Insurance	9,663	509	-	10,172
Facilities	175,508	9,238	-	184,746
Professional services	315,720	36,641	15,000	367,361
Depreciation	28,329	1,491	-	29,820
Fees to authorizing agency	-	10,123	-	10,123
Other operating expenses	32,297	899	-	33,196
Total non-personnel expenses	590,861	59,824	15,000	665,685
Total Expenses	$ 1,137,591	$ 139,295	$ 15,000	$ 1,291,886

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, 2024

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	55,647
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation		29,820
Lease expense - amortization of right-of-use asset		38,358
(Increase) decrease in operating assets		
Accounts receivable		48,274
Prepaid expenses		(1,761)
Increase (decrease) in operating liabilities		
Accounts payable		(47,907)
Deferred revenue		(135,977)
Net cash provided by (used in) operating activities		(13,546)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(13,546)
Cash and cash equivalents - Beginning		332,658
Cash and cash equivalents - Ending	$	319,112

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 dated August 2016. 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, 2024, 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. 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.

M. 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.

N. 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2024, consists of the following:

Cash in banks, non-interest bearing	$	318,315
Cash with third party (Bill.com)		547
Cash on hand		250
Total Cash and Cash Equivalents	$	319,112

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, 2024, $81,861 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, 2024, consists of the following:

Federal sources	$	29,009
Other state sources		120,720
Other local sources		164
Total Accounts Receivable	$	149,893

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 and the Charter has recorded deprecation of $8,715 for the year ended June 30, 2024.

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2024 consists of the following:

	Balance July 1, 2023	Additions	Disposals	Balance June 30, 2024
Property and equipment				
Building Improvements	$ 254,624	$ -	$ -	254,624
Less accumulated depreciation	(25,462)	(25,462)	-	(50,924)
Capital Assets, net	$ 229,162	$ (25,462)	$ -	$ 203,700

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2024, consists of the following:

Other vendor payables	$	130,928
Due to iLead California Charters		109,630
Salaries and benefits		15,814
Total Accounts Payable	$	256,372

NOTE 7 – 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, 2024, the right-of-use asset was $981,944 and the operating lease liability was $1,061,731. The Charter has accounted for its lease agreements using an implied discount rate of 4%. The associated asset and liability are amortized over the remaining term of the lease as follows:

Fiscal Year Ending June 30,	Operating Lease Liability	Right-of-Use Asset
2025	$ 126,960	$ 131,250
2026	130,135	131,250
2027	133,387	131,250
2028	136,724	131,250
2029	140,140	131,250
Thereafter	604,628	535,937
Total lease payments	1,271,974	1,192,187
NPV adjustment	(210,243)	(210,243)
Total Operating Lease Liability	$ 1,061,731	$ 981,944

NOTE 8 – DEFERRED REVENUE

Deferred revenue as of June 30, 2024, consists of the following:

Federal sources	$	7,438
State sources		160,922
Total Deferred Revenue	$	168,360

NOTE 9 – NET ASSETS

As of June 30, 2024, 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. At June 30, 2024, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	$	216,773
Undesignated		34,813
Total Net Assets without Donor Restrictions	$	251,586

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2024, 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	$	319,112
Accounts receivable		149,893
Prepaid expenses		17,060
Total Financial Assets, excluding noncurrent	$	486,065
Contractual or donor-imposed restrictions		
Cash held for conditional contributions		(168,360)
Financial Assets available to meet cash needs for expenditures within one year	$	317,705

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.

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 comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS)

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2023-24 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, 2024 was $74,700; 100% of the required contribution.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Empower Generations is estimated at $37,961. The on-behalf payment amount is computed as the proportionate share of total 2022-23 State on-behalf contributions.

NOTE 12 – 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, 2024.

NOTE 13 – 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 $10,123 for the fiscal year ending June 30, 2024.

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.

NOTE 13 – COMMITMENTS AND CONTINGENCIES (continued)

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, 2024.

NOTE 14 – SUBSEQUENT EVENTS

Empower Generations has evaluated subsequent events for the period from June 30, 2024 through December 16, 2024, 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, 2024

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	62.50	64.33
Total Average Daily Attendance - Nonclassroom-Based	62.50	64.33
Total Average Daily Attendance	62.50	64.33

The Charter had no Classroom-Based ADA in 2023-24.

This schedule presents information on the amount of instructional days offered per grade level by the Empower Generations and whether the Charter complied with the provisions of *Education Code Section* 47612.5. The Charter only provided nonclassroom-based instruction; therefore, no annual instructional minutes by grade level are presented below..

Grade Level	2023-24 Number of Days	Status
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

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

June 30, 2024, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	$ 258,569
Adjustments:	
Increase (decrease) in total net assets:	
Client adjustments to revenues	(6,983)
Net adjustments	(6,983)
June 30, 2024, net assets per audited financial statements	$ 251,586

OTHER INFORMATION

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

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 2023-24, the Charter served approximately 81 students in grades 9 to 12.

BOARD OF DIRECTORS

Name	Office	Term Expiration
Michelle Fluke	Chair	December 2026
Tapau Osborn	Member	November 2026

ADMINISTRATION

Malaka Donovan
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, 2024, 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 16, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

348 Olive Street
San Diego, CA
92103

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

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 16, 2024

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 *2023-24 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, 2024.

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, 2024, 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 *2023-24 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.

348 Olive Street
San Diego, CA
92103
O: 619-270-8222
F: 619-260-9085
christywhite.com

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
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 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 16, 2024

FINDINGS AND QUESTIONED COSTS SECTION

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 *2023-24 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, 2024.

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, 2024.

PART IV – SUMMARY OF PRIOR AUDIT FINDINGS

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, 2023.

CHARTER SCHOOLS FIRST INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2024 to June 30, 2025

Charter School Name: Empower Generations
CDS #: 19-75309-0134619
Charter Approving Entity: Acton-Agua Dulce Unified School Dsitrict
County: Los Angeles
Charter #: 1836

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

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

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	1,001,736	1,060,360	186,398	1,060,360		1,060,360	0
Education Protection Account - Current Year	8012	12,500	13,302	3,125	13,302		13,302	0
State Aid - Prior Years	8019	0					0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	31,746	31,471	7,689	31,471		31,471	0
Other LCFF Transfers	8091, 8097						0	0
Total, LCFF Sources		**1,045,982**	**1,105,133**	**197,212**	**1,105,133**		**1,105,133**	**0**
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290						0	0
Special Education - Federal	8181, 8182	11,760	11,760			11,760	11,760	0
Child Nutrition - Federal	8220						0	0
Other Federal Revenues	8290	38,567	40,209			40,209	40,209	0
Total, Federal Revenues		**50,327**	**51,969**	**0**	**0**	**51,969**	**51,969**	**0**
3. Other State Revenues								
Special Education - State	StateRevSE	54,022	57,863	15,157		57,863	57,863	0
Child Nutrition Programs	8520						0	0
Mandated Costs Reimbursements	8550	3,485	3,485		3,485		3,485	0
Lottery - Unrestricted and Instructional Materials	8560	15,563	15,563		12,673	2,890	15,563	0
Low Performing Student Block Grant	8590						0	0
All Other State Revenues	StateRevAO	95,622	95,260	3,460		95,260	95,260	0
Total, Other State Revenues		**168,692**	**172,171**	**18,617**	**16,158**	**156,013**	**172,171**	**0**
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791						0	0
All Other Local Revenues	LocalRevAO	329,189	330,362	2,177	8,573	321,789	330,362	0
Total, Local Revenues		**329,189**	**330,362**	**2,177**	**8,573**	**321,789**	**330,362**	**0**
5. TOTAL REVENUES		**1,594,190**	**1,659,635**	**218,006**	**1,129,864**	**529,771**	**1,659,635**	**0**
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	212,606	223,161	77,756	223,161		223,161	0
Certificated Pupil Support Salaries	1200	63,633	63,633	22,011		63,633	63,633	0
Certificated Supervisors' and Administrators' Salaries	1300	137,700	137,700	49,200	137,700		137,700	0
Other Certificated Salaries	1900						0	0
Total, Certificated Salaries		**413,939**	**424,494**	**148,967**	**360,861**	**63,633**	**424,494**	**0**
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	72,960	80,341	17,784	80,341		80,341	0
Non-certificated Support Salaries	2200	33,600	33,600	9,260		33,600	33,600	0
Non-certificated Supervisors' and Administrators' Sal.	2300						0	0
Clerical and Office Salaries	2400	127,746	133,120	42,396	103,120	30,000	133,120	0
Other Non-certificated Salaries	2900	16,848	16,848	4,474	16,848		16,848	0
Total, Non-certificated Salaries		**251,154**	**263,909**	**73,914**	**200,309**	**63,600**	**263,909**	**0**

