

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 29, 2024 - Public Meeting – 4:30 p.m.**

**Meeting at 17500 Mana Rd., Apple Valley, CA, Multipurpose Room (Bldg H)
Additional Locations: 230 S. Waterman Ave., San Bernardino, CA, Conference Room in Office
1936 De Anza Drive, Colton Ca 92324, 4110 Berryman Ave, Los Angeles, CA 90066**

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

<https://attendee.gotowebinar.com/rt/4092446480696978525>

Dial in using your phone: +1 (631) 992-3221 Passcode: 266-030-476

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:**
 - .01 Introduction and Welcome of Dr. Steven Levin, New LCER Board Member – Pat Caldwell
 - .02 LCER Student Updates – LCER Ambassadors
 - .03 AAE School Update – Chet Richards, Principal
 - .04 NSLA School Update – Victor Uribe, Principal
 - .05 AAE and NSLA California School Dashboard Presentation – Chet Richards and Victor Uribe - Principals
5. **CONSENT AGENDA:**
 - .01 Approve Minutes of December 11, 2023 Regular Meeting – Pg 3
 - .02 Approve AAE and NSLA 1st Interim Reports – Pg 6
 - .03 Approve NSLA 6th Grade Field Trip to Battleship Iowa in Los Angeles, CA June 5-6, 2024 – Pg 43
 - .04 Approve AAE SFJROTC Leadership Camp in Fawnskin, CA March 18-22, 2024 – Pg 45
6. **ACTION ITEMS:**
 - .01 Approve AAE and NSLA School Accountability Report Cards (SARC) – Chet Richards, Victor Uribe, Heather Muir – Pg 48
7. **DISCUSSION ITEMS:**
 - .01 Discuss AAE Baseball Field Progress – Ryan Chamberlain and David Gruber
 - .02 Discuss Form 700 - Pat Caldwell
 - .03 Plan LCER Board Strategic Planning to Include Brown Act and Conflict of Interest Training: Possible dates March 14, April 1, April 2, or April 5 - Pat Caldwell
 - .04 Review of The High Desert Partnership in Academic Excellence Foundation, Inc. Final Audit for the Fiscal Year Ending June 30, 2022 – David Gruber – Pg 99

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.05 Lewis Center Foundation Board Update – Marisol Sanchez

- Update from McTeacher’s Night
- Wine Social - April 18, 2024 (location tbd)
- Annual Gala - September 28, 2024 (location tbd)

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

.01 President/CEO Report – Pg 151

.02 Grant Tracking Report – Pg 159

.03 LCER Financial Reports

- Checks Over \$10K – Pg 160
- Budget Comparisons – Pg 161
- Lewis Center Foundation Financial Reports – Pg 162

.04 LCER Board Attendance Log – Pg 164

.05 LCER Board/Lewis Center Foundation Give and Get – Pg 165

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 11, 2023**

1. **CALL TO ORDER AND PLEDGE OF ALLEGIENCE:** Chairman Caldwell called the meeting to order at 4:30 p.m.
2. **ROLL CALL:** LCER Board Members Pat Caldwell, Yolanda Carlos, Sharon Page, Jessica Rodriguez, Marisol Sanchez and Pat Schlosser were in attendance. Members Omari Onyango and David Rib were absent.
3. **PUBLIC COMMENTS:** None
4. **SPECIAL PRESENTATIONS:**
 - .01 LCER Student Updates – LCER Ambassadors - No update at this meeting.
 - .02 AAE School Update – Chet Richards, Principal, updated the Board that winter sports are going strong. Attendance is down a bit due to seasonal illnesses. Frontline is being implemented for sub calling. Pay Com is being implemented in place of our EWS payroll system. Teachers will be using Remind for communication. Honor roll will be presented in January for secondary. iReady results are coming in and are promising. We will be adding fencing around the soccer field. The baseball field is in progress but we won't be installing the grass until March. We are working on bids for a playground for north elementary. The B building will be the new school Admin building and we will be selecting a bid and moving forward soon. It will create more office space, more classroom space and be more centralized. Winter Concerts were amazing last week. We had a basketball game vs. NSLA last Saturday and it was a great game. We are playing them in soccer this Saturday. SRLA ran their first half marathon and one of the students finished in 1:39 minutes. Space Force JROTC Dining In was last Saturday. Alicia Mayer received a full ride neuroscience scholarship to Vanderbilt in Tennessee. Eli Lovett placed 11th at CIF in cross country. He is signing with Master's College this week. The PTC program held Santa Shop and Polar Express is on Thursday. AAE Band did a great job at the Greater High Desert Chamber of Commerce meeting last week.
 - .03 NSLA School Update – Victor Uribe, Principal, updated the Board that the Shanghai pen pal program is going well and the kids were excited. NSLA received a \$100K grant from San Manuel for performing arts so we are looking into instruments, instructors and storage for the new programs. Secondary Folklorio is being established. We are also adding theater upgrades to the aMPR including curtains, sound system, backdrops and lighting. Hip Hop will be added to Elementary. CPR training was held for staff. Shade and play structures for TK and K will be added over winter break. Future projects include adding 2 outside fitness areas. There is also a care project for families in need that provides food and clothing. We participated in the YMCA Christmas parade last Saturday. Ambassadors, cheer, folklorico and staff and parents participated. We won a trophy. Elementary performances are happening this week. ELOP will be adding programs in January with more options before and after school. The athletes competed well in the Basketball game last Saturday.
5. **CONSENT AGENDA:**
 - .01 Approve Minutes of November 13, 2023 Regular Meeting
 - .02 Approve AAE Senior Grad Nite Field Trip to Disneyland May 31-June 1 2024
 - .03 Approve AVCI Lead Explainer Field Trip to Exploratorium in San Francisco, CA April 12-14, 2024

On a motion by Pat Schlosser, seconded by Sharon Page, vote 6-0, the LCER Board of Directors approved the Consent Agenda by roll call vote.

6. ACTION ITEMS:

- .01 Approve Nominating Committee Recommendation of Dr. Steven Levin as a Member of the LCER Board of Directors – Pat Caldwell and Lisa Lamb provided information on Dr. Levin. On a motion by Sharon Page, seconded by Marisol Sanchez, vote 6-0, the LCER Board of Directors approved Dr. Steven Levin as a Member of the LCER Board of Directors by roll call vote.
- .01 Approve Nominating Committee Recommendation of Slate of LCER Board Officers for 2024
 - Chairman - Patricia Caldwell
 - Vice Chairman - Jessica Rodriguez
 - Secretary - Yolanda Carlos
 - Treasurer - Sharon Page

On a motion by Pat Schlosser, seconded by Sharon Page, vote 6-0, the LCER Board of Directors approved the Nominating Committee’s Recommendation Slate of LCER Board Officers for 2024 by roll call vote.
- .02 Approve Deletion of BP 4118 – Suspension/Disciplinary Action – Stacy Newman reported that additional information was provided to the Board from legal counsel and the employee handbook. On a motion by Yolanda Carlos, seconded by Pat Schlosser, vote 6-0, the LCER Board of Directors approved the Deletion of BP 4118 by roll call vote.
- .03 Approve Revision of BP 4401 – At Will Employer – Stacy Newman On a motion by Sharon Page, seconded by Marisol Sanchez, vote 6-0, the LCER Board of Directors approved the Revision of BP 4401 by roll call vote.
- .04 Approve BP 6153 - School Sponsored Trips - Lisa Lamb reported that this policy delineates school sponsored trips vs. non school sponsored trips. We added a section on school sponsored international trips and information on chaperones, as well as defining processes. On a motion by Pat Schlosser, seconded by Jessica Rodriguez, vote 6-0, the LCER Board of Directors approved BP 6153 by roll call vote.
- .05 Approve AR 6153 - School Sponsored Trips - Lisa Lamb reported that this is the corresponding Administrative Regulation to BP 6153. On a motion by Marisol Sanchez, seconded by Yolanda Carlos, vote 6-0, the LCER Board of Directors approved AR 6153 by roll call vote.

7. DISCUSSION ITEMS:

- .01 Next LCER Board Meeting is January 29, 2024 - Lisa Lamb reported that we would be meeting on this date to approve the School Accountability Report Card as we do not have the data until later in the month.
- .02 Banking Update - David Gruber reported that we want to update our credit cards as we use American Express and not all locations take American Express. They also do not provide any incentives. Lisa and David met with US Bank regarding their credit card program. We could make payments to vendors through the credit cards that will provide us incentives. We will also update our Board Policy on credit card use to align with the new program.
- .03 Lewis Center Foundation Board Update – Marisol Sanchez reported that Mc Teacher’s Night is January 24, 2024 from 4:00 - 7:00 p.m. - 19200 Bear Valley Rd., Apple Valley and 1575 E. Highland Ave., San Bernardino. Pat thanked Marisol for serving as the Foundation Board chair.

8. INFORMATION INCLUDED IN PACKET:

- .01 President/CEO Report - Pat reminded the Board to read this report monthly as it aligns with the Strategic Plan.
- .02 Grant Tracking Report
- .03 LCER Financial Reports
 - Checks Over \$10K
 - Budget Comparisons
 - Lewis Center Foundation Financial Reports
- .04 LCER Board Attendance Log
- .05 LCER Board/Lewis Center Foundation Give and Get
- .06 AAE and NSLA Milestone Anniversary List

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 Lamb reported that we have been giving many tours on both campuses. San Manuel brought additional team members to NSLA after awarding the grant. The NSLA Ambassadors have been doing a great job. AAE has had Assemblyman Tom Lackey and our insurance carrier, Charter Safe. They were very impressed and the AAE Ambassadors did a great job. Assemblyman Lackey will be returning with additional staff. Lisa is proud of both schools. David and Lisa participated in our annual investor call and we received great feedback from them as well. There is a Psyche mission talk this Thursday at AAE. The team asked to come present.

.03 Future agenda items

10. CLOSED SESSION: The LCER Board of Directors adjourned into closed session at 5:15 p.m. The LCER Board of Directors reconvened into open session at 5:45 p.m. Pat Caldwell, Chairman, reported that the LCER Board of Directors unanimously approved the Pupil Personnel Administrative Hearing Panel Recommendation on AAE Stipulated Expulsion Case #32189 by roll call vote.

11. ADJOURNMENT: Chairman Caldwell adjourned the meeting at 5:49 p.m.

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

Date of meeting: January 29, 2024

Title: 2023/2024 1st Interim Reports for AAE & NSLA

Presentation: Consent: Action: Discussion: X Information:

Background:

The 1st Interim Reports provide detailed information about the 2023/2024 Fiscal Year as of October 31, 2023. This will allow the Board of Directors, the opportunity to review and interpret organizational growth in funding and how our operating costs are at the current time and anticipated throughout the 2023/2024 Fiscal Year for Academy for Academic Excellence and Norton Science and Language Academy.

Fiscal Implications (if any):

N/A

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

Recommendation:

Submitted by: David Gruber
Chief Business Officer, LCER

Charter School Attendance **CHARTER NAME: Academy for Academic Excellence**
CHARTER #: 968

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: Apple Valley Unified School District	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*	100%														
TK/K-3:															
Regular ADA	A-1	-		436.85			433.49		-0.77%	435.97		0.57%	437.62		0.38%
Classroom-based ADA included in A-1	A-2	-		436.85			433.49		-0.77%	435.97		0.57%	437.62		0.38%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	436.85	-		433.49		-0.77%	435.97		0.57%	437.62		0.38%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	436.85	436.85		433.49	433.49	-0.77%	435.97	435.97	0.57%	437.62	437.62	0.38%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	-		42.46			43.46		2.36%	43.85		0.90%	43.70		-0.34%
Grades 4-6															
Regular ADA	A-1	-		331.50			335.76		1.29%	335.90		0.04%	336.01		0.03%
Classroom-based ADA included in A-1	A-2	-		331.50			335.76		1.29%	335.90		0.04%	336.01		0.03%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	331.50	-		335.76		1.29%	335.90		0.04%	336.01		0.03%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	331.50	331.50		335.76	335.76	1.29%	335.90	335.90	0.04%	336.01	336.01	0.03%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	-		240.49			242.65		0.90%	244.37		0.71%	243.85		-0.21%
Classroom-based ADA included in A-1	A-2	-		240.49			242.65		0.90%	244.37		0.71%	243.85		-0.21%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	240.49	-		242.65		0.90%	244.37		0.71%	243.85		-0.21%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	240.49	240.49		242.65	242.65	0.90%	244.37	244.37	0.71%	243.85	243.85	-0.21%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Charter School Attendance **CHARTER NAME: Academy for Academic Excellence**
CHARTER #: 968

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: Apple Valley Unified School District	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
	A-1	-		402.35			405.00		0.66%	407.09		0.52%	407.35		0.06%
	A-2	-		402.35			405.00		0.66%	407.09		0.52%	407.35		0.06%
	A-3	-		-											
	A-4	-		-											
	A-5	-		-											
	A-6	-		-											
	A-7	-		-											
	A-8	-		-											
	A-9	-	-	402.35	-		405.00		0.66%	407.09		0.52%	407.35		0.06%
	A-10	-	-	402.35	402.35		405.00	405.00	0.66%	407.09	407.09	0.52%	407.35	407.35	0.06%
	A-11	-	-	-	-		-	-		-	-		-	-	
Totals															
	A-1	-		1,411.19			1,416.90		0.40%	1,423.33		0.45%	1,424.83		0.11%
	A-2	-		1,411.19			1,416.90		0.40%	1,423.33		0.45%	1,424.83		0.11%
	A-3	-		-			-			-			-		
	A-4	-		-			-			-			-		
	A-5	-		-			-			-			-		
	A-6	-		-			-			-			-		
	A-7	-		-			-			-			-		
	A-8	-		-			-			-			-		
	A-9	-	-	1,411.19	-		1,416.90		0.40%	1,423.33		0.45%	1,424.83		0.11%
	A-10	-	-	1,411.19	1,411.19		1,416.90	1,416.90	0.40%	1,423.33	1,423.33	0.45%	1,424.83	1,424.83	0.11%
	A-11	-	-	-	-		-	-		-	-		-	-	
		-	-	-	1,411.19			1,416.90			1,423.33			1,424.83	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Academy for Academic Excellence
 CDS #: 36750773631207
 CHARTER #: 968

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	8.22%	3.94%	-4.28%	3.29%	-0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 17,110,392	\$ 17,906,630	4.65%	\$ 18,514,739	3.40%
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 177	\$ 177	\$ -	\$ 177	\$ -
Restricted	\$ 72	\$ 72	\$ -	\$ 72	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Classroom Based ADA	1,416.90	1,423.33	6.43	1,424.83	1.50
Total Funded P-2 Attendance	1,416.90	1,423.33	6.43	1,424.83	1.50
Estimated Enrollment	PY CBEDS Certified Enrollment 1,484	1,492	1,506	1,504	-2.00
Enrollment Growth Over Prior Year		0.54%	0.94%	-0.13%	
ADA to Enrollment Ratio	2022-23 0.00%	94.97%	94.51%	94.74%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 655	658	665	664	-1.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2022-23 41.58%	42.92%	44.13%	44.14%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	68.60	68.60	0.00	68.60	0.00
Number of Certificated Management FTEs	3.00	3.00	0.00	3.00	0.00
Number of Other Certificated FTEs	6.00	6.00	0.00	6.00	0.00
Classroom Staffing Ratio - Students per FTE	21.75	21.95	0.20	21.92	-0.03
Teachers Increased/(Decreased) for projected Enrollment change over PY	0.00	0.00	0.00	0.00	0.00
Average Teacher FTE Salary	\$ 90,510	\$ 94,583	4.50%	\$ 98,839	4.50%
Average Certificated Management FTE Salary	\$ 154,350	\$ 154,350	0.00%	\$ 154,350	0.00%
Average Other Certificated FTE Salary	\$ 93,152	\$ 97,344	4.50%	\$ 101,724	4.50%
Cert Step and Column Increase (Total Annual Cost)	\$ 250,000	\$ 250,000	0.00%	\$ 250,000	0.00%
Other Pay, Stipends, Extra Pay	\$ 130,375	\$ 130,375	0.00%	\$ 130,375	0.00%
Health and Welfare Cost per Employee	\$ 15,038	\$ 15,865	5.50%	\$ 16,738	5.50%
Retirement Cost per Cert Employee	\$ 18,481	\$ 19,313	4.50%	\$ 20,182	4.50%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Increases to salaries are based on the traditional step advancement by our certificated team.					
Classified Salaries and Benefits:					
Number of Classified (Non-Mgmt) FTEs	40.53	40.53	0.00	40.53	0.00
Number of Classified Mangement FTEs	1.00	1.00	0.00	1.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 26,619	\$ 27,883	4.75%	\$ 29,208	4.75%
Average Salary per Classified Mgmt FTE	\$ 76,876	\$ 80,720	5.00%	\$ 84,756	5.00%
Class Step and Column Increase (Total Annual Cost)	\$ 60,000	\$ 60,000	0.00%	\$ 60,000	0.00%
Other Pay, Stipends, Extra Pay	\$ 65,750	\$ 65,750	0.00%	\$ 65,750	0.00%
Health and Welfare Cost per Class Employee	\$ 2,687	\$ 2,835	5.51%	\$ 2,991	5.50%
Retirement Cost per Class Employee	\$ 7,619	\$ 8,109	6.43%	\$ 8,631	6.44%
PERS Rate	26.68%	27.70%	1.02%	28.80%	1.10%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Increases to salaries are based on the traditional step advancement by our classified team.					

