

High Desert “Partnership in Academic Excellence” Foundation, Inc. dba
LEWIS CENTER FOR EDUCATIONAL RESEARCH

17500 Mana Road, Apple Valley, CA 92307 (760) 946-5414 (760) 946-9193 fax

**Agenda for Regular Meeting of the Lewis Center for Educational Research Board
January 9, 2023 - Public Meeting – 4:30 p.m.**

Meeting at 17500 Mana Rd., Apple Valley, CA, Bldg H (Multipurpose Room)
Additional Location: 230 S. Waterman Ave., San Bernardino, CA, Bldg D (Multipurpose Room)
1936 De Anza Dr., Colton, CA

To participate by teleconference, register for the meeting at this link:

<https://attendee.gotowebinar.com/rt/5500769137169282829>

Dial in using your phone: +1 (213) 929-4212 Passcode: 566-050-667

1. **CALL TO ORDER AND PLEDGE OF ALLEGIENCE:** Chairman Caldwell
2. **ROLL CALL:** Chairman Caldwell
3. **PUBLIC COMMENTS:** Members of the general public may address the Board during Public Comments or as items appearing on the agenda are considered. A time limit of three (3) minutes and/or 250 words per person and 15 minutes per topic shall be observed. If more than one person wishes to speak on the same topic, subsequent speakers should limit their remarks to new information only. If you are attending virtually and wish to send in a public comment to be read at this meeting, please complete a “Registration Card to Address the Board” (located on the website) and email it to the Secretary at lcerboard@lcer.org. Your comment will be read at the meeting during public comments or as the agenda item is heard.
4. **SPECIAL PRESENTATIONS:**
5. **CONSENT AGENDA:**
 - .01 Approve Minutes of the December 12, 2022 Regular LCER Board Meeting – Pg 3
 - .02 Approve AAE Space Force JROTC field trip to the USS Iowa in San Pedro September 15-16, 2023 – Pg 6
 - .03 Approve LCER Ambassadors Field Trip to Washington D.C. March 27-31, 2023 – Pg 10
6. **ACTION ITEMS:**
 - .01 Approve AAE and NSLA School Accountability Report Cards Which Will be Updated Once Data is Released From the California Department of Education Prior to the February 1, 2023 Statutory Deadline – Heather Juarez – Pg 13
 - .02 Approve Revision of BP 1312.3 - Uniform Complaint Policy – Stacy Newman – Pg 67
 - .03 Approve Multi-year Audit Engagement Agreement with Nigro & Nigro PC: FY 22/23, 23/24, 24/25 – David Gruber – Pg 78
7. **DISCUSSION ITEMS:**
 - .01 Review of Final Audit – David Gruber – Pg 88
 - .02 NSLA Gym Construction Update – David Gruber
 - .03 Lewis Center Foundation Board Update – Lisa Lamb
8. **INFORMATION INCLUDED IN PACKET:** *(Board members may ask questions on items for clarification.)*
 - .01 LCER Financial Reports
 - Checks Over \$10K – Pg 139
 - Budget Comparisons – Pg 140
 - .05 LCER Board Attendance Log – Pg 142

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9. BOARD/STAFF COMMENTS:

- .01 Ask a question for clarification
- .02 Make a brief announcement or a brief report on his or her own activities
- .03 Future agenda items

10. ADJOURNMENT: Chairman Caldwell

**Minutes for Regular Meeting of the Lewis Center for Educational Research Board
December 12, 2022**

1. **CALL TO ORDER AND PLEDGE OF ALLEGIENCE:** Chairman Rodriguez called the meeting to order at 4:31 p.m.

2. **ROLL CALL:** LCER Board members Pat Caldwell, Yolanda Carlos, Sharon Page, Kevin Porter, David Rib, Jessica Rodriguez and Pat Schlosser were in attendance. LCER Board member Omari Onyango was absent.

Staff members Jisela Corona, Marcelo Congo, Teresa Dowd, Ryan Dorcey, David Gruber, Lisa Lamb, Stacy Newman, Chet Richards and Victor Uribe were also in attendance.

3. **PUBLIC COMMENTS:** Albert Rodriguez, AAE Parent, commented regarding AAE's discipline policy and bullying at school.

4. **SPECIAL PRESENTATIONS:**

.01 Update on Student Activities - LCER Ambassadors Alejandro Aguirre and Tyler Izadi gave an update on AAE activities such as guitar performance, band performances, Noche went well and Ambassadors sold 100 balloons for fundraising, Mr. Knight is coming up, senior buddies are going well, ROTC has their 2nd annual military dining in dinner, there is a Knight's Challenge with 7 other school competing, and David Rib presented a \$1,000 donation to Ambassadors on behalf of Mitsubishi Cement. NSLA school updates were that they made \$448 on the balloon sales, they are having the first formal dance of the school year, there are two upcoming drama performances, and NSLA participated in the YMCA parade in San Bernardino.

.02 AAE School Update – Chet Richards, Principal reported that attendance is low. We added a temporary attendance clerk, one student went to the cross country state championship, we are starting ELOP January 9 and partnering with the Town of Apple Valley for after school programs and are providing opportunities for parents as well. They are hiring an additional counselor for secondary students, and winter break starts next week.

.03 NSLA School Update – Victor Uribe, Principal reported that Rocket Races are happening in January, Noche was a great event and had great weather. It was a beautiful night and clear to look through the telescopes. ASB has been helping the homeless and the needy. They are recruiting for secondary students and are also working on traffic safety and traffic patterns. A lot of secondary students are out due to illness.

5. **CONSENT AGENDA:**

.01 Approve Minutes of the November 7, 2022 Regular LCER Board Meeting

.02 Approve Amendment to Victor Valley College and AAE College and Careers Access Pathways Partnership Agreement

.03 Approve AAE and NSLA 1st Interim Reports

On a motion by Pat Schlosser, seconded by Sharon Page, vote 7-0, the LCER Board of Directors approved the Consent Agenda by roll call vote.

6. **ACTION ITEMS:**

.01 Approve Nominating Committee Recommendation of Term Renewal for Jessica Rodriguez as a member of the LCER Board of Directors – On a motion by Sharon Page, seconded by Pat Caldwell, vote 7-0, the LCER Board of Directors approved the Term Renewal for Jessica Rodriguez as a member of the LCER Board of Directors by roll call vote.

.02 Approve Nominating Committee Recommendation of Slate of LCER Board Officers for 2023 –

- Chairman – Patricia Caldwell
- Vice Chairman – Jessica Rodriguez
- Secretary – Sharon Page
- Treasurer – David Rib

On a motion by Kevin Porter, seconded by Pat Schlosser, vote 7-0, the LCER Board of Directors approved the Slate of LCER Board Officers by 2023 by roll call vote.

- .03 Introduce and Approve Nominating Committee Recommendation of Marisol Sanchez as a Lewis Center Foundation Board Member – On a motion by Pat Caldwell, seconded by Sharon Page, vote 7-0, the LCER Board approved the amended motion to approve Marisol Sanchez as a LCER Governing Board Member by roll call vote. Sharon Page reported that Marisol is on the Foundation Board, is the owner of 20 McDonalds in the High Desert and Inland Empire, is Spanish speaking, an AAE parent, an attorney, has a HR background, and on the Ronald McDonald Foundation Board.
- .04 Introduce and Approve Nominating Committee Recommendation of Donna Kauffman as a LCER Governing Board Member – On a motion by Sharon Page, seconded by Kevin Porter, vote 7-0, the LCER Board of Directors approved Donna Kauffman as a LCER Governing Board member by roll call vote. Kevin Porter reported that he has known Donna as a District Attorney for many years and she is very knowledgeable, has previous Board experience and is an AAE parent.
- .05 Retroactively Approve the One-Time 5% Off-Schedule Salary Increase Given in May of 2021 That was Used to Support the Return to In-Person Instruction – Lisa Lamb reported that we didn't do this with formal Board approval in 2021, just discussed it. Retirement approved the Board approving it retroactively. On a motion by Kevin Porter, seconded by David Rib, vote 7-0, the LCER Board of Directors approved the One-Time 5% Off-Schedule Salary Increase Given in May of 2021 by roll call vote.
- .06 Approve Mid-Year Salary Increases – Lisa Lamb presented the Executive Team's rationale for this increase and how we are approaching it. Prior history of increases was shared; including a hiring bonus for hard to fill positions and restructuring the admin pay structure to align with surrounding districts. The increases range based on position. We are targeting our strategies for recruitment well. Considerations for 2023-24 were shared as well. We are actively competing with other districts and other industries. Sharon is concerned about future budgeting and wants to be sure we are mindful of that. We should have revenue increases as NSLA adds a grade level each year for the next two years and revenue increases. Pat Schlosser appreciates the cell increases. The Exec Team effort is appreciated by the Board. Lisa also commended Brook Gupta for her assistance on the salary calculations. On a motion by Kevin Porter, seconded by Pat Caldwell, vote 7-0, the LCER Board of Directors approved the mid-year salary increases.
- .07 Approve Revision of BP 3600 – Check Signing Policy – David Gruber reported that this update adds both principals to be check signers. On a motion by Sharon Page, seconded by Pat Schlosser, vote 7-0, the LCER Board approved the revision of BP 3600 – Check Signing Policy.
- .08 Approve Chet Richards, Victor Uribe, Pat Caldwell and Jessica Rodriguez as Signers on LCER Bank Accounts – On a motion by Kevin Porter, seconded by Yolanda Carlos, vote 7-0, the LCER Board of Directors approved Chet Richards, Victor Uribe, Pat Caldwell and Jessica Rodriguez as Signers on LCER Bank Accounts.
- .09 Approve Revision of BP 3540 – Transportation – These transportation policies were revised to include new updates and combine our transportation policies. On a motion by Kevin Porter, seconded by Sharon Page, vote 7-0, the LCER Board of Directors approved the revision of BP 3540 – Transportation.
- .10 Approve AR 3543 – Transportation Safety – Sharon noted that this AR doesn't include anything regarding students driving themselves and we need to be sure liability is covered. We could include this in the Transportation Safety Plan that is being developed. The AR number should also be amended to be AR 3540. On a motion by Sharon Page, seconded by Pat Schlosser, vote 7-0, the LCER Board of Directors approved AR 3540 – Transportation.
- .11 Approve Deletion of BP 3541.1 – Transportation Requirements - On a motion by Pat Schlosser, seconded by Sharon Page, vote 7-0, the LCER Board approved items 7.11 through 7.16 by roll call vote.
- .12 Approve Deletion of AR 3541.1 – Transportation – Personal Vehicle
- .13 Approve Deletion of E 3541.1 – Transportation – School Driver Certification Form
- .14 Approve Deletion of BP 3541.5 – Alternative Transportation Arrangements

- .15 Approve Deletion of BP 3541.4 – Transportation for Outside Groups
- .16 Approve Deletion of BP 3542 – School Bus Drivers
- .17 Approve Revision of BP 1312.3 Uniform Complaint Policy and Procedures – Pat brought up that the wording on item 4 on the second page doesn't make sense. We will clean up the wording and bring the policy back in January.

7. DISCUSSION ITEMS:

- .01 NSLA Gym Construction Update – David Gruber reported that we are still underway and we are still looking at April for the completion date. We have a new architect on the project. It's exciting to see it come to life.
- .02 Lewis Center Foundation Board Update – Lisa Lamb reported that the Foundation is growing. We are thinking September for the gala. The Foundation supports ongoing costs such as milestone anniversary bonuses. We are planning some spring fundraisers as well.

8. INFORMATION INCLUDED IN PACKET: *(Board members may ask questions on items for clarification.)*

- .01 President/CEO Report – Pat questioned the number of suspensions at NSLA. We just received a private viewing of the Dashboard and suspension rates are up. They are typically for vaping or fighting. We are in the process of teaching new incoming students the "Rocket Way". We are expecting a decrease soon and are collaborating with SB Sheriff's Department. Jessica had an idea of a family discussion night on some of these topics. It took time at AAE for new students to assimilate as well. Lisa and the Principals are meeting and developing interventions. A matrix was developed last year and we will continue to look at that and add additional steps as we are able. Staffing shortage is an issue that affects what we can do. The new counselors should help.
- .02 LCER Grant Tracking Report
- .03 LCER Financial Reports
 - Checks Over \$10K
 - Budget Comparisons
 - Lewis Center Foundation Financial Reports
- .04 AAE and NSLA Cash Management Data Collection for Categorical Funds
- .05 LCER Board Attendance Log
- .06 Resignation Letter from LCER Board Member Jim Morris – Lisa shared a certificate and gift that will be presented to Jim for his service on the LCER Board. He has supported us a lot over the years with his experience and connections in the Inland Empire. We are grateful to him. He was instrumental in our negotiations with the NSLA campus.

9. BOARD/STAFF COMMENTS:

- .01 Ask a question for clarification
- .02 Make a brief announcement or a brief report on his or her own activities – Lisa presented a certificate and gift to Kevin Porter for his service on the LCER Board. Kevin has been foundational to the organization from the beginning and has been here every step of the way. We are grateful to him. He has thoroughly been blessed by being on the Board and there have been great people along the way. We are in great hands and have great staff. Jessica thanked him as well. Pat Schlosser reported that the AVUSD Board is voting on improvements to the observatory dome and will be approving more in the future. We have a brand new AVCI sign on the building. We could not have had this center without the support of AVUSD. HiDAS has been moved under the support of the Lewis Center Foundation. David Rib thanked Jessica for her year of service as Chair and for Pat Caldwell for accepting the position of chair next year. Lisa commended everyone for their work at Noche. It was a huge success. Lisa also thanked our Principals and School Admin for leading so well during the first semester. They're making staff feel appreciated during these weary times.
- .02 Future agenda items

10. ADJOURNMENT: Chairman Rodriguez adjourned the meeting at 6:25 p.m.

**Lewis Center for Educational Research
Agenda Item Cover Sheet**

Date of meeting: Jan. 9, 2023

Title: Space Force JROTC field trip to the USS Iowa in San Pedro

Presentation: _____ Consent: x Action: _____ Discussion: _____ Information: _____

Background:

Space Force JROTC cadets will be staying overnight on the USS Iowa museum to learn about the history and mission of the USS Iowa. Cadets will experience how Navy personnel live on the ship.

Fiscal Implications (if any):

Impact on Mission, Vision or Goals (if any):

N/A

Recommendation:

Submitted by: MSgt Padua, Space Science Instructor



LEWIS CENTER FOR EDUCATIONAL RESEARCH
Academy for Academic Excellence

FIELD TRIP REQUEST FORM

Office use only
Date/Time submitted:
Initials:
Transportation Booked:
Initials:
Calendared:
Initials:

Date Submitted: 12/15/22

Requested by: MSGT PADUA
Destination: USS Iowa A SAN PEDRO
Date(s) of trip: SEPT 15-16, 2023
School departure time: 1000
Destination departure time: 1030
Overnight/Out-of-State stay: YES NO
Number of students: 45 adults: 5

Phone: 9518504715
Grade Level: 9-12
Destination arrival time: 1600
School return time: 1230
Water activities involved: YES NO
Admission students: adults:

Transportation

Bus requested? (circle one) YES NO
Bus company name: EBMEYER
Number of busses requested: 1
Bus company contact name:
***Bus Passenger information: Number of students: 45 adults: 5

Private Vehicle Used?* YES NO
ASB/Club Sponsored? (paid by club) YES NO
Name of Club: AAE SFJROTC
Proper Insurance Coverage? YES NO
Other Transportation:

*Must be on approved driver list, list names below or attach separate sheet with driver names:

Blank lines for listing driver names

Brief Description of Educational Benefit to be derived from this activity:

CADETS WILL LEARN THE HISTORY AND MISSION OF THE USS MIDWAY. CADETS WILL EXPERIENCE NAVY LIFE ON BOARD.

I have followed the checklist prior to submitting this form:

Principal Signature: [Signature]

Teacher Signature: [Signature]

Funding Code:

Date: 12-16-22

BOARD APPROVAL REQUIRED FOR OVERNIGHT/OUT-OF-STATE STAYS and WATER ACTIVITIES
A DETAILED ITINERARY MUST BE INCLUDED FOR EACH FIELD TRIP
THREE MONTHS PRIOR BOARD APPROVAL FOR OUT OF THE COUNTRY TRIPS

Los Angeles Space Force Base and USS Iowa Itinerary

Sept 15, 2023

1000 - Depart AAE

1200 - Arrive LA Space Force Base

1200 -1330 – Lunch and Base Exchange visit

1400 – 1600 - Mission Brief

1610 - Depart for USS Iowa

1645 - Arrive USS Iowa

Sept 16, 2023

1030 - Depart USS Iowa

1230 - Arrive AAE Circle

PLAN OF THE DAY

- 1630 ARRIVAL (MUSTER ON PIER NEAR AFT GANGWAY)
- 1700 ORIENTATION BRIEFING
- 1715 MOVE BELONGINGS TO BERTHING (HEAD CALL)
- 1730 MUSTER ON FANTAIL/GUIDE INTRODUCTION.
- 1745 SUNSET COLORS
- 1800 DINNER
- 1830 DESSERT
- 1900 TOURS AND ACTIVITIES (HEAD CALL AS NEEDED)
- 2115 MUSTER ON FANTAIL
- 2130 MOVEMENT TO BERTHING
- 2200 LIGHTS OUT
- 0600 REVEILLE- LIGHTS ON
- 0600-0700 PERSONAL HYGIENE/PACK UP/MOVE GEAR TO VEHICLES
- 0700 BREAKFAST (MUSTER ON FLIGHT DECK)
- 0800 MORNING COLORS/GROUP PHOTO ON BOW
- 0900 RELEASE TO GIFT SHOP/MUSEUM (CLOSE OF PROGRAM)

This Plan of the Day is provided as an example of what to expect from a typical overnight program and does not reflect exact timing or events. The program does begin promptly at 5pm on Saturdays (there is the option of a 6pm start on Friday) unless otherwise noted and will end at around 9am the next morning.



**Lewis Center for Educational Research Board
Agenda Item Cover Sheet**

Date of meeting: January 9, 2022

Title: LCER Ambassador Field Trip to Washington D.C. March 27 – March 31, 2023

Presentation: _____ Consent: X Action: _____ Discussion: _____ Information: _____

Background: The Lewis Center for Educational Research Student Ambassadors are traveling to Washington D.C. in the spring to meet with our legislators. These visits will help them in their pivotal role in shaping people’s perceptions when discussing educational issues with our stakeholders.