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
3. Employee Benefits								
STRS	3101-3102	79,062	81,078	28,405	68,924	12,154	81,078	0
PERS	3201-3202						0	0
OASDI / Medicare / Alternative	3301-3302	25,215	26,344	4,584	18,457	7,887	26,344	0
Health and Welfare Benefits	3401-3402	66,177	66,177	13,764	65,309	868	66,177	0
Unemployment Insurance	3501-3502	4,015	4,015	903	2,679	1,336	4,015	0
Workers' Compensation Insurance	3601-3602	6,651	6,884	2,515	6,820	64	6,884	0
Retiree Benefits	3701-3702		750	750	750		750	0
PERS Reduction (for revenue limit funded schools)	3801-3802						0	0
Other Employee Benefits	3901-3902						0	0
Total, Employee Benefits		**181,120**	**185,248**	**50,921**	**162,939**	**22,309**	**185,248**	**0**
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	12,300	22,090	11,390	22,090		22,090	0
Books and Other Reference Materials	4200	125	125	125	125		125	0
Materials and Supplies	4300	18,000	18,340	4,950	18,340		18,340	0
Noncapitalized Equipment	4400	4,052	6,885	6,765	6,885		6,885	0
Food	4700		350	350	350		350	0
Total, Books and Supplies		**34,477**	**47,790**	**23,580**	**47,790**	**0**	**47,790**	**0**
5. Services and Other Operating Expenditures								
Subagreeemnts for Services	5100							
Travel and Conferences	5200	25,157	25,357	412		25,357	25,357	0
Dues and Memberships	5300	4,548	4,577	2,015	4,577		4,577	0
Insurance	5400	14,856	14,856		14,856		14,856	0
Operations and Housekeeping Services	5500	19,000	19,000	5,770	19,000		19,000	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	173,785	173,785	59,505	173,785		173,785	0
Professional/Consulting Services and Operating Expend.	5800	416,322	426,365	128,583	71,493	354,872	426,365	0
Communications	5900	7,110	7,185	2,362	7,185		7,185	0
Total, Services and Other Operating Expenditures		**660,778**	**671,125**	**198,647**	**290,896**	**380,229**	**671,125**	**0**
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified								

accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	29,820	29,820	29,820	29,820		29,820	0
Total, Capital Outlay		**29,820**	**29,820**	**29,820**	**29,820**	**0**	**29,820**	**0**
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0		0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		**0**	**0**	**0**	**0**	**0**	**0**	**0**
8. TOTAL EXPENDITURES		**1,571,288**	**1,622,386**	**525,849**	**1,092,615**	**529,771**	**1,622,386**	**0**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		22,903	37,249	(307,843)	37,249	0	37,249	0
Description	**Object Code**	**Original Budget**	**Board Approved Operating Budget (B)**	**Actuals to Date**	**First Interim Budget Unrestricted**	**First Interim Budget Restricted**	**First Interim Budget Total (D)**	**Difference (Col B & D)**
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		**0**	**0**	**0**	**0**	**0**	**0**	**0**
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		22,903	37,249	(307,843)	37,249	0	37,249	0
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	268,086	268,086		268,086		268,086	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0				0	0
c. Adjusted Beginning Balance		268,086	268,086		268,086	0	268,086	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		**290,989**	**305,335**		**305,335**	**0**	**305,335**	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719	0	0		0	0	0	
Legally Restricted Balance	9740	0	0			0	0	
Designated for Economic Uncertainties	9770	290,989	305,335		305,335		305,335	
Other Designations	9775, 9780	0	0		0	0	0	
Net Investment in Capital Assests (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	**9790**	**0**	**0**		**0**	**0**	**0**	

FIRST AMENDED BYLAWS

OF

EMPOWER GENERATIONS

a California Nonprofit Public Benefit Corporation

ARTICLE I
OFFICES

Section 1. PRINCIPAL OFFICE. The board of directors shall fix the location of the principal executive office of the corporation at any place within or outside the State of California. If the principal executive office is located outside the State of California, and the corporation has one or more offices in the State of California, the board of directors shall likewise fix and designate a principal office in the State of California.

Section 2. OTHER OFFICES. The corporation may also establish offices at such other places, both within and outside the State of California, as the board of directors may from time to time determine or the activities of the corporation may require.

ARTICLE II
OBJECTIVES AND PURPOSES

The specific objectives and purposes of this corporation are described in its articles of incorporation.

ARTICLE III
NONPARTISAN ACTIVITIES

The corporation has been formed under the California Nonprofit Public Benefit Corporation Law (the “Law”) for the public, nonprofit, nonpartisan, and charitable purposes described in its articles of incorporation. Notwithstanding any other provision in these bylaws, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as amended (“IRC”), or (b) by a corporation contributions to which are deductible under IRC Section 170(c)(2).

ARTICLE IV
DEDICATION OF ASSETS

The properties and assets of this corporation are irrevocably dedicated to the charitable purposes described in Article III above and in the articles of incorporation of this corporation. No part of the net earnings, properties, or assets of this corporation, on dissolution or otherwise, shall inure to the benefit of its directors or officers, or to any individual. On liquidation or dissolution of this corporation, all remaining assets of this corporation shall be distributed as set forth in its articles of incorporation.

ARTICLE V
MEMBERSHIP

Section 1. NO MEMBERS. The corporation shall not have any members.

Section 2. ASSOCIATES. Nothing in this Article V shall be construed as limiting the right of the corporation to refer to persons associated with it as "members" even though such persons are not members of the corporation, and no such reference shall make anyone a member within the meaning of Section 5056 of the California Corporations Code (the "Code"), including honorary or donor members. Such individuals may originate and take part in the discussion of any subject that may properly come before any meeting of the board of directors, but may not vote. The corporation may confer by amendment of its articles of incorporation or these bylaws some or all of the rights of a member, as set forth in the Law, upon any person who does not have the right to vote for the election of directors, on a disposition of substantially all of the corporation's assets, on the merger or dissolution of it, or on changes to its articles of incorporation or bylaws, but no such person shall be a member within the meaning of Section 5056. The board of directors may also, in its discretion, without establishing memberships, establish an advisory council or honorary board or such other auxiliary groups as it deems appropriate to advise and support the corporation.

Section 3. AUTHORITY VESTED IN THE BOARD. Any action that would otherwise require approval by a majority of all members or approval by the members requires only approval of the board of directors. All rights that would otherwise vest under the Law in the members will vest in the board of directors.