CHARTER NAME: Academy for Academic Excellence
 CDS #: 36750773631207
 CHARTER #: 968

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	0.05%	0.05%	0.00%	0.05%	0.00%
Workers Comp	0.99300%	0.99300%	0.00%	0.99300%	0.00%
Facilities:					
Rent	\$ 580,625	\$ 580,000	-0.11%	\$ 579,150	-0.15%
Electricity	\$ 220,000	\$ 220,000	0.00%	\$ 220,000	0.00%
Heating (gas)	\$ 20,000	\$ 20,000	0.00%	\$ 20,000	0.00%
Other	\$ 35,000	\$ 35,000	0.00%	\$ 35,000	0.00%
Explain "Other" facility costs:					
Water, Trash and Sewer costs complete the total utilities paid for the facilities.					
Administrative Service Agreements:					
0.10% Oversight Fees to Sponsor	\$ 17,829	\$ 18,659	4.65%	\$ 19,292	3.40%
Administrative Service Contract	\$ 2,138,799	\$ 2,238,329	4.65%	\$ 2,314,342	3.40%
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	10,881,447	1,974,404	10,686,883	-1.79%	11,257,018	5.33%	11,717,217	4.09%
EPA	8012	4,368,166	1,128,451	4,640,855	6.24%	4,854,596	4.61%	5,010,292	3.21%
State Aid - Prior Year	8019	-	-	-					
In Lieu Property Taxes	8096	1,789,459	161,180	1,782,654	-0.38%	1,795,016	0.69%	1,787,230	-0.43%
Federal	8100-8299	85,000	41,276	85,000	0.00%	85,000	0.00%	85,000	0.00%
State									
Lottery - Unrestricted	8560	250,568	8,109	261,941	4.54%	263,130	0.45%	263,407	0.11%
Lottery - Prop 20 - Restricted	8560								
Other State Revenue	8300-8599	61,546	(85,258)	61,389	-0.26%	61,389	0.00%	61,389	0.00%
Local									
Interest	8660	36,000	14,645	44,000	22.22%	44,000	0.00%	44,000	0.00%
AB602 Local Special Education Transfer	8792								
Other Local Revenues	8600-8799	-	110,368	110,368		-		-	
Total Revenues		\$ 17,472,186	\$ 3,353,175	\$ 17,673,091	1.15%	\$ 18,360,149	3.89%	\$ 18,968,535	3.31%
EXPENDITURES									
Certificated Salaries	1000-1999	6,794,103	2,009,247	6,763,965	-0.44%	7,034,524	4.00%	7,315,905	4.00%
Classified Salaries	2000-2999	1,539,384	607,285	1,528,409	-0.71%	1,593,366	4.25%	1,661,084	4.25%
Benefits	3000-3999	3,276,794	987,445	3,276,744	0.00%	3,489,732	6.50%	3,734,024	7.00%
Books & Supplies	4000-4999	671,092	612,634	667,849	-0.48%	680,000	1.82%	710,000	4.41%
Contracts & Services	5000-5999	1,230,456	525,795	1,224,888	-0.45%	1,300,000	6.13%	1,375,000	5.77%
Capital Outlay	6000-6599	325,000	591,214	1,250,000	284.62%	300,000	-76.00%	150,000	-50.00%
Other Outgo	7100-7299	2,459,872	-	2,470,209	0.42%	2,548,943	3.19%	2,637,380	3.47%
Debt Service (see Debt Form)	7400-7499	580,625	193,208	580,625	0.00%	580,000	-0.11%	579,150	-0.15%
Total Expenditures		\$ 16,877,326	\$ 5,526,828	\$ 17,762,689	5.25%	\$ 17,526,565	-1.33%	\$ 18,162,543	3.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 594,860	\$ (2,173,652)	\$ (89,598)		\$ 833,584		\$ 805,992	-3.31%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	(369,550)		(300,874)		(378,098)		(459,385)	
Other Uses	7600	-							
Net Sources & Uses		\$ (369,550)	\$ -	\$ (300,874)		\$ (378,098)		\$ (459,385)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 225,310	\$ (2,173,652)	\$ (390,472)		\$ 455,486		\$ 346,607	-23.90%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	10,206,599	10,206,599	10,206,599					
Adjustments for Unaudited Actuals	9792		(148,622)	(148,622)					
Beg Fund Balance at Unaudited Actuals			10,057,977	10,057,977					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			10,057,977	10,057,977		9,667,505		10,122,991	
Ending Balance	9790	\$ 10,431,909	\$ 7,884,325	\$ 9,667,505	-7.33%	\$ 10,122,991	4.71%	\$ 10,469,598	3.42%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-							
Stores	9712	-							
Prepaid Expenditures	9713	-							
All Others	9719	-							
b. Restricted									
c. Committed									
Committed - Stabilization Arrangements	9750	-							
Committed - Other	9760	-							
d. Assignments									
e. Unassigned									
Reserve for Economic Uncertainties	9789	2,150,000							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	8,281,909	7,884,325	9,667,505	16.73%	10,122,991	4.71%	10,469,598	3.42%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)								
1 Ex. Erate	-	-	-		-		-	
2 ROTC	85,000	41,276	85,000	0.00%	85,000	0.00%	85,000	0.00%
3	-	-	-		-		-	
4	-	-	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
Total Federal Awards Budgeted:	\$ 85,000	\$ 41,276	\$ 85,000	\$0.00	\$ 85,000	0.00%	\$ 85,000	0.00%
Lottery Unrestricted Allocation per ADA			\$ 177.00		\$ 177.00		\$ 177.00	
Lottery Unrestricted Estimated Award			\$ 261,941		\$ 263,130	0.45%	\$ 263,407	0.11%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Ex. Mandate Block Grant	-	-	-		-		-	
2 Mandated Cost	41,546	-	41,389	-0.38%	41,389	0.00%	41,389	0.00%
3 SMAA	20,000	3,554	20,000	0.00%	20,000	0.00%	20,000	0.00%
4 Prop 39 Reimbursement	-	(88,812)	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
10	-	-	-		-		-	
11	-	-	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
Total Other State Revenue Funds Budgeted:	\$ 61,546	\$ (85,258)	\$ 61,389	-0.26%	\$ 61,389	0.00%	\$ 61,389	0.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Ex. Services Reimbursed by District	-	-	-		-		-	
2 Donations, Refunds and Reimbursements	-	110,368	110,368		-		-	
3	-	-	-		-		-	
4	-	-	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 110,368	\$ 110,368		\$ -		\$ -	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES								
LCFF Sources								
LCFF	8011							
EPA	8012							
State Aid - Prior Year	8019							
In Lieu Property Taxes	8096							
Federal	8100-8299	821,106	299,018	94.54%	746,550	-53.26%	766,550	2.68%
State								
Lottery - Unrestricted	8560							
Lottery - Prop 20 - Restricted	8560	98,753	15,495	7.90%	107,036	0.45%	107,149	0.11%
Other State Revenue	8300-8599	983,392	50,887	19.05%	1,210,770	3.42%	1,245,770	2.89%
Local								
Interest	8660	-	-	-	-	-	-	-
AB602 Local Special Education Transfer	8792	1,087,680	130,890	1.00%	1,087,680	0.00%	1,087,680	0.00%
Other Local Revenues	8600-8799	-	-	-	-	-	-	-
Total Revenues		\$ 2,990,931	\$ 496,291	32.48%	\$ 3,152,036	-20.45%	\$ 3,207,149	1.75%
EXPENDITURES								
Certificated Salaries	1000-1999	1,174,536	154,397	-4.48%	1,051,943	-6.24%	1,086,131	3.25%
Classified Salaries	2000-2999	548,964	56,378	9.55%	589,562	-1.96%	614,618	4.25%
Benefits	3000-3999	602,642	68,397	-1.09%	607,188	1.87%	649,691	7.00%
Books & Supplies	4000-4999	541,805	31,794	117.54%	730,000	-38.06%	750,000	2.74%
Contracts & Services	5000-5999	376,534	26,965	72.43%	450,000	-30.69%	480,000	6.67%
Capital Outlay	6000-6599	-	-	-	-	-	-	-
Other Outgo	7100-7299	328,551	-	0.00%	338,408	3.00%	349,406	3.25%
Debt Service (see Debt Form)	7400-7499	-	-	-	-	-	-	-
Total Expenditures		\$ 3,573,032	\$ 337,931	25.27%	\$ 3,767,101	-15.83%	\$ 3,929,846	4.32%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (582,101)	\$ 158,359		\$ (615,065)		\$ (722,697)	
OTHER SOURCES & USES								
Other Sources/Contributions to Restricted Programs	8900	369,550		-18.58%	378,098	25.67%	459,385	21.50%
Other Uses	7600	-		-				
Net Sources & Uses		\$ 369,550	\$ -	-18.58%	\$ 378,098	25.67%	\$ 459,385	21.50%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (212,551)	\$ 158,359		\$ (236,967)		\$ (263,312)	
FUND BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	2,431,517	2,431,517					
Adjustments for Unaudited Actuals	9792		2,394,546					
Beg Fund Balance at Unaudited Actuals			4,826,063					
Adjustments for Audit	9793							
Adjustments for Restatements	9795							
Beginning Fund Balance as per Audit Report +/- Restatements			4,826,063		4,613,512		4,376,545	
Ending Balance		\$ 2,218,966	\$ 4,984,422	107.91%	\$ 4,376,545	-5.14%	\$ 4,113,233	-6.02%

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	2,218,966	4,984,422	107.91%	4,376,545	-5.14%	4,113,233	-6.02%
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							
If Restricted Fund Balances Exist, Identify Balance by Program:								
1 EX. AB602 - Special Education	-	-	-		-		-	
2 Restricted Lottery	-	15,495	-		-		-	
3 Child Nutrition	242,546	368,750	368,750		358,845		329,869	
4 ELOP	685,640	808,824	665,959		665,959		665,959	
5 Educator Effectiveness	217,164	215,042	215,042		215,042		215,042	
6 UPK	14,301	-	-		-		-	
7 Learning Recovery Block Grant	1,059,315	1,271,865	1,059,315		836,138		601,802	
8 A-G Completion	-	3,885	3,885		-		-	
9 Art & Music Block Grant	-	879,933	879,933		879,933		879,933	
10 Kitchen Improvement Funds	-	96,615	96,615		96,615		96,615	
11	-	1,324,013	1,324,013		1,324,013		1,324,013	
12	-							
13	-							
14	-							
15	-							
Ending Restricted Fund Balance	2,218,966	4,984,422	4,613,512		4,376,545		4,113,233	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 Title I	184,326	39,595	242,201	31.40%	182,732	-24.55%	182,732	0.00%
2 Title II	35,518	-	48,424	36.34%	35,027	-27.67%	35,027	0.00%
3 Title IV	14,515	-	17,088		14,578		14,578	
4 SPED IDEA	214,213	-	214,213		214,213		214,213	
5 Child Nutrition	275,000	-	275,000		300,000		320,000	
6 ESSER III	61,000	221,859	413,378		-		-	
7 ESSER III Learning Loss	36,534	(2,533)	155,544		-		-	
8 ELO-ESSER II	-	-	19,979		-		-	
9 ELO-ESSER III	-	2,956	62,984		-		-	
10 ELO-ESSER III Learning Loss	-	37,141	148,563		-		-	
11	-	-	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
19	-	-	-		-		-	
20	-	-	-		-		-	
Total Federal Awards Budgeted:	\$ 821,106	\$ 299,018	\$ 1,597,374	\$0.95	\$ 746,550	-53.26%	\$ 766,550	\$0
Lottery Prop 20 Restricted Allocation per ADA	\$ 67.00		\$ 72.00		\$ 72.00		\$ 72.00	
Lottery Estimated Prop 20 Restricted Award	\$ 98,753		\$ 106,552	7.90%	\$ 107,036	0.45%	\$ 107,149	0.11%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 Child Nutrition	400,000	-	400,000	0.00%	440,000	10.00%	475,000	7.95%
2 ELOP	583,392	50,094	556,598	-4.59%	556,598	0.00%	556,598	0.00%
3 Learning Recovery Emergency Block Grant	-	-	-		-		-	
4 SPED Learning Recovery	-	793	-		-		-	
5 Arts & Music in Schools	-	-	214,172		214,172	0.00%	214,172	0.00%
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
10	-	-	-		-		-	
11	-	-	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
Total Other State Revenue Funds Budgeted:	\$ 983,392	\$ 50,887	\$ 1,170,770	19.05%	\$ 1,210,770	3.42%	\$ 1,245,770	\$0

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:								
What % of student population is Special Ed	11.22%	10.86%	10.86%	-3.21%	10.86%	0.00%	10.86%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Desert Mountain SELPA							
AB602 Revenue	1,014,486	130,890	1,087,680	7.21%	1,087,680	0.00%	1,087,680	0.00%
Other Special Ed Revenue	214,213	-	214,213	0.00%	214,213	0.00%	214,213	0.00%
Unrestricted Contribution to Special Ed	263,998	-	137,827	-47.79%	202,729	47.09%	270,715	33.54%
Total Special Ed Funding	1,492,697	130,890	1,439,720	-3.55%	1,504,622	4.51%	1,572,608	4.52%
Special Ed Expenditures	1,492,697	365,106	1,439,720	-3.55%	1,504,622	4.51%	1,572,608	4.52%

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	10,881,447	1,974,404	10,686,883	-1.79%	11,257,018	5.33%	11,717,217	4.09%
EPA	8012	4,368,166	1,128,451	4,640,855	6.24%	4,854,596	4.61%	5,010,292	3.21%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	1,789,459	161,180	1,782,654	-0.38%	1,795,016	0.69%	1,787,230	-0.43%
Federal	8100-8299	906,106	340,294	1,682,374	85.67%	831,550	-50.57%	851,550	2.41%
State									
Lottery - Unrestricted	8560	250,568	8,109	261,941	4.54%	263,130	0.45%	263,407	0.11%
Lottery - Prop 20 - Restricted	8560	98,753	15,495	106,552	7.90%	107,036	0.45%	107,149	0.11%
Other State Revenue	8300-8599	1,044,938	(34,371)	1,232,159	17.92%	1,272,159	3.25%	1,307,159	2.75%
Local									
Interest	8660	36,000	14,645	44,000	22.22%	44,000	0.00%	44,000	0.00%
AB602 Local Special Education Transfer	8792	1,087,680	130,890	1,087,680	0.00%	1,087,680	0.00%	1,087,680	0.00%
Other Local Revenues	8600-8799	-	110,368	110,368		-		-	
Total Revenues		\$ 20,463,118	\$ 3,849,466	\$ 21,635,467	5.73%	\$ 21,512,185	-0.57%	\$ 22,175,684	3.08%
EXPENDITURES									
Certificated Salaries	1000-1999	7,968,639	2,163,644	7,885,908	-1.04%	8,086,467	2.54%	8,402,036	3.90%
Classified Salaries	2000-2999	2,088,348	663,663	2,129,780	1.98%	2,182,928	2.50%	2,275,702	4.25%
Benefits	3000-3999	3,879,436	1,055,842	3,872,790	-0.17%	4,096,920	5.79%	4,383,715	7.00%
Books & Supplies	4000-4999	1,212,897	644,428	1,846,484	52.24%	1,410,000	-23.64%	1,460,000	3.55%
Contracts & Services	5000-5999	1,606,990	552,760	1,874,143	16.62%	1,750,000	-6.62%	1,855,000	6.00%
Capital Outlay	6000-6599	325,000	591,214	1,250,000	284.62%	300,000	-76.00%	150,000	-50.00%
Other Outgo	7100-7299	2,788,423	-	2,798,760	0.37%	2,887,351	3.17%	2,986,786	3.44%
Debt Service (see Debt Form)	7400-7499	580,625	193,208	580,625	0.00%	580,000	-0.11%	579,150	-0.15%
Total Expenditures		\$ 20,450,358	\$ 5,864,759	\$ 22,238,490	8.74%	\$ 21,293,666	-4.25%	\$ 22,092,389	3.75%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 12,760	\$ (2,015,293)	\$ (603,023)		\$ 218,519		\$ 83,295	-61.88%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 12,760	\$ (2,015,293)	\$ (603,023)		\$ 218,519		\$ 83,295	-61.88%

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	12,638,116	12,638,116	12,638,116	0.00%				
Adjustments for Unaudited Actuals	9792		2,245,924	2,245,924					
Beg Fund Balance at Unaudited Actuals			14,884,040	14,884,040					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			14,884,040	14,884,040		14,281,017	-4.05%	14,499,536	1.53%
Ending Balance	9790	\$ 12,650,875	\$ 12,868,747	\$ 14,281,017	12.89%	\$ 14,499,536	1.53%	\$ 14,582,831	0.57%

Components of Ending Fund Balance (Budget):

a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted									
	9740	2,218,966	4,984,422	4,613,512	107.91%	4,376,545	-5.14%	4,113,233	-6.02%
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments									
	9780	-	-	-		-		-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	2,150,000	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	8,281,909	7,884,325	9,667,505	16.73%	10,122,991	4.71%	10,469,598	3.42%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		51.01%	134.44%	43.47%		47.54%		47.39%	

Reserve Standard (unless different standard identified in MOU)
 If MOU contains a Reserve Standard other than above, enter here
 Reserve Standard Met/Not Met

3%	3%	3%	3%	3%
Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage
 Unrestricted Deficit Spending Standard
 Unrestricted Deficit Spending Standard Met/Not Met

0.0%	39.3%	2.2%	0.0%	0.0%
17.0%	44.8%	14.5%	15.8%	15.8%
Met	Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminate the deficit?