Students: 15

Adults: 4 (3 female, 1 male tbd)

Transportation: Airline/Metrorail/public transportation

Lodging: tbd – looking for AirBnB type rental

Possible Activities: Advocacy visits with legislators
Meet with NASA HQ
Historical Sites

Fiscal Implications (if any): N/A – LCER Ambassadors raising funds for trip

Impact on Mission, Vision or Goals (if any): Supports the Lewis Center mission to “prepare students for success in a global society”.

Recommendation: Approve the LCER Ambassador Field Trip to Washington D.C.

Submitted by: Lisa Lamb, President/CEO



**LEWIS CENTER FOR EDUCATIONAL RESEARCH
Academy for Academic Excellence**

FIELD TRIP REQUEST FORM

<u>Office use only</u>
Date/Time submitted: _____
Initials: _____
Transportation Booked: _____
Initials: _____
Calendared: _____
Initials: _____

Date Submitted: 1/5/23

Requested by: Teresa Dowd
 Destination: Washington D.C.
 Date(s) of trip: March 27 & 31, 2023
 School departure time: tbd
 Destination departure time: tbd
 Overnight/Out-of-State stay: YES NO
 Number of students: 15 adults: 4

Phone: 760-953-7070
 Grade Level: 10-12
 Destination arrival time: tbd
 School return time: tbd
 Water activities involved: YES NO
 Admission students: _____ adults: _____

Transportation

Bus requested? ^(circle one) YES NO Bus company name: _____
 Number of busses requested: _____ Bus company contact name: _____
 ***Bus Passenger information: Number of students: _____ adults: _____

Private Vehicle Used?* YES NO
 ASB/Club Sponsored? YES NO Name of Club: _____
(paid by club)
 Proper Insurance Coverage? YES NO Other Transportation: _____

*Must be on approved driver list, list names below or attach separate sheet with driver names:

_____	_____
_____	_____
_____	_____
_____	_____

Brief Description of Educational Benefit to be derived from this activity:

Students will meet with legislators to advocate for quality education, meet with NASA HQ regarding GAURT and visit historical sites.

I have followed the checklist prior to submitting this form:
 Teacher Signature

Principal Signature:

Funding Code: 100-5010-5350-1120 Date: 1-5-23

BOARD APPROVAL REQUIRED FOR OVERNIGHT/OUT-OF-STATE STAYS and WATER ACTIVITIES
 A DETAILED ITINERARY MUST BE INCLUDED FOR EACH FIELD TRIP
 THREE MONTHS PRIOR BOARD APPROVAL FOR OUT OF THE COUNTRY TRIPS

**Washington D.C. Trip
March 27-31, 2022**

- Travel Arrangements
 - Transportation to airport - parents
 - Flights
 - Metrorail
 - Airbnb
 - Transportation from airport - parents

- Chaperones
 - Mrs. Lamb – 760-403-0484
 - Mrs. Dowd – 760-953-7070
 - Ms. Corona – 760-403-1050
 - Chet Richards - tentative

- Potential Itinerary
 - Legislative Visits
 - Capitol Tour
 - Library of Congress
 - National Archives
 - NASA HQ
 - White House
 - Arlington National Cemetery
 - Memorials/Monuments
 - Smithsonian Museums
 - Air & Space Museum
 - Goddard Space Flight Center

**Lewis Center for Educational Research
Board Packet Agenda Items**

Date of meeting: 1/9/2023

Title:

Presentation: _____ Consent: _____ Action: Discussion: _____ Information: _____

Background: School Accountability Report Card provides the public with important information on the school such as its demographics, achievements, funding, and facilities. This report is required annually, approved by the school board and posted on the school's website and the California Department of Education's (CDE) website.

Fiscal Implications (if any):

Impact on Mission, Vision or Goals (if any):

Recommendation: Approval of preliminary SARC. At the time of the board meeting, the CDE has not released most of the demographic and assessment information. Once these have been released, the board will receive the updated SARC reports for both school sites.

Submitted by: Heather Juarez

Academy for Academic Excellence

2021-2022 School Accountability Report Card (Published During the 2022-2023 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



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

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



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

California School Dashboard



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

Internet Access

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

2022-23 School Contact Information

School Name	Academy for Academic Excellence
Street	17500 Mana Rd.
City, State, Zip	Apple Valley
Phone Number	17609465414
Principal	Chet Richards
Email Address	crichards@lcer.org
School Website	http://aae.lewiscenter.org/
County-District-School (CDS) Code	36750773630837

2022-23 District Contact Information

District Name	Academy for Academic Excellence
Phone Number	760-946-5414
Superintendent	Lisa Lamb
Email Address	llamb@lcer.org
District Website Address	www.lewiscenter.org

2022-23 School Overview

AAE Mission Statement:

The Academy for Academic Excellence exists to prepare students for post-secondary success through a relevant, rigorous college-preparatory education.

AAE Vision Statement:

With Courage, Generosity, and Honor, the Academy for Academic Excellence works to ensure high levels of learning and to nurture a growth mindset for all. As a collaborative community, we use effective instructional practices that are STREAM-focused, research-based, and data-driven. We engage in integrated learning experiences that promote global-mindedness, critical thinking, and a re-defined use of technology.

Description of AAE:

2022-23 School Overview

The Academy for Academic Excellence is an independent, direct-funded charter school, authorized by Apple Valley Unified School District. AAE is fully WASC accredited and offers full-time programs for students in grades TK-12, has a current enrollment of 1486 students and a waiting list of approximately 1,948 students. Students enjoy classes and extracurricular activities on a 150-acre campus that includes a portion of the Mojave River.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

A. Conditions of Learning **State Priority: Basic**

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

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

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

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

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

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

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
Total Out-of-Field Teachers		

2021-22 Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

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

2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		December 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>Grades K-5: Benchmark Advance (Adopted by AAE 2016; renewed in 2022) Supplemental materials include Reading A-Z online leveled readers and English Learner instructional materials.</p> <p>Grades 6-12: Teacher-created curriculum based on selected novels, nonfiction, and literature from other genres, aligned to CCSS.</p>	Yes	0.0 %

<p>Mathematics</p>	<p>Grade TK-5 Curriculum Associates Ready Mathematics (Adopted by AAE 2019) Supplemental materials include iReady online instruction.</p> <p>Grades 6-8: Carnegie NATL Math Series 1-3 (Adopted by AAE 2014; renewed in 2021)</p> <p>Grades 9-12: Carnegie Common Core Integrated Mathematics, Courses 1-3 (Adopted by AAE in a rolling adoption 2014; renewed 2021)</p> <p>Calculus: Stewart's Calculus, AP Ed., 7th ed. (Cengage/Hardside & Quant, 2012) (Adopted by AAE 2014)</p> <p>Consumer Math: Dave Ramsey Education (Adopted by AAE 2022)</p> <p>Statistics: Practice of Statistics, 6th ed. (Bedford, Freeman & Worth, 2020) (Adopted by AAE 2022)</p>	<p>Yes</p>	<p>0.0 %</p>
<p>Science</p>	<p>Grades TK-5: TWIG Science (Adopted by AAE 2020)</p> <p>Grades 6-8: Project-Based Inquiry Science IAT Interactive, 2014 (Adopted by AAE 2015)</p> <p>Grades 9-12: Teacher-created curricula, using a variety of online and print materials, aligned to NGSS. Cengage Learning: Earth & Space Science, National Geographic 1st ed. (Adopted by AAE 2021) AP Human Geography A Spatial Perspective, National Geographic, 1st ed. (Adopted by AAE 2021)Essentials of Anatomy and Physiology, Pearson, 6th ed. (Adopted by AAE 2021) CA Inspire Biology, G9-12, McGraw Hill (Adopted by AAE 2022)</p>	<p>Yes</p>	<p>0.0 %</p>
<p>History-Social Science</p>	<p>Grades TK-5: Social Studies Weekly (Adopted by AAE 2021)</p> <p>Grades 6-8: Active Classroom/Nystrom World History MS (Adopted by AAE 2021)</p> <p>Grade 10 (World History): Cengage Learning: National Geographic World History: Voyages of Exploration, 1st ed. (Adopted by AAE 2022) Cengage Learning: National Geographic Earth and Its Peoples, AP Edition, 7th ed. (Adopted by AAE 2022)</p> <p>Grade 11 (United States History): Houghton Mifflin Harcourt: American History Recon to Present 9-12, 2018 ed. (Adopted by AAE 2022) The American Pageant: A History of the American People AP Edition (Adopted by AAE 2022)</p> <p>AP American Government: Magleby Government by the People. 24th ed., AP ed. (Pearson, 2011) (Adopted by AAE 2012)</p> <p>Economics: Econ Alive! The Power to Choose TCI 2011 ed. (Adopted by AAE 2009)</p>	<p>Yes</p>	<p>0.0 %</p>

Foreign Language	Grades 9-12: Spanish 3 utilizes teacher-created curriculum through Google Classroom AP Spanish Language uses curriculum provided by the College Board and teacher-created curriculum Spanish 1 & 2: Vista Higher Learning (Senders Level 1 and Level 2) (Adopted by AAE 2022)	Yes	0.0 %
Health	Positive Prevention Plus for 7th and 9th grades (Adopted by AAE 2019)	Yes	0.0 %
Visual and Performing Arts	Instrumental Music Classes: Essential Elements 2000 (Hal-Leonard 2004)	No	0.0 %
Science Laboratory Equipment (grades 9-12)			

School Facility Conditions and Planned Improvements

The Mojave River Campus is located on a 150-acre site that borders State Highway 18 and the Mojave River. The campus has unique facilities including a Mission Control Operations Center that provides students and teachers with direct operation of a radio telescope located within NASA's Deep Space Network in Goldstone, California. The school houses multiple buildings to support the learning of all TK-12 students.

A full-time Maintenance Department ensures that the grounds, buildings, and restrooms are kept clean. A custodial crew works day and evening shifts to provide the support required to maintain clean and sanitary facilities. Any needed repairs are made by the Maintenance Department. Any repairable items that cannot be fixed by the Maintenance Department are contracted out.

Year and month of the most recent FIT report	December 2022
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System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			Two HVAC units need reversing valve replacement; to be completed before school returns from winter break.
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			New supply line for drinking fountain in middle school area; to be completed once part comes in.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			3-5 playground needs 2 leap frog buttons replaced; to be completed once parts come in.

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

State Priority: Pupil Achievement

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

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

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

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
English Language Arts/Literacy (grades 3-8 and 11)	N/A		N/A		N/A	
Mathematics (grades 3-8 and 11)	N/A		N/A		N/A	

2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Science (grades 5, 8 and high school)						

2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 Career Technical Education Programs

--

2021-22 Career Technical Education (CTE) Participation

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

Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
2021-22 Pupils Enrolled in Courses Required for UC/CSU Admission	
2020-21 Graduates Who Completed All Courses Required for UC/CSU Admission	

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	90.9	96.4	96.4	96.4	98.2
Grade 7	94.0	92.2	91.4	91.4	92.2
Grade 9	85.3	92.7	95.4	92.7	95.4

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2022-23 Opportunities for Parental Involvement

The school sponsors a number of opportunities to give parents direct input into the governance of the school. These include School Site Council, monthly Parents and Pastries meetings, and Parent/Teacher Committee (PTC). In addition to opportunities to assist the governance of the school, the Academy for Academic Excellence (AAE) provides informational and educational programs to involve parents in the educational process. Student, parent, and staff surveys are used to gather input and feedback. Parents of AAE students are invited to complete a climate survey at least every two years to provide the school with subjective measures, including satisfaction levels with all aspects of the AAE and its programs. AAE uses the survey results to foster positive learning and teaching environments, measure parent involvement, student achievement, health, and well-being.

Parents have access to the Lewis Center for Educational Research (LCER) Board to address concerns publicly at monthly Board meetings. The LCER Board meetings are held alternately at Norton Space and Language Academy (NSLA) and AAE, streamed live to the other school site, increasing accessibility and participation for all stakeholders at both schools. Principals and Directors provide reports and presentations at Board meetings. Following each Board meeting, the AAE Principal reviews any Board presentations at a monthly Parents and Pastries meeting. These include presentations on state assessment results, California School Dashboard, LCAP progress, and annual updates. All parents are encouraged to attend these regularly scheduled open forums where they have access to AAE administration and representatives to ensure successful ongoing communication among parents, students, and the school. Parents and Pastries meetings are streamed live on the school's Facebook page allowing hundreds of parents that are unable to attend to view the recordings at their convenience. Parents are reminded of all public school meetings through the AAE's mass messaging system, Infinite Campus, and social media posts. AAE's administration actively works to continually improve academic performance, school climate, and operations through collaboration with stakeholders. Increased frequency and opportunities to engage all members of the school community have resulted in significant gains in the levels of engagement between home and school.

C. Engagement

State Priority: Pupil Engagement

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

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

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

Indicator	School 2019-20	School 2020-21	School 2021-22	District 2019-20	District 2020-21	District 2021-22	State 2019-20	State 2020-21	State 2021-22
Dropout Rate									
Graduation Rate									

2021-22 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2021-22 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students			
Female			
Male			
American Indian or Alaska Native			
Asian			
Black or African American			
Filipino			
Hispanic or Latino			
Native Hawaiian or Pacific Islander			
Two or More Races			
White			
English Learners			
Foster Youth			
Homeless			
Socioeconomically Disadvantaged			
Students Receiving Migrant Education Services			
Students with Disabilities			

2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

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

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

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

2021-22 Suspensions and Expulsions by Student Group

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

2022-23 School Safety Plan

Student safety is of the utmost importance on AAE's campus. The school maintains a closed campus during the day, requiring all visitors to check in at a manned kiosk entrance and the school office before coming onto campus. In addition, parents and their designees are required to be listed on an emergency card and present picture identification if a child is checked out of school. Volunteers working on campus are required to attend a volunteer workshop and pass a fingerprint and TB clearance. Volunteer coaches and drivers are also fingerprinted and checked through the DMV before they are able to transport students to events. Students are expected to follow the school-wide code of conduct and behavior standards in the classroom, on the playground, and/or whenever they are representing our school on and off campus. Expectations are reviewed with students through assemblies and other forms of communication. Students are monitored on a consistent basis either by teachers, administrators, or CSOs (Campus Safety Officers).

The Comprehensive School Safety Plan is updated annually highlighting areas of emergency preparedness with procedures on how to respond to natural or man-made emergencies, evacuation procedures, procedures for anti-bullying, and school dress code. AAE staff spends time each year reviewing safety procedures and practicing emergency preparedness. Students are included in appropriate trainings and drills to ensure higher levels of proficiency. In addition to site-based preparedness, AAE also includes input and participation from local law enforcement and first responding agencies, to ensure that responses are in line with the latest protocols. The current plan was updated on January 28, 2022, shared with staff and community members on February 4, 2022, and adopted on February 14, 2022. The school's safety plan can be found on the school's website.

D. Other SARC Information Information Required in the SARC

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

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2019-20 Secondary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts				
Mathematics				
Science				
Social Science				

2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$9,895	\$1,951	\$7,944	\$73,936
District	N/A	N/A	\$7,944	
Percent Difference - School Site and District	N/A	N/A	0.0	-9.7
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-0.1	-14.6

INSTRUCTIONAL SETTINGS

Instructional activities occur in a variety of settings. AAE offers a full-time classroom program employing a combination of traditional and block scheduling for grades TK-12. Students select from a full array of courses and all programs meet the minimum instructional minute requirements by California Education Code and charter law, as well as all state requirements for classroom-based charter schools. AAE will have the ability to add additional minutes to its educational day and/or year and increase graduation requirements when necessary to enhance the educational opportunities for its students. AAE may use short and long term independent study programs to meet the diverse needs of students. In all programs and by agreement, parents will be active participants in the educational activities of their students. Parents, staff and students are equally accountable for the success of each student in AAE.

Student learning not only occurs in the classroom, but instructional activities occur in other non-traditional settings. These include the Mission Control Center for the GAVRT Radio Astronomy program and outdoors in the rich biome of the Mojave River campus. AAE's Mojave River campus is situated on 150 acres that include a 133-acre natural riparian environment and a freshwater marsh. The wildlands are used as a natural laboratory setting to study ecology, biology, geology, and natural and human history.

AAE is a member of the National Association of Laboratory Schools ("NALS") and is an educational research laboratory for the LCER to include its university and science partners. Parents of students in the Charter School are given information on studies to be carried out at AAE.

PLAN FOR STUDENTS WHO ARE ACADEMICALLY LOW /HIGH

AAE has implemented the Professional Learning Communities (PLC) philosophy. Through this approach, the instructional staff strategically and regularly monitors student achievement and progress. By giving regular assessments and analyzing data, teacher teams are able to determine which students are progressing and which are struggling. In order to differentiate instruction to meet specific student needs, the elementary and secondary teachers have arranged their instructional time to allow flexibility for enrichment and/or remediation in Math and English/Language Arts. Universal access to differentiated academic support is available at all grade levels. High school students have an opportunity to take Honors and/or AP courses in the areas of English, Mathematics, History, Spanish, and Science.

PLAN FOR ENGLISH LEARNERS

As designated by the State of California, AAE will administer the home language survey upon a student's initial enrollment into the Charter School (on enrollment forms). Students with a primary home language other than English will be assessed for English proficiency by the English Language Proficiency Assessment for California ("ELPAC"). The ELPAC has four proficiency levels (Level 4: well developed; Level 3: moderately developed; Level 2: somewhat developed; and Level 1: minimally developed) and is aligned with the 2012 California ELD Standards.

Students identified as English Learners ("EL"), are provided in-class supports and accommodations. Additional supports are provided based on specific student needs. Annual analysis of both ELPAC, CAASPP, and Site Benchmark assessments, assist in determining redesignation of English Learners. Reclassification procedures utilize multiple criteria in determining whether to classify a pupil as proficient in English including, but not limited to, all of the following:

- Assessment of language proficiency using an objective assessment instrument including, but not limited to, the ELPAC.
- Participation of the pupil's classroom teachers and any other certificated staff with direct responsibility for teaching or placement decisions of the pupil to evaluate the pupil's curriculum mastery.
- Parental opinion and consultation, achieved through notice to parents or guardians of the language reclassification and placement including a description of the reclassification process and the parents' opportunity to participate, and encouragement of the participation of parents or guardians in the reclassification procedure including seeking their opinion and consultation during the reclassification process.
- Comparison of the pupil's performance in basic skills against an empirically established range of performance in basic skills based upon the performance of English proficient pupils of the same age that demonstrate to others that the pupil is sufficiently proficient in English to participate effectively in a curriculum designed for pupils of the same age whose native language is English.

AAE evaluates the effectiveness of its education program for ELs by:

2021-22 Types of Services Funded

- Adhering to Charter School-adopted academic benchmarks by language proficiency level and years in the program to determine annual progress.
- Monitoring teacher qualifications and the use of appropriate instructional strategies based on program design.
- Monitoring student identification and placement for four years.
- Monitoring parental program choice options.
- Monitoring availability of adequate resources.