ARTICLE VI
DIRECTORS

Section 1. POWERS. Subject to the provisions of the Law and any limitations in the articles of incorporation and these bylaws, the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised by or under the direction of the board of directors. Without prejudice to such general powers, but subject to the same limitations, it is hereby expressly declared that the board of directors shall have the following powers in addition to the other powers enumerated in these bylaws:

(a) To approve personnel policies and monitor their implementation; to select and remove certain officers, agents, and employees of the corporation; prescribe any powers and duties for them that are consistent with law, with the articles of incorporation, and with these bylaws; and fix their compensation.

(b) To conduct, manage, and control the affairs and activities of the corporation and to make such rules and regulations that are consistent with law, the articles of incorporation, and these bylaws, as they deem to be appropriate and in the best interests of the corporation.

(c) To adopt, make, and use a corporate seal; and to alter the form of such seal.

(d) To borrow money and to incur indebtedness on behalf of the corporation, and to cause to be executed and delivered for the purposes of the corporation, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, or other evidences of debt and securities.

(e) To change the principal executive office or the principal office in the State of California from one location to another; to cause the corporation to be qualified to conduct its activities in any other state, territory, dependency, or country and conduct its activities within or outside the State of California; and to designate a place within the State of California for the holding of any board of directors meeting or meetings.

(f) To act as a trustee under any trust incidental to the principal objects of the corporation, and to receive, to hold, to administer, to exchange, and to expend funds and property subject to such trust.

(g) To receive endowments, devises, bequests, gifts, and donations of all kinds of property for its own use, or in trust, in order to carry out or to assist in carrying out, the objects and purposes of the corporation and to do all things and acts necessary or proper to carry out each and all of the purposes and provisions of such endowments, devises, bequests, gifts, and donations with full power to mortgage, sell, lease, or otherwise to deal with or dispose of the same in accordance with the terms thereof.

(h) To acquire by purchase, exchange, lease, gift, devise, bequest, or otherwise, and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey, or otherwise dispose of real and personal property.

Section 2. NUMBER AND ELECTION OF DIRECTORS.

(a) The board of directors shall be comprised of between three (3) and five (5) members, with the exact number to be determined from time to time by the board, unless and until changed by amendment of these Bylaws. Directors shall be elected by the vote of a majority of directors then in office. All directors shall have full voting rights, including any representative appointed by the Acton-Agua Dulce Unified School District under Education Code Section 47604(c).

(b) The qualifications for directors are generally the ability to attend board meetings, a willingness to actively support and promote the corporation, and a dedication to its charitable endeavors. The board shall strive for members to represent the general community, to have legal, financial and pedagogical experience, or other skills and expertise, to effectively govern the charter school.

(c) The Board of Trustees of the Acton-Agua Dulce Unified School District may appoint one representative to serve on the board pursuant to Education Code Section 47604(c).

Section 3. RESTRICTION ON INTERESTED PERSONS AS DIRECTORS. No more than 49 percent of the persons serving on the board of directors may be interested persons (as defined in this Section 3). An "interested person" is (a) any person compensated by the corporation for services rendered to it within the previous 12 months, whether as a full- or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation, if any, paid to a director as director; or (b) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister- in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person.

Section 4. TERM OF OFFICE; EVENTS CAUSING VACANCIES ON BOARD. Each director shall hold office for three (3) years and until a successor is elected. A director may serve multiple terms. A vacancy or vacancies on the board of directors shall occur in the event of (a) the death, resignation, or removal of any director; (b) the declaration by resolution of the board of directors of a vacancy in the office of a director who has been convicted of a felony, declared of unsound mind by a court order, or found by final order or judgment of any court to have breached a duty under the Law, Chapter 2, Article 3; and (c) the increase of the authorized number of directors.

Section 5. RESIGNATION OF DIRECTORS. Except as provided below, any director may resign by giving written notice to the chairman of the board, if any, or to the president, or the secretary, or to the board of directors. The resignation shall be effective when the notice is given unless the notice specifies a later time for the resignation to become effective. If a director's resignation is effective at a later time, the board of directors may elect a successor to take office as of the date when the resignation becomes effective. Except upon notice to the Attorney General of California, no director may resign if the corporation would then be left without a duly elected director or directors in charge of its affairs.

Section 6. REMOVAL OF DIRECTORS. A director may be removed at any time with or without cause by a majority of the directors then in office.

Section 7. VACANCIES. Vacancies on the board of directors shall be filled by the existing board of directors. Each director elected to fill a vacancy shall hold office until the expiration of the term of the replaced director and until a successor is elected.

Section 8. PLACE OF MEETINGS AND MEETINGS BY TELEPHONE. Any meeting of the board of directors may be held at any place within or outside the State of California that has been designated from time to time by resolution of the board or in the notice of the meeting. In the absence of such designation, meetings shall be held at the principal executive office of the corporation. Any meeting, including annual, regular or special, may be held by conference telephone or similar communication equipment, so long as all directors participating in the meeting can hear one another. All such directors shall be deemed to be present in person at such telephonic meeting. Notwithstanding anything in these bylaws to the contrary, for so long as the corporation is authorized to and operates a California charter school, all meetings of the Board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Ralph M. Brown Act and Education Code section 47604.1, as amended from time to time.

Section 9. ANNUAL AND REGULAR MEETINGS. The annual meeting of the board of directors shall be held each year on the date and time as may be fixed by the board of directors. At such annual meeting, officers shall be elected and any other proper business may be transacted. Other regular meetings of the board of directors shall be held at such time as shall from time to time be fixed by the board of directors. Notice of regular meetings shall be given in accordance with the Ralph M. Brown Act.

Section 10. SPECIAL MEETINGS. Special meetings of the board of directors for any purpose or purposes may be called at any time by the chairman of the board, the president, any vice president, the secretary, or any two directors. Notice of the time and place of special meetings shall be given in accordance with the Ralph M. Brown Act.

Section 11. QUORUM. A majority of the authorized number of directors then in office shall constitute a quorum for the transaction of business, except to adjourn as provided in Section 13 below. Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the board of directors, subject to the more stringent provisions of the Law or other applicable laws

Section 12. WAIVER OF NOTICE; CONSENT. Notice of a meeting need not be given to any director who, either before or after the meeting, signs a waiver of notice, a consent to holding the meeting, or an approval of the minutes of the meeting. The waiver of notice or consent need not specify the purpose of the meeting. All such waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of meeting shall also be deemed given to any director who attends the meeting without protesting, before or at the commencement of the meeting, the lack of notice to that director.

Section 13. ADJOURNMENT. A majority of the directors present, whether or not constituting a quorum, or if all Directors are absent then the clerk or Secretary, may adjourn any meeting to another time and place in compliance with Section 54955 of the Ralph M. Brown Act.

Section 14. FEES AND COMPENSATION. Directors and members of committees shall receive no compensation for their services; provided however, that directors and members of committees may receive reimbursement of actual and necessary out-of-pocket expenses incurred when conducting the corporation’s business.

ARTICLE VII
COMMITTEES

Section 1. COMMITTEES OF DIRECTORS. The board of directors may, by resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Appointments to such committees shall be by a majority vote of the directors then in office. The board may designate alternate members of any committee, who may replace any absent member at any meeting of the committee. Any committee exercising the authority of the board must be comprised only of directors then in office. No committee may do any of the following::

(a) undertaking any final action on any matter that, under the Law, also requires approval of the board of directors;

(b) the filling of vacancies on the board of directors or in any committee;

(c) the amendment or repeal of bylaws or the adoption of new bylaws;

(d) the amendment or repeal of any resolution of the board of directors that by its express terms is not so amendable or repealable; or

(e) the appointment of any other committees of the board of directors or the members thereof.