DEBT - Multiyear Commitments

Fiscal Year 2023-24 First Interim Report

CHARTER NAME: Academy for Academic Excellence

Form Revised 4/25/2023

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2023 Principal Balance	2023-24 Payment		2024-25 Payment		2025-26 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease	32	9,020,000	125,000	447,625	130,000	442,000	135,000	436,150	
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		9,020,000	125,000	447,625	130,000	442,000	135,000	436,150	

Other Commitments:

Comments:

CHARTER NAME: Academy for Academic Excellence

2023-24 First Interim Cash Flow

DATE PREPARED: 12/1/2023

Form Revised 4/25/2023

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance	July 1 Cash =	10,534,493		11,752,531		10,505,543		9,420,239		10,898,917		10,920,995		11,273,572	
		Actuals - Actuals - Actuals													
REVENUE															
LCFF Sources															
LCFF	8011	-		519,580	4.86%	519,580	4.86%	935,244	8.75%	935,244	8.75%	935,244	8.75%	935,244	8.75%
EPA	8012	-		-		-		1,128,451	24.32%	-		-		1,128,451	24.32%
State Aid - Prior Year	8019	-		-		-		-		-		-		-	
In Lieu Property Taxes	8096	-		-		-		161,180	9.04%	439,581	24.66%	147,737	8.29%	147,737	8.29%
Federal	8100-8299	2,956	0.18%	44,025	2.62%	8,124	0.48%	114,471	6.80%	40,545	2.41%	33,000	1.96%	253,000	15.04%
State															
Lottery - Unrestricted	8560	-		-		-		8,109	3.10%	-		-		65,485	25.00%
Lottery - Prop 20 - Restricted	8560	-		-		-		15,495	14.54%	-		-		26,638	25.00%
Other State Revenue	8300-8599	-		-		4,347	0.35%	38,777	3.15%	50,094	4.07%	100,094	8.12%	200,094	16.24%
Local															
Interest	8660	3,702	8.41%	3,707	8.43%	3,592	8.16%	3,643	8.28%	3,463	7.87%	3,699	8.41%	3,699	8.41%
AB602 Local Special Education Transfer	8792	-		5,576	0.51%	60,944	5.60%	64,370	5.92%	217,853	20.03%	92,367	8.49%	92,367	8.49%
Other Local Revenues	8600-8799	-		5,711	5.17%	18,450	16.72%	845	0.77%	14,015	12.70%	10,193	9.24%	10,193	9.24%
Total Revenues		\$ 6,658	0.03%	\$ 578,599	2.67%	\$ 615,037	2.84%	\$ 2,470,586	11.42%	\$ 1,700,795	7.86%	\$ 1,322,333	6.11%	\$ 2,862,907	13.23%
EXPENDITURES															
Certificated Salaries	1000-1999	95,935	1.22%	674,890	8.56%	700,913	8.89%	691,906	8.77%	699,682	8.87%	717,512	9.10%	717,512	9.10%
Classified Salaries	2000-2999	66,018	3.10%	192,245	9.03%	209,530	9.84%	195,870	9.20%	197,806	9.29%	181,188	8.51%	181,187	8.51%
Benefits	3000-3999	69,534	1.80%	321,865	8.31%	333,732	8.62%	330,711	8.54%	335,195	8.66%	354,537	9.15%	354,536	9.15%
Books & Supplies	4000-4999	63,181	3.42%	376,518	20.39%	169,067	9.16%	38,569	2.09%	256,214	13.88%	110,000	5.96%	110,000	5.96%
Contracts & Services	5000-5999	49,892	2.66%	126,070	6.73%	239,042	12.75%	137,808	7.35%	136,733	7.30%	130,000	6.94%	130,000	6.94%
Capital Outlay	6000-6599	12,783	1.02%	281,140	22.49%	169,907	13.59%	193,415	15.47%	4,785	0.38%	-		-	
Other Outgo	7100-7299	-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499	48,302	8.32%	48,302	8.32%	48,302	8.32%	48,302	8.32%	48,302	8.32%	48,302	8.32%	48,302	8.32%
Total Expenditures		\$ 405,646	1.82%	\$ 2,021,030	9.09%	\$ 1,870,492	8.41%	\$ 1,636,581	7.36%	\$ 1,678,717	7.55%	\$ 1,541,539	6.93%	\$ 1,541,537	6.93%
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900														
Other Uses	7600														
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS															
		July 1 - Beginning Balances	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal
Accounts Receivable	9210	3,681,990	2,169,171 58.91%	195,443 5.31%	170,151 4.62%	644,673 17.51%	-	-	502,552 13.65%	-	-	69,231 97.76%	-	-	-
Prepaid Expenditures	9330	70,817	1,587 2.24%	-	-	-	-	-	-	-	-	-	-	-	-
(Accounts Payable)	9510	375,146	375,146 100.00%	-	-	-	-	-	-	-	-	-	-	-	-
(Line of Credit Payments)	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(Deferred Revenue)	9650	178,586	178,586 100.00%	-	-	-	-	-	-	-	-	-	-	-	-
NET PRIOR YEAR TRANSACTIONS		\$ 3,199,076	\$ 1,617,025	\$ 195,443	\$ 170,151	\$ 644,673	\$ -	\$ 571,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISC. ADJUSTMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES LESS EXPENDITURES		\$ 1,218,038	\$ (1,246,988)	\$ (1,085,304)	\$ 1,478,678	\$ 22,078	\$ 352,577	\$ 1,321,370							
ENDING CASH BALANCE		\$ 11,752,531	\$ 10,505,543	\$ 9,420,239	\$ 10,898,917	\$ 10,920,995	\$ 11,273,572	\$ 12,594,942							

CHARTER NAME: Academy for Academic Excellence

DATE PREPARED: 12/1/2023

2023-24 First Interim Cash Flow

Form Revised 4/25/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		12,594,942		12,324,736		12,227,360		13,955,000		13,301,401		10,517,014			
REVENUE															
LCFF Sources															
LCFF	8011	935,244	8.75%	961,819	9.00%	1,124,226	10.52%	961,819	9.00%	961,819	9.00%	961,820	10,686,883	10,686,883	-
EPA	8012	-		-		1,223,739	26.37%	-		-		1,160,214	4,640,855	4,640,855	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	147,737	8.29%	147,737	8.29%	147,737	8.29%	147,737	8.29%	147,737	8.29%	147,737	1,782,654	1,782,654	-
Federal	8100-8299	83,000	4.93%	153,253	9.11%	375,000	22.29%	35,000	2.08%	240,000	14.27%	300,000	1,682,374	1,682,374	-
State															
Lottery - Unrestricted	8560	-		-		65,485	25.00%	-		-		122,862	261,941	261,941	-
Lottery - Prop 20 - Restricted	8560	-		-		26,638	25.00%	-		-		37,781	106,552	106,552	-
Other State Revenue	8300-8599	100,094	8.12%	100,094	8.12%	200,094	16.24%	100,094	8.12%	100,094	8.12%	238,283	1,232,159	1,232,159	-
Local															
Interest	8660	3,699	8.41%	3,699	8.41%	3,699	8.41%	3,699	8.41%	3,699	8.41%	-	44,000	44,000	-
AB602 Local Special Education Transfer	8792	92,367	8.49%	92,367	8.49%	92,367	8.49%	92,367	8.49%	92,367	8.49%	92,368	1,087,680	1,087,680	-
Other Local Revenues	8600-8799	10,193	9.24%	10,193	9.24%	10,193	9.24%	10,193	9.24%	10,193	9.24%	0	110,368	110,368	-
Total Revenues		\$ 1,372,333	6.34%	\$ 1,469,161	6.79%	\$ 3,269,177	15.11%	\$ 1,350,908	6.24%	\$ 1,555,908	7.19%	\$ 3,061,065	\$ 21,635,467	\$ 21,635,467	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	717,512	9.10%	717,512	9.10%	717,512	9.10%	717,512	9.10%	717,510	9.10%	-	7,885,908	7,885,908	-
Classified Salaries	2000-2999	181,187	8.51%	181,187	8.51%	181,187	8.51%	181,187	8.51%	181,187	8.51%	-	2,129,780	2,129,780	-
Benefits	3000-3999	354,536	9.15%	354,536	9.15%	354,536	9.15%	354,536	9.15%	354,536	9.15%	-	3,872,790	3,872,790	-
Books & Supplies	4000-4999	110,000	5.96%	110,000	5.96%	110,000	5.96%	110,000	5.96%	110,000	5.96%	172,935	1,846,484	1,846,484	-
Contracts & Services	5000-5999	130,000	6.94%	130,000	6.94%	130,000	6.94%	130,000	6.94%	130,000	6.94%	274,599	1,874,143	1,874,143	-
Capital Outlay	6000-6599	100,000	8.00%	25,000	2.00%	-		462,970	37.04%	-		-	1,250,000	1,250,000	-
Other Outgo	7100-7299	-		-		-		-		2,798,760	100.00%	-	2,798,760	2,798,760	-
Debt Service (see Debt Form)	7400-7499	49,303	8.49%	48,302	8.32%	48,302	8.32%	48,302	8.32%	48,302	8.32%	-	580,625	580,625	-
Total Expenditures		\$ 1,642,538	7.39%	\$ 1,566,537	7.04%	\$ 1,541,537	6.93%	\$ 2,004,507	9.01%	\$ 4,340,295	19.52%	\$ 447,533	\$ 22,238,490	\$ 22,238,490	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210	-		-		-		-		-		-	3,681,990	-	
Prepaid Expenditures	9330	-		-		-		-		-		-	70,817	-	
(Accounts Payable)	9510	-		-		-		-		-		-	375,146	-	
(Line of Credit Payments)	9640	-		-		-		-		-		-	-	-	
(Deferred Revenue)	9650	-		-		-		-		-		-	178,586	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 3,199,076	\$ -	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)		-		-		-		-		-		1,175,520	1,175,520		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,175,520	\$ 1,175,520		
NET REVENUES LESS EXPENDITURES		\$ (270,205)		\$ (97,376)		\$ 1,727,640		\$ (653,599)		\$ (2,784,387)		\$ 3,789,052	\$ 3,771,573		
ENDING CASH BALANCE		\$ 12,324,736		\$ 12,227,360		\$ 13,955,000		\$ 13,301,401		\$ 10,517,014		\$ 14,306,066			

Ending Fund Balance \$ 14,281,017

Ending Cash plus Accruals should equal Ending Fund Balance \$ 25,049

CHARTER NAME: Academy for Academic Excellence

2024-25 First Interim Cash Flow

DATE PREPARED: 12/1/2023

Form Revised 4/25/2023

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Estimated	Bud												
Beginning Cash Balance	July 1 Cash =		10,517,014		11,889,182		11,327,082		10,818,983		12,093,635		11,909,315		12,064,778	
REVENUE																
LCFF Sources																
LCFF	8011		-		562,851	5.00%	562,851	5.00%	1,013,131	9.00%	1,013,131	9.00%	1,013,131	9.00%	1,013,131	9.00%
EPA	8012		-		-		-		1,213,649	25.00%	-		-		1,213,649	25.00%
State Aid - Prior Year	8019		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		149,585	8.33%	149,585	8.33%	149,585	8.33%	149,585	8.33%	149,585	8.33%	149,585	8.33%
Federal	8100-8299		-		-		100,000	12.03%	27,500	3.31%	27,500	3.31%	175,000	21.05%	27,500	3.31%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		65,783	25.00%
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		26,759	25.00%
Other State Revenue	8300-8599		-		97,500	7.66%	101,500	7.98%	97,500	7.66%	97,500	7.66%	101,500	7.98%	138,889	10.92%
Local																
Interest	8660		3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%
AB602 Local Special Education Transfer	8792		-		90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	8.33%
Other Local Revenues	8600-8799		-		-		-		-		-		-		-	
Total Revenues			\$ 3,667	0.02%	\$ 904,243	4.20%	\$ 1,008,243	4.69%	\$ 2,595,672	12.07%	\$ 1,382,023	6.42%	\$ 1,533,523	7.13%	\$ 2,729,602	12.69%
EXPENDITURES																
Certificated Salaries	1000-1999		101,083	1.25%	725,944	8.98%	725,944	8.98%	725,944	8.98%	725,944	8.98%	725,944	8.98%	725,944	8.98%
Classified Salaries	2000-2999		69,850	3.20%	192,098	8.80%	192,098	8.80%	192,098	8.80%	192,098	8.80%	192,098	8.80%	192,098	8.80%
Benefits	3000-3999		81,942	2.00%	364,998	8.91%	364,998	8.91%	364,998	8.91%	364,998	8.91%	364,998	8.91%	364,998	8.91%
Books & Supplies	4000-4999		35,250	2.50%	110,000	7.80%	110,000	7.80%	110,000	7.80%	110,000	7.80%	110,000	7.80%	110,000	7.80%
Contracts & Services	5000-5999		140,000	8.00%	125,000	7.14%	125,000	7.14%	125,000	7.14%	125,000	7.14%	125,000	7.14%	125,000	7.14%
Capital Outlay	6000-6599		150,000	50.00%	-		-		35,000	11.67%	-		-		25,000	8.33%
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		48,302	8.33%	48,302	8.33%	48,302	8.33%	48,302	8.33%	48,302	8.33%	48,302	8.33%	48,302	8.33%
Total Expenditures			\$ 626,427	2.94%	\$ 1,566,342	7.36%	\$ 1,566,342	7.36%	\$ 1,601,342	7.52%	\$ 1,566,342	7.36%	\$ 1,566,342	7.36%	\$ 1,591,342	7.47%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
		July 1 - Beginning Balances		% Beg Bal												
Accounts Receivable	9210	3,061,065	2,442,461	79.79%	100,000	3.27%	50,000	1.63%	280,322	9.16%	-		188,282	6.15%	-	
Prepaid Expenditures	9330	-	-		-		-		-		-		-		-	
(Accounts Payable)	9510	447,533	447,533	100.00%	-		-		-		-		-		-	
(Line of Credit Payments)	9640	-	-		-		-		-		-		-		-	
(Deferred Revenue)	9650	-	-		-		-		-		-		-		-	
NET PRIOR YEAR TRANSACTIONS		\$ 2,613,532	\$ 1,994,928		\$ 100,000		\$ 50,000		\$ 280,322		\$ -		\$ 188,282		\$ -	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)			-		-		-		-		-		-		-	
TOTAL MISC. ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ 1,372,168		\$ (562,099)		\$ (508,099)		\$ 1,274,652		\$ (184,319)		\$ 155,463		\$ 1,138,260	
ENDING CASH BALANCE			\$ 11,889,182		\$ 11,327,082		\$ 10,818,983		\$ 12,093,635		\$ 11,909,315		\$ 12,064,778		\$ 13,203,038	