PLAN FOR SPECIAL EDUCATION

AAE is an independent local agency (LEA). As such, AAE is responsible for all Child Find activities. The educational program developed and implemented will include a continuum of educational services in order to meet state and federal statutory guidelines in providing a Free and Appropriate Public Education (FAPE). Special Education teachers are highly qualified and possess the credentials required to meet the needs of their students. AAE has established policies and procedures, including the development of a Multi-tiered System of Supports Team (MTSS) to assist with students who require assessment(s) for special education and may qualify for special education services. Through the PLC process, students needing additional academic supports are referred to the MTSS team. Once a child is referred for an assessment, all required referral paperwork will be completed, including an assessment plan (15-day timeline). An IEP meeting will be held within 60 calendar days to determine eligibility for special education services. The IEP team will determine and monitor compliance with all aspects of the IEP. Determination of any and all special education services will be accomplished through the IEP team process. Additionally, AAE partners with the Desert Mountain SELPA for supports and oversight regarding the implementation and compliance of special education services. AAE will participate in any and all state review programs to ensure program compliance and effectiveness.

2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2021-22 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses

This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	4
Fine and Performing Arts	0
Foreign Language	1
Mathematics	2
Science	1
Social Science	3
Total AP Courses Offered Where there are student course enrollments of at least one student.	11

Professional Development

Professional development (PD) is derived from AAE's schoolwide goals as outlined by WASC and the current LCAP. The major areas of focus are ELA and Math based on current student achievement data. This data is acquired from state testing data, on-site benchmark data, and formative measures. Each year, PD is provided during the two non-student days before the start of the new school year and then throughout the year as needed. The delivery of professional development is determined by the type and purpose.

The focus for staff development and continuous professional growth in the most recent three years include training teachers in:

- Early Literacy
- English Language Development
- Math training
- Technology
- Induction for new teachers
- Social-Emotional Learning
- Curriculum training for new teachers
- Standards-based grading
- Safety training

To meet the needs of Early Literacy reading development, teachers received training on Orton-Gillingham methods. This is a week-long online training for all elementary English reading teachers. The supplemental training will help target students who need additional support in reading. For the 2022-23 school year, all elementary teachers, including all new hires, have been trained to support reading instruction and paraprofessionals have been trained in Orton-Gillingham strategies to support Tier I and Tier II instruction in the classroom.

As required by the State of California, English Learners receive both designated ELD and integrated ELD instruction. This training provides instructional strategies for both designated (small group instruction) and integrated (within the adopted curriculum) ELD. Coaches will work with staff to plan instruction specific to the school's EL population.

Teachers participated in online Ready Curriculum and iReady training provided by curriculum expert trainers. Training has consisted of using data to drive instruction, instructional delivery, and student engagement. The primary focus for the training in 2022-23 has been on analyzing data to determine gaps in learning and tools to help address these gaps. Secondary math teachers attended the California Math Conference training to learn strategies to address gaps in learning and plan instruction.

All new teachers participate in the Induction program for the first two years of their career, provided by the Center for Teacher Innovation. New teachers are paired with a teaching coach during the two-year program. New teachers work with their coach to focus on the California Standards for the Teaching Profession, such as classroom management, instructional strategies, and parent communication. For all teachers, administrators observe instruction and engagement during the school day then provide feedback. New teachers also received training at the beginning of the school year for the adopted curriculum they would be using in the classroom.

Training for social-emotional learning is constant in monthly staff meetings to best support both staff and students. SEL curricula training has taken place at the start of the school year so that teachers can effectively implement lessons and strategies to support students.

School site experts in technology and grading have provided monthly training for staff which includes the use of the current student information system, Infinite Campus, and a 4 point scale, standards-based grading system in secondary courses.

Administrative and classified staff attend a variety of training to ensure student safety and promote the culture of the school. Examples of these trainings are ALICE training which focuses on safety drills, Crisis Prevention Intervention to learn de-escalation skills and safe student holds.

Annually, data is reviewed to determine if PD has been effective and what changes need to be addressed for future PD planning.

This table displays the number of school days dedicated to staff development and continuous improvement.

Professional Development

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	30	30	36

Norton Science and Language Academy

2021-2022 School Accountability Report Card
(Published During the 2022-2023 School Year)



Creating Global Citizens

General Information about the School Accountability Report Card (SARC)

SARC Overview



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

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



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

California School Dashboard



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

Internet Access

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

2022-23 School Contact Information

School Name	Norton Science and Language Academy
Street	230 S. Waterman Ave.
City, State, Zip	San Bernardino
Phone Number	(909) 386-2300
Principal	Victor Uribe
Email Address	vuribe@lcer.org
School Website	http://nsla.lewiscenter.org/
County-District-School (CDS) Code	California

2022-23 District Contact Information

District Name	Norton Science & Language Academy
Phone Number	909-386-2300
Superintendent	Lisa Lamb, CEO
Email Address	llamb@lcer.org
District Website Address	www.lcer.org

2022-23 School Overview

NSLA is a dynamic charter school focused on science instruction and high academic rigor in Spanish dual language immersion and World language setting with the goal of supporting each child to become bilingual and bi-literate. Students are given the opportunity to thrive in an exciting educational environment supporting the growth and development of the whole child. NSLA staff and families are proud of the friendly and positive school culture.

NSLA's Mission:

Ensure learning for a diverse and often underserved population of students who will be college and career ready as a result of our safe and rigorous bilingual, bi-literate, and multicultural education.

NSLA's Vision:

We are a bilingual, bi-literate, and multicultural community that achieves the highest academic levels.

NSLA's Student Learning Outcomes:

Community

Demonstrate an internalized set of three personal standards; Show Respect, Make Good Decisions, Solve Problems
Build relationships by working collaboratively with peers, staff, families, and the community

Language

Recognize and celebrate the value of multiculturalism
Become global citizens by applying bilingual and bi-literate skills

Academic Achievement

Use acquired knowledge and skills to be college and career ready
Create data-driven goals and implement action plans to ensure success

Science

Apply knowledge of science, technology, and math across the learning disciplines
Be proficient in the use of technology to support learning

Empowerment

Foster a growth mindset when faced with challenges
Demonstrate autonomy by making rational, informed decisions that support NSLA, the local community, and global causes

Norton Science and Language Academy (NSLA) was approved in 2007, 2012, and 2017, as a countywide benefit charter school by the San Bernardino County Board of Education, to serve students and families within San Bernardino County and its surrounding cities. NSLA is a dynamic, Spanish dual immersion charter school that has been in continuous growth since its establishment 15 years ago. Currently, NSLA enrolls students in grades TK-10. NSLA focuses on the instruction of science every day and high academic rigor in a dual language immersion setting where students learn in both English and Spanish with the goal of supporting each child to become fully bilingual and bi-literate.

The teaching staff implements the Common Core State Standards (CCSS) and Next Generation Science Standards (NGSS). Common Core State Standards are aligned to a national format with the goal of preparing students for college or the career of their choice. One area of focus for these standards is the idea that students will be required to attain deeper mastery of key concepts, which will allow them to apply their knowledge across curricular areas and solve real-world problems.

NSLA has a strong emphasis on technology. All students have a 1-to-1 device allowing them to access instruction and

2022-23 School Overview

curriculum at any time whether they are in person or distance learning. Weekly, students also participate in P.E., music, art, and Chinese (Mandarin) enrichment classes when they are on site. In order to provide a program with high academic rigor, it is important to maintain a school culture of excellence, achieved through constant collaboration, teamwork, a focus on best practices, and assessment data analysis to guide instruction. Teachers are trained in Guided Language Acquisition Design (GLAD) strategies, which are used in their daily practice to support all students.

At NSLA, family involvement is a key component for the success of the school program, and parents are encouraged to be active participants in their student's education. This is accomplished through parent participation in events such as: Back to School Night, Open House, Town Halls, Parent Forums, and Parent-Teacher conferences. Parents are encouraged to participate in the monthly meetings for the Parent Teacher Organization (PTO), English Learners Advisory Committee (ELAC), School Site Council (SSC), Cafecito, and the NSLA School Board meetings. Other opportunities for parent involvement include being classroom volunteers, and helping at other events such as Family Reading Night, Family Skate Night, Rocket Races, Talent Show, Art Show, Recycle Drives, the Read-A-Thon, and Noche de Estrellas.

A priority at NSLA is student health and safety, combined with character development and a strong sense of responsibility. NSLA implements Social Emotional Learning curriculum in grades TK-10 using research-based curricula, Habitudes and Second Step. The school also employs a full-time, bilingual counselor and a school psychologist.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

A. Conditions of Learning **State Priority: Basic**

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

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

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

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

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
Total Teaching Positions						

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

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

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

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
Total Out-of-Field Teachers		

2021-22 Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

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

2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		December 2022	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	<p>Grades TK-6: Benchmark Advance/Adelante (Adopted by NSLA 2016) Supplemental materials include Reading A-Z online leveled readers and English Learner instructional materials.</p> <p>Grades 6-8: Amplify English Language Arts (Adopted by NSLA 2017; renewed 2021)</p> <p>Grades 9-10: Teacher-created curriculum based on selected novels, nonfiction, and literature from other genres, aligned to CCSS.</p>	Yes	0.0 %

Mathematics	<p>Grades TK-8 Swun Math (Adopted by NSLA 2017; renewed annually)</p> <p>High School Integrated Math I and II: Carnegie Learning (Adopted by NSLA 2021)</p> <p>Supplementary instruction is provided through Curriculum & Associates iReady instruction and IXL Math.</p>	Yes	0.0 %
Science	<p>Grades TK-5: TWIG Science (Adopted by NSLA 2020)</p> <p>Grades 6-8 Amplify Science (Adopted by NSLA 2017; renewed 2021)</p> <p>Earth Science: Cengage Learning: Earth & Space Science, National Geographic 1st ed. (Adopted by NSLA 2021)</p> <p>Biology: CA Inspire Biology, G9-12, McGraw Hill (Adopted by NSLA 2022)</p>	Yes	0.0 %
History-Social Science	<p>TK-6 NSLA is implementing Studies Weekly Magazine for Social Studies (Adopted by NSLA 2021)</p> <p>Social Studies: Grades 7 & 8 Cengage Learning/National Geographic in both English and Spanish (Adopted by NSLA 2021):</p> <p>National Geographic World History: Medieval and Early Modern Times, California Field Journal National Geographic 1st Edition [K12, 2018];</p> <p>US History American Stories: Beginnings to World War I, California History Notebook National Geographic 1st Edition [K12, 2018]</p> <p>World History Grade 10: Cengage Learning/National Geographic World History: Voyages of Exploration, 1st ed. (Adopted by NSLA 2022)</p>	Yes	0.0 %
Foreign Language	<p>NSLA is a dual immersion school following the 90-10 model. Students use Benchmark Literacy in both Spanish/Language Arts and English/Language Arts (Adopted by NSLA 2016)</p> <p>Spanish 1 & 2: Vista Higher Learning Senderos Level 1 and Level 2 (Adopted by NSLA 2022)</p> <p>Spanish III & IV: Vista Higher Learning Galeria Level 1 and Galeria Level 2 (Adopted by NSLA 2021)</p>	Yes	0.0 %
Health	<p>Health education is integrated through the Science, Social Studies and Physical Education units. NSLA adopted the Positive Prevention Plus in 2019-20.</p>	Yes	0.0 %
Visual and Performing Arts	<p>Students at NSLA participate in weekly Art, Music, and Physical Education Enrichment classes. These classes utilize teacher-created supplemental materials.</p> <p>High School Art - Teacher-created curriculum supporting the California Arts Standards.</p>	Yes	0.0 %
Science Laboratory Equipment (grades 9-12)			

School Facility Conditions and Planned Improvements

The Lewis Center takes great efforts to ensure that Norton Science and Language Academy is clean, safe, and functional through proper facilities maintenance and campus supervision. Ongoing maintenance and campus improvements ensure facilities remain up to date and provide adequate space for students and staff. Lewis Center maintenance and site facilities staff ensure that the repairs necessary to keep the school in good condition are completed in a timely manner. Emergency repairs are given the highest priority.

Year and month of the most recent FIT report

December 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			Replace drinking fountain sensor; staff restroom sink is leaking. Both to be repaired early 2023.
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

State Priority: Pupil Achievement

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

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

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

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
English Language Arts/Literacy (grades 3-8 and 11)	N/A		N/A		N/A	
Mathematics (grades 3-8 and 11)	N/A		N/A		N/A	

2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

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

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

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

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Science (grades 5, 8 and high school)						

2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	91.2	94.5	94.5	94.5	94.5
Grade 7	95.2	95.2	96.2	95.2	96.2
Grade 9	100.0	100.0	100.0	100.0	95.4

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2022-23 Opportunities for Parental Involvement

At NSLA, family involvement is a key component for the success of the school program, and parents are encouraged to volunteer on parent committees and through school events. Annually, NSLA hosts Back to School Night, Open House, Town Hall, and Parent-Teacher conferences. Also, parents can provide their feedback, and suggestions as they participate in the monthly meetings for the Parent Teacher Organization (PTO), English Learners Advisory Committee (ELAC), School Site Council (SSC), Cafecito, and Lewis Center Board meetings. Other options include being classroom volunteers and helping at other events such as Noche de las Estrellas, Family Reading Night, Family Skate Night, Rocket Races, Talent Show, Art Show, Recycle Drives, and the Read-A-Thon. Parents are encouraged to become members of the Parent Teacher Organization. The PTO offers great opportunities for involvement and their fundraising is key to important enrichment programs at the school.

Important school information and grade-level newsletters are systematically sent home through the use of the "Wednesday Folders." NSLA's principal also sends home weekly communication with important reminders. These provide an opportunity for parents to ask questions or voice their concerns. Social media and the school website are also used to share updates with families. Additionally, the staff uses Infinite Campus (an integrated student information platform) to communicate regularly with families regarding school updates and opportunities for parental involvement.

Currently, Norton Science and Language Academy has over 250 cleared parent volunteers that provide support in classrooms, at various fundraisers, and at activities such as field trips.

Parents have many opportunities to participate actively in workshops including:

- Parenting With Love and Logic
- Latino Family Literacy Project
- School Site Council
- English Language Advisory Committee

2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

C. Engagement

State Priority: School Climate

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

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

Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
Suspensions			
Expulsions			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
Suspensions						
Expulsions						

2021-22 Suspensions and Expulsions by Student Group

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

2022-23 School Safety Plan

Student safety is of the utmost importance on NSLA's campus. The school maintains a closed campus during the day, requiring all visitors to check in at the front office entrance before being allowed on campus. In addition, parents and their designees are required to be listed on an emergency card and present picture identification if a child is checked out of school. Volunteers working on campus are required to attend a volunteer workshop and pass a fingerprint and TB clearance. Volunteer coaches and drivers are also fingerprinted and checked through the DMV before they are able to transport students to events. Students are expected to follow the school-wide code of conduct and behavior standards in the classroom, on the playground, and/or whenever they are representing our school on and off campus. Expectations are reviewed with students through assemblies and other forms of communication. Students are monitored on a consistent basis either by teachers, administrators, or CSOs (Campus Safety Officers).

The Lewis Center for Educational Research (LCER) maintains a board-approved Comprehensive School Safety Plan to prepare for natural and manmade disasters. The board-approved Safety Plan meets the requirements established in California State Law. The LCER Safety Plan acts as the umbrella, which encompasses all LCER personnel, property, and actions during an emergency situation. Its purpose shall be to inform LCER personnel, students, and parent/guardians, of the LCER actions which will be taken during emergency situations. It establishes the standards for all emergency operations school-wide and is based on the California Standardized Emergency Management System (SEMS) model for responding to emergencies. It also establishes the requirements for regular school-level practice drills to familiarize students and personnel with proper procedures in the event of a disaster. The Safety Plan shall be reviewed annually and updated as needed. NSLA's current safety plan was reviewed and approved in the 2021-2022 school year by all community partners and local authorities.

D. Other SARC Information Information Required in the SARC

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

2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	

2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,800	\$3,254	\$8,546	\$73,075
District	N/A	N/A	\$8,546	
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A	-1.1	

INSTRUCTIONAL SETTINGS

Instructional activities occur in a variety of settings. NSLA offers a full-time classroom program employing a traditional schedule for grades TK-10. Students receive a full array of courses and all programs meet the minimum instructional minute requirements by California Education Code and charter law, as well as all state requirements for classroom-based charter schools. In all programs and by agreement, parents will be active participants in the educational activities of their students. Parents, staff, and students are equally accountable for the success of each student in NSLA.

PLAN FOR STUDENTS WHO ARE ACADEMICALLY LOW /HIGH

NSLA has implemented the Professional Learning Communities (PLC) philosophy. Through this approach, the instructional staff strategically and regularly monitors student achievement and progress. By giving regular assessments and analyzing data, teacher teams are able to determine which students are progressing and which are struggling. In order to differentiate instruction to meet specific student needs, the elementary and secondary teachers have arranged their instructional time to allow flexibility for enrichment and/or remediation in Math and English/Language Arts. Universal access to differentiated academic support is available at all grade levels.

PLAN FOR ENGLISH LEARNERS

As designated by the State of California, NSLA will administer the home language survey upon a student's initial enrollment into the Charter School (on enrollment forms). Students with a primary home language other than English, will be assessed for English proficiency by the English Language Proficiency Assessment for California ("ELPAC"). The ELPAC has four proficiency levels (Level 4: well developed; Level 3: moderately developed; Level 2: somewhat developed; and Level 1: minimally developed) and is aligned with the 2012 California ELD Standards.

Students identified as an English Learner ("EL"), are provided in-class supports and accommodations. Additional supports are provided based on specific student needs. Annual analysis of both ELPAC, CAASPP, and Site Benchmark assessments, assist in determining redesignation of English Learners. Reclassification procedures utilize multiple criteria in determining whether to classify a pupil as proficient in English including, but not limited to, all of the following:

- Assessment of language proficiency using an objective assessment instrument including, but not limited to, the ELPAC.
- Participation of the pupil's classroom teachers and any other certificated staff with direct responsibility for teaching or placement decisions of the pupil to evaluate the pupil's curriculum mastery.
- Parental opinion and consultation, achieved through notice to parents or guardians of the language reclassification and placement including a description of the reclassification process and the parents' opportunity to participate, and encouragement of the participation of parents or guardians in the reclassification procedure including seeking their opinion and consultation during the reclassification process.
- Comparison of the pupil's performance in basic skills against an empirically established range of performance in basic skills based upon the performance of English proficient pupils of the same age that demonstrate to others that the pupil is sufficiently proficient in English to participate effectively in a curriculum designed for pupils of the same age whose native language is English.