Section 2. MEETINGS AND ACTION. Meetings and action of standing committees of the board shall be governed by, and held and taken in accordance with, the provisions of Article VI of these bylaws, Sections 8 (place of meetings and meetings by telephone), 9 (annual and regular meetings), 10 (special meetings), 11 (quorum), 12 (waiver of notice), and 13 (adjournment), with such changes in the context of those bylaws as are necessary to substitute the committee and its members for the board of directors and its members, except for the following: (a) the time of regular and annual meetings of committees may be determined by resolution of the board of directors as well as the committee; (b) special meetings of committees may also be called by resolution of the board of directors; and (c) notice of special meetings of committees shall also be given to any alternate members, who shall have the right to attend all meetings of the committee. Minutes of each meeting of any committee shall be kept and filed with the corporate records. The board of directors may adopt rules for the government of any committee not inconsistent with the provisions of these bylaws.

ARTICLE VIII
OFFICERS

Section 1. OFFICERS. The officers of the corporation shall be a president, a secretary, and a treasurer. The corporation may also have, at the discretion of the board of directors, a chairman of the board, one or more vice presidents, one or more assistant secretaries, one or more assistant treasurers, and such other officers as may be appointed in accordance with the provisions of Section 3 of this Article VIII. Any number of offices may be held by the same person, except that neither the secretary nor the treasurer may serve concurrently as the president or the chairman of the board.

Section 2. ELECTION. The officers of the corporation, except such officers as may be appointed in accordance with the provisions of Section 3 or Section 5 of this Article VIII, shall be chosen by the board of directors, and each shall serve at the pleasure of the board, subject to the rights, if any, of an officer under any contract of employment.

Section 3. OTHER OFFICERS. The board of directors may appoint, and may empower the president to appoint, such other officers as the activities of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in the bylaws or as the board of directors may from time to time determine.

Section 4. REMOVAL AND RESIGNATION. Subject to the rights, if any, of any officer under any contract of employment, any officer may be removed, either with or without cause, by the board of directors or, except in case of an officer chosen by the board of directors, by any officer upon whom such power of removal may be conferred by the board of directors.

Any officer may resign at any time by giving written notice to the corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. Any such resignation is without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party.

Section 5. VACANCIES. A vacancy in any office because of death, resignation, removal, disqualification, or any other cause shall be filled in the manner prescribed in these bylaws for regular appointments to such office.

Section 6. CHAIRMAN OF THE BOARD. The chairman of the board, if such an officer be elected, shall, if present, preside at meetings of the board of directors and exercise and perform such other powers and duties as may be from time to time assigned to him or her by the board of directors or prescribed by the bylaws. If there is no president, the chairman of the board will in addition be the chief executive officer of the corporation and shall have the powers and duties prescribed in Section 7 of this Article VIII.

Section 7. PRESIDENT. Subject to such supervisory powers, if any, as may be given by the board of directors to the chairman of the board, if there be such an officer, the president shall have general supervision, direction, and control of the activities and the officers of the corporation. He or she shall preside, in the absence of the chairman of the board, or if there be none, at all meetings of the board of directors. He or she shall have the general powers and duties of management usually vested in the office of president of the corporation and shall have such other powers and duties as may be prescribed by the board of directors or the bylaws.

Section 8. VICE PRESIDENTS. In the absence or disability of the president, the vice presidents, if any, in order of their rank as fixed by the board of directors or, if not ranked, a vice president designated by the board of directors, shall perform all the duties of the president, and when so acting shall have all the powers of, and be subject to all the restrictions upon, the president. The vice presidents shall have such other powers and perform such other duties as from time to time may be prescribed for them respectively by the board of directors or the bylaws and the president or the chairman of the board.

Section 9. SECRETARY. The secretary shall keep, or cause to be kept, at the principal executive office or such other place as the board of directors may direct, a book of minutes of all meetings and actions of directors, and committees of directors, with the time and place of holding, whether regular or special, and, if special, how authorized, the notice thereof given, the names of those present at directors and committee meetings, and the proceedings thereof.

The secretary shall give, or cause to be given, notice of all meetings of the board of directors required by the bylaws or by law to be given, and he or she shall keep, or cause to be kept, the seal of the corporation, if one be adopted, in safe custody, and shall have such other powers and perform such other duties as may be prescribed by the board of directors or by the bylaws.

Section 10. TREASURER. The treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, retained earnings, and other matters customarily included in financial statements. The books of account shall at all reasonable times be open to inspection by any director.

The treasurer shall deposit, or cause to be deposited, all monies and other valuables in the name and to the credit of the corporation with such depositaries as may be designated by the board of directors. He or she shall distribute, or cause to be disbursed, the funds of the corporation as may be ordered by the board of directors, shall render to the president and directors, whenever they request it, an account of all financial transactions and of the financial condition of the corporation, and shall have such other powers and perform such other duties as may be prescribed by the board of directors or the bylaws.

ARTICLE IX
INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES

Section 1. DEFINITIONS. For the purposes of this Article IX, the definition of the terms “agent”, “proceeding”, and “expenses” shall be governed by Section 5238 of the Code.

Section 2. INDEMNIFICATION IN ACTIONS BY THIRD PARTIES. To the fullest extent permitted by law, the corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the corporation to procure a judgment in its favor, an action brought under Section

5233 of the Code, or an action brought by the Attorney General of California or a person granted relator status by the Attorney General of California for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of the corporation, against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with such proceeding if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of the corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of the corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 3. OTHER INDEMNIFICATION. No provision made by the corporation to indemnify its directors or officers for the defense of any proceeding, whether contained in the articles of incorporation, bylaws, a resolution of directors, an agreement, or otherwise, shall be valid unless consistent with this Article IX and the Law. Nothing contained in this Article IX shall affect any right to indemnification to which persons other than such directors and officers may be entitled by contract or otherwise.

Section 4. INSURANCE. The corporation shall have the power to purchase and maintain insurance to the full extent permitted by law on behalf of any agent of the corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such.

ARTICLE X
RECORDS AND REPORTS

Section 1. MAINTENANCE OF CORPORATE RECORDS. The corporation shall keep (a) adequate and correct books and records of account kept either in written form or in any other form capable of being converted into written form and (b) minutes, in written form, of the proceedings of the board of directors and committees of the board. All such records shall be kept at the corporation's principal executive office, or if its principal executive office is outside the State of California, at its principal office in this state.

Section 2. MAINTENANCE AND INSPECTION OF ARTICLES AND BYLAWS. The corporation shall keep at its principal executive office, or if its principal executive office is not in the State of California, at its principal office in this state, the original or a copy of its articles of incorporation and bylaws, as amended to date, that shall be open to inspection by the directors at all reasonable times during office hours. If the principal executive office of the corporation is outside the State of California and the corporation has no principal office in this state, the Secretary shall, upon the written request of any director, furnish to such director a copy of the articles of incorporation or bylaws, as amended to date.

Section 3. INSPECTION. Every director shall have the absolute right at any reasonable time, and from time to time, to inspect all books, records, and documents of every kind and the physical properties of the corporation. Such inspection by a director may be made in person or by agent or attorney and the right of inspection includes the right to copy and make extracts. This right to inspect may be circumscribed in instances where the right to inspect conflicts with California or federal law (e.g., restrictions on the release of educational records under FERPA) pertaining to access to books, records, and documents.