CHARTER NAME: Academy for Academic Excellence

2024-25 First Interim Cash Flow

DATE PREPARED: 12/1/2023

Form Revised 4/25/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		13,203,038		13,018,343		12,989,574		14,057,445		13,873,125		10,801,455			
REVENUE															
LCFF Sources															
LCFF	8011	1,013,131	9.00%	1,013,131	9.00%	1,013,131	9.00%	1,013,131	9.00%	1,013,131	9.00%	1,013,137	11,257,018	11,257,018	-
EPA	8012	-		-		1,213,649	25.00%	-		-		1,213,649	4,854,596	4,854,596	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	149,585	8.33%	149,585	8.33%	149,585	8.33%	149,585	8.33%	149,585	8.33%	149,581	1,795,016	1,795,016	-
Federal	8100-8299	27,500	3.31%	179,050	21.53%	27,500	3.31%	27,500	3.31%	27,500	3.31%	185,000	831,550	831,550	-
State															
Lottery - Unrestricted	8560	-		-		65,783	25.00%	-		-		131,565	263,130	263,130	-
Lottery - Prop 20 - Restricted	8560	-		-		62,759	58.63%	-		-		17,518	107,036	107,036	-
Other State Revenue	8300-8599	97,500	7.66%	101,500	7.98%	97,500	7.66%	97,500	7.66%	97,500	7.66%	146,270	1,272,159	1,272,159	-
Local															
Interest	8660	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	0	44,000	44,000	-
AB602 Local Special Education Transfer	8792	90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	8.33%	90,640	1,087,680	1,087,680	-
Other Local Revenues	8600-8799	-		-		-		-		-		-	-	-	-
Total Revenues		\$ 1,382,023	6.42%	\$ 1,537,573	7.15%	\$ 2,724,213	12.66%	\$ 1,382,023	6.42%	\$ 1,382,023	6.42%	\$ 2,947,360	\$ 21,512,185	\$ 21,512,185	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	725,944	8.98%	725,944	8.98%	725,944	8.98%	725,944	8.98%	725,944	8.98%	-	8,086,467	8,086,467	-
Classified Salaries	2000-2999	192,098	8.80%	192,098	8.80%	192,098	8.80%	192,098	8.80%	192,098	8.80%	-	2,182,928	2,182,928	-
Benefits	3000-3999	364,998	8.91%	364,998	8.91%	364,998	8.91%	364,998	8.91%	364,998	8.91%	-	4,096,920	4,096,920	-
Books & Supplies	4000-4999	110,000	7.80%	110,000	7.80%	110,000	7.80%	110,000	7.80%	110,000	7.80%	164,750	1,410,000	1,410,000	-
Contracts & Services	5000-5999	125,000	7.14%	125,000	7.14%	125,000	7.14%	125,000	7.14%	125,000	7.14%	235,000	1,750,000	1,750,000	-
Capital Outlay	6000-6599	-		-		90,000	30.00%	-		-		-	300,000	300,000	-
Other Outgo	7100-7299	-		-		-		-		2,887,351	100.00%	-	2,887,351	2,887,351	-
Debt Service (see Debt Form)	7400-7499	48,678	8.39%	48,302	8.33%	48,302	8.33%	48,302	8.33%	48,302	8.33%	-	580,000	580,000	-
Total Expenditures		\$ 1,566,718	7.36%	\$ 1,566,342	7.36%	\$ 1,656,342	7.78%	\$ 1,566,342	7.36%	\$ 4,453,693	20.92%	\$ 399,750	\$ 21,293,666	\$ 21,293,666	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210	-		-		-		-		-		-	3,061,065	-	
Prepaid Expenditures	9330	-		-		-		-		-		-	-	-	
(Accounts Payable)	9510	-		-		-		-		-		-	447,533	-	
(Line of Credit Payments)	9640	-		-		-		-		-		-	-	-	
(Deferred Revenue)	9650	-		-		-		-		-		-	-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 2,613,532	\$ -	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)		-		-		-		-		-		1,175,520	1,175,520		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
		-		-		-		-		-		-	-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 1,175,520	\$ 1,175,520		
NET REVENUES LESS EXPENDITURES		\$ (184,695)		\$ (28,769)		\$ 1,067,871		\$ (184,319)		\$ (3,071,670)		\$ 3,723,130	\$ 4,007,571		
ENDING CASH BALANCE		\$ 13,018,343		\$ 12,989,574		\$ 14,057,445		\$ 13,873,125		\$ 10,801,455		\$ 14,524,585			

Ending Fund Balance \$ 14,499,536

Ending Cash plus Accruals should equal Ending Fund Balance \$ 25,050

Charter School Attendance **CHARTER NAME: Norton Science & Language Academy**
CHARTER #: 903

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: San Bernardino County Superintendent of Schools	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*		100%													
TK/K-3:															
Regular ADA	A-1	449.30		421.59		-6.17%	443.49		5.19%	443.63		0.03%	440.55		-0.69%
Classroom-based ADA included in A-1	A-2	449.30		421.59		-6.17%	443.49		5.19%	443.63		0.03%	440.55		-0.69%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	449.30	-	421.59	-	-6.17%	443.49	-	5.19%	443.63	-	0.03%	440.55	-	-0.69%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	449.30	449.30	421.59	421.59	-6.17%	443.49	443.49	5.19%	443.63	443.63	0.03%	440.55	440.55	-0.69%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	44.12		44.09		-0.07%	43.46		-1.43%	43.85		0.90%	43.70		-0.34%
Grades 4-6															
Regular ADA	A-1	291.03		302.19		3.83%	294.66		-2.49%	302.46		2.65%	301.14		-0.44%
Classroom-based ADA included in A-1	A-2	291.03		302.19		3.83%	294.66		-2.49%	302.46		2.65%	301.14		-0.44%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	291.03	-	302.19	-	3.83%	294.66	-	-2.49%	302.46	-	2.65%	301.14	-	-0.44%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	291.03	291.03	302.19	302.19	3.83%	294.66	294.66	-2.49%	302.46	302.46	2.65%	301.14	301.14	-0.44%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	196.68		224.11		13.95%	230.27		2.75%	229.45		-0.36%	229.07		-0.17%
Classroom-based ADA included in A-1	A-2	196.68		224.11		13.95%	230.27		2.75%	229.45		-0.36%	229.07		-0.17%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	196.68	-	224.11	-	13.95%	230.27	-	2.75%	229.45	-	-0.36%	229.07	-	-0.17%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	196.68	196.68	224.11	224.11	13.95%	230.27	230.27	2.75%	229.45	229.45	-0.36%	229.07	229.07	-0.17%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Charter School Attendance		CHARTER NAME: Norton Science & Language Academy CHARTER #: 903													
		Fiscal Year 2023-24 First Interim Report Projected ADA as of October 31, 2023													
Charter Authorizer: San Bernardino County Superintendent of Schools		2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
Line		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	99.52		169.65		70.47%	163.22		-3.79%	247.49		51.63%	304.61		23.08%
Classroom-based ADA included in A-1	A-2	99.52		169.65		70.47%	163.22		-3.79%	247.49		51.63%	304.61		23.08%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	99.52	-	169.65	-	70.47%	163.22	-	-3.79%	247.49	-	51.63%	304.61	-	23.08%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	99.52	99.52	169.65	169.65	70.47%	163.22	163.22	-3.79%	247.49	247.49	51.63%	304.61	304.61	23.08%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Totals															
Regular ADA	A-1	1,036.53		1,117.54		7.82%	1,131.64		1.26%	1,223.03		8.08%	1,275.37		4.28%
Classroom-based ADA included in A-1	A-2	1,036.53		1,117.54		7.82%	1,131.64		1.26%	1,223.03		8.08%	1,275.37		4.28%
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	1,036.53	-	1,117.54	-	7.82%	1,131.64	-	1.26%	1,223.03	-	8.08%	1,275.37	-	4.28%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	1,036.53	1,036.53	1,117.54	1,117.54	7.82%	1,131.64	1,131.64	1.26%	1,223.03	1,223.03	8.08%	1,275.37	1,275.37	4.28%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Total Funded ADA		-	1,036.53	-	1,117.54		-	1,131.64		-	1,223.03		-	1,275.37	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Norton Science & Language Academy
 CDS #: 361036301155808
 CHARTER #: 903

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	8.22%	3.94%	-4.28%	3.29%	-0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 16,417,489	\$ 18,713,797	13.99%	\$ 20,268,121	8.31%
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 177	\$ 177	\$ -	\$ 177	\$ -
Restricted	\$ 72	\$ 72	\$ -	\$ 72	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Classroom Based ADA	1,131.64	1,223.03	91.39	1,275.37	52.34
Total Funded P-2 Attendance	1,131.64	1,223.03	91.39	1,275.37	52.34
Estimated Enrollment	PY CBEDS Certified Enrollment 1,105	1,204	1,299	1,363	64.00
Enrollment Growth Over Prior Year		8.96%	7.89%	4.93%	
ADA to Enrollment Ratio	2022-23 93.80%	93.99%	94.15%	93.57%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 907	988	1,067	1,119	52.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2022-23 79.54%	81.16%	82.10%	82.10%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	59.00	63.00	4.00	65.00	2.00
Number of Certificated Management FTEs	4.00	4.00	0.00	4.00	0.00
Number of Other Certificated FTEs	6.00	6.00	0.00	6.00	0.00
Classroom Staffing Ratio - Students per FTE	20.41	20.62	0.21	20.97	0.35
Teachers Increased/(Decreased) for projected Enrollment change over PY	6.00	4.00	-2.00	2.00	-2.00
Average Teacher FTE Salary	\$ 94,569	\$ 98,824	4.50%	\$ 103,272	4.50%
Average Certificated Management FTE Salary	\$ 148,943	\$ 151,177	1.50%	\$ 153,445	1.50%
Average Other Certificated FTE Salary	\$ 102,349	\$ 106,955	4.50%	\$ 111,768	4.50%
Cert Step and Column Increase (Total Annual Cost)	\$ 250,000	\$ 250,000	0.00%	\$ 250,000	0.00%
Other Pay, Stipends, Extra Pay	\$ 76,500	\$ 76,500	0.00%	\$ 76,500	0.00%
Health and Welfare Cost per Employee	\$ 15,605	\$ 16,463	5.50%	\$ 17,369	5.50%
Retirement Cost per Cert Employee	\$ 19,122	\$ 19,982	4.50%	\$ 20,881	4.50%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Norton Science and Language Academy (NSLA) is growing 1 grade level per year until our first graduating class of 2025, resulting in the need for additional teaching staff to support the growing student enrollment and programs being offered at NSLA.					
Classified Salaries and Benefits:					
Number of Classified (Non-Mgmt) FTEs	33.90	38.33	4.43	40.25	1.92
Number of Classified Mangement FTEs	0.00	0.00	0.00	0.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 30,217	\$ 31,652	4.75%	\$ 33,156	4.75%
Average Salary per Classified Mgmt FTE	\$ -	\$ -		\$ -	
Class Step and Column Increase (Total Annual Cost)	\$ 52,000	\$ 54,470	4.75%	\$ 57,000	4.64%
Other Pay, Stipends, Extra Pay	\$ 46,750	\$ 51,750	10.70%	\$ 55,250	6.76%
Health and Welfare Cost per Class Employee	\$ 3,102	\$ 3,272	5.48%	\$ 3,452	5.50%
Retirement Cost per Class Employee	\$ 8,015	\$ 8,711	8.68%	\$ 9,360	7.45%
PERS Rate	26.68%	27.70%	1.02%	28.80%	1.10%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Norton Science and Language Academy (NSLA) is growing 1 grade level per year until our first graduating class of 2025, resulting in the need for additional support staff to assist the teachers and admin with the growing student enrollment and programs being offered at NSLA.					

CHARTER NAME: Norton Science & Language Academy
 CDS #: 361036301155808
 CHARTER #: 903

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	0.05%	0.05%	0.00%	0.05%	0.00%
Workers Comp	0.99300%	0.99300%	0.00%	0.99300%	0.00%
Facilities:					
Rent	\$ 3,076,875	\$ 3,076,875	0.00%	\$ 3,080,625	0.12%
Electricity	\$ 187,500	\$ 200,000	6.67%	\$ 210,000	5.00%
Heating (gas)	\$ 12,500	\$ 13,000	4.00%	\$ 13,750	5.77%
Other	\$ -	\$ -		\$ -	
Explain "Other" facility costs:					
Administrative Service Agreements:					
1.00% Oversight Fees to Sponsor	\$ 164,175	\$ 187,138	13.99%	\$ 202,681	8.31%
Administrative Service Contract	\$ 2,052,186	\$ 2,339,225	13.99%	\$ 2,533,515	8.31%
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	12,590,277	2,220,306	12,959,338	2.93%	14,828,769	14.43%	16,083,542	8.46%
EPA	8012	3,465,898	796,760	3,458,151	-0.22%	3,885,028	12.34%	4,184,579	7.71%
State Aid - Prior Year	8019	-	-	-					
In Lieu Property Taxes	8096	-	-	-		-		-	
Federal	8100-8299	-	-	-		-		-	
State									
Lottery - Unrestricted	8560	198,428	(3,127)	209,206	5.43%	226,101	8.08%	235,777	4.28%
Lottery - Prop 20 - Restricted	8560								
Other State Revenue	8300-8599	1,414,265	4,285	1,414,173	-0.01%	1,414,173	0.00%	1,414,173	0.00%
Local									
Interest	8660	36,000	14,645	44,000	22.22%	44,000	0.00%	44,000	0.00%
AB602 Local Special Education Transfer	8792								
Other Local Revenues	8600-8799	-	423	423		-		-	
Total Revenues		\$ 17,704,868	\$ 3,033,292	\$ 18,085,291	2.15%	\$ 20,398,071	12.79%	\$ 21,962,071	7.67%
EXPENDITURES									
Certificated Salaries	1000-1999	6,097,908	1,775,307	6,021,839	-1.25%	6,602,713	9.65%	7,036,822	6.57%
Classified Salaries	2000-2999	1,094,890	545,951	1,179,199	7.70%	1,329,315	12.73%	1,445,811	8.76%
Benefits	3000-3999	2,820,462	823,678	2,796,334	-0.86%	3,058,096	9.36%	3,307,162	8.14%
Books & Supplies	4000-4999	504,124	364,080	513,734	1.91%	750,000	45.99%	900,000	20.00%
Contracts & Services	5000-5999	1,156,618	276,879	1,160,217	0.31%	1,250,000	7.74%	1,300,000	4.00%
Capital Outlay	6000-6599	25,000	141,919	235,000	840.00%	250,000	6.38%	125,000	-50.00%
Other Outgo	7100-7299	2,249,129	-	2,295,468	2.06%	2,539,225	10.62%	2,748,515	8.24%
Debt Service (see Debt Form)	7400-7499	3,076,875	1,027,630	3,118,880	1.37%	3,136,875	0.58%	3,140,625	0.12%
Total Expenditures		\$ 17,025,006	\$ 4,955,444	\$ 17,320,671	1.74%	\$ 18,916,224	9.21%	\$ 20,003,935	5.75%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 679,862	\$ (1,922,152)	\$ 764,620	12.47%	\$ 1,481,847	93.80%	\$ 1,958,136	32.14%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	(470,244)		(228,053)		(283,175)		(347,179)	
Other Uses	7600	-							
Net Sources & Uses		\$ (470,244)	\$ -	\$ (228,053)		\$ (283,175)		\$ (347,179)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 209,618	\$ (1,922,152)	\$ 536,567	155.97%	\$ 1,198,672	123.40%	\$ 1,610,957	34.40%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	7,818,217	7,818,217	7,818,217					
Adjustments for Unaudited Actuals	9792		1,680,341	1,680,341					
Beg Fund Balance at Unaudited Actuals			9,498,558	9,498,558					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			9,498,558	9,498,558		10,035,125		11,233,796	
Ending Balance	9790	\$ 8,027,835	\$ 7,576,406	\$ 10,035,125	25.00%	\$ 11,233,796	11.94%	\$ 12,844,753	14.34%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-							
Stores	9712	-							
Prepaid Expenditures	9713	-							
All Others	9719	-							
b. Restricted									
c. Committed									
Committed - Stabilization Arrangements	9750	-							
Committed - Other	9760	-							
d. Assignments									
e. Unassigned									
Reserve for Economic Uncertainties	9789	-							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	8,027,835	7,576,406	10,035,125	25.00%	11,233,796	11.94%	12,844,753	14.34%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)								
1 Ex. Erate	-							
2	-							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA			\$ 177.00		\$ 177.00		\$ 177.00	
Lottery Unrestricted Estimated Award			\$ 209,206		\$ 226,101	8.08%	\$ 235,777	4.28%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Ex. Mandate Block Grant	-	-						
2 Mandated Cost	24,265	-	24,173	-0.38%	24,173	0.00%	24,173	0.00%
3 SMAA	40,000	4,285	40,000	0.00%	40,000	0.00%	40,000	0.00%
4 SB740	1,350,000	-	1,350,000	0.00%	1,350,000	0.00%	1,350,000	0.00%
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 1,414,265	\$ 4,285	\$ 1,414,173	-0.01%	\$ 1,414,173	0.00%	\$ 1,414,173	0.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Ex. Services Reimbursed by District	-							
2 Donations/Refunds	-	423	423		-		-	
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 423	\$ 423		\$ -		\$ -	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	1,423,984	533,461	3,209,350	125.38%	1,296,414	-59.61%	1,328,989	2.51%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	78,204	20,436	85,101	8.82%	91,973	8.08%	95,909	4.28%
Other State Revenue	8300-8599	2,044,529	51,351	2,101,926	2.81%	2,115,052	0.62%	2,124,197	0.43%
Local									
Interest	8660	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	798,068	88,324	798,068	0.00%	798,068	0.00%	798,068	0.00%
Other Local Revenues	8600-8799	-	-	-		-		-	
Total Revenues		\$ 4,344,785	\$ 693,572	\$ 6,194,445	42.57%	\$ 4,301,507	-30.56%	\$ 4,347,163	1.06%
EXPENDITURES									
Certificated Salaries	1000-1999	1,185,226	140,246	1,235,303	4.23%	1,192,395	-3.47%	1,252,015	5.00%
Classified Salaries	2000-2999	602,299	68,409	1,046,533	73.76%	1,028,834	-1.69%	1,080,276	5.00%
Benefits	3000-3999	659,535	77,291	826,517	25.32%	829,528	0.36%	883,448	6.50%
Books & Supplies	4000-4999	910,351	100,848	1,645,041	80.70%	971,271	-40.96%	1,010,122	4.00%
Contracts & Services	5000-5999	1,403,858	95,978	1,212,157	-13.66%	936,328	-22.76%	969,099	3.50%
Capital Outlay	6000-6599	-	3,500	30,000		-		-	
Other Outgo	7100-7299	328,551	-	328,551	0.00%	343,336	4.50%	360,503	5.00%
Debt Service (see Debt Form)	7400-7499	-	-	-		-		-	
Total Expenditures		\$ 5,089,820	\$ 486,272	\$ 6,324,102	24.25%	\$ 5,301,692	-16.17%	\$ 5,555,463	4.79%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (745,035)	\$ 207,300	\$ (129,657)		\$ (1,000,185)		\$ (1,208,300)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	470,244	-	228,053	-51.50%	283,175	24.17%	347,179	22.60%
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ 470,244	\$ -	\$ 228,053	-51.50%	\$ 283,175	24.17%	\$ 347,179	22.60%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (274,791)	\$ 207,300	\$ 98,396		\$ (717,010)		\$ (861,121)	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	4,518,477	4,518,477	4,518,477					
Adjustments for Unaudited Actuals	9792		(362,902)	(362,902)					
Beg Fund Balance at Unaudited Actuals			4,155,575	4,155,575					
Adjustments for Audit	9793								
Adjustments for Restatements	9795		-						
Beginning Fund Balance as per Audit Report +/- Restatements			4,155,575	4,155,575		4,253,971		3,536,961	
Ending Balance		\$ 4,243,686	\$ 4,362,875	\$ 4,253,971	0.24%	\$ 3,536,961	-16.86%	\$ 2,675,840	-24.35%