NSLA evaluates the effectiveness of its education program for ELs by:

- Adhering to Charter School-adopted academic benchmarks by language proficiency level and years in the program to determine annual progress.
- Monitoring teacher qualifications and the use of appropriate instructional strategies based on program design.
- Monitoring student identification and placement for four years.
- Monitoring parental program choice options.
- Monitoring availability of adequate resources.

2021-22 Types of Services Funded

PLAN FOR SPECIAL EDUCATION

NSLA, for purposes of providing special education services, is an independent local agency (LEA). As such, NSLA is responsible for all Child Find activities. The educational program developed and implemented will include a continuum of educational services in order to meet state and federal statutory guidelines in providing a Free and Appropriate Public Education (FAPE). Special Education teachers are highly qualified and possess the credentials required to meet the needs of their students. NSLA has established policies and procedures, including the development of a Multi-tiered System of Supports Team (MTSS) to assist with students who require assessment(s) for special education and may qualify for special education services. Through the PLC process, students needing additional academic supports are referred to the MTSS team. Once a child is referred for an assessment, all required referral paperwork will be completed, to include an assessment plan (15-day timeline). An IEP meeting will be held within 60 calendar days to determine eligibility for special education services. The IEP team will determine and monitor compliance of all aspects of the IEP. Determination of any and all special education services will be accomplished through the IEP team process. Additionally, NSLA partners with the Desert Mountain SELPA for supports and oversight regarding the implementation and compliance of special education services. NSLA will participate in any and all state review programs to ensure program compliance and effectiveness.

TITLE I RESOURCES

Students at NSLA who are Title 1 Eligible and are not meeting proficiency in Math and Language Arts as measured by CAASPP and local measures, may qualify for supplemental educational services (SES). SES are additional academic instruction designed to increase the academic achievement of students. These services, which are in addition to instruction provided during the school day, may include academic assistance such as tutoring, remediation, and other supplemental academic enrichment services that are consistent with the content and instruction used at NSLA and are aligned with the State's academic content and achievement standards.

NSLA provides additional support with Tier 2 and Tier 3 Interventions in the Rocket Lab. Rocket Lab services are provided by a certificated teacher (Teacher on Assignment) and paraprofessionals paid with Title 1 funds. Services are provided in small group settings designed to provide targeted instruction in specific content areas.

2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

Professional Development

Teachers take time each year to improve their teaching skills and to extend their knowledge of the subjects they teach. Below is the amount of time set aside for the past three years for their continuing education and professional development.

The focus for staff development and continuous professional growth in the most recent three years, include training teachers in:

- GLAD strategies (Guided Language Acquisition Design)
- English Language Development
- Reading instruction focusing on early literacy
- Math embedded professional development
- Technology
- Induction for new teachers
- Curriculum training for new teachers
- Social Emotional Learning
- Safety trainings

These areas of focus were developed through the collaborative efforts of the school administration and teachers who evaluated the student data. Each Wednesday, students at NSLA have early release days that are used alternatively in a 4-week rotation providing staff/professional development, grade-level meetings, and teacher workdays. There are also two non-attendance days during the school year that are established for professional development. At the end of the year, teachers per grade level participate in planning days to prepare for the following school year. Substitute teachers are requested to allow them to participate.

As required by the State of California, English Learners receive both designated ELD and integrated ELD instruction. This training provides instructional strategies for both designated (small group instruction) and integrated (within the adopted curriculum) ELD. GLAD training takes place throughout the year to support language learners in all classrooms.

To meet the reading needs of English early reading development, teachers continue to receive training on Orton-Gillingham methods. This is a week-long online training for all English reading teachers.

Teachers participate in periodic Swun Math professional development leaders and powerful in-classroom coaches. They deliver demonstration lessons, co-plan, and co-teach lessons, and lead instructional learning rounds. They are deeply knowledgeable about the Common Core standards and adeptly connect the 8 Mathematical Practices to math lessons. In collaboration with the Swun Math team, classroom teachers, teacher teams, and professional learning communities, coaches, train and support educators to deliver engaging, high-quality, standards-based, data-driven math lessons within the Swun Math model. The focus for 2022-23 is identifying gaps due to missed learning and plan instruction to meet the immediate needs of students.

All new teachers participate in the Induction program for the first two years of their career, provided by the Center for Teacher Innovation. New teachers are paired with a teaching coach during the two-year program. New teachers work with their coach to focus on the California Standards for the Teaching Profession, such as classroom management, instructional strategies, and parent communication. For all teachers, administrators observe instruction and engagement during the school day then provide feedback. New teachers also received training at the beginning of the school year for the adopted curriculum they would be using in the classroom.

Training for social-emotional learning is constant in monthly staff meetings to best support both staff and students. SEL curricula training has taken place at the start of the school year so that teachers can effectively implement lessons and strategies to support students.

Administrative and classified staff attend a variety of trainings to ensure student safety and promote the culture of the school. Examples of these trainings are ALICE training which focuses on safety drills, Crisis Prevention Intervention to learn de-escalation skills and safe student holds, and Dual Language administrators to stay current regarding practices for dual-language learners.

This table displays the number of school days dedicated to staff development and continuous improvement.

Professional Development

Subject	2020-21	2021-22	2022-23
Number of school days dedicated to Staff Development and Continuous Improvement	20	25	59

Lewis Center for Educational Research

BP 1312.3 COMMUNITY RELATIONS
UNIFORM COMPLAINT POLICY AND PROCEDURES

Adopted: June 11, 2012 Revised: January 9, 2023

The Lewis Center for Educational Research ("LCER") complies with applicable federal and state laws and regulations. The LCER is the local agency primarily responsible for compliance with federal and state laws and regulations governing educational programs. Pursuant to this policy, persons responsible for compliance and/or conducting investigations shall be knowledgeable about the laws and programs which they are assigned to investigate.

Scope

This complaint procedure is adopted to provide a uniform system of complaint processing ("UCP") for the following types of complaints:

1. Complaints alleging unlawful discrimination, harassment, intimidation or bullying against any protected group on the basis of the actual or perceived characteristics of age, ancestry, color, mental disability, physical disability, ethnic group identification, immigration status/citizenship, gender expression, gender identity, gender, genetic information, nationality, national origin, race or ethnicity, religion, medical condition, marital status, sex, or sexual orientation, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics in any LCER program or activity.

2. Complaints alleging a violation of state or federal law or regulation governing the following programs:
 - a. Accommodations for Pregnant, Parenting or Lactating Students;
 - b. Adult Education Programs;
 - c. Career Technical and Technical Education Training Programs;
 - ~~d. Career Technical and Technical Training;~~
 - e.d. Child Care and Development Programs;
 - f.e. Consolidated Categorical Aid;
 - g.f. Education of Students in Foster Care, Students who are Homeless, former Juvenile Court Students now enrolled in a public school, Migratory Children and Children of Military Families;
 - h.g. Every Student Succeeds Act;
 - i.h. Migrant Education Programs;
 - j.i. Regional Occupational Centers and Programs; ~~and/or~~
School Safety Plans

3. Complaints alleging that a student enrolled in a public school was required to pay a pupil fee for participation in an educational activity as those terms are defined below.
 - a. "Educational activity" means an activity offered by the LCER that constitutes an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.

- b. “Pupil fee” means a fee, deposit or other charge imposed on students, or a student’s parents or guardians, in violation of Section 49011 of the Education Code and Section 5 of Article IX of the California Constitution, which require educational activities to be provided free of charge to all students without regard to their families’ ability or willingness to pay fees or request special waivers, as provided for in *Hartzell v. Connell* (1984) 35 Cal.3d 899. A pupil fee includes, but is not limited to, all of the following:
 - i. A fee charged to a student as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory or is for credit.
 - ii. A security deposit, or other payment, that a student is required to make to obtain a lock, locker, book, class apparatus, musical instrument, uniform or other materials or equipment.
 - iii. A purchase that a student is required to make to obtain materials, supplies, equipment or uniforms associated with an educational activity.
 - c. A pupil fees complaint and complaints regarding local control and accountability plans (“LCAP”) only, may be filed anonymously (without an identifying signature), if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance with Education Code sections 52060 - 52077, including an allegation of a violation of Education Code sections 47606.5 or 47607.3, as referenced in Education Code section 52075, regarding local control and accountability plans.
 - d. If the LCER finds merit in a pupil fees complaint, or the California Department of Education (“CDE”) finds merit in an appeal, the LCER shall provide a remedy to all affected students, parents, and guardians that, where applicable, includes reasonable efforts by the LCER to ensure full reimbursement to all affected students, parents, and guardians, subject to procedures established through regulations adopted by the state board.
 - e. Nothing in this Policy shall be interpreted to prohibit solicitation of voluntary donations of funds or property, voluntary participation in fundraising activities, or the LCER and other entities from providing students prizes or other recognition for voluntarily participating in fundraising activities.
 4. Complaints alleging noncompliance with the requirements governing the Local Control Funding Formula (“LCFF”)/ ~~or Sections 47606.5 and 47607.3 of the Education Code regarding Local Control Accountability Plans (“LCAP”), as applicable. The LCAP is an important component of the LCFF, the revised school finance system that overhauled how California funds its K-12 schools. Under the LCFF, the LCER is required to prepare an LCAP, which describes how the LCER intends to meet annual goals for its pupils, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). If the LCER LCAP under Education Code sections 47606.5 and 47607.3, as applicable. If LCER~~ adopts a School Plan for Student Achievement in addition to its LCAP, complaints of noncompliance with the requirements of the School Plan for Student Achievement under Education Code sections 64000, 64001, 65000, and 65001 shall also fall under this Policy.

Complaints alleging noncompliance regarding child nutrition programs established pursuant to Education Code sections 49490-49590 **no longer fall under the UCP. Instead, they** are governed by Title 7, Code of Federal Regulations (“C.F.R.”) sections 210.19(a)(4), 215.1(a), 220.13(c), 225.11(b), 226.6(n), and 250.15(d) and Title 5, California Code of Regulations (“C.C.R.”) sections 15580 - 15584.

Complaints alleging noncompliance regarding special education programs established pursuant to Education Code sections 56000-56865 and 59000-59300 **no longer fall under the UCP. Instead, they** are governed by the procedures set forth in 5 C.C.R. sections 3200-3205 and 34 C.F.R. sections 300.151-300.153.

The LCER acknowledges and respects every individual’s rights to privacy. Unlawful discrimination, harassment, intimidation or bullying complaints shall be investigated in a manner that protects (to the greatest extent reasonably possible and as permitted by law) the confidentiality of the parties, including but not limited to the identity of the complainant, and maintains the integrity of the process. The LCER cannot guarantee anonymity of the complainant. This includes keeping the identity of the complainant confidential. However, the LCER will attempt to do so as appropriate. The LCER may find it necessary to disclose information regarding the complaint/complainant to the extent required by law or necessary to carry out the investigation or proceedings, as determined by the compliance officer investigating the complaint or the CEO/designee on a case-by-case basis. The LCER shall ensure that complainants are protected from retaliation.

Compliance Officers

Board of Directors designates the following UCP Coordinator and Compliance Officer(s) to receive and investigate complaints and to ensure the LCER’s compliance with law:

Coordinator of Uniform Complaint Procedures:

CEO Executive Assistant
Lewis Center for Educational Research
17500 Mana Road
Apple Valley, CA 92307
(760) 946-5414

Compliance Officers:

Director, Human Resources
Director, Special Education
Director, Finance
Director, Categorical Programs

Lewis Center for Educational Research
17500 Mana Road
Apple Valley, CA 92307
(760) 946-5414

The CEO or designee shall ensure that compliance officers designated to investigate complaints are

knowledgeable about the laws and programs for which they are responsible. Designated employees may have access to legal counsel as determined by the CEO or designee. Should a complaint be filed against a compliance officer, the compliance officer for that case shall be the CEO or designee.

Notifications

The CEO or designee shall make available copies of this Policy free of charge. The annual notice of this Policy may be made available on the LCER's website.

The LCER shall annually provide written notification of the LCER's UCP to its students, employees, parents and/or guardians of its students, school and district advisory committee members, the Foundation Board, appropriate private school officials or representatives, and other interested parties, as applicable.

The annual notice shall be in English. When necessary under Education Code section 48985, if fifteen (15) percent or more of the students enrolled in the LCER speak a single primary language other than English, this annual notice will also be provided to the parent or guardian of any such students in their primary language.

The annual notice shall include the following:

1. A list of the types of complaints that fall under the scope of the UCP and the state and federal provisions that govern complaints regarding child nutrition programs and special education programs.
2. A statement clearly identifying any California State preschool programs that the LCER is operating as exempt from licensing pursuant to Health and Safety Code section 1596.792(o) and corresponding Title 5 health and safety regulations, and any California State preschool programs that the LCER is operating pursuant to Title 22 licensing requirements.
3. A statement that the LCER is primarily responsible for compliance with state and federal laws and regulations.
4. A statement that a student enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.
5. A statement identifying the title of the compliance officer, and the identity(ies) of the person(s), currently occupying that position, if known.
6. A statement that if a UCP complaint is filed directly with the CDE and the CDE determines that it merits direct intervention, the CDE shall complete an investigation and provide a written decision to the complainant within sixty (60) calendar days of receipt of the complaint, unless the parties have agreed to extend the timeline or the CDE documents exceptional circumstances and informs the complainant.
7. A statement that the complainant has a right to appeal the LCER's decision to the CDE by filing a written appeal within thirty (30) calendar days of the date of the LCER's decision, except if the LCER has used its UCP to address a complaint that is not subject to the UCP requirements.

8. A statement that a complainant who appeals the LCER's decision on a UCP complaint to the CDE shall receive a written appeal decision within sixty (60) calendar days of the CDE's receipt of the appeal, unless extended by written agreement with the complainant or the CDE documents exceptional circumstances and informs the complainant.
9. A statement that if the LCER finds merit in a UCP complaint, or the CDE finds merit in an appeal, the LCER shall take corrective actions consistent with the requirements of existing law that will provide a remedy to the affected student and/or parent/guardian as applicable.
10. A statement advising the complainant of any civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable, and of the appeal pursuant to Education Code § 262.3.
11. A statement that copies of the LCER's UCP shall be available free of charge.

Procedures

The following procedures shall be used to address all complaints which allege that the LCER has violated federal or state laws or regulations enumerated in the section "Scope," above. Compliance officers shall maintain a record of each complaint and subsequent related actions for at least three (3) calendar years.

All parties named shall be notified when a complaint is filed, when a complaint meeting or hearing is scheduled, and when a decision or ruling is made.

• **Step 1: Filing of Complaint**

Any individual, including a person's duly authorized representative or an interested third party, public agency, or organization may file a written complaint of alleged noncompliance or unlawful discrimination, harassment, intimidation or bullying pursuant to this Policy.

A complaint of unlawful discrimination, harassment, intimidation or bullying may be filed by an individual who alleges that that individual has personally suffered unlawful discrimination, harassment, intimidation or bullying or by one who believes any specific class of individuals has been subjected to unlawful discrimination, harassment, intimidation or bullying, or by a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. An investigation of alleged unlawful discrimination, harassment, intimidation or bullying shall be initiated by filing a complaint no later than six (6) months from the date the alleged discrimination, harassment, intimidation or bullying occurred, or the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying unless the time for filing is extended by the CEO or designee, upon written request by the complainant setting forth the reasons for the extension. Such extension by the CEO or designee shall be made in writing. The period for filing may be extended by the CEO or designee for good cause for a period not to exceed ninety (90) calendar days following the expiration of the six-month time period. The CEO shall respond immediately upon a receipt of a request for extension.

All other complaints under this Policy shall be filed not later than one (1) year from the date the alleged violation occurred. For complaints relating to the LCAP, the date of the alleged violation is the date on which the LCER Board of Directors approved the LCAP or the annual update was adopted by the LCER.

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and date stamp.

Complaints filed pursuant to this Policy must be in writing and signed. A signature may be handwritten, typed (including in an email) or electronically generated. Only complaints regarding pupil fees or LCAP compliance may be filed anonymously as set forth in this Policy. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, the LCER staff shall assist the complainant in the filing of the complaint.

- **Step 2: Mediation**

Within three (3) business days of receiving the complaint, the compliance officer may informally discuss with the complainant the possibility of using mediation. If the complainant agrees to mediation, the compliance officer shall make arrangements for this process.

Before initiating the mediation of an unlawful discrimination, harassment, intimidation, or bullying complaint, the compliance officer shall ensure that all parties agree to make the mediator a party to related confidential information.

If the mediation process does not resolve the complaint to the satisfaction of the complainant, the compliance officer shall proceed with the investigation of the complaint.

The use of mediation shall not extend the LCER's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time.

- **Step 3: Investigation of Complaint**

The compliance officer is encouraged to hold an investigative meeting within five (5) business days of receiving the complaint or an unsuccessful attempt to mediate the complaint. This meeting shall provide an opportunity for the complainant and/or the complainant's representative to repeat the complaint orally.

The complainant and/or the complainant's representative shall have an opportunity to present evidence or information leading to evidence to support the allegations in the complaint.

A complainant's refusal to provide the compliance officer with documents or other evidence related to the allegations in the complaint, or a complainant's failure or refusal to cooperate in the investigation or the complainant's engagement in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

The LCER's refusal to provide the compliance officer with access to records and/or other information related to the allegation in the complaint, or its failure or refusal to cooperate in the investigation or its engagement in any other obstruction of the investigation, may result in a finding, based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

- **Step 4: Final Written Decision**

The LCER shall issue an investigation report (the “Decision”) based on the evidence. The LCER’s Decision shall be in writing and sent to the complainant within sixty (60) calendar days of the LCER’s receipt unless the timeframe is extended with the written agreement of the complainant. The LCER’s Decision shall be written in English and in the language of the complainant whenever feasible or as required by law.

The Decision shall include:

1. The findings of fact based on evidence gathered.
2. The conclusion providing a clear determination for each allegation as to whether the LCER is in compliance with the relevant law.
3. Corrective actions, if the LCER finds merit in the complaint and any are warranted or required by law.
4. Notice of the complainant’s right to appeal the LCER’s Decision within thirty (30) calendar days to the CDE except when the LCER has used its UCP to address complaints that are not subject to the UCP requirements.
5. Procedures to be followed for initiating such an appeal.

If an employee is disciplined as a result of the complaint, the Decision shall simply state that effective action was taken and that the employee was informed of the LCER’s expectations. The Decision shall not give any further information as to the nature of the disciplinary action except as required by applicable law.