Section 4. ANNUAL REPORTS. The board of directors shall cause an annual report to be sent to the directors within 120 days of the corporation's fiscal year end. That report shall contain the following information, in appropriate detail, for the fiscal year:

(a) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year;

(b) The principal changes in assets and liabilities, including trust funds;

(c) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes;

(d) The expenses or disbursements of the corporation for both general and restricted purposes; and

(e) Any information required by Section 5 of this Article X.

The annual report shall be accompanied by any report thereon of independent accountants or, if there is no such report, by the certificate of an authorized officer of the corporation that such statements were prepared without audit from the books and records of the corporation.

Section 5. ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATIONS. As part of the annual report to all directors, the corporation shall annually prepare and mail or deliver to each director within 120 days after the corporation's fiscal year end, a statement containing any information required by Section 6322 of the Code with respect to the preceding year.

ARTICLE XI
GENERAL MATTERS

Section 1. CHECKS, DRAFTS, EVIDENCES OF INDEBTEDNESS. All checks, drafts, or other orders for payment of money, notes, or other evidences of indebtedness, issued in the name of or payable to the corporation, shall be signed or endorsed by such person or persons and in such manner as, from time to time, shall be authorized by the board of directors.

Section 2. CORPORATE CONTRACTS AND INSTRUMENTS; HOW EXECUTED. Except as otherwise provided in these bylaws, the board of directors may authorize any officer or officers, agent or agents, to enter into any contract or execute any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances; and, unless so authorized or ratified by the board of directors or within the agency power of an officer, no officer, agent or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable for any purpose or for any amount.

Section 3. CONSTRUCTION AND DEFINITIONS. Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the Law shall govern the construction of these bylaws. Without limiting the generality of the foregoing, the singular number includes the plural, the plural number includes the singular, the masculine gender includes the feminine and neuter, and the term "person" includes both a corporation and a natural person. All references in these bylaws to the Law or to the Code shall be deemed to be those in effect from time to time.

ARTICLE XII
AMENDMENTS

New bylaws may be adopted or these bylaws may be amended or repealed by the board of directors.

CERTIFICATE OF SECRETARY

The undersigned, being the duly elected and acting Secretary of Empower Generations, a California nonprofit public benefit corporation, does hereby certify that the foregoing First Amended Bylaws constitute the Bylaws of this corporation as duly adopted at a meeting of the Board of Directors on May 21, 2020.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 21st of May, 2020.

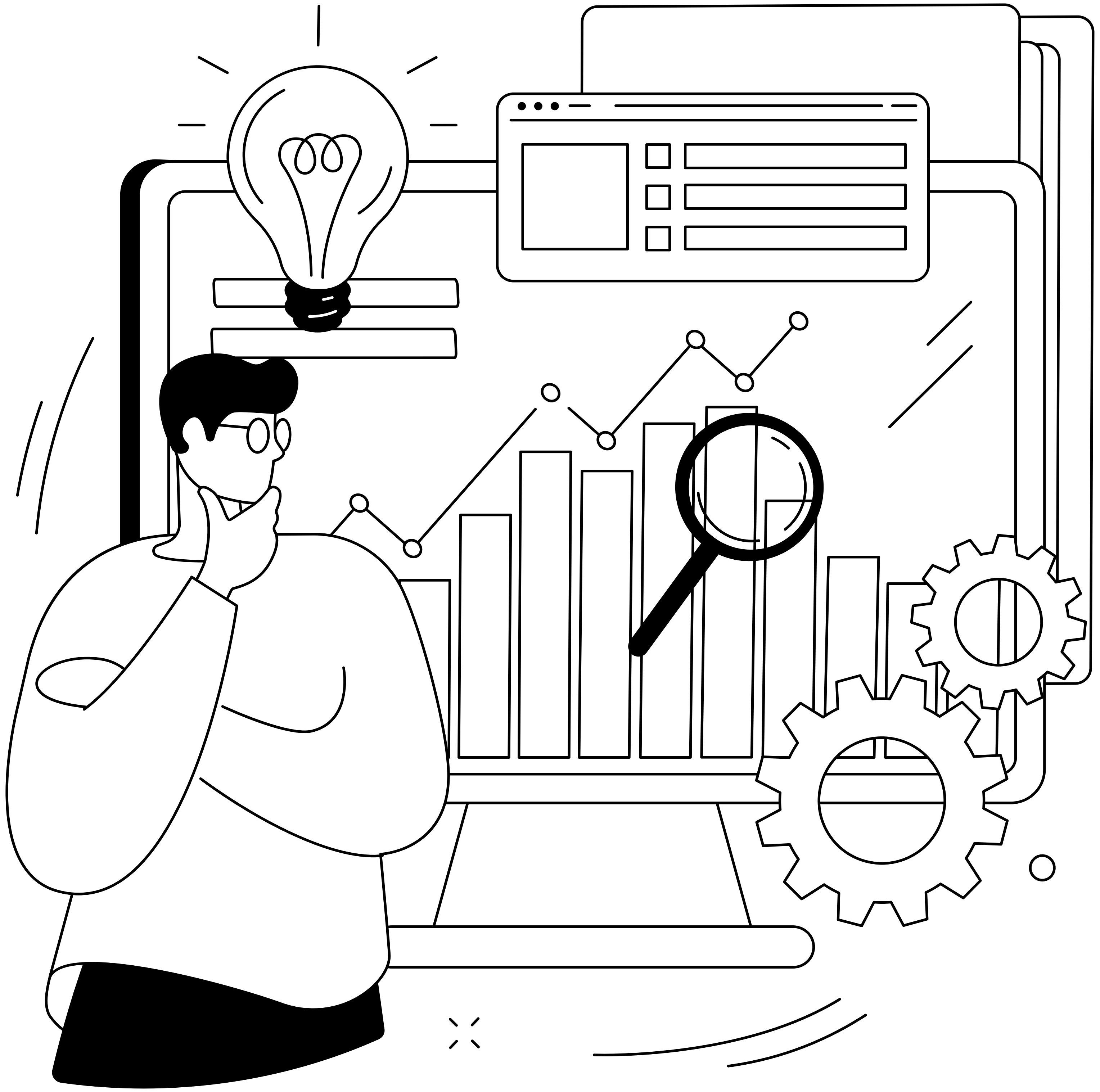
Sharon Calvert

Secretary

MIDYEAR LCAP UPDATE

2024-2025

EMPOWER GENERATIONS



OVERVIEW

Each LEA is required by the state to annually produce a Local Control Accountability Plan (LCAP). This serves as the LEA's plan to align state funding to actions that support achievement and well-being for the school community.

3-YEAR CYCLE

LCAPs are written in 3-year cycles. This is the first year of a new cycle. The goals and metrics to measure success of this LCAP will remain the same. The actions to meet the goals and planned spending will change annually.

KEY ELEMENTS

The LCAP contains essential elements: Goals provide a broad overarching statement for what the school hopes to achieve. Metrics such as test scores, surveys, internal data, and other measurements help measure progress toward each goal. Actions provide a road map for school leaders to achieve each goal.

MIDYEAR UPDATE

Annually, a midyear update will be presented, detailing progress on metrics and spending on actions as of 1st interim reporting.

FINANCIALS

LCAP Budget and Spending includes ONLY LCFF Unrestricted and Supplemental Funding (state funds).

ABCS OF LCAP

3 new goals were created for the 24-25 LCAP through data analysis educational partner input, and reflection on the school's vision, mission, values, and learner outcomes.

AWAKEN

1. *Awaken* The leader in everyone through Project-Based Learning, Social-Emotional Learning, and Individualized Learning. Cultivate a thriving school community by providing a safe environment, generating active engagement between the school and its educational partners, and ensuring all learners are ready for postsecondary endeavors.