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	4,243,686	4,362,875	0.24%	3,536,961	-16.86%	2,675,840	-24.35%
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							
If Restricted Fund Balances Exist, Identify Balance by Program:								
1 EX. AB602 - Special Education	-	-	-		-		-	
2 Lottery	-	20,436	85,101		-		-	
3 Child Nutrition	412,294	412,294	636,540		636,540		636,540	
4 ELOP Grant	1,802,704	1,802,704	1,620,892		1,278,453		724,170	
5 Educator Effectiveness	153,497	153,497	153,497		153,497		153,497	
6 UPK Planning & Implementation	67,145	62,964	-		-		-	
7 Classified PD	4,623	3,393	3,393		3,393		3,393	
8 Learning Recovery Emergency Block Grant	1,481,924	1,433,049	1,433,049		1,143,579		836,741	
9 Arts, Music, and Instructional Materials Discretionary Grant	321,499	321,549	321,499		321,499		321,499	
10	-	-	-		-		-	
11	-	152,989	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
Ending Restricted Fund Balance	4,243,686	4,362,875	4,253,971		3,536,961		2,675,840	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 Title I	312,915	105,658	379,086	21.15%	288,371	-23.93%	288,371	0.00%
2 Title II	45,380	14,531	66,903	47.43%	40,941	-38.81%	40,941	0.00%
3 Title III	44,369	-	43,595		43,595		43,595	
4 Title IV	22,678	18,691	41,510		23,006		23,006	
5 SPED IDEA	198,821	-	198,821		198,821		198,821	
6 Child Nutrition	674,692	74,875	722,692		701,680		734,255	
7 ESSER III	125,129	253,804	1,184,468		-		-	
8 ESSER III Learning Loss	-	-	239,071		-		-	
9 ESSER II	-	-	75,398		-		-	
10 ELO-ESSER II	-	21,930	87,500		-		-	
11 ELO-GEER II	-	5,033	14,550		-		-	
12 ELO-ESSER III	-	14,296	57,183		-		-	
13 ELO-ESSER III Learning Loss	-	24,643	98,573		-		-	
14	-							
15	-							
16	-							
17	-							
18	-							
19	-							
20	-							
Total Federal Awards Budgeted:	\$ 1,423,984	\$ 533,461	\$ 3,209,350	\$1.25	\$ 1,296,414	-59.61%	\$ 1,328,989	\$0
Lottery Prop 20 Restricted Allocation per ADA	\$ 67.00		\$ 72.00		\$ 72.00		\$ 72.00	
Lottery Estimated Prop 20 Restricted Award	\$ 78,204		\$ 85,101	8.82%	\$ 91,973	8.08%	\$ 95,909	4.28%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 Child Nutrition	261,403	31,133	291,692	11.59%	304,818	4.50%	313,963	3.00%
2 ELOP	1,579,223	12,623	1,620,892	2.64%	1,620,892	0.00%	1,620,892	0.00%
3 Learning Recovery Emergency Block Grant	-	-	-		-		-	
4 Proposition 28	203,903	-	189,342	-7.14%	189,342	0.00%	189,342	0.00%
5 SPED Dispute	-	7,595						
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 2,044,529	\$ 51,351	\$ 2,101,926	2.81%	\$ 2,115,052	0.62%	\$ 2,124,197	\$0

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:								
What % of student population is Special Ed	0.00%	15.10%	15.10%		15.10%	0.00%	15.10%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Desert Mountain SELPA							
AB602 Revenue	652,755	88,324	798,068	22.26%	798,068	0.00%	798,068	0.00%
Other Special Ed Revenue	242,621	-	198,821	-18.05%	198,821	0.00%	198,821	0.00%
Unrestricted Contribution to Special Ed	263,979	-	228,053	-13.61%	283,175	24.17%	347,179	22.60%
Total Special Ed Funding	1,159,355	88,324	1,224,942	5.66%	1,280,064	4.50%	1,344,068	5.00%
Special Ed Expenditures	1,159,355	371,205	1,224,942	5.66%	1,280,064	4.50%	1,344,068	5.00%

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	12,590,277	2,220,306	12,959,338	2.93%	14,828,769	14.43%	16,083,542	8.46%
EPA	8012	3,465,898	796,760	3,458,151	-0.22%	3,885,028	12.34%	4,184,579	7.71%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	-	-	-		-		-	
Federal	8100-8299	1,423,984	533,461	3,209,350	125.38%	1,296,414	-59.61%	1,328,989	2.51%
State									
Lottery - Unrestricted	8560	198,428	(3,127)	209,206	5.43%	226,101	8.08%	235,777	4.28%
Lottery - Prop 20 - Restricted	8560	78,204	20,436	85,101	8.82%	91,973	8.08%	95,909	4.28%
Other State Revenue	8300-8599	3,458,794	55,636	3,516,099	1.66%	3,529,225	0.37%	3,538,370	0.26%
Local									
Interest	8660	36,000	14,645	44,000	22.22%	44,000	0.00%	44,000	0.00%
AB602 Local Special Education Transfer	8792	798,068	88,324	798,068	0.00%	798,068	0.00%	798,068	0.00%
Other Local Revenues	8600-8799	-	423	423		-		-	
Total Revenues		\$ 22,049,654	\$ 3,726,864	\$ 24,279,735	10.11%	\$ 24,699,578	1.73%	\$ 26,309,234	6.52%
EXPENDITURES									
Certificated Salaries	1000-1999	7,283,134	1,915,552	7,257,142	-0.36%	7,795,108	7.41%	8,288,837	6.33%
Classified Salaries	2000-2999	1,697,189	614,360	2,225,732	31.14%	2,358,149	5.95%	2,526,087	7.12%
Benefits	3000-3999	3,479,997	900,970	3,622,851	4.11%	3,887,624	7.31%	4,190,610	7.79%
Books & Supplies	4000-4999	1,414,475	464,928	2,158,775	52.62%	1,721,271	-20.27%	1,910,122	10.97%
Contracts & Services	5000-5999	2,560,476	372,857	2,372,374	-7.35%	2,186,328	-7.84%	2,269,099	3.79%
Capital Outlay	6000-6599	25,000	145,419	265,000	960.00%	250,000	-5.66%	125,000	-50.00%
Other Outgo	7100-7299	2,577,680	-	2,624,019	1.80%	2,882,561	9.85%	3,109,018	7.86%
Debt Service (see Debt Form)	7400-7499	3,076,875	1,027,630	3,118,880	1.37%	3,136,875	0.58%	3,140,625	0.12%
Total Expenditures		\$ 22,114,826	\$ 5,441,716	\$ 23,644,773	6.92%	\$ 24,217,916	2.42%	\$ 25,559,398	5.54%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (65,172)	\$ (1,714,852)	\$ 634,962		\$ 481,662	-24.14%	\$ 749,836	55.68%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (65,172)	\$ (1,714,852)	\$ 634,962		\$ 481,662	-24.14%	\$ 749,836	55.68%

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	12,336,694	12,336,694	12,336,694	0.00%				
Adjustments for Unaudited Actuals	9792		1,317,439	1,317,439					
Beg Fund Balance at Unaudited Actuals			13,654,133	13,654,133					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			13,654,133	13,654,133		14,289,096	4.65%	14,770,757	3.37%
Ending Balance	9790	\$ 12,271,521	\$ 11,939,281	\$ 14,289,096	16.44%	\$ 14,770,757	3.37%	\$ 15,520,593	5.08%

Components of Ending Fund Balance (Budget):

a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted									
	9740	4,243,686	4,362,875	4,253,971	0.24%	3,536,961	-16.86%	2,675,840	-24.35%
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	-	-	-		-		-	
d. Assignments									
	9780	-	-	-		-		-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	-	-	-		-		-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	8,027,835	7,576,406	10,035,125	25.00%	11,233,796	11.94%	12,844,753	14.34%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		36.30%	139.23%	42.44%		46.39%		50.25%	

Reserve Standard (unless different standard identified in MOU)

If MOU contains a Reserve Standard other than above, enter here

Reserve Standard Met/Not Met

3%	3%	3%	3%	3%
Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage

Unrestricted Deficit Spending Standard

Unrestricted Deficit Spending Standard Met/Not Met

0.0%	38.8%	0.0%	0.0%	0.0%
12.1%	46.4%	14.1%	15.5%	16.8%
Met	Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

DEBT - Multiyear Commitments

Fiscal Year 2023-24 First Interim Report

CHARTER NAME: Norton Science & Language Academy

Form Revised 4/25/2023

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2023 Principal Balance	2023-24 Payment		2024-25 Payment		2025-26 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease	35	40,590,000	320,000	2,536,875	340,000	2,516,875	365,000	2,495,625	
Capital Lease	39	5,500,000	-	220,000	-	220,000	-	220,000	
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		46,090,000	320,000	2,756,875	340,000	2,736,875	365,000	2,715,625	

Other Commitments:

In June 2020, 230 S. Waterman LLC took out a tax-exempt bond in the amount of \$40,895,000 to build a new campus in San Bernardino to house approximately 1,500 students in grades TK-12. Fiscal Year 2020-2021 we compounded interest and had no payments and starting the 2021-2022 Fiscal Year payments were interest only to help grow funding with the growth of HS. In December 2021, 230 S. Waterman LLC is planning to take out a second tax-exempt bond in the amount of \$5,500,000 to build a gym for NSLA.

Comments:

CHARTER NAME: Norton Science & Language Academy

2023-24 First Interim Cash Flow

DATE PREPARED: 11/28/2023

Form Revised 4/25/2023

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance	July 1 Cash =		9,825,328		11,022,605		10,266,876		9,340,703		10,497,594		10,014,401		9,774,769	
			Actuals - Actuals - Actuals													
REVENUE																
LCFF Sources																
LCFF	8011		-		584,291	4.51%	584,291	4.51%	1,051,724	8.12%	1,051,724	8.12%	1,051,724	8.12%	1,051,724	8.12%
EPA	8012		-		-		-		796,760	23.04%	-		-		796,760	23.04%
State Aid - Prior Year	8019		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		-		-		-		-		-		-	
Federal	8100-8299		10,898	0.34%	51,937	1.62%	-		264,617	8.25%	65,000	2.03%	75,000	2.34%	665,000	20.72%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		52,301	25.00%
Lottery - Prop 20 - Restricted	8560		9,073	10.66%	-		-		8,236	9.68%	-		-		16,948	19.92%
Other State Revenue	8300-8599		-		-		4,285	0.12%	51,351	1.46%	145,880	4.15%	183,880	5.23%	145,880	4.15%
Local																
Interest	8660		3,702	8.41%	3,707	8.43%	3,592	8.16%	3,643	8.28%	3,669	8.34%	3,670	8.34%	3,670	8.34%
AB602 Local Special Education Transfer	8792		-		-		48,381	6.06%	39,943	5.00%	78,860	9.88%	78,860	9.88%	78,860	9.88%
Other Local Revenues	8600-8799		-		-		280	66.19%	143	33.81%	-		-		-	
Total Revenues			\$ 23,674	0.10%	\$ 639,935	2.64%	\$ 640,830	2.64%	\$ 2,216,417	9.13%	\$ 1,345,133	5.54%	\$ 1,393,134	5.74%	\$ 2,811,143	11.58%
EXPENDITURES																
Certificated Salaries	1000-1999		96,224	1.33%	594,791	8.20%	611,924	8.43%	612,613	8.44%	667,699	9.20%	667,699	9.20%	667,699	9.20%
Classified Salaries	2000-2999		55,461	2.49%	184,026	8.27%	189,937	8.53%	184,936	8.31%	201,422	9.05%	201,422	9.05%	201,422	9.05%
Benefits	3000-3999		61,101	1.69%	276,695	7.64%	279,227	7.71%	283,947	7.84%	340,235	9.39%	340,235	9.39%	340,235	9.39%
Books & Supplies	4000-4999		49,622	2.30%	147,109	6.81%	235,022	10.89%	31,855	1.48%	187,500	8.69%	187,500	8.69%	187,500	8.69%
Contracts & Services	5000-5999		43,169	1.82%	133,206	5.61%	109,715	4.62%	88,087	3.71%	225,000	9.48%	225,000	9.48%	225,000	9.48%
Capital Outlay	6000-6599		-		3,613	1.36%	43,343	16.36%	98,463	37.16%	-		-		64,581	24.37%
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		243,411	7.80%	261,406	8.38%	261,406	8.38%	261,406	8.38%	261,406	8.38%	261,406	8.38%	261,406	8.38%
Total Expenditures			\$ 548,988	2.32%	\$ 1,600,846	6.77%	\$ 1,730,575	7.32%	\$ 1,561,307	6.60%	\$ 1,883,262	7.96%	\$ 1,883,262	7.96%	\$ 1,947,842	8.24%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Accounts Receivable	9210	3,994,379	2,196,791	55.00%	205,182	5.14%	163,573	4.10%	501,781	12.56%	54,935	1.38%	181,688	4.55%	198,821	4.98%
Prepaid Expenditures	9330	70,092	1,285	1.83%									68,807	98.17%		
(Accounts Payable)	9510	269,475	269,475	100.00%	-		-		-		-		-		-	
(Line of Credit Payments)	9640	-	-		-		-		-		-		-		-	
(Deferred Revenue)	9650	206,009	206,009	100.00%	-		-		-		-		-		-	
NET PRIOR YEAR TRANSACTIONS		\$ 3,588,987	\$ 1,722,592		\$ 205,182		\$ 163,573		\$ 501,781		\$ 54,935		\$ 250,496		\$ 198,821	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)																
TOTAL MISC. ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ 1,197,277		\$ (755,730)		\$ (926,173)		\$ 1,156,891		\$ (483,194)		\$ (239,632)		\$ 1,062,122	
ENDING CASH BALANCE			\$ 11,022,605		\$ 10,266,876		\$ 9,340,703		\$ 10,497,594		\$ 10,014,401		\$ 9,774,769		\$ 10,836,890	

CHARTER NAME: Norton Science & Language Academy

DATE PREPARED: 11/28/2023

2023-24 First Interim Cash Flow

Form Revised 4/25/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		10,836,890		10,603,369		10,459,944		13,463,082		13,349,658		10,660,214			
REVENUE															
LCFF Sources															
LCFF	8011	1,051,724	8.12%	1,306,427	10.08%	1,306,427	10.08%	1,306,427	10.08%	1,306,427	10.08%	1,306,428	12,959,338	12,959,338	-
EPA	8012	-		-		932,315	26.96%	-		-		932,316	3,458,151	3,458,151	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	-		-		-		-		-		-	-	-	-
Federal	8100-8299	70,000	2.18%	55,000	1.71%	1,000,000	31.16%	65,000	2.03%	250,000	7.79%	636,898	3,209,350	3,209,350	-
State															
Lottery - Unrestricted	8560	-		-		52,301	25.00%	-		-		104,604	209,206	209,206	-
Lottery - Prop 20 - Restricted	8560	-		-		16,948	19.92%	-		-		33,896	85,101	85,101	-
Other State Revenue	8300-8599	353,880	10.06%	145,880	4.15%	1,495,880	42.54%	145,880	4.15%	153,880	4.38%	689,423	3,516,099	3,516,099	-
Local															
Interest	8660	3,668	8.34%	3,670	8.34%	3,669	8.34%	3,670	8.34%	3,669	8.34%	-	44,000	44,000	-
AB602 Local Special Education Transfer	8792	78,860	9.88%	78,860	9.88%	78,860	9.88%	78,860	9.88%	78,860	9.88%	78,864	798,068	798,068	-
Other Local Revenues	8600-8799	-		-		-		-		-		-	423	423	-
Total Revenues		\$ 1,558,132	6.42%	\$ 1,589,837	6.55%	\$ 4,886,400	20.13%	\$ 1,599,837	6.59%	\$ 1,792,836	7.38%	\$ 3,782,428	\$ 24,279,735	\$ 24,279,735	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	667,699	9.20%	667,699	9.20%	667,699	9.20%	667,699	9.20%	667,698	9.20%	-	7,257,142	7,257,142	-
Classified Salaries	2000-2999	201,422	9.05%	201,422	9.05%	201,422	9.05%	201,422	9.05%	201,422	9.05%	-	2,225,732	2,225,732	-
Benefits	3000-3999	340,235	9.39%	340,235	9.39%	340,235	9.39%	340,235	9.39%	340,235	9.39%	-	3,622,851	3,622,851	-
Books & Supplies	4000-4999	187,500	8.69%	187,500	8.69%	187,500	8.69%	187,500	8.69%	187,500	8.69%	195,167	2,158,775	2,158,775	-
Contracts & Services	5000-5999	225,000	9.48%	225,000	9.48%	225,000	9.48%	225,000	9.48%	225,000	9.48%	198,197	2,372,374	2,372,374	-
Capital Outlay	6000-6599	-		-		-		30,000	11.32%	25,000	9.43%	-	265,000	265,000	-
Other Outgo	7100-7299	-		-		-		-		2,624,019	100.00%	-	2,624,019	2,624,019	-
Debt Service (see Debt Form)	7400-7499	261,406	8.38%	261,406	8.38%	261,406	8.38%	261,406	8.38%	261,406	8.38%	-	3,118,880	3,118,880	-
Total Expenditures		\$ 1,883,262	7.96%	\$ 1,883,262	7.96%	\$ 1,883,262	7.96%	\$ 1,913,262	8.09%	\$ 4,532,280	19.17%	\$ 393,364	\$ 23,644,773	\$ 23,644,773	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210	91,609	2.29%	150,000	3.76%	-		200,000	5.01%	50,000	1.25%	-	3,994,379	-	
Prepaid Expenditures	9330	-		-		-		-		-		-	70,092	-	
(Accounts Payable)	9510	-		-		-		-		-		-	269,475	-	
(Line of Credit Payments)	9640	-		-		-		-		-		-	-	-	
(Deferred Revenue)	9650	-		-		-		-		-		-	206,009	-	
NET PRIOR YEAR TRANSACTIONS		\$ 91,609		\$ 150,000		\$ -		\$ 200,000		\$ 50,000			\$ 3,588,987	\$ -	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)												232,746	232,746		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 232,746	\$ 232,746		
NET REVENUES LESS EXPENDITURES		\$ (233,521)		\$ (143,425)		\$ 3,003,138		\$ (113,425)		\$ (2,689,444)		\$ 3,621,809	\$ 4,456,695		
ENDING CASH BALANCE		\$ 10,603,369		\$ 10,459,944		\$ 13,463,082		\$ 13,349,658		\$ 10,660,214		\$ 14,282,023			