Appeals to the CDE

If dissatisfied with the Decision, the complainant may appeal the LCER’s Decision in writing to the CDE within thirty (30) calendar days of receiving the LCER’s Decision. The appeal shall be accompanied by a copy of the complaint filed with the LCER and a copy of the Decision. When appealing to the CDE, the complainant must specify and explain the basis for the appeal including at least one of the following:

1. The LCER failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the LCER’s Decision lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the LCER’s Decision are not supported by substantial evidence.
4. The legal conclusion in the LCER’s Decision is inconsistent with the law.
5. In a case in which the LCER’s Decision found noncompliance, the corrective actions fail to provide a proper remedy.

Upon notification by the CDE that the complainant has appealed the LCER's Decision, the CEO or designee shall forward the following documents to the CDE within ten (10) calendar days of the date of notification:

1. A copy of the original complaint.
2. A copy of the Decision.
3. A copy of the investigation file, including but not limited to all notes, interviews, and documents submitted by the parties or gathered by the investigator.
4. A report of any action taken to resolve the complaint.
5. A copy of the LCER's complaint procedures.
6. Other relevant information requested by the CDE.

If the CDE determines the appeal raises issues not contained in the local complaint, the CDE will refer those new issues back to the LCER for resolution as a new complaint. If the CDE notifies the LCER that its Decision failed to address an allegation raised by the complaint and subject to the UCP process, the LCER will investigate and address such allegation(s) in accordance with the UCP requirements and provide the CDE and the appellant with an amended Decision addressing such allegation(s) within twenty (20) calendar days of the CDE's notification. The amended Decision will inform the appellant of the right to separately appeal the amended Decision with respect to the complaint allegation(s) not addressed in the original Decision.

Within thirty (30) calendar days of the date of the CDE's appeal Decision pursuant to 5 C.C.R. section 4633(f)(2) or (3), either party may request reconsideration by the State Superintendent of Public Instruction ("SSPI") or the SSPI's designee. The request for reconsideration shall specify and explain the reason(s) for contesting the findings of fact, conclusions of law, or corrective actions in the CDE's appeal Decision. The SSPI will not consider any information not previously submitted to the CDE by a party during the appeal unless such information was unknown to the party at the time of the appeal and, with due diligence, could not have become known to the party. Pending the SSPI's response to a request for reconsideration, the CDE appeal Decision remains in effect and enforceable, unless stayed by a court.

The CDE may directly intervene in the complaint without waiting for action by the LCER when one of the conditions listed in Title 5, California Code of Regulations, Section 4650 exists, including but not limited to cases in which, through no fault of the complainant, the LCER has not taken action within sixty (60) calendar days of the date the complaint was filed with the LCER.

Civil Law Remedies

A complainant may pursue available civil law remedies outside of the LCER's complaint procedures. Complainants may seek assistance from mediation centers or public/private interest attorneys. Civil law remedies that may be imposed by a court include, but are not limited to, injunctions and restraining orders. For unlawful discrimination complaints arising under state law, however, a complainant must wait until sixty (60) calendar days have elapsed from the filing of an appeal with the CDE before

pursuing civil law remedies. The moratorium does not apply to injunctive relief and is applicable only if the LCER has appropriately, and in a timely manner, apprised the complainant of their right to file a complaint.

UNIFORM COMPLAINT PROCEDURE FORM

Last Name: _____

First Name/MI: _____

Student Name (if applicable): _____ Grade: _____

Date of Birth: _____

Street Address/Apt.#: _____

City: _____ State: _____

Zip Code: _____ Home Phone: _____

Cell Phone: _____ Work Phone: _____

School Office of Alleged Violation: _____

For allegation(s) of noncompliance, please check the program or activity referred to in your complaint, if applicable:

- | | | |
|--|--|---|
| <input type="checkbox"/> Adult Education | <input type="checkbox"/> Consolidated Categorical Aid | <input type="checkbox"/> Career/Technical Education and Training |
| <input type="checkbox"/> Child Care and Development Programs | <input type="checkbox"/> ESSA Programs | <input type="checkbox"/> Regional Occupational Centers and Programs |
| <input type="checkbox"/> Migrant Education | <input type="checkbox"/> Local Control Funding Formula/LCAP | <input type="checkbox"/> Pregnant, Parenting or Lactating Pupils |
| <input type="checkbox"/> Pupil Fees | <input type="checkbox"/> School Safety Plan | |
| <input type="checkbox"/> Education of Students in Foster Care, Students who are Homeless, former Juvenile Court Students now enrolled in a Public School, Migratory Children and Children of Military Families | <input type="checkbox"/> School Plans for School Achievement | |

For allegation(s) of unlawful discrimination, harassment, intimidation or bullying, please check the basis of the unlawful discrimination, harassment, intimidation or bullying described in your complaint, if applicable:

- | | | |
|---|---|--|
| <input type="checkbox"/> Age | <input type="checkbox"/> Genetic Information | <input type="checkbox"/> Sex (Actual or Perceived) |
| <input type="checkbox"/> Ancestry | <input type="checkbox"/> Immigration Status/Citizenship | <input type="checkbox"/> Sexual Orientation (Actual or Perceived) |
| <input type="checkbox"/> Color | <input type="checkbox"/> Marital Status | <input type="checkbox"/> Based on association with a person or group with one or more of these actual or perceived characteristics |
| <input type="checkbox"/> Disability (Mental or Physical) | <input type="checkbox"/> Medical Condition | |
| <input type="checkbox"/> Ethnic Group Identification | <input type="checkbox"/> Nationality / National Origin | |
| <input type="checkbox"/> Gender / Gender Expression / Gender Identity | <input type="checkbox"/> Race or Ethnicity | |
| | <input type="checkbox"/> Religion | |

1. Please give facts about the complaint. Provide details such as the names of those involved, dates, whether witnesses were present, etc., that may be helpful to the complaint investigator.

2. Have you discussed your complaint or brought your complaint to any LCER personnel? If you have, to whom did you take the complaint, and what was the result?

3. Please provide copies of any written documents that may be relevant or supportive of your complaint.

I have attached supporting documents.

Yes

No

Signature: _____ Date: _____

Mail complaint and any relevant documents to:

CEO Executive Assistant
Lewis Center for Educational Research
17500 Mana Road
Apple Valley, CA 92307
(760) 946-5414

**Lewis Center for Educational Research Board
Agenda Item Cover Sheet**

Date of meeting: January 9, 2023

Title: Multi-year Audit Engagement Agreement with Nigro & Nigro PC: FY 22/23, 23/24, 24/25

Presentation: _____ Consent: _____ Action: X Discussion: _____ Information: _____

Background:

Nigro & Nigro PC has supported the Lewis Center for Educational Research on our Annual Audit for both schools and total organizational review for many years including completing the annual tax returns. Nigro & Nigro PC will audit all financial statements of The High Desert Partnership in Academic Excellence Foundation, Inc. related to activities, functional expenses, and cash flows in compliance with California State standards.

Fiscal Implications (if any):

3 Year Agreement

Year 1 - \$30,000 FY Audit + \$2,750 Annual Tax Services

Year 2 - \$31,000 FY Audit + \$2,750 Annual Tax Services

Year 3 - \$32,000 FY Audit + \$2,750 Annual Tax Services

Impact on Mission, Vision or Goals (if any):

Recommendation: Approve 3 year Agreement

Submitted by: David Gruber, Chief Business Officer



December 21, 2022

To the Board of Directors and Management
The High Desert Partnership in Academic Excellence Foundation, Inc.
17500 Mana Road
Apple Valley, CA 92307

We are pleased to confirm our understanding of the services we are to provide The High Desert Partnership in Academic Excellence Foundation, Inc. (the Foundation) for the fiscal years ending June 30, 2023 through 2025. Please read this letter carefully because it is important that you understand and accept the terms under which we have agreed to perform our services as well as management's responsibilities under this agreement.

Audit Scope and Objectives

We will audit the financial statements of The High Desert Partnership in Academic Excellence Foundation, Inc., which comprise the statement of financial position as of June 30, 2023 to June 30, 2025, the related statements of activities, functional expenses, and cash flows for the fiscal years then ended, and the disclosures (collectively, the "financial statements"). Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of expenditures of federal awards.
- 2) Schedule of average daily attendance
- 3) Schedule of instructional time

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement

material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures—Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Foundation's

compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Organization's federal and state information returns for the fiscal years ended June 30, 2023 to 2025 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Foundation in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

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

Responsibilities of Management for the Financial Statements and Single Audit

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

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness

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

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

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates

that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

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

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jeff Nigro is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 1, 2023.

The maximum annual fee for auditing services under the terms of this agreement shall be as follows:

2022-2023 Fiscal Year Audit: \$30,000
2023-2024 Fiscal Year Audit: \$31,000
2024-2025 Fiscal Year Audit: \$32,000

with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in Government Auditing Standards or the Audit Guide issued by the Education Audit Appeals may be in addition to the above maximum fee. The maximum fee for tax services under the terms of this agreement shall be \$2,750 per year. In addition to such payment for auditing and tax services, we shall be reimbursed for such travel and mileage as may be necessary, not to exceed \$750 per year. Our invoices for these fees will be rendered as work progresses and are payable within 30 days. In accordance with our firm policies, your account becomes delinquent when it is 90 days or more overdue. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide. This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The amount withheld is not payable unless payment is ordered by the California Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of subdivision (a) of Section 14503. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before incurring additional costs.

Reporting

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

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

Other Matters

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by Nigro & Nigro in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

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

It is our policy to keep records related to this engagement for seven years. However, Nigro & Nigro does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Nigro & Nigro does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

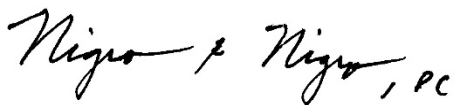
By your signature below, you acknowledge and agree that upon the expiration of the seven-year period Nigro & Nigro shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the California Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Organization and accountant both agree that any dispute over fees charged by the accountant to the organization will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the California Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to be of service to The High Desert Partnership in Academic Excellence Foundation, Inc. and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,



Nigro & Nigro, PC

RESPONSE:

This letter correctly sets forth the understanding of The High Desert Partnership in Academic Excellence Foundation, Inc.

APPROVED:

The High Desert Partnership in Academic Excellence Foundation, Inc.

Date

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC
EXCELLENCE” FOUNDATION, INC.**

Includes the Following Charter Schools:

*Academy for Academic Excellence (Charter No. 0127); and
Norton Science and Language Academy (Charter No. 0903)*

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS’ REPORT**

**For the Fiscal Year Ended
June 30, 2022**

NIGRO & NIGRO^{PC}

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

For the Fiscal Year Ended June 30, 2022

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Financial Section



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT

Board of Directors
The High Desert "Partnership in Academic Excellence" Foundation, Inc.
Apple Valley, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying combined financial statements of the High Desert "Partnership in Academic Excellence" Foundation, Inc. (a California nonprofit Organization), which comprise the combined statement of financial position as of June 30, 2022, and the related combined statements of activities, cash flows, and functional expenses for the fiscal year then ended, and the related notes to the combined financial statements.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of the High Desert "Partnership in Academic Excellence" Foundation, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the fiscal 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 (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 the Organization's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 GAAS 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. In performing an audit in accordance with GAAS 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 the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

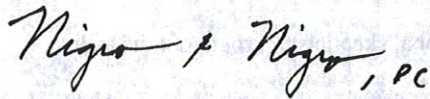
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are 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, except for the LEA Organization Structure, 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 Schedule of Expenditures of Federal Awards and other supplementary information listed in the table of contents, except for the LEA Organization Structure, is fairly stated, in all material respects, in relation to the financial statements as a whole.

The LEA Organization Structure has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



Murrieta, California
December 12, 2022

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Statement of Financial Position
June 30, 2022*

ASSETS

Current assets:

Cash and cash equivalents	\$	13,587,527
Accounts receivable		7,707,379
Prepaid expenses		164,710
Total current assets		<u>21,459,616</u>

Capital assets:

Non-depreciable assets		903,225
Depreciable assets		16,852,981
Accumulated depreciation		<u>(7,454,021)</u>
Total capital assets		<u>10,302,185</u>

Total Assets \$ 31,761,801

LIABILITIES AND NET ASSETS

Liabilities

Current liabilities:

Accounts payable	\$	2,007,589
Unearned revenues		576,057
Total liabilities		<u>2,583,646</u>

Net assets

Without donor restrictions:

Designated		126,452
Undesignated		27,272,855
With donor restrictions		<u>1,778,848</u>
Total net assets		<u>29,178,155</u>

Total Liabilities and Net Assets \$ 31,761,801

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Statement of Activities

For the Fiscal Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
LCFF revenues	\$ 23,918,280	\$ -	\$ 23,918,280
Federal revenues	-	4,184,061	4,184,061
State Special Education	-	1,777,186	1,777,186
STRS on behalf contribution	-	(675,501)	(675,501)
Other state revenues	1,159,373	2,342,177	3,501,550
Other local revenues	976,867	50,942	1,027,809
Transfers in/(out)	(1,353,185)	-	(1,353,185)
Net assets released from restrictions	6,846,049	(6,846,049)	-
Total revenues, gains, and other support	31,547,384	832,816	32,380,200
Expenses			
Program Services:			
Education	19,308,236	-	19,308,236
Supporting Services:			
Management and general	11,605,001	-	11,605,001
Fundraising	6,751	-	6,751
Total expenses	30,919,988	-	30,919,988
Change in net assets	627,396	832,816	1,460,212
Net Assets			
Beginning of year, as originally stated	27,387,929	946,032	28,333,961
Adjustment for restatement (Note 10)	(616,018)	-	(616,018)
Beginning of year, as restated	26,771,911	946,032	27,717,943
End of year	<u>\$ 27,399,307</u>	<u>\$ 1,778,848</u>	<u>\$ 29,178,155</u>

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

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**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Statement of Cash Flows

For the Fiscal Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	1,460,212
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation		679,353
(Increase) decrease in operating assets:		
Accounts receivable		1,027,169
Prepaid expenses		(177)
Increase (decrease) in operating liabilities:		
Accounts payable		1,420,687
Unearned revenues		424,544
		<hr/>
Net cash provided (used) by operating activities		5,011,788

CASH FLOWS FROM INVESTING ACTIVITIES

Transfer of construction costs		(91,332)
Purchase of furniture and equipment		(606,359)
		<hr/>
Net increase (decrease) in cash		4,314,097
Cash and cash equivalents:		
Beginning of year		9,273,430
		<hr/>
End of year	\$	13,587,527

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Statement of Functional Expenses

For the Fiscal Year Ended June 30, 2022

	Program Services		Supporting Services		Total Expenditures
	Education	Management And General	Fundraising		
Certificated salaries	\$ 10,731,648	\$ 1,089,994	\$ -	\$ 11,821,642	
Classified salaries	1,617,331	2,488,349	-	4,105,680	
Benefits	3,858,184	1,467,784	-	5,325,968	
Total Salaries and Benefits	16,207,163	5,046,127		21,253,290	
Books & supplies	2,220,335	388,130	-	2,608,465	
Services, other operating expenses	880,738	5,491,391	6,751	6,378,880	
Depreciation	-	679,353	-	679,353	
Totals	\$ 19,308,236	\$ 11,605,001	\$ 6,751	\$ 30,919,988	

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

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

The High Desert “Partnership in Academic Excellence” Foundation, Inc. (the “Foundation”), a nonprofit organization, was organized in the State of California. The Foundation was formed as an Internal Revenue Code (IRC) Section 501(c)(3) non-profit public benefit corporation. The Foundation operates two charter schools pursuant to California Education Code 47600. The Foundation for Academic Excellence (AAE) operates under a charter with Apple Valley Unified School Foundation in Apple Valley, California. The other school, Norton Science and Language Academy, operates under a charter with San Bernardino County Board of Education in San Bernardino, California. The Foundation provides classroom-based instruction and receives most of its revenue from federal and state grants.

B. Promises to Give

Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, donor-restricted net assets are reclassified to net assets without donor restrictions.

The Foundation uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years’ experience and management’s analysis of specific promises made. As of June 30, 2022, the Foundation determined that there were no uncollectible accounts.

C. Basis of Presentation and Accounting

The financial statements of the Foundation have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective January 1, 2018 and addresses general-purpose external financial statements appropriate for not-for-profit organizations.

Under the provisions of the ASC 958-205, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Foundation and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. The Foundation’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met either by the actions of the not-for-profit organization to satisfy a particular purpose restriction, or by the passage of time. Some donor restrictions are perpetual (or permanent) in nature, whereby the donor has stipulated the funds be maintained in perpetuity, whereby the corpus of the donation must remain unspent.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Revenue and Revenue Recognition

Revenue is recognized when earned. Operating funds for the Foundation are derived principally from state and federal sources. The Foundation receives state funding based on each of the enrolled student’s average daily attendance (ADA) in its school. The Foundation receives federal grants, which are paid through the California Department of Education or other state agencies. Revenues related to these federal grants are recognized when qualifying expenses have been incurred and when all other grant requirements have been met. Unrestricted support given by the state is recognized as revenue when received. Any such funds received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively.

E. Donated Materials and Supplies

Donated materials and supplies are recorded as contributions at their estimated fair market value at the date of donation if a value can be reasonably determined. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose.

F. Contributed Services

During the year ended June 30, 2022, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Foundation, but these services do not meet the criteria for recognition as contributed services.

G. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reporting period. Significant estimates include the lives used for depreciation of property and equipment and allocation of costs between the various programs and expense categories. Actual results could differ from those estimates.

H. Income Taxes

The Foundation is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Foundation files information returns in the U.S. federal jurisdiction, and the state of California. The statute of limitations for federal and California state tax purposes is generally three and four years, respectively.

I. Cash and Cash Equivalents

The Foundation considers certificates of deposit with a maturity date of 90 days or longer to be investments. At year-end and throughout the year, the Foundation’s cash balances were deposited in two financial institutions. As of June 30, 2022, the Foundation did not hold any cash as investments.

J. Custodial Credit Risk

The Foundation maintains its cash at two financial institutions. Cash balances are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At various times during the year, the amount on deposit with a single financial institution may exceed federal depository insurance limits and be exposed to custodial credit risk. At June 30, 2022, the Foundation had cash in the amount of \$13,954,972, which was exposed to this risk.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Accounts Receivable

Accounts receivable consists mainly of grants and contract payments from other public agencies. No allowance for uncollectable amounts has been estimated as creditworthiness of payors and industry experience provide evidence to support amounts as fully collectible.

L. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

M. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Items that, as a whole, create an asset with a combined cost exceeding \$5,000 have also been capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

	Estimated Useful Life in Years
Furniture, Equipment and Leasehold Improvements	3-25
Buildings	10-39

Depreciation expense for 2021-22 was \$679,353.