BUILD

2. *Build* Lifelong Learners and Design Thinkers by providing all learners with a rigorous, creative, and broad program to maximize academic achievement as outlined in the school's charter.

CHAMPION

3. *Champion* Empathetic Citizens and Authentic Individuals who feel safe, supported, and encouraged by their school community.

DATA HIGHLIGHTS

Gains and Gaps Closed

- CAST Scores
- CCI, A-G Completion College Credit Completion Graduation Rate
- Attendance

Target Maintained

- Credentialed Staff
- Attendance Rate
- Suspension, Explusion, School Climate Indicators

Continue Working Toward

- Test Participation
- ELA, Math, Science Achievement
- Drop Out, EL Reclass, CTE

METRICS GOAL 1: AWAKEN

METRIC	BASELINE	CURRENT	TARGET
Clean, Safe Facilities	"Good" Status	"Good" Status	Maintain Good Status
Educational Partner Engagement	15 Educational Partner Engagement Opportunities Annually	Data Collected in Spring	Maintain 15
Educational Partner Engagement for Special Programs (SpEd, EL, etc)	3 programs for parents of UDPs	Data Collected in Spring	Maintain 3
Family Perception of School and Strategic Input	Not Yet Established	Data Collected in Spring	Not Yet Established
College and Career Indicator % graduating prepared and % approaching prepared	0% graduating prepared 0% approaching prepared	5.3% graduating prepared 0% approaching prepared	Increase to 1%
CA School Dashboard Additional Measures Report: Percentage of graduates who complete a-g requirements	0% graduates who completed a-g requirements	11.9%	Increase to 1%

METRICS GOAL 1: AWAKEN CONTINUED

METRIC	BASELINE	CURRENT	TARGET
Prepared for college as indicated by ELA and math CAASPP scores 11th grade	0% Ready 0% Conditionally Ready	Data Collected in Spring	Increase to 1%
Percentage of graduates who complete both a-g requirements and CTE pathways	0% of graduates completed both a-g requirements and CTE pathways	0%	Increase by .5%
College Credit Course Completion (successful completion of 1 or more college courses with a C or higher)	0% of graduates completed at least 1 college credit course with a C or higher	5.3%	Increase to 1%
Percentage of learners who earn a 3 on an AP exam or 4 on an IB exam	0% of graduates earned a 3 on an AP exam	This metric is not measurable	This metric is not measurable
% of graduates who earn a State Seal of Biliteracy, Golden State Seal Merit Diploma, National Merit Scholarship, or CTE Completer Certificate	CTE Certificate: 0% graduates completed a CTE pathway State Seal of Biliteracy: 0% graduates who earned a seal Golden State Seal Merit Diploma: 14.3% who earned a seal	CTE: 0% Biliteracy: 0% Golden State Seal: 1%	CTE: 1% Biliteracy: 0% Golden State Seal: 7%

METRICS GOAL 2: BUILD

METRIC	BASELINE	CURRENT	TARGET
EL Reclassification	20%	16.7%	Maintain above 20%
English Learners Who Make Progress Toward English Proficiency	Less than 11 students	Less than 11 students	Will determine should baseline become available
CAASPP English Language Arts	All Learners: 77% participation rate 130.5 points below standard Socioeconomically Disadvantaged Learners: 62% participation rate Data not collected for privacy	All Learners: 58% participation rate 163.6 points below standard Socioeconomically Disadvantaged Learners: 60% participation rate Data not collected for privacy	Increase participation 2% annually and distance from standard 2 points annually
CAASPP Mathematics	All Learners: 79% participation rate 211 points below standard Socioeconomically Disadvantaged Learners: 67% participation rate Data not collected for privacy	All Learners: 58% participation rate 245.3 points below standard Socioeconomically Disadvantaged Learners: 60% participation rate Data not collected for privacy	Increase participation 2% annually and distance from standard 2 points annually
California Science Test: CAST	6.25% met or exceeded	30.7% met or exceeded	Increase 5%

METRICS GOAL 2: BUILD CONTINUED

METRIC	BASELINE	CURRENT	TARGET
Individual Learning Plan Academic Goal Progress	55% of learners met their self-identified academic	Data Collected in Spring	60% of learners will meet their self-identified academic goal
Access to Broad Course of Study	CTE Offerings 2 pathways. VAPA Offerings: 14 World Language Offerings: 4. College Credit Course Enrollments: 0	Data Collected in Spring	Maintain or increase total number of offerings
Professional Development to Implement State Standards	22 dedicated staff professional development/work days annually	Data Collected in Spring	Maintain at least 22 days
Staff Survey on Professional Development	Baseline will be established in the 2024/2025	Data not available	Target will be established in the 2024/2025 school year
Staff Improvement Through Programs and Policies	Local Indicator Survey Rubric Priority 2C: ELA: 4, ELD: 4, Math: 4, Next Generation Science Standards: 4, History-Social Science: 4	Data not available	Maintain 4's and 5's in each content area
MAP Conditional Growth Index (CGI) ELA and Math	NWEA MAP Spring Reading CGI: .33 NWEA MAP Spring Math CGI: .19	Data not available	Maintain at or above -.2

METRICS GOAL 3: CHAMPION

METRIC	BASELINE	CURRENT	TARGET
Suspension Rate	0 (blue)	0 (blue)	Maintain below 1%
Expulsion Rate	0% Expelled	0% Expelled	Maintain below 1%
Student Perception of Safety and Connectedness	Baseline will be established in the 2024/2025 school year	No Data	Target will be established in the 2024/2025 school year
Dropout Rates	High School 28.6%	High School 47.4%	Maintain below 28%
Attendance	2022-2023 Attendance Rate: 69%	80.12%	Increase 10%
Chronic Absenteeism	Dashboard Alternative School-Not Included in Dashboard	Dashboard Alternative School-Not Included in Dashboard	Dashboard Alternative School-Not Included in Dashboard

METRICS GOAL 3: CHAMPION CONTINUED

METRIC	BASELINE	CURRENT	TARGET
ILP SEL Goal	64% of learners met their self-identified SEL goal	Data not available	Increase to 69%
SARC Teacher Data	Teachers without Credentials and Misassignments: .2 Misassignments for ELs: 65.2%	Teachers without Credentials and Misassignments: 0 Misassignments for ELs: 0%	Teachers without Credentials and Misassignments: 0 Misassignments for ELs: 0%
School Environment	Local Indicator Survey Rubric: progress in creating welcoming environments for all families in the community: 5, progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children: 5, progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators: 5, progress in providing families with information and resources to support student learning and development in the home: 5, progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making: 5, progress in providing all families with opportunities to provide input on policies and programs: 5, progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels: 5	Data not available	Maintain 4's and 5's on Local Indicator Survey Rubric Questions
Graduation Rates	All Learners: 4 year 2022-2023: 33.3% 5 year 2022-2023 41.7% Socioeconomically Disadvantaged Learners Graduation Rate: 30%	All learners: 47.4% Socioeconomically Disadvantaged 41.7%	Target: 4 year: Increase 5% in three years 5 year: Increase 1% in three years

GOAL 1 ACTIONS AND SPENDING

Action	Budgeted	Actual 1st Interim
1.1 Maintain Safe, Clean, Welcoming School Facilities	$44,434	$129,634
1.2 Fund High-Quality Staff	$211,290	$119,661
1.3 Fund High-Quality Staff Who Bridge Learning Gaps	$24,985	$15,911
1.4 Inclusively Collaborate with Educational Partners	$12,388	$3,515
1.5 Prioritize Active Engagement with Educational Partners with a Focus on Unduplicated Pupils	$0	$0
1.6 Promote College and Career Readiness through Individualized Learning	$0	$20,234
1.7 Build Social Capital and Recognize and Celebrate Learner Achievement	Repeat	Repeat