Ending Fund Balance \$ 14,289,096

Ending Cash plus Accruals should equal Ending Fund Balance \$ (7,072)

CHARTER NAME: Norton Science & Language Academy

2024-25 First Interim Cash Flow

DATE PREPARED: 11/28/2023

Form Revised 4/25/2023

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Estimated	Bud												
Beginning Cash Balance	July 1 Cash =		10,660,214		12,205,200		11,591,564		10,816,355		12,276,232		12,009,601		11,742,970	
REVENUE																
LCFF Sources																
LCFF	8011		-		741,438	5.00%	741,438	5.00%	1,334,589	9.00%	1,334,589	9.00%	1,334,589	9.00%	1,334,589	9.00%
EPA	8012		-		-		-		971,257	25.00%	-		-		971,257	25.00%
State Aid - Prior Year	8019		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		-		-		-		-		-		-	
Federal	8100-8299		-		50,414	3.89%	-		246,000	18.98%	-		-		175,000	13.50%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		56,525	25.00%
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		22,993	25.00%
Other State Revenue	8300-8599		-		160,880	4.56%	190,880	5.41%	190,880	5.41%	190,880	5.41%	190,880	5.41%	190,880	5.41%
Local																
Interest	8660		3,667	8.33%	3,667	8.33%	3,666	8.33%	3,667	8.33%	3,666	8.33%	3,667	8.33%	3,667	8.33%
AB602 Local Special Education Transfer	8792		-		-		66,505	8.33%	66,505	8.33%	66,505	8.33%	66,505	8.33%	66,505	8.33%
Other Local Revenues	8600-8799		-		-		-		-		-		-		-	
Total Revenues			\$ 3,667	0.01%	\$ 956,399	3.87%	\$ 1,002,489	4.06%	\$ 2,812,898	11.39%	\$ 1,595,640	6.46%	\$ 1,595,641	6.46%	\$ 2,821,416	11.42%
EXPENDITURES																
Certificated Salaries	1000-1999		116,927	1.50%	639,199	8.20%	703,898	9.03%	703,898	9.03%	703,898	9.03%	703,898	9.03%	703,898	9.03%
Classified Salaries	2000-2999		66,028	2.80%	200,442	8.50%	200,442	8.50%	210,137	8.91%	210,137	8.91%	210,137	8.91%	210,137	8.91%
Benefits	3000-3999		77,752	2.00%	301,291	7.75%	342,111	8.80%	351,830	9.05%	351,830	9.05%	351,830	9.05%	351,830	9.05%
Books & Supplies	4000-4999		47,335	2.75%	129,095	7.50%	194,841	11.32%	150,000	8.71%	150,000	8.71%	150,000	8.71%	150,000	8.71%
Contracts & Services	5000-5999		57,727	2.64%	238,601	10.91%	225,000	10.29%	185,000	8.46%	185,000	8.46%	185,000	8.46%	185,000	8.46%
Capital Outlay	6000-6599		-		75,000	30.00%	-		60,000	24.00%	-		-		100,000	40.00%
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%
Total Expenditures			\$ 627,175	2.59%	\$ 1,845,034	7.62%	\$ 1,927,698	7.96%	\$ 1,922,271	7.94%	\$ 1,862,271	7.69%	\$ 1,862,271	7.69%	\$ 1,962,271	8.10%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
		July 1 - Beginning Balances		% Beg Bal												
Accounts Receivable	9210	3,782,428	2,561,858	67.73%	275,000	7.27%	150,000	3.97%	569,250	15.05%					226,320	5.98%
Prepaid Expenditures	9330	-	-													
(Accounts Payable)	9510	393,364	393,364	100.00%												
(Line of Credit Payments)	9640															
(Deferred Revenue)	9650															
NET PRIOR YEAR TRANSACTIONS		\$ 3,389,064	\$ 2,168,494		\$ 275,000		\$ 150,000		\$ 569,250		\$ -		\$ -		\$ 226,320	
OTHER ADJUSTMENTS (LIST)																
Capital Assets (Not included in Expenditures above)																
TOTAL MISC. ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ 1,544,986		\$ (613,635)		\$ (775,209)		\$ 1,459,877		\$ (266,631)		\$ (266,630)		\$ 1,085,465	
ENDING CASH BALANCE			\$ 12,205,200		\$ 11,591,564		\$ 10,816,355		\$ 12,276,232		\$ 12,009,601		\$ 11,742,970		\$ 12,828,435	

CHARTER NAME: Norton Science & Language Academy

2024-25 First Interim Cash Flow

DATE PREPARED: 11/28/2023

Form Revised 4/25/2023

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		12,828,435		12,636,803		12,495,173		14,634,317		14,402,686		11,313,490			
REVENUE															
LCFF Sources															
LCFF	8011	1,334,589	9.00%	1,334,589	9.00%	1,334,589	9.00%	1,334,589	9.00%	1,334,589	9.00%	1,334,592	14,828,769	14,828,769	-
EPA	8012	-		-		971,257	25.00%	-		-		971,257	3,885,028	3,885,028	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	-		-		-		-		-		-	-	-	-
Federal	8100-8299	75,000	5.79%	125,000	9.64%	50,000	3.86%	50,000	3.86%	75,000	5.79%	450,000	1,296,414	1,296,414	-
State															
Lottery - Unrestricted	8560	-		-		56,525	25.00%	-		-		113,051	226,101	226,101	-
Lottery - Prop 20 - Restricted	8560	-		-		22,993	25.00%	-		-		45,987	91,973	91,973	-
Other State Revenue	8300-8599	190,880	5.41%	190,880	5.41%	1,495,880	42.39%	175,880	4.98%	190,880	5.41%	169,545	3,529,225	3,529,225	-
Local															
Interest	8660	3,665	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	3,667	8.33%	-	44,000	44,000	-
AB602 Local Special Education Transfer	8792	66,505	8.33%	66,505	8.33%	66,505	8.33%	66,505	8.33%	66,505	8.33%	133,018	798,068	798,068	-
Other Local Revenues	8600-8799	-		-		-		-		-		-	-	-	-
Total Revenues		\$ 1,670,639	6.76%	\$ 1,720,641	6.97%	\$ 4,001,416	16.20%	\$ 1,630,641	6.60%	\$ 1,670,641	6.76%	\$ 3,217,450	\$ 24,699,578	\$ 24,699,578	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	703,898	9.03%	703,898	9.03%	703,898	9.03%	703,899	9.03%	703,899	9.03%	-	7,795,108	7,795,108	-
Classified Salaries	2000-2999	210,137	8.91%	210,137	8.91%	210,137	8.91%	210,137	8.91%	210,141	8.91%	-	2,358,149	2,358,149	-
Benefits	3000-3999	351,830	9.05%	351,830	9.05%	351,830	9.05%	351,830	9.05%	351,830	9.05%	-	3,887,624	3,887,624	-
Books & Supplies	4000-4999	150,000	8.71%	150,000	8.71%	150,000	8.71%	150,000	8.71%	150,000	8.71%	-	1,721,271	1,721,271	-
Contracts & Services	5000-5999	185,000	8.46%	185,000	8.46%	185,000	8.46%	185,000	8.46%	185,000	8.46%	-	2,186,328	2,186,328	-
Capital Outlay	6000-6599	-		-		-		-		15,000	6.00%	-	250,000	250,000	-
Other Outgo	7100-7299	-		-		-		-		2,882,561	100.00%	-	2,882,561	2,882,561	-
Debt Service (see Debt Form)	7400-7499	261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%	261,406	8.33%	-	3,136,875	3,136,875	-
Total Expenditures		\$ 1,862,271	7.69%	\$ 1,862,271	7.69%	\$ 1,862,271	7.69%	\$ 1,862,272	7.69%	\$ 4,759,837	19.65%	\$ -	\$ 24,217,916	\$ 24,217,916	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance
Accounts Receivable	9210												3,782,428	-	
Prepaid Expenditures	9330												-	-	
(Accounts Payable)	9510												393,364	-	
(Line of Credit Payments)	9640												-	-	
(Deferred Revenue)	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -			\$ 3,389,064	\$ -	
OTHER ADJUSTMENTS (LIST)															
Capital Assets (Not included in Expenditures above)												232,746	232,746		
													-		
													-		
													-		
TOTAL MISC. ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ 232,746	\$ 232,746		
NET REVENUES LESS EXPENDITURES		\$ (191,632)		\$ (141,630)		\$ 2,139,145		\$ (231,631)		\$ (3,089,196)		\$ 3,450,196	\$ 4,103,472		
ENDING CASH BALANCE		\$ 12,636,803		\$ 12,495,173		\$ 14,634,317		\$ 14,402,686		\$ 11,313,490		\$ 14,763,686			

Ending Fund Balance \$ 14,770,757

Ending Cash plus Accruals should equal Ending Fund Balance \$ (7,072)

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

Date of meeting: TBD

Title: Battleship Iowa STEM/Overnight Field Trip

Presentation: Consent: Action: Discussion: Information:

Background: Overnight STEM field trip suggested by LCER STEM coordinator. Students will be getting a hands on STEM experience in a unique setting; students will also get to experience the history, role, and life/working conditions in the US Navy.

Fiscal Implications (if any): Approximately \$18,000.00 plus transportation.

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

Give 6th grade students an overnight science theme opportunity that is offered to other 6th grades students in our area. Students will obtain hands on STEM experiences that is uniquely offered on a docked battleship. This overnight field trip will take the place of the previously scheduled overnight field trip that got cancelled due to transportation logistics.

Recommendation:

Submitted by: Name, Title, Department

Marco Lara, Teacher, Middle School Mathematics



**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: 11/3/23

Requested by: Marco Lara

June 5th + 6th

Destination: Battleship Iowa Los Angeles

Phone: 877-446-9261 X706

Date(s) of trip: ~~02/15-16/24~~

Grade Level: 6th

School departure time: 1:00pm

Destination arrival time: 4:00pm

Destination departure time: 12:00pm

School return time: 2:30pm

Overnight/Out-of-State stay: YES NO

Water activities involved: YES NO

Number of students: 125 adults: 16

Admission students: 125 adults: 16

Transportation

Bus requested? YES NO Bus company name: na
 Number of busses requested: For 141 passengers Bus company contact name: na
 ***Bus Passenger information: Number of students: 125 adults: 16

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

*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:
Overnight STEM field trip suggested by LCER's STEM coordinator. Students not only get a hands on STEM experience in a unique setting, students also get to experience the history, role, and life/working conditions in the US Navy.

I have followed the checklist prior to submitting this form: _____

 Teacher Signature

Principal Signature: _____

Funding Code: ESSEK III 3213 Date: _____

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

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

Date of meeting: _____

Title: AAE SFJROTC Leadership camp OPERATION NEW HORIZONS

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

Background: Cadets will be learning advanced leadership training during OPERATION NEW HORIZONS scheduled for March 18-22,2024. Cadets will be staying overnight at YMCA Camp Whittle.

Fiscal Implications (if any): N/A

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

Recommendation: Please review/approve overnight stay at YMCA Camp Whittle in Fawnskin, CA.

Submitted by: MSgt Padua



LEWIS CENTER FOR EDUCATIONAL RESEARCH
FIELD TRIP REQUEST FORM

Office Use Only	
Date/Time Submitted:	
Initials:	
Transportation Booked:	
Initials:	
Calendared:	
Initials:	

Date Submitted: 1/22/24

Requested by: MSGT PADUA

Phone: 9518504715

Overnight, Out of State or Water Activities? Yes No →

If yes, Board Approval is Required 3 months prior to trip. Submit This Form with a Board Cover Sheet and Itinerary or List of Activities

Date(s) of Trip: MARCH 18-22, 2024

Destination: FAWNSKIN, CA

Number of: Students 100 Adults* 5

Grade Level(s): 9-12

School Departure Time: MARCH 18, 2024

Destination Arrival Time: 1200

Destination Departure Time: 1200

School Return Time: 1330

Specific Learning Objectives of Trip: Cadets will be learning advanced leadership training during OPERATION NEW HORIZONS.

Funding Source (check all that apply)

- ASB/Club Funds Name of Club: _____
- Grade Level Funds What Grade Level: _____
- Fundraising/Donations
- Budget Code: _____

Transportation (check all that apply)

- Bus Private Vehicle** Public Transportation Plane Train Boat Other: _____

Lodging (check all that apply)

- On Camus Hotel AirBnB Other: YMCA CAMP WHITTLE

I have followed the Checklist and read BP and AR 6153 prior to submitting this form: _____
Signature

Principal Approval: _____

Date: 1-22-24

* Non-staff chaperones must be approved volunteers
** Drivers must be on the Approved Drivers List and Complete an Off Site Event Form

Leadership camp OPERATION NEW HORIZONS itinerary.

March 18, 2024

- Arrive at AAE circle at 0400hrs.
- Depart AAE circle at 1000 hrs
- Arrive YMCA Camp Whittle at 1200 hrs

March 19 – 21, 2024

- Camp activities

March 22, 2024

- Depart YMCA Camp Whittle at 1200 hrs
- Arrive AAE circle at 1330 hrs

Academy for Academic Excellence

2022-2023 School Accountability Report Card (Published During the 2023-2024 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.