N. Unearned Revenues

Unearned revenues represent payments received in advance for services that have not yet been performed or from cost-reimbursement grants for which expenses have not yet been incurred.

O. Fair Value Measurements

In accordance with fair value measurements, the Foundation categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The Foundation has the ability to access the holding and quoted prices as of the measurement date.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Notes to Financial Statements
June 30, 2022*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fair Value Measurements (continued)

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Foundation's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

P. Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function, as shown in the Statement of Functional Expenses. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Grants	Time and effort
Salaries and benefits	Time and effort
Occupancy / rent	Facilities square footage
Insurance	Policy type and nature of coverage
Utilities	Facilities square footage
Supplies	Time and effort
Depreciation	Facilities square footage
Amortization	Time and effort

NOTE 2 – LIQUIDITY AND AVAILABILITY

The Foundation's financial assets available within one year of the Statement of Financial Position date for general expenditure are as follows:

Cash and cash equivalents	\$ 13,587,527
Accounts receivable	7,707,379
Prepaid expenses	164,710
Less: With donor restrictions	<u>(1,778,848)</u>
Total liquidity	<u>\$ 19,680,768</u>

The Foundation's policy for liquidity management requires that it structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2022, consisted of the following:

Federal Government:			
Education Stabilization	\$	650,115	
Special education		421,351	
School lunch and breakfast program		381,631	
Juno project		56,241	
Other federal		57,047	
State Government:			
LCFF		4,244,066	
Expanded learning opportunity program		451,751	
Special education		351,711	
Lottery		246,056	
Educator effectiveness grant		91,075	
A-G completion grants		36,296	
In-person instruction		29,505	
Other state		386,782	
Local:			
Reimbursables		262,678	
Other local		41,074	
Total	\$	<u>7,707,379</u>	

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

A schedule of changes in capital assets for the year ended June 30, 2022, is shown below:

	Balance, July 1, 2021	Additions	Retirements	Balance, June 30, 2022
Capital assets not being depreciated:				
Land	\$ 798,729	\$ 42,189	\$ -	\$ 840,918
Construction in progress	1,551,254	62,307	1,551,254	62,307
Total capital assets not being depreciated	<u>2,349,983</u>	<u>104,496</u>	<u>1,551,254</u>	<u>903,225</u>
Capital assets being depreciated:				
Buildings & improvements	13,681,852	-	18,924	13,662,928
Furniture & equipment	1,843,222	369,018	-	2,212,240
Leasehold improvements	844,968	132,845	-	977,813
Total capital assets being depreciated	<u>16,370,042</u>	<u>501,863</u>	<u>18,924</u>	<u>16,852,981</u>
Accumulated depreciation for:				
Buildings & improvements	(5,960,081)	(564,899)	(1,045,491)	(5,479,489)
Furniture & equipment	(1,240,471)	(85,159)	-	(1,325,630)
Leasehold improvements	(619,607)	(29,295)	-	(648,902)
Total accumulated depreciation	<u>(7,820,159)</u>	<u>(679,353)</u>	<u>(1,045,491)</u>	<u>(7,454,021)</u>
Total capital assets being depreciated, net	<u>8,549,883</u>	<u>(177,490)</u>	<u>(1,026,567)</u>	<u>9,398,960</u>
Total capital assets, net	<u>\$ 10,899,866</u>	<u>\$ (72,994)</u>	<u>\$ 524,687</u>	<u>\$ 10,302,185</u>

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Notes to Financial Statements
June 30, 2022*

NOTE 5 – NET ASSET CLASSIFICATIONS

Net assets with donor restrictions consisted of the following at June 30, 2022:

	Balance June 30, 2022
Net assets subject to expenditure for specified purpose:	
Expanded learning opportunity program	\$ 550,907
Educator effectiveness	451,663
Universal prekindergarten grant	235,737
A-G access grant	145,182
State special education	132,078
Other state programs	115,286
Restricted for capital campaigns	48,049
Restricted for global exchange program	3,046
Restricted for scholarships	8,785
Restricted for Davis Aeronautics	13,009
Total	<u>1,703,742</u>
 Subject to spending policy and appropriation:	
HIDAS Endowment	64,106
Davis Aeronautics	11,000
Total	<u>75,106</u>
Total net assets with donor restrictions	<u>\$ 1,778,848</u>

Net assets with internal board designations consisted of the following at June 30, 2022:

Designated by the board for:	
Capital campaigns	\$ 106,387
Scholarships	<u>20,065</u>
Total net assets with internal designations	<u>\$ 126,452</u>

NOTE 6 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The Foundation is a participant in the plans and its contributions do not exceed 5% of total plan-level contributions.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 6 – EMPLOYEE RETIREMENT PLANS (continued)

The details of each plan are as follows:

A. California State Teachers’ Retirement System (CalSTRS)

Plan Description

The Foundation contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/general-information/gasb-6768>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and non-employer contributing entity to the STRP. The Foundation contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire Date		
Benefit Formula	2% at 60	2% at 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	60	62
Monthly Benefits as a Percentage of Eligible Compensation	2.0%-2.4%	2.0%-2.4%
Required Member Contribution Rate	10.250%	10.205%
Required Employer Contribution Rate	16.920%	16.920%
Required State Contribution Rate	10.828%	10.828%

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Notes to Financial Statements
June 30, 2022*

NOTE 6 – EMPLOYEE RETIREMENT PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

Required member Foundation and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state’s General Fund as contributions to CalSTRS on behalf of employers. The bill requires portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution, approximately \$1.6 billion, was allocated to reduce the employers’ share of the unfunded actuarial obligation of the Defined Benefit Program.

The Foundation’s contributions to CalSTRS and required employer contribution rate for the last three fiscal years were as follows:

	Contribution	Required Contribution Rate
2021-22	\$ 1,744,291	16.92%
2020-21	\$ 1,507,328	16.15%
2019-20	\$ 1,514,620	17.10%

On-Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Foundation. These payments consist of State General Fund contributions to CalSTRS pursuant to Sections 22954 and 22955.1 of the Education Code and Public Resources Code Section 6217.5. In addition, for the 2018-19 fiscal year, California Senate Bill No. 90 (SB 90) was signed into law on June 27, 2019, and appropriated supplemental contributions. Under accounting principles generally accepted in the United States of America, these amounts are reported as revenues and expenditures in the fund financial statements. The total amount recognized by the Foundation for its proportionate share of the State’s on-behalf contributions is \$(675,501).

B. California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the Foundations Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Schools Pool Accounting Report. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/employers/actuarial-resources/gasb>.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 6 – EMPLOYEE RETIREMENT PLANS (continued)

B. California Public Employees Retirement System (CalPERS) (continued)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2022, are summarized as follows:

	Schools Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	55	62
Monthly Benefits as a Percentage of Eligible Compensation	2.0 – 2.5%	2.0 – 2.5%
Required Employee Contribution Rate	7.00%	7.00%
Required Employer Contribution Rate	22.91%	22.91%

Contributions

The benefits for the defined benefit pension plans are funded by contributions from members, employers, non-employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. In some circumstances, contributions are made by the employer to satisfy member contribution requirements. Member and employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Non-employer contributions are not expected each year, but when provided they are accrued for. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022 are presented above.

The Foundation's contributions to CalPERS for the last three fiscal years were as follows:

	<u>Contribution</u>	<u>Required Contribution Rate</u>
2021-22	\$ 762,816	22.91%
2020-21	\$ 764,845	20.70%
2019-20	\$ 709,699	19.72%

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Notes to Financial Statements
June 30, 2022*

NOTE 6 – EMPLOYEE RETIREMENT PLANS (continued)

C. Alternative Retirement Program (APL)

Plan Description

The Alternative Retirement Program is a non-qualified Internal Revenue Code Section 457 plan. The plan covers part-time, seasonal and temporary employees and employees not covered by another retirement system, pursuant to the requirements of Internal Revenue Code Section 3121(b)(7)(f). The benefit provisions and contribution requirements of the plan members and the Foundation are established and may be amended by the Board of Trustees.

Funding Policy

The APL retirement is funded solely by employee contributions. The plan is administered by MidAmerica Administrative Solutions, Inc. The allowable percentage of employee contributions is limited to 7.5% of their salary.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

A. Litigation

The Foundation is involved in certain legal matters that arose out of the normal course of business. The Foundation has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2022.

NOTE 8 – RELATED PARTY TRANSACTIONS

A. 17500 Mana Road LLC

The Lewis Center for Educational Research refinanced its long-term debt during the 2019-20 Fiscal Year. The goal for the refinance was to consolidate all debt consisting of the TETRA lease-purchase and 2012 Series Bonds financed with Union Bank. This debt consists of the construction and development costs of the Academy for Academic Excellence.

In order to achieve this refinance, the Lewis Center for Educational Research created a separate limited liability company (LLC), 17500 Mana Road LLC, to include all current refinanced debt as well as new issuances totaling approximately \$3.5 million. Through the California Enterprise Development Authority, the LLC issued Charter School Revenue Bonds of \$9,365,000 with a final maturity date of July 1, 2055. The newly acquired debt, combined with lowered debt service payments on the existing debt, will provide the financing to build a multi-purpose space for lunch service and a stage for performances and awards.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 8 – RELATED PARTY TRANSACTIONS (continued)

A. 17500 Mana Road LLC (continued)

The debt related to the bonds, as well as the facilities to be constructed from the proceeds, are in the name of the LLC, therefore, all assets acquired or constructed from the proceeds and related debt are recorded on the financial statements of the LLC. The LLC leases the facilities to the Foundation, with lease payments being made semi-annually to coincide with the debt service requirements on the bonds.

Future lease payments to be made by the Foundation to the LLC are as follows:

Fiscal Year	Principal Payment	Interest Payment	Totals
2022-2023	\$ 120,000	\$ 453,025	\$ 573,025
2023-2024	125,000	447,625	572,625
2024-2025	130,000	442,000	572,000
2025-2026	135,000	436,150	571,150
2026-2027	140,000	430,075	570,075
2027-2032	805,000	2,045,025	2,850,025
2032-2037	1,025,000	1,823,750	2,848,750
2037-2042	1,310,000	1,540,750	2,850,750
2042-2047	1,670,000	1,178,500	2,848,500
2047-2052	2,130,000	717,500	2,847,500
2052-2056	1,550,000	157,750	1,707,750
Totals	<u>\$ 9,140,000</u>	<u>\$ 9,672,150</u>	<u>\$ 18,812,150</u>

B. 230 South Waterman Avenue LLC

The development of a new campus for the Norton Science and Language Academy created the necessity to have new bonds issued for the campus. This project allows Norton to grow the educational program to a TK-12 campus consisting of approximately 85,000 square feet of teaching/office space. A TK-12 program is currently described in the Norton Charter with its authorizer.

In order to achieve this objective, the Lewis Center for Educational Research created a separate limited liability company (LLC), 230 South Waterman Avenue LLC. Through the California Enterprise Development Authority, the LLC issued Charter School Revenue Bonds of \$40,895,000 with a final maturity date of June 25, 2058. The newly acquired debt will provide the financing for the costs of the acquisition, renovation, improvement, furnishing and equipping of land and educational facilities to be leased to the Foundation for use as the school campus located at 230 S. Waterman Avenue, San Bernardino, California.

On December 1, 2021, the LLC, through an agreement with the California Enterprise Development Authority, issued \$5,500,000 Tax-Exempt Series 2021 Bonds to finance the costs of (a) acquiring, constructing, improving, renovating and equipping of additional facilities located at the site of the Norton School campus, consisting of a gymnasium and other capital improvements. These bonds were issued as term bonds with a stated interest rate of 4.0% and maturity dates of July 1, 2059 through July 1, 2061.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Notes to Financial Statements
June 30, 2022*

NOTE 8 – RELATED PARTY TRANSACTIONS (continued)

B. 230 South Waterman Avenue LLC (continued)

The debt related to the bonds, as well as the facilities to be constructed from the proceeds, are in the name of the LLC, therefore, all assets acquired or constructed from the proceeds and related debt are recorded on the financial statements of the LLC. The LLC leases the facilities to the Foundation, with lease payments being made monthly to coincide with the debt service requirements on the bonds.

Future lease payments to be made by the Foundation to the LLC are as follows:

Fiscal Year	Principal Payment	Interest Payment	Totals
2022-2023	\$ 305,000	\$ 2,775,937	\$ 3,080,937
2023-2024	320,000	2,756,875	3,076,875
2024-2025	340,000	2,736,875	3,076,875
2025-2026	365,000	2,715,625	3,080,625
2026-2027	385,000	2,692,813	3,077,813
2027-2032	2,315,000	13,071,563	15,386,563
2032-2037	3,140,000	12,251,250	15,391,250
2037-2042	4,245,000	11,140,625	15,385,625
2042-2047	5,755,000	9,636,875	15,391,875
2047-2052	7,795,000	7,599,063	15,394,063
2052-2057	10,550,000	4,839,688	15,389,688
2057-2062	10,880,000	1,002,050	11,882,050
Totals	<u>\$ 46,395,000</u>	<u>\$ 73,219,239</u>	<u>\$ 119,614,239</u>

NOTE 9 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2022 have been evaluated through December 12, 2022, the date at which the Foundation's audited financial statements were available to be issued.

New Accounting Standard

On February 25, 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. The objective of this ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. This ASU codifies FASB *Accounting Standards Codification (ASC) 842, Leases*. FASB ASC 842 is applicable to any entity that enters into a lease and applies to all leases and subleases of property, plant, and equipment.

Similar to ASC 840, the prior lease accounting standard, ASC 842 uses a two-model approach for lessees; each lease is classified as either a finance lease or an operating lease. This applies to all leased asset categories covered under the standard, including leases of equipment and real estate. “Finance lease” is a new term and replaces the term, “capital lease,” used under Topic 840. Additionally, ASC 842 changes the criteria defining a finance/capital lease. Lessees reporting under Topic 842 are required to recognize both the assets and the liabilities arising from their leases. The lease liability is measured as the present value of lease payments, while the lease asset is equal to the lease liability adjusted for certain items like prepaid rent, initial direct costs, and lease incentives.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Notes to Financial Statements

June 30, 2022

NOTE 9 – SUBSEQUENT EVENTS (continued)

Lessor accounting remains largely unchanged from ASC 840 to 842. Lessors can classify leases as operating, sales-type, or direct financing leases, but the leveraged lease type under ASC 840 is eliminated under ASC 842. Lessor accounting is covered in full detail in ASC 842-30. No significant changes were made to the requirements for balance sheet recognition.

In June 2020, FASB issued ASU No. 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842) Effective Dates for Certain Entities*, which, among other provisions, deferred the effective dates for applying ASC 842 for certain not-for-profit entities that have not yet issued financial statements or made financial statements available for issuance as of June 3, 2020. The ASU also deferred the effective date for applying ASC 842 by one year for entities within the “all other entities” category.

The standard will become effective for the High Desert Partnership in the current fiscal year ending on June 30, 2023.

NOTE 10 – ADJUSTMENT FOR RESTATEMENT

The organization has restated the balance of net assets at July 1, 2021 in the amount of \$(616,018) due to the transfer of capital assets from the Lewis Center for Educational Research to 230 South Waterman Avenue LLC.

Supplementary Information

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Organizational Structure

June 30, 2022

The High Desert “Partnership in Academic Excellence” Foundation, Inc. (the “Foundation”) is a California nonprofit public benefit corporation under Internal Revenue Code Section 501(c)(3), whose purpose is to promote and support the educational needs of the students, teachers, and community members. The promotion and support is accomplished through several areas, including providing tours of the center for students and sponsoring various educational programs. Beginning in July 1997, the Foundation also became the umbrella organization for the Academy for Academic Excellence (Charter No. 0127), a charter school sponsored by Apple Valley Unified School Foundation.

On September 21, 2006, the San Bernardino County Superintendent of Schools approved a second charter school to be operated by the Foundation, known as the Norton Science and Language Academy (Charter No. 0903). This school began instruction August 25, 2008. The Norton school began with classes in kindergarten through second grade. As of June 30, 2022, the Foundation included grades K-9.