GOAL 2 ACTIONS AND SPENDING

Action	Budgeted	Actual 1st Interim
2.1 Ensure Access to Standards-Aligned, Tier I Instructional Materials	$14,238	$15,976
2.2 Ensure Access to Standards-Aligned, Tier II and III Instructional Materials	$7,311	$5,635
2.3 Deliver Effective ELD Programming	$36,505	0
2.4 Implement MTSS and PBL Instruction and Assessment with Fidelity	$70,000	$0
2.5 Foster a Staff Culture of Excellence through Lifelong Learning	$7,954	$5,872

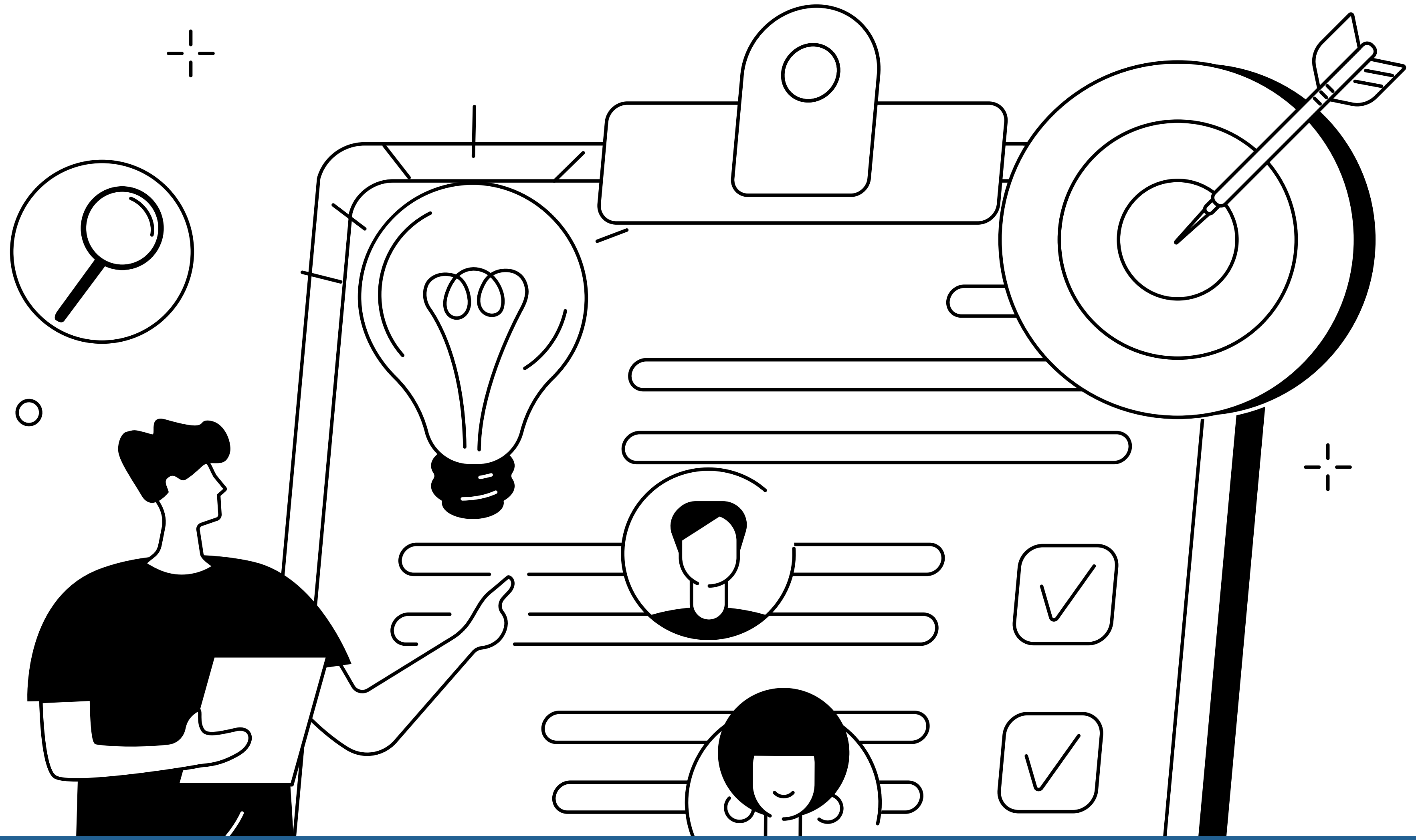
GOAL 3 ACTIONS AND SPENDING

ACTION	BUDGETED	ACTUAL 1ST INTERIM
3.1 Commit to Proactive and Restorative Discipline Practices	$123,930	$63,447
3.2 Implement Multi-Tiered Systems of SEL Support	Repeat	Repeat
3.3 Provide Access to High-Quality Counseling	Repeat	Repeat
3.4 Increase and Improve Counseling and Services for High-Needs Learners	$231,980	$21,097
3.5 Nurture a Safe and Engaging School Environment That Learners Are Excited About	$64,868	$40,894

BIG PICTURE

52% OF LCAP BUDGET EXPENDED AS OF 1ST INTERIM

The school is on track to support achievement and well-being for learners and staff through actionable spending and operational alignment to goals. The 2025-2026 LCAP will be presented and recommended for adoption in June.



GOAL 1

Budgeted	1st Interim
$293,097	$288,954

GOAL 2

Budgeted	1st Interim
$136,008	$27,482

GOAL 3

Budgeted	1st Interim
$420,778	$125,439

EMPLOYMENT – NEW HIRES

Dorsey, Jeri	PT Facilitator - CTE (new position)	01/28/2025

RESIGNATIONS/TERMINATIONS

N/A

STATUS CHANGE

N/A

Company name: Empower Generations
Report name: Payment Register
Report title 2: 12/05/2024-02/05/2025
Created on: 2/6/25
Location: 115--Empower Generations

Date	Vendor	Amount
12/5/24	NATI000--National Benefit Services	300.00
12/5/24	RAMP115--Ramp	-125.00
12/5/24	RAMP115--Ramp	125.00
12/6/24	ILEA300--iLEAD California	8,485.81
12/6/24	ILEA300--iLEAD California	9,574.58
12/6/24	ILEA300--iLEAD California	11,666.54
12/6/24	WEXH000--WEX Health Inc.	3.50
12/6/24	ILEA300--iLEAD California	8,016.32
12/6/24	EDI115B--Southern California Edison 9022.	737.16
12/6/24	JIVE000--GoTo Technologies USA, LLC	139.72
12/6/24	BAY115B--Bay Alarm Company 1072	430.44
12/6/24	HOLY000--Johnnie Irving	900.00
12/6/24	ILEA300--iLEAD California	10,746.41
12/6/24	ILEA300--iLEAD California	9,775.08
12/6/24	ILEA300--iLEAD California	12,975.81
12/6/24	ILEA300--iLEAD California	11,666.42
12/6/24	GAS115C--SoCalGas 3237	66.98
12/6/24	LEGA003--Legal Shield	40.35
12/6/24	ILEA300--iLEAD California	308.00
12/6/24	CIGN001--Cigna Healthcare	90.25
12/6/24	CIGN000--Cigna Healthcare	314.67
12/6/24	AMAZ100--Amazon Capital Services (iCA)	512.38
12/6/24	WEXH000--WEX Health Inc.	145.53
12/10/24	TMOB001--T-Mobile 8994	61.60
12/10/24	FIDE000--Fidelity Security Life Insurance Company	14.30
12/10/24	FIDE000--Fidelity Security Life Insurance Company	67.24
12/11/24	RAMP115--Ramp	3.98
12/12/24	PURE000--Pure Oasis Water	26.50
12/12/24	MCCA000--McCalla Company	460.82
12/12/24	HOLY000--Johnnie Irving	1,200.00
12/12/24	AMAZ100--Amazon Capital Services (iCA)	202.55
12/12/24	WEXH000--WEX Health Inc.	649.62
12/13/24	VENB000--Venbrook Insurance Services	701.37
12/17/24	CIGN003--Cigna Health and Life Insurance Company	1,185.41
12/17/24	NATI000--National Benefit Services	300.00
12/18/24	LAWO000--Law Offices of Young, Minney & Corr, LLP	75.00
12/18/24	KAIS000--Kaiser Foundation Health Plan	2,741.02
12/31/24	LOSA001--Los Angeles County Office of Education (LACOE)	10,307.14
1/3/25	MINU000--Minuteman Press	529.20