2023-24 School Contact Information

School Name	Academy for Academic Excellence
Street	17500 Mana Rd.
City, State, Zip	Apple Valley, CA 92308
Phone Number	1(760) 946-5414
Principal	Chet Richards
Email Address	crichards@lcer.org
School Website	http://aae.lewiscenter.org/
County-District-School (CDS) Code	36750773630837

2023-24 District Contact Information

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

2023-24 School Description and Mission Statement

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:

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

2023-24 School Description and Mission Statement

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
Kindergarten	143
Grade 1	98
Grade 2	101
Grade 3	112
Grade 4	112
Grade 5	112
Grade 6	124
Grade 7	124
Grade 8	123
Grade 9	114
Grade 10	109
Grade 11	116
Grade 12	96
Total Enrollment	1,484

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	48.9%
Male	51.1%
American Indian or Alaska Native	0.5%
Asian	2.7%
Black or African American	2.6%
Filipino	1.9%
Hispanic or Latino	44.8%
Two or More Races	7.5%
White	39.9%
English Learners	4.4%
Foster Youth	0.2%
Homeless	0.6%
Socioeconomically Disadvantaged	43.3%
Students with Disabilities	11.3%

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)	59.50	89.95	500.10	79.26	228366.10	83.12
Intern Credential Holders Properly Assigned	1.00	1.51	18.10	2.87	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	1.51	62.90	9.98	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.10	1.72	17.60	2.80	12115.80	4.41
Unknown	3.50	5.30	32.10	5.10	18854.30	6.86
Total Teaching Positions	66.20	100.00	631.00	100.00	274759.10	100.00

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

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)	61.50	91.21	491.50	76.49	234405.20	84.00
Intern Credential Holders Properly Assigned	1.00	1.48	21.50	3.36	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.10	1.72	88.80	13.83	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.80	2.76	14.40	2.24	11953.10	4.28
Unknown	1.90	2.82	26.20	4.08	15831.90	5.67
Total Teaching Positions	67.40	100.00	642.60	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	1.00	0.00
Misassignments	0.00	1.10
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.00	1.10

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.70	1.00
Local Assignment Options	0.30	0.80
Total Out-of-Field Teachers	1.10	1.80

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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)	0	2.1
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.5	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		December 2023	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	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.	Yes	0.0 %

	Grades 6-12: Teacher-created curriculum based on selected novels, nonfiction, and literature from other genres, aligned to CCSS.		
Mathematics	<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/ Hard side & 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>	Yes	0.0 %
Science	<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>Cengage Learning: Earth & Space Science, National Geographic 1st ed. (Adopted by AAE 2021)</p> <p>AP Human Geography A Spatial Perspective, National Geographic, 1st ed. (Adopted by AAE 2021)</p> <p>Essentials of Anatomy and Physiology, Pearson, 6th ed. (Adopted by AAE 2021)</p> <p>CA Inspire Biology, G9-12, McGraw Hill (Adopted by AAE 2022)</p> <p>World of Chemistry, 4th ed. Cengage Learning (Adopted by AAE 2023)</p> <p>Hewitt: Conceptual Physics 13 ed. 2022 (Adopted by AAE 2023)</p>	Yes	0.0 %
History-Social Science	<p>Grades TK-5: Social Studies Weekly (Adopted by AAE 2021)</p> <p>Grades 6-8: TCI History Alive! Middle School (Adopted by AAE 2023)</p> <p>Grade 10 (World History): Cengage Learning: National Geographic World History: Voyages of Exploration, 1st ed. (Adopted by AAE 2022)</p>	Yes	0.0 %

	<p>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)</p> <p>The American Pageant: A History of the American People AP Edition (Adopted by AAE 2022)</p> <p>AP American Government: Stories of a Nation AP ed. (Bedford, Freeman, Worth, 2021) (Adopted by AAE 2023)</p> <p>Economics: Econ Alive! The Power to Choose TCI 2015 ed.</p> <p>Psychology: Thinking about Psychology 4th ed. (Bedford, Freeman, Worth, 2019) (Adopted by AAE 2022)</p>		
Foreign Language	<p>Grades 9-12: Spanish 3 utilizes teacher-created curriculum through Google Classroom</p> <p>AP Spanish Language: Vista Higher Learning, Tamas 2024 ed. (Adopted by AAE 2023)</p> <p>Spanish Courses: Vista Higher Learning (Senderos Level 1 and Level 2) (Adopted by AAE 2022)</p>	Yes	0.0 %
Health	<p>Positive Prevention Plus for 7th and 9th grades (Adopted by AAE 2019)</p>	Yes	0.0 %
Visual and Performing Arts	<p>Instrumental Music Classes: Essential Elements 2000 (Hal-Leonard 2004)</p> <p>High School - AP Art History: Gardner's Art Through the Ages by Fred S. Kleiner (Adopted by AAE 2023)</p>	No	0.0 %

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 2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
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School Facility Conditions and Planned Improvements

Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			HVAC unit for room C120 needs a new condenser motor
Interior: Interior Surfaces	X			Minor wall damage in the cafeteria
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			roof leak in A-Building stairwell and in classroom D107
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

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

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes 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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	54	54	31	29	47	46
Mathematics (grades 3-8 and 11)	37	40	17	18	33	34

2022-23 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	813	800	98.40	1.60	54.13
Female	388	380	97.94	2.06	57.37
Male	425	420	98.82	1.18	51.19
American Indian or Alaska Native	--	--	--	--	--
Asian	25	25	100.00	0.00	64.00
Black or African American	20	20	100.00	0.00	45.00
Filipino	18	18	100.00	0.00	72.22
Hispanic or Latino	369	362	98.10	1.90	44.48
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	56	55	98.21	1.79	74.55
White	322	317	98.45	1.55	60.57
English Learners	40	40	100.00	0.00	17.50
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	239	235	98.33	1.67	42.55
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	112	105	93.75	6.25	20.00

2022-23 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	813	800	98.40	1.60	40.13
Female	388	380	97.94	2.06	39.47
Male	425	420	98.82	1.18	40.71
American Indian or Alaska Native	--	--	--	--	--
Asian	25	25	100.00	0.00	68.00
Black or African American	20	20	100.00	0.00	45.00
Filipino	18	18	100.00	0.00	44.44
Hispanic or Latino	369	362	98.10	1.90	29.83
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	56	55	98.21	1.79	49.09
White	322	317	98.45	1.55	47.95
English Learners	40	40	100.00	0.00	20.00
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	239	235	98.33	1.67	25.96
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	112	105	93.75	6.25	14.29

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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	37.07	42.39	16.73	14.13	29.47	30.29

2022-23 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	445	432	97.08	2.92	43.06
Female	201	194	96.52	3.48	43.81
Male	244	238	97.54	2.46	42.44
American Indian or Alaska Native	--	--	--	--	--
Asian	16	16	100.00	0.00	50.00
Black or African American	--	--	--	--	--
Filipino	11	11	100.00	0.00	45.45
Hispanic or Latino	199	193	96.98	3.02	36.27
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	38	36	94.74	5.26	52.78
White	168	163	97.02	2.98	49.08
English Learners	18	17	94.44	5.56	11.76
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	139	135	97.12	2.88	28.89
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	54	49	90.74	9.26	22.45

2022-23 Career Technical Education Programs

2022-23 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
2022-23 Pupils Enrolled in Courses Required for UC/CSU Admission	99.77
2021-22 Graduates Who Completed All Courses Required for UC/CSU Admission	75.79

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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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	99%	99%	99%	99%	99%
Grade 7	95%	95%	95%	95%	95%
Grade 9	99%	99%	99%	99%	99%

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.

2023-24 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/ELAC, 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 annually 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 educational partners 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 who 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 its educational partners. 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 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Dropout Rate	0	0	0	6.2	5.5	5.6	9.4	7.8	8.2
Graduation Rate	100	98.9	98.9	87.9	93.1	90.9	83.6	87	86.2

2022-23 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2022-23 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	91	90	98.9
Female	43	43	100.0
Male	48	47	97.9
Non-Binary			
American Indian or Alaska Native	0	0	0.00
Asian	--	--	--
Black or African American	--	--	--
Filipino	--	--	--
Hispanic or Latino	38	38	100.0
Native Hawaiian or Pacific Islander	0	0	0.00
Two or More Races	13	12	92.3
White	35	35	100.0
English Learners	--	--	--
Foster Youth	0.0	0.0	0.0
Homeless	--	--	--
Socioeconomically Disadvantaged	52	51	98.1
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	--	--	--

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	1516	1503	291	19.4
Female	739	732	145	19.8
Male	777	771	146	18.9
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	8	8	3	37.5
Asian	41	40	0	0.0
Black or African American	40	40	5	12.5
Filipino	28	28	2	7.1
Hispanic or Latino	683	675	152	22.5
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	112	112	17	15.2
White	603	599	112	18.7
English Learners	67	67	11	16.4
Foster Youth	5	5	1	20.0
Homeless	9	9	1	11.1
Socioeconomically Disadvantaged	676	667	170	25.5
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	191	190	50	26.3

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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.33	4.24	5.41	0.07	5.45	6.59	0.20	3.17	3.60
Expulsions	0.00	0.00	0.13	0.00	0.22	0.14	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	5.41	0.13
Female	2.17	0
Male	8.49	0.26
Non-Binary		
American Indian or Alaska Native	0	0
Asian	4.88	0
Black or African American	17.5	2.5
Filipino	7.14	0
Hispanic or Latino	6.3	0.15
Native Hawaiian or Pacific Islander	0	0
Two or More Races	1.79	0
White	4.15	0
English Learners	2.99	1.49
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	7.25	0.3
Students Receiving Migrant Education Services	0	0
Students with Disabilities	6.81	1.05

2023-24 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 19, 2023, shared with staff and community members on January 23, 2023, and adopted on February 6, 2023. 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.

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	25		5	
1	25		4	
2	25		4	
3	27		4	
4	28		4	
5	28		4	
6	19	21	25	
Other	6	1		

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	24		5	
1	24		4	
2	25		4	
3	27		4	
4	27		4	
5	27		4	
6	21	16	24	1
Other	9	2		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 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	24	0	6	0
1	24	0	4	0
2	25	0	4	0
3	28	0	4	0
4	27	0	4	0
5	28	0	4	0
6	18	23	25	0
Other	10	1	0	0

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	18	21	18	
Mathematics	20	18	15	
Science	25	6	20	
Social Science	22	10	19	

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	16	28	17	
Mathematics	17	24	13	
Science	19	15	16	
Social Science	20	12	19	

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 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	18	22	17	0
Mathematics	19	20	15	0
Science	25	6	19	0
Social Science	23	12	14	2

2022-23 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	1484

2022-23 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)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	1
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	1

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	\$73,285
District	N/A	N/A	\$7,944	\$73,285
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A	\$7,607	\$88,508
Percent Difference - School Site and State	N/A	N/A	4.3	-18.8

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 Art, Computer Science, English, Mathematics, History, Spanish, and Science. AAE has implemented academic supports through our Knight's Lab for both elementary and secondary students. The Knight's Lab implements data driven supports to improve understanding for students who demonstrate academic areas of concern.

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.

Fiscal Year 2022-23 Types of Services Funded

AAE 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.

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.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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	\$50,170	\$55,550
Mid-Range Teacher Salary	\$80,828	\$84,645
Highest Teacher Salary	\$117,312	\$111,284
Average Principal Salary (Elementary)	\$134,018	\$139,860
Average Principal Salary (Middle)	\$142,161	\$146,440
Average Principal Salary (High)	\$152,844	\$158,447
Superintendent Salary	\$219,004	\$278,268
Percent of Budget for Teacher Salaries	30.1%	32.21%
Percent of Budget for Administrative Salaries	4.54%	4.89%

2022-23 Advanced Placement (AP) Courses

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

Percent of Students in AP Courses	47.8
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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	2
English	4
Fine and Performing Arts	0
Foreign Language	1
Mathematics	2
Science	0
Social Science	8
Total AP Courses Offered Where there are student course enrollments of at least one student.	19

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
- 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 2023-24 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 2023-24 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.

Professional Development

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 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.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	30	36	36

Norton Science and Language Academy

2022-2023 School Accountability Report Card

(Published During the 2023-2024 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.

2023-24 School Contact Information

School Name	Norton Science and Language Academy
Street	230 S. Waterman Ave.
City, State, Zip	San Bernardino, CA 92408
Phone Number	(909) 386-2300
Principal	Victor Uribe
Email Address	vuribe@lcer.org
School Website	http://nsla.lewiscenter.org/
County-District-School (CDS) Code	36-10363-0115808

2023-24 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	www.lcer.org

2023-24 School Description and Mission Statement

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, and 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 continuously grown since its establishment 16 years ago. Currently, NSLA enrolls students in grades TK-11. 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, allowing 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

2023-24 School Description and Mission Statement

curriculum at any time whether they are in person or distance learning. Weekly, students also participate in P.E., music, art, and STEM 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 school program's success, 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-11 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
Kindergarten	148
Grade 1	115
Grade 2	113
Grade 3	100
Grade 4	104
Grade 5	87
Grade 6	121
Grade 7	108
Grade 8	104
Grade 9	47
Grade 10	59
Total Enrollment	1,106

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	53.9%
Male	46.1%
American Indian or Alaska Native	0.1%
Asian	0.8%
Black or African American	3.8%
Hispanic or Latino	91%
Two or More Races	1%
White	3.3%
English Learners	31.8%
Foster Youth	0.1%
Homeless	2.4%
Socioeconomically Disadvantaged	79.1%
Students with Disabilities	14%

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)	31.00	88.57	230.40	62.22	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	7.10	1.94	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	2.86	23.10	6.26	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	3.00	8.57	49.70	13.43	12115.80	4.41
Unknown	0.00	0.00	59.80	16.14	18854.30	6.86
Total Teaching Positions	35.00	100.00	370.40	100.00	274759.10	100.00

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

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)	42.40	95.30	203.70	53.17	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	11.60	3.04	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	2.25	23.60	6.17	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	2.43	32.70	8.55	11953.10	4.28
Unknown	0.00	0.00	111.30	29.06	15831.90	5.67
Total Teaching Positions	44.50	100.00	383.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Misassignments	1.00	1.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	2.60	0.80
Local Assignment Options	0.30	0.20
Total Out-of-Field Teachers	3.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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)	1.2	4.1
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Year and month in which the data were collected		December 2023	
Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Grades TK-6: Benchmark Advance/Adelante (Adopted by NSLA 2016) Supplemental materials include Reading A-Z online leveled readers and English Learner instructional materials.	Yes	0.0 %

	<p>Grades 6-8: Amplify English Language Arts (Adopted by NSLA 2017; renewed 2021)</p> <p>Grades 9-11: Teacher-created curriculum based on selected novels, nonfiction, and literature from other genres, aligned to CCSS.</p> <p>Grade 11 English: ERWC, The Language of Composition 4th ed. 2023 by Bedford, Freeman, and Worth (Adopted by NSLA 2023)</p>		
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>High School Integrated Math III: Carnegie Learning (Adopted by NSLA 2023)</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> <p>World of Chemistry, 4th ed. Cengage Learning (Adopted by NSLA 2023)</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]; (Adopted by NSLA 2022)</p> <p>US History American Stories: Beginnings to World War I, California History Notebook National Geographic 1st Edition [K12, 2018] (Adopted by NSLA 2023)</p> <p>World History Grade 10: Cengage Learning/National Geographic World History: Voyages of Exploration, 1st ed. (Adopted by NSLA 2022)</p> <p>The American Pageant: A History of the American People AP Edition (Adopted by NSLA 2023)</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>	Yes	0.0 %

	<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> <p>AP Spanish: Vista Higher Learning Temas 3rd ed. 2024 (Adopted by NSLA 2023)</p> <p>Middle School Spanish: Vista Higher Learning Perspectivas 1st ed. (Adopted by NSLA 2023)</p>		
Health	Health education is integrated through the Science, Social Studies and Physical Education units. NSLA adopted the Positive Prevention Plus in 2019-20.	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 %

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 2023

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			
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		

B. Pupil Outcomes

State Priority: Pupil Achievement

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

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes 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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	30	23	25	27	47	46
Mathematics (grades 3-8 and 11)	15	16	12	12	33	34

2022-23 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	644	634	98.45	1.55	23.06
Female	345	340	98.55	1.45	26.55
Male	299	294	98.33	1.67	19.05
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	25	25	100.00	0.00	16.00
Filipino	0	0	0	0	0
Hispanic or Latino	591	581	98.31	1.69	21.03
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	17	17	100.00	0.00	82.35
English Learners	198	192	96.97	3.03	8.33
Foster Youth	--	--	--	--	--
Homeless	20	17	85.00	15.00	11.76
Military	--	--	--	--	--
Socioeconomically Disadvantaged	524	515	98.28	1.72	20.23
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	112	109	97.32	2.68	7.34

2022-23 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	644	633	98.29	1.71	16.11
Female	345	339	98.26	1.74	13.27
Male	299	294	98.33	1.67	19.39
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	25	25	100.00	0.00	12.00
Filipino	0	0	0	0	0
Hispanic or Latino	591	580	98.14	1.86	14.66
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	17	17	100.00	0.00	52.94
English Learners	198	192	96.97	3.03	9.38
Foster Youth	--	--	--	--	--
Homeless	20	17	85.00	15.00	23.53
Military	--	--	--	--	--
Socioeconomically Disadvantaged	524	514	98.09	1.91	13.81
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	112	109	97.32	2.68	7.34

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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	20.36	19.59	3.21	1.51	29.47	30.29

2022-23 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	196	194	98.98	1.02	19.59
Female	103	101	98.06	1.94	19.80
Male	93	93	100.00	0.00	19.35
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	178	176	98.88	1.12	17.05
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	55	53	96.36	3.64	1.89
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	160	158	98.75	1.25	14.56
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	37	35	94.59	5.41	8.57

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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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	97%	97%	97%	97%	97%
Grade 7	100%	100%	100%	100%	100%
Grade 9	98%	98%	98%	98%	98%

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.

2023-24 Opportunities for Parental Involvement

At NSLA, family involvement is a key component for the school program's success, 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 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 via messaging through the school's Student Information System or physically given to students. 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 who provide support in classrooms, at various fundraisers, and at activities such as field trips.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	1212	1179	246	20.9
Female	651	635	127	20.0
Male	561	544	119	21.9
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	1	1	0	0.0
Asian	9	9	1	11.1
Black or African American	53	47	9	19.1
Filipino	0	0	0	0.0
Hispanic or Latino	1099	1072	222	20.7
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	13	13	4	30.8
White	37	37	10	27.0
English Learners	382	373	64	17.2
Foster Youth	8	6	0	0.0
Homeless	35	32	14	43.8
Socioeconomically Disadvantaged	960	937	205	21.9
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	200	196	57	29.1

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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	0.00	6.63	12.62	0.27	3.83	6.62	0.20	3.17	3.60
Expulsions	0.00	0.00	0.08	0.00	0.00	0.02	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	12.62	0.08
Female	9.22	0
Male	16.58	0.18
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	15.09	0
Filipino	0	0
Hispanic or Latino	12.65	0.09
Native Hawaiian or Pacific Islander	0	0
Two or More Races	30.77	0
White	5.41	0
English Learners	14.14	0
Foster Youth	0	0
Homeless	20	0
Socioeconomically Disadvantaged	13.85	0.1
Students Receiving Migrant Education Services	0	0
Students with Disabilities	16.5	0.5

2023-24 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 must be listed on an emergency card and present picture identification if a child is checked out of school. Volunteers working on campus must attend a volunteer workshop and pass a fingerprint and TB clearance. Volunteer coaches and drivers are fingerprinted and checked through the DMV before transporting 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 represent our school on and off campus. Expectations are reviewed with students through assemblies and other forms of communication. Students are monitored consistently 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 is the umbrella, encompassing all LCER personnel, property, and actions during an emergency. Its purpose shall be to inform LCER personnel, students, and parents/guardians of the LCER actions that 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 during a disaster. The Safety Plan shall be reviewed annually and updated as needed. All community partners and local authorities reviewed and approved NSLA's current safety plan for the 2022-2023 school year.