BOARD OF DIRECTORS

Member	Office	Term Expires
Jessica Rodriguez	Chairman of the Board	December, 2026
David Rib	Vice Chairman	December, 2025
Patricia Caldwell	Secretary	December, 2025
Kevin Porter	Treasurer	December, 2023
Omari Onyango	Member	December, 2025
James Morris	Member	December, 2024
Sharon Page	Member	December, 2025
Patrick Schlosser	Director, AVUSD Appointee	Not Applicable

ADMINISTRATORS

Lisa Lamb,
President/CEO

David Gruber,
Director of Finance

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Statement of Financial Position – Combining Charter Schools
June 30, 2022*

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center For Educational Research	Total
ASSETS				
Cash	\$ 7,109,588	\$ 5,729,807	\$ 748,132	\$ 13,587,527
Accounts receivable	3,829,322	3,535,024	343,033	7,707,379
Prepaid expenses	53,431	51,549	59,730	164,710
Capital assets:				
Non-depreciable assets	104,496	-	798,729	903,225
Depreciable assets	724,610	165,527	15,962,844	16,852,981
Accumulated depreciation	(109,224)	(93,323)	(7,251,474)	(7,454,021)
Total Assets	\$ 11,712,223	\$ 9,388,584	\$ 10,660,994	\$ 31,761,801
LIABILITIES AND NET ASSETS				
Liabilities				
Accounts payable	\$ 1,170,252	\$ 780,685	\$ 56,652	\$ 2,007,589
Unearned revenues	185,520	390,537	-	576,057
Total liabilities	1,355,772	1,171,222	56,652	2,583,646
Net assets				
Without donor restrictions	9,503,325	7,439,635	10,456,347	27,399,307
With donor restrictions	853,126	777,727	147,995	1,778,848
Total net assets	10,356,451	8,217,362	10,604,342	29,178,155
Total Liabilities and Net Assets	\$ 11,712,223	\$ 9,388,584	\$ 10,660,994	\$ 31,761,801

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Statement of Activities – Combining Charter Schools

June 30, 2022

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center For Educational Research	Eliminations	Total
REVENUES, GAINS, AND OTHER SUPPORT					
LCHF revenues	\$ 12,946,686	\$ 10,971,594	\$ -	\$ -	\$ 23,918,280
Federal revenues	2,192,703	1,836,388	154,970	-	4,184,061
State special education	1,073,404	703,782	-	-	1,777,186
STRS on behalf contribution	(438,332)	(237,169)	-	-	(675,501)
Other state revenues	1,309,454	2,192,096	-	-	3,501,550
Other local revenues	104,161	720,943	3,230,101	(3,027,396)	1,027,809
Transfers in/(out)	(227,491)	(1,529,232)	403,538	-	(1,353,185)
Total Revenues, Gains, and Other Support	<u>16,960,585</u>	<u>14,658,402</u>	<u>3,788,609</u>	<u>(3,027,396)</u>	<u>32,380,200</u>
EXPENSES					
Certificated salaries	6,371,336	4,755,809	694,497	-	11,821,642
Classified salaries	1,573,328	1,116,887	1,415,465	-	4,105,680
Benefits	2,447,195	1,857,775	1,020,998	-	5,325,968
Books and supplies	1,095,691	1,412,348	100,426	-	2,608,465
Services, other operating expenses	3,737,580	5,109,935	558,761	(3,027,396)	6,378,880
Depreciation	37,465	10,102	631,786	-	679,353
Total Expenses	<u>15,262,595</u>	<u>14,262,856</u>	<u>4,421,933</u>	<u>(3,027,396)</u>	<u>30,919,988</u>
Change in net assets	<u>1,697,990</u>	<u>395,546</u>	<u>(633,324)</u>	<u>-</u>	<u>1,460,212</u>
Net Assets					
Beginning of year, as originally stated	8,658,461	7,821,816	11,853,684	-	28,333,961
Adjustment for restatement (Note 10)	-	-	(616,018)	-	(616,018)
Beginning of year, as restated	<u>8,658,461</u>	<u>7,821,816</u>	<u>11,237,666</u>	<u>-</u>	<u>27,717,943</u>
End of year	<u>\$ 10,356,451</u>	<u>\$ 8,217,362</u>	<u>\$ 10,604,342</u>	<u>\$ -</u>	<u>\$ 29,178,155</u>

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Statement of Cash Flows – Combining Charter Schools
For the Fiscal Year Ended June 30, 2022*

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center For Educational Research	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Increase (decrease) in net assets	\$ 1,697,990	\$ 395,546	\$ (633,324)	\$ 1,460,212
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:				
Depreciation	37,465	10,102	631,786	679,353
(Increase) decrease in operating assets:				
Accounts receivable	947,843	(181,800)	261,126	1,027,169
Prepaid expenses	18,083	3,576	(21,836)	(177)
Increase (decrease) in operating liabilities:				
Accounts payable	875,005	494,300	51,382	1,420,687
Unearned revenues	68,741	355,803	-	424,544
Net cash provided (used) by operating activities	<u>3,645,127</u>	<u>1,077,527</u>	<u>289,134</u>	<u>5,011,788</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Transfer of construction costs	-	-	(91,332)	(91,332)
Purchase of furniture and equipment	(575,641)	(10,868)	(19,850)	(606,359)
Increase (decrease) in cash	3,069,486	1,066,659	177,952	4,314,097
Cash and cash equivalents:				
Beginning of year	<u>4,040,102</u>	<u>4,663,148</u>	<u>570,180</u>	<u>9,273,430</u>
End of year	<u>\$ 7,109,588</u>	<u>\$ 5,729,807</u>	<u>\$ 748,132</u>	<u>\$ 13,587,527</u>

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Schedule of Average Daily Attendance
For the Fiscal Year Ended June 30, 2022*

ACADEMY FOR ACADEMIC EXCELLENCE				
	Originally Reported		As Audited	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
TK/K-3	389.06	388.29	388.47	387.70
Grades 4-6	318.27	318.55	318.04	318.32
Grades 7-8	223.23	222.09	223.16	222.02
Grades 9-12	390.51	387.78	390.33	387.60
Total Regular ADA	1,321.07	1,316.71	1,320.00	1,315.64

NORTON SCIENCE AND LANGUAGE ACADEMY				
	Originally Reported		As Audited	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
TK/K-3	450.46	451.77	451.22	450.77
Grades 4-6	285.68	284.81	285.67	284.78
Grades 7-8	170.92	170.48	170.92	170.47
Grades 9-12	58.29	59.21	58.29	58.21
Total Regular ADA	965.35	966.27	966.10	964.23

All average daily attendance is generated through classroom-based instruction.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Schedule of Instructional Time
For the Fiscal Year Ended June 30, 2022*

ACADEMY FOR ACADEMIC EXCELLENCE				
Grade Level	Required	2021-22	Number of Days	Status
		Actual Minutes	Traditional Calendar	
Kindergarten	36,000	61,650	180	Complied
Grade 1	50,400	56,260	180	Complied
Grade 2	50,400	56,260	180	Complied
Grade 3	50,400	56,260	180	Complied
Grade 4	54,000	56,260	180	Complied
Grade 5	54,000	56,260	180	Complied
Grade 6	54,000	65,642	180	Complied
Grade 7	54,000	65,642	180	Complied
Grade 8	54,000	65,642	180	Complied
Grade 9	64,800	65,642	180	Complied
Grade 10	64,800	65,642	180	Complied
Grade 11	64,800	65,642	180	Complied
Grade 12	64,800	65,642	180	Complied

NORTON SCIENCE AND LANGUAGE ACADEMY				
Grade Level	Required	2021-22	Number of Days	Status
		Actual Minutes	Traditional Calendar	
Kindergarten	36,000	49,035	175	Complied
Grade 1	50,400	54,155	175	Complied
Grade 2	50,400	54,155	175	Complied
Grade 3	50,400	54,155	175	Complied
Grade 4	54,000	54,155	175	Complied
Grade 5	54,000	54,155	175	Complied
Grade 6	54,000	63,813	175	Complied
Grade 7	54,000	63,813	175	Complied
Grade 8	54,000	63,813	175	Complied
Grade 9	64,800	64,950	178	Complied

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
For the Fiscal Year Ended June 30, 2022*

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center for Educational Research *	Total
June 30, 2022, annual financial and budget report net assets	\$ 10,483,859	\$ 8,099,442	\$ 11,237,666	\$ 29,820,967
Adjustments and reclassifications				
Increase (decrease) in total net assets				
Accounts receivable understated	-	364,213	-	364,213
Accounts payable understated	(127,408)	(107,313)	-	(234,721)
Revenue overstated	-	(138,980)	-	(138,980)
Other miscellaneous capital assets adjustments	-	-	(633,324)	(633,324)
Net adjustments and reclassifications	(127,408)	117,920	(633,324)	(642,812)
June 30, 2022, audited financial statement net assets	\$ 10,356,451	\$ 8,217,362	\$ 10,604,342	\$ 29,178,155

* Not reported in Unaudited Actuals alternative form

THE HIGH DESERT "PARTNERSHIP IN ACADEMIC EXCELLENCE" FOUNDATION, INC.
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	LCER Expenditures	AAE Expenditures	NSLA Expenditures	Total Cluster Expenditures	Total Federal Expenditures
Federal Programs:							
U.S. Department of Agriculture:							
Passed through California Dept. of Education (CDE):							
Child Nutrition Cluster:							
Especially Needy Breakfast	10.553	13526	\$ -	\$ 83,229	\$ 70,981	\$ 154,210	
National School Lunch Program	10.555	13755	-	621,839	551,109	1,172,948	
SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.555	15637	-	30,649	31,900	62,549	
Total Child Nutrition Cluster				614	614		\$ 1,389,707
COVID-19 Pandemic EBT Local Administrative Grant	10.649	15644	-	614	614		1,228
Total U.S. Department of Agriculture				736,331	654,604		1,390,935
U.S. Department of Defense:							
Passed through Defense Logistics Agency:							
ROTC Language and Culture Training Grants	12.357	N/A	-	110,684	-		110,684
Total U.S. Department of Defense							110,684
National Aeronautics and Space Administration (NASA):							
Passed through Southwest Research Institute:							
NASA Juno Project	43.001	N/A	39,955	-	-		39,955
Total NASA			39,955	-	-		39,955
U.S. Department of Education:							
Passed through California Dept. of Education (CDE):							
Every Student Succeeds Act (ESSA):							
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	-	207,516	264,651		472,167
Title II, Part A, Supporting Effective Instruction Local	84.367	14341	-	38,804	15,179		53,983
Title III, English Learner Student Program	84.365	14346	-	-	38,508		38,508
ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	84.287	14349	-	12,801	330		13,131
COVID-19 Education Stabilization Fund:							
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	-	49,580	110,785		160,365
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	-	297,718	307,096		604,814
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	-	448,035	150,948		598,983
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	-	61,753	85,117		146,870
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	-	14,551	297		14,848
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	-	2,452	-		2,452
Total Education Stabilization Fund							1,528,332
Individuals with Disabilities Education Act (IDEA):							
Passed through the Desert Mountain SELPA:							
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	-	177,502	172,466		349,968
COVID-19 Special Ed. ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	-	34,976	36,407		71,383
Total Special Education (IDEA) Cluster				1,345,689	1,181,784		2,527,472
Total U.S. Department of Education							4,069,046
Total Expenditures of Federal Awards			\$ 39,955	\$ 2,082,020	\$ 1,836,388		\$ 4,069,046

Subrecipients

Of the Federal expenditures presented in the schedule, the Organization provided no Federal awards to subrecipients.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Note to the Supplementary Information
For the Fiscal Year Ended June 30, 2022*

NOTE 1 – PURPOSE OF SCHEDULES

Combined Statements of Financial Position, Activities, and Cash Flows

These statements present separate financial activity of both charter schools and the foundation as of and for the fiscal year ended June 30, 2022.

Average Daily Attendance (ADA)

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

Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the Charters and whether the Charters complied with Article 8 (commencing with Section 46200) of Chapter 2 Part 26 of the *Education Code*.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance reported on the Unaudited Actual financial report to the audited financial statements.

Schedule of Expenditures of Federal Awards

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

The following schedule provides a reconciliation between revenues reported on the Statement of Activities and the related expenditures reported on the Schedule of Expenditures of Federal Awards.

	<u>Assistance Listing Number</u>	<u>Amount</u>
Total Federal Revenues from the Statement of Activities		\$ 4,184,061
Differences between Federal Revenues and Expenditures:		
NASA Juno Project	43.001	(115,015)
Total Schedule of Expenditures of Federal Awards		<u>\$ 4,069,046</u>

Other Independent Auditors' Reports



**INDEPENDENT AUDITORS' 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**

Board of Directors
The High Desert "Partnership in Academic Excellence" Foundation, Inc.
Apple Valley, California

We have audited, in accordance with the 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 the High Desert "Partnership in Academic Excellence" Foundation, Inc. (the Foundation) as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The High Desert "Partnership in Academic Excellence" Foundation, Inc.'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the High Desert "Partnership in Academic Excellence" Foundation, Inc.'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Foundation'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.

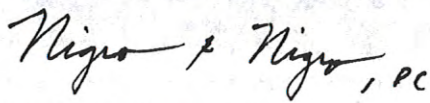
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation'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 Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
December 12, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
The High Desert "Partnership in Academic Excellence" Foundation, Inc.
Apple Valley, California

Report on Compliance for Each Major Federal Program

We have audited the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of The High Desert "Partnership in Academic Excellence" Foundation, Inc.'s major federal programs for the year ended June 30, 2022. The High Desert "Partnership in Academic Excellence" Foundation, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the High Desert "Partnership in Academic Excellence" Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the High Desert "Partnership in Academic Excellence" Foundation, Inc. and to meet our other ethical responsibilities, in accordance with 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 compliance for each major federal program. Our audit does not provide a legal determination of the High Desert "Partnership in Academic Excellence" Foundation, Inc. compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s federal program.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that 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, it would influence the judgment made by a reasonable user of the report on compliance about the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

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

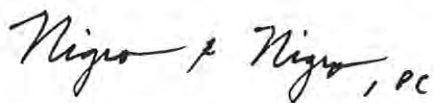
Report on Internal Control Over Compliance

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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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, as defined above. 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Nigro & Nigro, PC".

Murrieta, California
December 12, 2022



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
The High Desert "Partnership in Academic Excellence" Foundation, Inc.
Apple Valley, California

Report on Compliance

Opinion

We have audited the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s (the Foundation) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Foundation's state program requirements identified below for the year ended June 30, 2022.

In our opinion, the High Desert "Partnership in Academic Excellence" Foundation, Inc. complied in all material aspects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the High Desert "Partnership in Academic Excellence" Foundation, Inc. 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 opinion. Our audit does not provide a legal determination of the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the High Desert "Partnership in Academic Excellence" Foundation, Inc.'s state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Foundation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that 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, it would influence the judgment made by a reasonable user of the report on compliance about the Foundation's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 the Foundation's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the Foundation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Foundation's compliance with the state laws and regulations applicable to the following items:

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

Areas marked as Not Applicable were not operated by the Foundation.

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 and material weaknesses in internal control over compliance that we identify in the audit.

Other Matter

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings 2022-001 and 2022-002.

Government Auditing Standards requires the auditor to perform limited procedures on the Foundation's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Foundation's response was not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

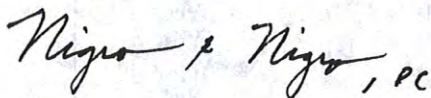
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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, as defined above. 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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Murrieta, California
December 12, 2022

Schedule of Findings and Questioned Costs

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Summary of Auditors' Results
For the Fiscal Year Ended June 30, 2022*

Financial Statements

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

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516 (a)?	<u>No</u>
Identification of major programs:	
<u>Assistance Listing Numbers</u> <u>Name of Program/Cluster</u>	
84.425D, 84.425C, & 84.425U Education Stabilization Cluster	

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

Financial Statement Findings

For the Fiscal Year Ended June 30, 2022

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>AB 3627 Finding Types</u>
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

There were no financial statement findings in 2021-22.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022*

This section identifies the audit findings required to be reported by the Uniform Guidance, Section 200.516 (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs in 2021-22.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022*

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

FINDING 2022-001: INDEPENDENT STUDY AGREEMENTS (10000)

Criteria: Pursuant to Education Code Sections 51744 - 51749.6, every written independent study agreement is required to contain the following required elements:

1. The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress, and for communicating with a pupil's parent or guardian regarding a pupil's academic progress.
2. The objectives and methods of study (pupil activities selected by the supervising teacher as the means to reach the educational objectives set forth in the written agreement) for the pupil's work
3. The methods utilized used to evaluate that work (any specified procedure through which a certificated teacher personally assesses the extent to which the pupils achieved the objectives set forth in the written assignment)
4. The specific resources, including materials and personnel, to be made available to the pupils (resources reasonably necessary to the achievement of the objectives in the written agreement, not to exclude resources normally available to all pupils on the same terms as the terms on which they are normally available to all pupils). These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.
5. A statement of the policies adopted pursuant to subdivisions (a) and (b) of Education Code Section 51747:
 - A. The maximum length of time allowed between the assignment and the completion of a pupil's assigned work; and
 - B. The level of satisfactory educational progress as defined in Education Code Section 51747(b)(2)(A)-(D); and
 - C. The number of assignments a pupil may miss before there must be an evaluation of whether it is in the pupil's best interests to continue in independent study.
6. The duration of the independent study agreement, including the beginning and ending dates for the pupil's participation in independent study under the agreement, with no agreement being for longer than one school year
7. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion
8. A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Education Code Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.
9. A statement in each independent study agreement that independent study is an optional educational alternative in which no pupil may be required to participate.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022*

FINDING 2022-001: INDEPENDENT STUDY AGREEMENTS (10000) (continued)

10. Signatures must be affixed prior to the commencement no later than 30 days after the first day of independent study instruction or October 15, whichever date comes later, by the pupil; the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years old; the certificated employee who has been designated as having responsibility for the general supervision of independent study; and all other persons, if any, who had direct responsibility for providing assistance to the pupil. No days of attendance should be reported without meeting the requirements of Education Code Section 51747(g)(9)(F) for dates prior to the signing of the agreement by all parties.

Attendance records must be supported by the teacher's register, record of the pupil's work completed, and the corresponding work assignment record. Pupil work samples must be retained in the file.

Condition: During our testing of independent study attendance, we noted the following issues:

- At Academy for Academic Excellence, we found four (4) instances where pupils were credited with attendance prior to the signing of the agreement by the parent and/or teacher within 30 days of the start of independent study. In addition, we noted one (1) instance where the work sample was not kept with the pupil's file.
- At both Academy for Academic Excellence and Norton Science and Language Academy, it was noted that independent study agreements were missing required elements. Although there were several different contracts in use, all contracts were missing at least two of the elements below:
 - Manner of reporting, frequency of meeting, time of event, place of reporting and for communicating with a pupil's parent or guardian regarding a pupil's academic progress
 - Methods of study for the pupil's work
 - Specific resources, including materials and personnel, to be made available by the School
 - Shall include confirming or providing access to the connectivity and devices adequate to participate in the program and complete work.
 - The evaluation method
 - A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas

Cause: The School was unaware of the compliance requirements surrounding independent study.

Effect: The errors result in a disallowance of ADA for the P-2 and Annual reporting periods as listed below:

- Academy for Academic Excellence
 - 0.59 for grades K-3
 - 0.23 for grades 4-6
 - 0.07 for grades 7-8
 - 0.18 for grades 9-12
- Norton Science and Language Academy
 - 0.12 for grades K-3
 - 0.02 for grades 4-6

The CDE's derived value of ADA by grade span results in a penalty of \$10,332 for Academy for Academic Excellence and \$1,614 for Norton Science and Language Academy. However, because of the new ADA-yield calculations, the impact of this finding may be minimized or eliminated.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022*

FINDING 2022-001 INDEPENDENT STUDY AGREEMENTS (10000) (continued)

Context: Errors were noted at both Academy for Academic Excellence and Norton Science and Language Academy.

Recommendation: We recommend that all independent study contracts be updated to reflect all required elements. We further recommend establishing a process to oversee independent study contracts and monitor the requirements surrounding, signatures, work samples, and synchronous tracking.

View of Responsible Officials: The High Desert “Partnership in Academic Excellence” Foundation, Inc. dba Lewis Center for Educational Research has reviewed the stated audit finding. We understand and accept this finding due to the schools being unaware of the compliance requirements surrounding independent study placed on the schools to support the continued effects for COVID-19. The schools acted in good faith effort to focus on the instruction to our students and worked as hard as possible to continue to learn and improve the compliance requirements as things changed throughout the school year.

Based on this finding and the appropriate calculation, we understand the potential financial penalty for both schools. While we hope the impact of this finding will be minimized or eliminated in total for both schools.

FINDING 2022-002: ATTENDANCE (10000)

Criteria: California Education Code section 46000 states: Attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education, subject to the provisions of this chapter. Good internal controls require the School to review its pupil attendance reporting processes and ensure that attendance policies and procedures are maintained and followed at all school sites.