Date	Vendor	Amount
1/6/25	THEA008--The Abbey Company	14,694.19
1/6/25	LEGA003--Legal Shield	40.35
1/6/25	KAIS000--Kaiser Foundation Health Plan	1,326.30
1/6/25	SUNL000--Sun Life Assurance Company of Canada	156.09
1/9/25	ILEA300--iLEAD California	440.81
1/9/25	ILEA300--iLEAD California	96.00
1/9/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	280.00
1/9/25	JIVE000--GoTo Technologies USA, LLC	135.69
1/9/25	GAS115C--SoCalGas 3237	424.20
1/9/25	EDI115B--Southern California Edison 9022.	750.55
1/9/25	ILEA300--iLEAD California	23.70
1/9/25	ILEA300--iLEAD California	340.90
1/9/25	ILEA300--iLEAD California	478.00
1/9/25	ILEA300--iLEAD California	6,287.14
1/11/25	RAMP115--Ramp	208.27
1/14/25	CIGN000--Cigna Healthcare	314.67
1/14/25	WEXH000--WEX Health Inc.	30.00
1/14/25	NATI000--National Benefit Services	300.00
1/15/25	AMAZ100--Amazon Capital Services (iCA)	151.56
1/15/25	WEXH000--WEX Health Inc.	3.50
1/15/25	WEXH000--WEX Health Inc.	3.50
1/15/25	PURE000--Pure Oasis Water	26.50
1/15/25	LEGA003--Legal Shield	40.35
1/16/25	VENB000--Venbrook Insurance Services	606.77
1/22/25	WEXH000--WEX Health Inc.	227.07
1/22/25	CIGN003--Cigna Health and Life Insurance Company	1,185.41
1/23/25	WEXH000--WEX Health Inc.	6.80
1/23/25	WEXH000--WEX Health Inc.	6.80
1/23/25	SCHO009--School Pathways LLC	2,366.65
1/23/25	AROU000--Around AV, Inc	1,600.00
1/23/25	HESS000--Hess and Associates Inc	45.00
1/24/25	WEXH000--WEX Health Inc.	50.00
1/27/25	TMOB001--T-Mobile 8994	90.44
1/27/25	FIDE000--Fidelity Security Life Insurance Company	14.30
1/27/25	THEA008--The Abbey Company	15,084.62
1/27/25	FIDE000--Fidelity Security Life Insurance Company	48.39
1/28/25	NATI000--National Benefit Services	300.00
1/30/25	IRVI000--Holy Renaissance	2,100.00
1/30/25	CIGN001--Cigna Healthcare	36.80
1/30/25	SUNL000--Sun Life Assurance Company of Canada	168.94
1/30/25	KAIS000--Kaiser Foundation Health Plan	2,033.66
1/31/25	LOSA001--Los Angeles County Office of Education (LACOE)	9,859.84
2/4/25	GAS115C--SoCalGas 3237	438.57
2/4/25	EDI115B--Southern California Edison 9022.	635.39

Date	Vendor	Amount
2/4/25	IRVI000--Holy Renaissance	1,200.00
2/5/25	CIGN000--Cigna Healthcare	314.67
		$ 170,394.09

Company Name: Empower Generations
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 12/05/2024-02/05/2025

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	4,178.39
3402	Health & Welfare Benefits - Classified positions	2,477.14
3702	Retiree Benefits - Classified positions	150.00
4120	Core Curriculum - Software & Programs	340.90
4325	Custodial Supplies	608.45
4340	Office Supplies	267.83
4355	Facilities Supplies	149.92
5310	Professional Dues, Memberships, and Subscriptions	205.36
5410	Liability Insurance	6,287.14
5510	Utilities - Electricity	2,123.10
5520	Utilities - Gas	929.75
5560	Operations - Security	430.44
5630	Repairs & Maintenance - Facilities	390.43
5801	Professional Services - Service Fees	37,743.25
5805	Professional Services - Payroll Fees	440.81
5806	Professional Services - Consultant Fees	45.00
5808	Professional Services - Legal Fees	355.00
5822	Operating Expenditures - Licenses & Other Fees	414.64
5824	Operating Expenditures - Fundraising & Grantwriting	202.55
5827	Operating Expenditures - Other Benefit Fees	24.10
5830	Operating Expenditures - Marketing & Advertising	2,304.46
5850	Student Services Expenditures - Student Information System	2,366.65
5852	Student Services Expenditures - Special Education Contracted S	45,163.72
5853	Student Services Expenditures - Student & Group Activities	5,400.00
5910	Telephone & Fax	275.41
5920	Internet Services	152.04
9310	Prepaid Expenditures (Expenses)	35,478.54
9530	Employee Benefits Payable	809.84
9535	Retirement Liability	20,166.98
9536	403b Payable	300.00
9548	Credit Card Payable - EG	212.25
	Grand Total	**$170,394.09**

Company name:	Empower Generations
Report name:	Payment Register
Report title 2:	02/06/2025-02/26/2025
Created on:	2/28/25
Location:	115--Empower Generations

Date	Vendor	Amount
2/7/25	IRVI000--Holy Renaissance	1,200.00
2/11/25	RAMP115--Ramp	1,854.45
2/11/25	WEXH000--WEX Health Inc.	244.20
2/19/25	FIDE000--Fidelity Security Life Insurance Company	14.30
2/19/25	FIDE000--Fidelity Security Life Insurance Company	29.54
2/19/25	PURE000--Pure Oasis Water	19.25
2/19/25	TMOB001--T-Mobile 8994	92.40
2/19/25	STAP001--Staples Advantage	66.79
2/19/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	391.50
2/19/25	VENB000--Venbrook Insurance Services	549.84
2/20/25	WEXH000--WEX Health Inc.	3.40
2/20/25	LEGA003--Legal Shield	40.35
2/20/25	IRVI000--Holy Renaissance	1,200.00
		$ 5,706.02

Company Name: Empower Generations
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 02/06/2025-02/26/2025

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	49.39
3402	Health & Welfare Benefits - Classified positions	34.80
4340	Office Supplies	86.04
5808	Professional Services - Legal Fees	391.50
5827	Operating Expenditures - Other Benefit Fees	3.40
5853	Student Services Expenditures - Student & Group Activities	2,400.00
5920	Internet Services	92.40
9310	Prepaid Expenditures (Expenses)	794.04
9548	Credit Card Payable - EG	1,854.45
	Grand Total	**$ 5,706.02**