Condition: During our review of ADA totals reported by the School to the CDE, we noted the following misstatements:

- Based on our recalculation, the School understated ADA reported on the certified P2 report for Norton Science and Language Academy as listed below:
 - 0.88 ADA for grades K-3
 - 0.01 ADA for grades 4-6
- The School miscalculated the ADA reported on the certified annual report for Norton Science and Language Academy for grade 9 by using an incorrect divisor of 175 days, when it should have been 178 days. This results in 1 ADA disallowed.
- Based on our recalculation, the School overstated ADA reported on the certified annual report for Norton Science and Language Academy as listed below:
 - 0.02 ADA for grades 4-6
 - 0.01 ADA for grades 7-8

Cause: The School lacks the controls to ensure that pupil attendance is reported accurately.

Effect: The errors result in a change of ADA for Norton Science and Language Academy as listed below:

- P-2 Reporting Period:
 - 0.88 ADA added for grades K-3
 - 0.01 ADA added for grades 4-6

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022*

FINDING 2022-002: ATTENDANCE (10000) (continued)

- Annual Reporting Period:
 - 0.88 ADA added for grades K-3
 - 0.01 ADA disallowed for grades 4-6
 - 0.01 ADA disallowed for grades 7-8
 - 1.00 ADA disallowed for grades 9-12

The CDE’s derived value of ADA by grade span results in a penalty of \$3,082. However, because of the new ADA-yield calculations, the impact of this finding may be minimized or eliminated.

Context: The errors were noted for Norton Science and Language Academy only.

Recommendation: We recommend the School develop policies and procedures, and implement controls, to ensure that pupil attendance is recorded and reported consistently and accurately.

View of Responsible Officials: The High Desert “Partnership in Academic Excellence” Foundation, Inc. dba Lewis Center for Educational Research has reviewed the stated audit finding. We understand and accept this finding due to the improper internal controls that have been in place. Organizational standard is for our schools to operate with 180 instructional days per year, but due to construction delays at Norton Science & Language Academy, we were required to reduce instructional days for the 2021-22 school year. The Lewis Center has already enacted new practices to verify the calculation of instructional minutes, how it is determined and monitored. In collaboration with School Administration, Finance, and the CEO’s Office to make sure that are school calendars and appropriate bell schedules meet and exceed the required attendance days and minutes for all grade levels.

Based on this finding and the appropriate calculation, we understand the potential financial penalty for Norton Science & Language Academy. While we hope the impact of this finding will be minimized or eliminated for the school.

**THE HIGH DESERT “PARTNERSHIP IN ACADEMIC EXCELLENCE”
FOUNDATION, INC.**

*Summary of Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022*

There were no findings or questioned costs in 2020-21.

The High Desert Partnership in Academic Excellence Foundation, Inc.
 Check/Voucher Register - Board Report - 10K
 From 12/1/2022 Through 12/31/2022

<u>Effective D...</u>	<u>Check Nu...</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Transaction Description</u>
12/1/2022	48214	CharterSAFE	58,445.00	Insurance premium pymt for November 2022
12/1/2022	48218	SBCSS	48,336.19	NSAA PERS contributions for November2022
12/1/2022		SBCSS	105,822.95	LCER/AAE - PERS contributions for November 2022
12/1/2022	48219	SchoolsFirst Federal C...	12,649.79	Employee TSA contributions - November 30, 2022
12/1/2022	48221	SBCSS	139,153.99	NSAA STRS contributions for November
12/1/2022		SBCSS	180,846.06	LCER/AAE - STRS contributions for November 2022
12/2/2022	48243	Domino's Pizza	13,137.11	Pizza for NSLA 9/20/22-11/18/22
12/2/2022	48246	Employment Develop...	24,977.57	Acct# 942-6189-8 November 15, 2022
12/2/2022	48247	Elrod Fence	15,493.00	PO# 2223-0692-AAE Material & Labor For Fence
12/2/2022	48250	Frontline Technologies ...	10,000.00	PO# 2223-0700-LCER
12/2/2022	48279	Nigro & Nigro, PC	10,320.00	Progeressing Billing 2021/22 Audit Services
12/15/2022	126		265,295.33	Group: Payroll; Pay Date: 12/15/2022
12/15/2022	127		292,099.79	Group: 11mo Payroll; Pay Date: 12/15/2022
12/15/2022	48341	SISC	264,939.55	Health Coverage for December 2022
12/16/2022	48345	SchoolsFirst Federal C...	12,649.79	Employee TSA contributions - December 15, 2022
12/27/2022	48356	Paladin Technologies	22,189.15	PO# 2223-0541-NSLA
12/30/2022	128		229,682.13	Group: Payroll; Pay Date: 12/30/2022
12/30/2022	129		<u>292,987.07</u>	Group: 11mo Payroll; Pay Date: 12/30/2022
Report Total			<u>1,999,024.47</u>	

All Funds - Budget Comparison 2021/22 to 2022/23

	2021-2022			
	Total Budget \$ - Revised	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	37,081,283	15,450,535	21,630,748	58.33%
Expense				
Certificated Salaries	12,985,633	4,478,402	8,507,231	65.51%
Classified Salaries	5,004,461	1,514,420	3,490,041	69.74%
Benefits	6,590,649	2,232,916	4,357,733	66.12%
Books and Supplies	4,259,816	1,571,337	2,688,479	63.11%
Services & Other	6,729,180	2,587,507	4,141,673	61.55%
Capital Outlay	1,010,361	191,797	818,564	81.02%
Other Outgo	0	94,424	(94,424)	N/A
Share of LCER	0	0	0	N/A
Total Expense	36,580,100	12,670,803	23,909,297	65.36%
Add (Subtract) to Reserves	501,183	2,779,731	(2,278,548)	
Total Revenue	37,081,283	15,450,535	21,630,748	41.67%
Total Expense	36,580,100	12,670,803	23,909,297	34.64%
Add (Subtract) to Reserves	501,183	2,779,731	-2,278,548	

Note - Revenue Reported is % of Budgeted Revenue Earned

	2022-2023			
	Total Budget \$ - Original	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	35,887,566	11,741,120	24,146,446	67.28%
Expense				
Certificated Salaries	13,137,383	5,116,256	8,021,127	61.06%
Classified Salaries	5,392,240	1,902,617	3,489,623	64.72%
Benefits	7,600,577	2,755,492	4,845,085	63.75%
Books and Supplies	2,414,293	1,241,805	1,172,488	48.56%
Services & Other	6,225,061	2,713,083	3,511,978	56.42%
Capital Outlay	360,000	253,961	106,039	29.46%
Other Outgo	0	16,017	(16,017)	N/A
Share of LCER	0	0	0	N/A
Total Expense	35,129,554	13,999,232	21,130,322	60.15%
Add (Subtract) to Reserves	758,012	(2,258,112)	3,016,124	
Total Revenue	35,887,566	11,741,120	24,146,446	32.72%
Total Expense	35,129,554	13,999,232	21,130,322	39.85%
Add (Subtract) to Reserves	758,012	-2,258,112	3,016,124	

AAE - Budget Comparison 2021/22 to 2022/23

	2021-2022			
	Total Budget \$ - Revised	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	18,515,432	6,060,775	12,454,657	67.27%
Expense				
Certificated Salaries	6,909,149	2,429,350	4,479,799	64.84%
Classified Salaries	1,975,125	578,933	1,396,192	70.69%
Benefits	3,164,726	1,080,192	2,084,534	65.87%
Books and Supplies	1,883,523	541,390	1,342,133	71.26%
Services & Other	1,962,964	835,461	1,127,503	57.44%
Capital Outlay	885,511	176,947	708,564	80.02%
Other Outgo	0	9,257	(9,257)	N/A
Share of LCER	1,637,799	682,416	955,383	58.33%
Total Expense	18,418,797	6,333,946	12,084,851	65.61%
Add (Subtract) to Reserves	96,635	(273,171)	369,806	
Total Revenue	18,515,432	6,060,775	12,454,657	32.73%
Total Expense	18,418,797	6,333,946	12,084,851	34.39%
Add (Subtract) to Reserves	96,635	-273,171	369,806	

Note - Revenue Reported is % of Budgeted Revenue Earned

	2022-2023			
	Total Budget \$ - Original	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	17,718,586	6,322,747	11,395,839	64.32%
Expense				
Certificated Salaries	6,710,492	2,608,847	4,101,645	61.12%
Classified Salaries	2,030,721	691,571	1,339,150	65.94%
Benefits	3,504,536	1,273,586	2,230,950	63.66%
Books and Supplies	1,162,144	562,538	599,606	51.59%
Services & Other	1,714,171	763,112	951,059	55.48%
Capital Outlay	300,000	147,329	152,671	50.89%
Other Outgo	0	13,265	(13,265)	N/A
Share of LCER	1,863,497	776,457	1,087,040	58.33%
Total Expense	17,285,561	6,836,706	10,448,855	60.45%
Add (Subtract) to Reserves	433,025	(513,959)	946,984	
Total Revenue	17,718,586	6,322,747	11,395,839	35.68%
Total Expense	17,285,561	6,836,706	10,448,855	39.55%
Add (Subtract) to Reserves	433,025	-513,959	946,984	

NSLA - Budget Comparison 2021/22 to 2022/23

	2021-2022			
	Total Budget \$ - Revised	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	17,941,028	4,574,786	13,366,242	74.50%
Expense				
Certificated Salaries	5,366,913	1,755,820	3,611,093	67.28%
Classified Salaries	1,568,657	360,995	1,207,662	76.99%
Benefits	2,441,558	746,379	1,695,179	69.43%
Books and Supplies	2,321,668	732,453	1,589,215	68.45%
Services & Other	4,320,211	1,540,703	2,779,508	64.34%
Capital Outlay	100,000	0	100,000	100.00%
Other Outgo	0	2,364	0	N/A
Share of LCER	1,399,930	583,304	816,626	58.33%
Total Expense	17,518,937	5,722,019	11,799,282	67.35%
Add (Subtract) to Reserves	422,091	(1,147,233)	1,566,960	
Total Revenue	17,941,028	4,574,786	13,366,242	25.50%
Total Expense	17,518,937	5,722,019	11,799,282	32.66%
Add (Subtract) to Reserves	422,091	-1,147,233	1,566,960	

Note - Revenue Reported is % of Budgeted Revenue Earned

	2022-2023			
	Total Budget \$ - Original	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	17,587,872	5,288,932	12,298,940	69.93%
Expense				
Certificated Salaries	5,625,666	2,165,928	3,459,738	61.50%
Classified Salaries	1,749,107	527,458	1,221,649	69.84%
Benefits	2,939,984	999,113	1,940,871	66.02%
Books and Supplies	1,166,824	636,231	530,593	45.47%
Services & Other	3,993,243	1,672,000	2,321,243	58.13%
Capital Outlay	40,000	98,798	(58,798)	-147.00%
Other Outgo	0	2,752	(2,752)	N/A
Share of LCER	1,748,061	728,359	1,019,702	58.33%
Total Expense	17,262,885	6,830,639	10,432,246	60.43%
Add (Subtract) to Reserves	324,987	(1,541,707)	1,866,694	
Total Revenue	17,587,872	5,288,932	12,298,940	30.07%
Total Expense	17,262,885	6,830,639	10,432,246	39.57%
Add (Subtract) to Reserves	324,987	-1,541,707	1,866,694	

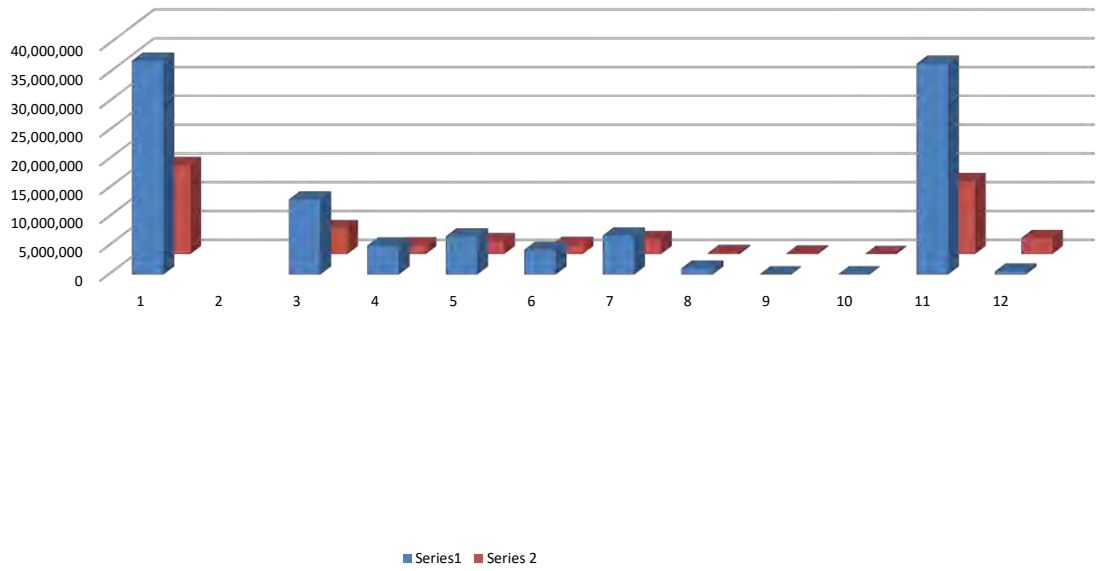
LCER - Budget Comparison 2021/22 to 2022/23

	2021-2022			
	Total Budget \$ - Revised	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	624,823	308,239	316,584	50.67%
Expense				
Certificated Salaries	709,571	293,231	416,340	58.67%
Classified Salaries	1,460,679	574,492	886,187	60.67%
Benefits	984,365	406,344	578,021	58.72%
Books and Supplies	54,625	297,495	(242,870)	-444.61%
Services & Other	446,005	211,343	234,662	52.61%
Capital Outlay	24,850	14,850	10,000	40.24%
Other Outgo	0	82,804	(82,804)	N/A
Share of LCER	(3,037,729)	(1,265,720)	(1,772,009)	
Total Expense	642,366	614,838	27,528	4.29%
Add (Subtract) to Reserves	(17,543)	(306,600)	289,057	
Total Revenue	624,823	308,239	316,584	49.33%
Total Expense	642,366	614,838	27,528	95.71%
Add (Subtract) to Reserves	-17,543	-306,600	289,057	

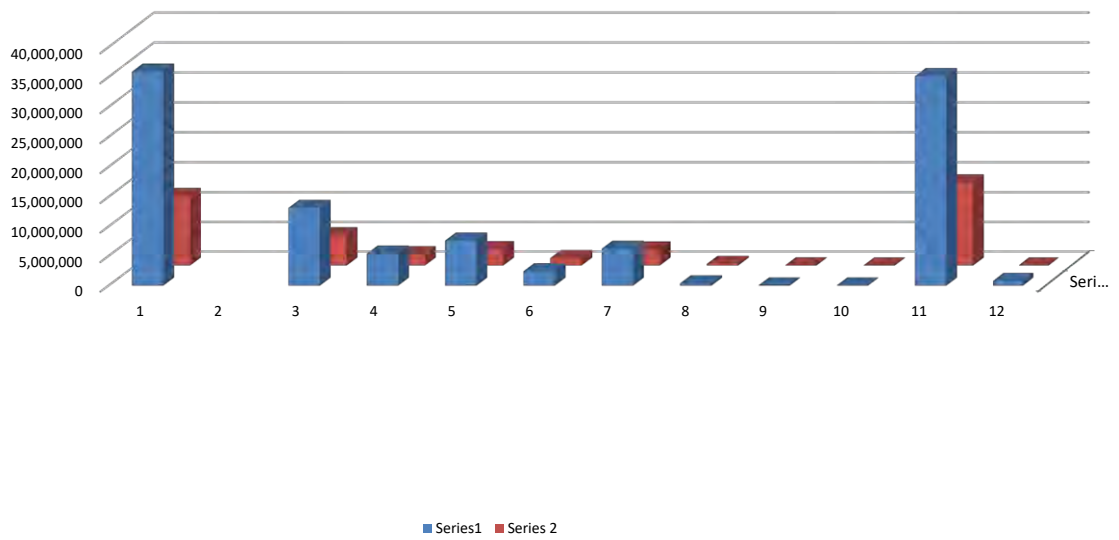
Note - Revenue Reported is % of Budgeted Revenue Earned

	2022-2023			
	Total Budget \$ - Original	Current Period	Remaining Budget	Percent Remaining
		Actual thru November		
Revenue		Annual Budgeted Revenue		
Revenue	581,108	129,442	451,666	77.72%
Expense				
Certificated Salaries	801,225	341,482	459,743	57.38%
Classified Salaries	1,612,412	683,588	928,824	57.60%
Benefits	1,156,057	482,793	673,264	58.24%
Books and Supplies	85,325	43,035	42,290	49.56%
Services & Other	517,647	277,971	239,676	46.30%
Capital Outlay	20,000	7,834	12,166	60.83%
Other Outgo	0	0	0	N/A
Share of LCER	(3,611,558)	(1,504,816)	(2,106,742)	58.33%
Total Expense	581,108	331,887	249,221	42.89%
Add (Subtract) to Reserves	0	(202,446)	202,446	
Total Revenue	581,108	129,442	451,666	22.28%
Total Expense	581,108	331,887	249,221	57.11%
Add (Subtract) to Reserves	0	-202,446	202,446	

2021-22



2022-23



**LCER Board Meetings
Attendance Log 2021**

	January Regular	February Regular	March Regular	April Regular	May Regular	June Regular	August Regular	Sept. Regular	Oct Regular	Nov Regular	Dec Regular	TOTAL REGULAR
Sharon Page	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	100%
Kevin Porter	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	Present	100%
Pat Caldwell	Present	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	91%
David Rib	Present	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	91%
Pat Schlosser		Present	Present	Present	Absent	Absent	Present	Present	Present	Present	Present	80%
Yolanda Carlos								Absent	Present	Present	Present	75%
Omari Onyango	Absent	Present	Present	Present	Present	Present	Absent	Present	Present	Present	Absent	73%
Jessica Rodriguez	Present	Absent	Present	Present	Present	Absent	Present	Present	Present	Absent	Present	73%
Jim Morris	Absent	Absent	Present	Present	Absent	Present	Present	Absent	Present	Absent		50%

	April 15	May 24	TOTAL SPECIAL
David Rib	Present	Present	100%
Jessica Rodriguez	Present	Present	100%
Pat Schlosser	Present	Present	100%
Sharon Page	Present	Present	100%
Pat Caldwell	Present	Absent	50%
Omari Onyango	Present	Absent	50%
Kevin Porter	Present	Absent	50%
Jim Morris	Present	Absent	50%