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.

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	23		6	
1	23		5	
2	22		4	
3	26		4	
4	31		3	
5	29		3	
6	22	5	21	
Other	9	1		

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	25		6	
1	24		5	
2	27		4	
3	27		4	
4	32		2	1
5	29		3	
6	20	13	28	
Other	7	2		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 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	24	0	6	0
1	23	0	5	0
2	28	0	4	0
3	25	0	4	0
4	25	0	4	0
5	28	0	3	0
6	22	11	27	0
Other	14	1	0	0

2022-23 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	1106

2022-23 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)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	1
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	2

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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	\$15,390	\$2,528	\$12,862	\$79,217
District	N/A	N/A	\$12,862	\$79,217
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A	\$7,607	\$88,508
Percent Difference - School Site and State	N/A	N/A	51.3	-11.1

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. Parents will actively participate in their students' educational activities in all programs and by agreement. 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. The instructional staff strategically and regularly monitors student achievement and progress through this approach. 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 parent's 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 demonstrates 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 using 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.

Fiscal Year 2022-23 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 developing 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 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.

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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 and new curricula
- AP teacher training
- 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 continued focus for 2023-24 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	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	25	59	64

**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, 2023**

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

For the Fiscal Year Ended June 30, 2023

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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, 2023, 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, 2023, 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 *2022-23 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the Foundation has implemented the provisions of ASC 842, *Leases*. Accordingly, the beginning net assets on the Statement of Activities has been restated to adopt this standard. Our opinion is not modified with respect to this matter.

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.

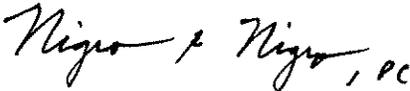
Supplementary Information

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 November 20, 2023 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
November 20, 2023

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

Statement of Financial Position

June 30, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$	21,155,740
Accounts receivable		7,174,432
Prepaid expenses		263,450
Total current assets		<u>28,593,622</u>

Noncurrent assets:

Right of use asset, operating lease		358,076
Right of use asset, finance leases, net of accumulated amortization		51,419,138
Property and equipment:		
Non-depreciable assets		1,113,331
Depreciable assets		17,468,878
Less accumulated depreciation		<u>(7,918,929)</u>
Property and equipment, net		<u>10,663,280</u>
Total noncurrent assets		<u>62,440,494</u>

Total Assets \$ 91,034,116

LIABILITIES AND NET ASSETS

Liabilities

Current liabilities:

Accounts payable	\$	1,230,068
Unearned revenues		616,806
Operating lease liability, current portion		77,498
Finance lease liability, current portion		445,000
Total current liabilities		<u>2,369,372</u>

Non-current liabilities:

Operating lease liability, net of current portion		280,578
Finance lease liability, net of current portion		54,665,000

Total liabilities 57,314,950

Net assets

Without donor restrictions:

Designated		66,115
Undesignated		25,702,911
With donor restrictions		7,950,140

Total net assets 33,719,166

Total Liabilities and Net Assets \$ 91,034,116

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

Statement of Activities

For the Fiscal Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support			
LCFF revenues	\$ 30,106,465	\$ -	\$ 30,106,465
Federal revenues	-	3,667,335	3,667,335
State special education	-	1,734,696	1,734,696
STRS on behalf contribution	-	(476,608)	(476,608)
Other state revenues	675,140	8,657,922	9,333,062
Other local revenues	369,228	51,662	420,890
Transfers in/(out)	(32,639)	-	(32,639)
Net assets released from restrictions	7,463,715	(7,463,715)	-
Total revenues, gains, and other support	38,581,909	6,171,292	44,753,201
Expenses			
Program Services:			
Education	22,820,170	-	22,820,170
Supporting Services:			
Management and general	14,733,961	-	14,733,961
Fundraising	22,046	-	22,046
Total expenses	37,576,177	-	37,576,177
Change in net assets	1,005,732	6,171,292	7,177,024
Net Assets			
Beginning of year, as originally stated	27,399,307	1,778,848	29,178,155
Adjustment for restatement (Note 10)	(2,636,013)	-	(2,636,013)
Beginning of year, as restated	24,763,294	1,778,848	26,542,142
End of year	\$ 25,769,026	\$ 7,950,140	\$ 33,719,166

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

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

Statement of Cash Flows

For the Fiscal Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 7,177,024
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:	
Depreciation	499,216
Operating lease expense	38,315
Amortization of finance leases	1,479,849
(Increase) decrease in operating assets:	
Accounts receivable	532,947
Prepaid expenses	(98,740)
Increase (decrease) in operating liabilities:	
Accounts payable	(777,521)
Operating lease liability	(38,315)
Unearned revenues	40,749
Net cash provided (used) by operating activities	<u>8,853,524</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Transfer of construction costs	62,307
Purchase of furniture and equipment	<u>(922,618)</u>
Net cash provided (used) by investing activities	<u>(860,311)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal payments on finance lease liability	<u>(425,000)</u>
---	------------------

Net increase (decrease) in cash 7,568,213

Cash and cash equivalents:

Beginning of year	<u>13,587,527</u>
End of year	<u>\$ 21,155,740</u>

SUPPLEMENTAL DISCLOSURE:

Interest paid	<u>\$ 3,238,632</u>
---------------	---------------------

Noncash Transactions from Investing and Financing Activities

Establishment of operating lease right of use asset	\$ 396,391
Establishment of finance lease right of use asset	52,898,987
Establishment of operating lease liability	396,391
Establishment of finance lease liability	55,535,000

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

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

Statement of Functional Expenses

For the Fiscal Year Ended June 30, 2023

	Program Services	Supporting Services		Total Expenditures
	Education	Management And General	Fundraising	
Certificated salaries	\$ 12,410,609	\$ 1,353,015	\$ -	\$ 13,763,624
Classified salaries	2,005,891	2,937,968	-	4,943,859
Benefits	4,969,754	1,892,289	-	6,862,043
Total Salaries and Benefits	19,386,254	6,183,272	-	25,569,526
Books & supplies	2,241,913	726,737	-	2,968,650
Services, other operating expenses	731,104	3,067,154	22,046	3,820,304
Interest expense	314,348	2,924,284	-	3,238,632
Depreciation	-	499,216	-	499,216
Amortization	146,551	1,333,298	-	1,479,849
Totals	\$ 22,820,170	\$ 14,733,961	\$ 22,046	\$ 37,576,177

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

Notes to Financial Statements

June 30, 2023

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, 2023, 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, 2023

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, 2023, 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, 2023, 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, 2023, the Foundation had cash in the amount of \$21,447,910, which was exposed to this risk.

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

Notes to Financial Statements

June 30, 2023

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:

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

Depreciation expense for 2022-23 was \$499,216.

N. New Lease Standard

The Organization has adopted 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.

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.

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

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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.

P. 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.

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.

Q. 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:

Expense	Method of Allocation
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

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

Notes to Financial Statements

June 30, 2023

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	\$	21,155,740
Accounts receivable		7,174,432
Prepaid expenses		263,450
Less: With donor restrictions		<u>(7,950,140)</u>
Total liquidity	\$	<u>20,643,482</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.

NOTE 3 – ACCOUNTS RECEIVABLE

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

Federal Government:		
Education stabilization	\$	573,003
Special education		413,034
School lunch and breakfast program		159,832
Other federal		74,174
State Government:		
LCFF		3,814,355
Arts, music, and instructional materials discretionary block grant		660,951
Expanded learning opportunity program		646,471
Special education		361,146
Lottery		340,108
School lunch and breakfast program		131,746
Local:		
Other local		<u>(388)</u>
Total	\$	<u>7,174,432</u>

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

Notes to Financial Statements

June 30, 2023

NOTE 4 – CAPITAL ASSETS AND DEPRECIATION

A schedule of changes in capital assets for the year ended June 30, 2023, is shown below:

	Balance, July 1, 2022	Restatements	Additions	Retirements	Balance, June 30, 2023
Capital assets not being depreciated:					
Land	\$ 840,918	\$ (42,189)	\$ -	\$ -	\$ 798,729
Construction in progress	62,307	-	314,602	62,307	314,602
Total capital assets not being depreciated	<u>903,225</u>	<u>(42,189)</u>	<u>314,602</u>	<u>62,307</u>	<u>1,113,331</u>
Capital assets being depreciated:					
Buildings & improvements	13,662,928	42,189	86,963	8,826	13,783,254
Furniture & equipment	2,212,240	-	114,118	25,482	2,300,876
Leasehold improvements	977,813	-	406,935	-	1,384,748
Total capital assets being depreciated	<u>16,852,981</u>	<u>42,189</u>	<u>608,016</u>	<u>34,308</u>	<u>17,468,878</u>
Accumulated depreciation for:					
Buildings & improvements	(5,479,489)	-	(354,372)	(8,826)	(5,825,035)
Furniture & equipment	(1,325,630)	-	(111,591)	(25,482)	(1,411,739)
Leasehold improvements	(648,902)	-	(33,253)	-	(682,155)
Total accumulated depreciation	<u>(7,454,021)</u>	<u>-</u>	<u>(499,216)</u>	<u>(34,308)</u>	<u>(7,918,929)</u>
Total capital assets being depreciated, net	<u>9,398,960</u>	<u>42,189</u>	<u>108,800</u>	<u>-</u>	<u>9,549,949</u>
Total capital assets, net	<u>\$ 10,302,185</u>	<u>\$ -</u>	<u>\$ 423,402</u>	<u>\$ 62,307</u>	<u>\$ 10,663,280</u>

NOTE 5 – LEASES

Operating Lease under Topic 842

The Foundation entered into an operating lease agreement with Image Source on September 30, 2022 to lease copier equipment through December 31, 2027. The term of the lease is 63 months with a monthly payment of \$6,853 for 60 months and \$0 for 3 months. The lease contains options to extend or terminate the lease.

Under accounting principles generally accepted in the United States of America (GAAP), operating lease expense is recognized on a straight-line basis over the remaining lease term. The Foundation had no variable or short-term lease expense during the fiscal year ended June 30, 2023.

The weighted-average remaining lease term was 4.5 years after June 30, 2023, and the weighted-average discount rate was 1.5%.

Maturity of the operating lease liability as of June 30, 2023 is as follows:

Fiscal Year	Amount
2023-2024	\$ 77,498
2024-2025	78,669
2025-2026	79,857
2026-2027	81,063
2027-2028	40,989
Totals	<u>\$ 358,076</u>

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

*Notes to Financial Statements
June 30, 2023*

NOTE 5 – LEASES (continued)

Finance Leases Under Topic 842

The Organization is obligated under two non-cancelable finance leases, as described below.

A. 17500 Mana Road LLC

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, provided the financing to build a multi-purpose space for lunch service and a stage for performances and awards.

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.

Amortization of the finance right-of-use asset totaled \$264,424 and is included in amortization expense on the Statement of Functional Expenses for the fiscal year ended June 30, 2023. The accumulated amortization of the finance right-of-use asset was \$903,447 as of June 30, 2023. Interest expense on the finance lease liability was \$460,020 for the fiscal year ended June 30, 2023. The weighted-average remaining lease term was 32 years, and the weighted-average discount rate was 4.95%.

Maturity of the finance lease liability as of June 30, 2023 is as follows:

Fiscal Year	Amount
2023-2024	\$ 125,000
2024-2025	130,000
2025-2026	135,000
2026-2027	140,000
2027-2028	145,000
2028-2033	845,000
2033-2038	1,075,000
2038-2043	1,375,000
2043-2048	1,755,000
2048-2053	2,235,000
2053-2056	1,060,000
Totals	<u>\$ 9,020,000</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.

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

*Notes to Financial Statements
June 30, 2023*

NOTE 5 – LEASES (continued)

Finance Leases Under Topic 842 (continued)

B. 230 South Waterman Avenue LLC (continued)

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 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.

Amortization of the finance right-of-use asset totaled \$1,215,425 and is included in amortization expense on the Statement of Functional Expenses for the fiscal year ended June 30, 2023. The accumulated amortization of the finance right-of-use asset was \$3,437,413 as of June 30, 2023. Interest expense on the finance lease liability was \$2,775,937 for the fiscal year ended June 30, 2023. The weighted-average remaining lease term was 35 years, and the weighted-average discount rate was 5.98%.

Maturity of the finance lease liability as of June 30, 2023 is as follows:

Fiscal Year	Amount
2023-2024	\$ 320,000
2024-2025	340,000
2025-2026	365,000
2026-2027	385,000
2027-2028	410,000
2028-2033	2,460,000
2033-2038	3,335,000
2038-2043	4,510,000
2043-2048	6,115,000
2048-2053	8,280,000
2053-2058	14,070,000
2058-2062	5,500,000
Totals	<u>\$ 46,090,000</u>

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

*Notes to Financial Statements
June 30, 2023*

NOTE 6 – NET ASSET CLASSIFICATIONS

Net assets with donor restrictions consisted of the following at June 30, 2023:

	Balance June 30, 2023
Net assets subject to expenditure for specified purpose:	
Learning recovery emergency block grant	\$ 2,580,298
Expanded learning opportunity program	2,358,622
Arts, music, and instructional materials discretionary block grant	1,422,417
Child nutrition	718,226
Educator effectiveness	365,283
Universal prekindergarten grant	162,738
Kitchen infrastructure & training	186,634
Other state programs	28,217
Restricted for capital campaigns	31,477
Restricted for global exchange program	13,058
Restricted for scholarships	6,777
Restricted for Davis Aeronautics	2,595
Total	<u>7,876,342</u>
 Subject to spending policy and appropriation:	
HIDAS Endowment	62,798
Davis Aeronautics	11,000
Total	<u>73,798</u>
Total net assets with donor restrictions	<u>\$ 7,950,140</u>

Net assets with internal board designations consisted of the following at June 30, 2023:

Designated by the board for:	
Capital campaigns	\$ 47,474
Scholarships	<u>18,641</u>
Total net assets with internal designations	<u>\$ 66,115</u>

NOTE 7 – 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, 2023*

NOTE 7 – 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, 2021, 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, 2023, 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	19.100%	19.100%
Required State Contribution Rate	10.828%	10.828%

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

*Notes to Financial Statements
June 30, 2023*

NOTE 7 – 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
2022-23	\$ 2,214,052	19.10%
2021-22	\$ 1,744,291	16.92%
2020-21	\$ 1,507,328	16.15%

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 \$(476,608).

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, 2021 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, 2023

NOTE 7 – 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, 2023, 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	25.37%	25.37%

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, 2023 are presented above.

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

	Contribution	Required Contribution Rate
2022-23	\$ 971,769	25.37%
2021-22	\$ 762,816	22.91%
2020-21	\$ 764,845	20.70%

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

Notes to Financial Statements

June 30, 2023

NOTE 7 – 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 8 – 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, 2023.

B. State and Federal Allowances, Awards, and Grants

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

NOTE 9 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2023 have been evaluated through November 20, 2023, the date at which the Foundation's audited financial statements were available to be issued.

NOTE 10 – ADJUSTMENT FOR RESTATEMENT

The organization has restated the balance of net assets at July 1, 2022 in the net amount of (\$2,636,013) due to the establishment of finance leases according to ASC 842.

Accordingly, a finance right-of-use asset and lease liability totaling \$8,725,976 and \$9,140,000, respectively, was recognized by the Academy for Academic Excellence as of July 1, 2022, and a finance right-of-use asset and lease liability totaling \$44,173,011 and \$46,395,000, respectively, was recognized by the Norton Science and Language Academy as of July 1, 2022.

Supplementary Information

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

Organizational Structure

June 30, 2023

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, 2023, the Foundation included grades TK-10.

BOARD OF DIRECTORS

Member	Office	Term Expires
Patricia Caldwell	Chairperson	December, 2025
Jessica Rodriguez	Vice Chairperson	December, 2026
David Rib	Treasurer	December, 2025
Sharon Page	Secretary	December, 2025
Dr. Omari Onyango	Director	December, 2025
Yolanda Carlos	Director	December, 2026
Marisol Sanchez	Director	December, 2026
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, 2023

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center For Educational Research	Total
ASSETS				
Current assets:				
Cash	\$ 10,534,493	\$ 9,825,328	\$ 795,919	\$ 21,155,740
Accounts receivable	3,623,915	3,533,334	17,183	7,174,432
Prepaid expenses	70,817	70,092	122,541	263,450
Total current assets	<u>14,229,225</u>	<u>13,428,754</u>	<u>935,643</u>	<u>28,593,622</u>
Noncurrent assets:				
Right of use asset, operating lease	157,555	157,555	42,966	358,076
Right of use asset, finance leases, net of accumulated amortization	8,461,552	42,957,586	-	51,419,138
Property and equipment:				
Non-depreciable assets	271,800	42,802	798,729	1,113,331
Depreciable assets	1,093,088	351,742	16,024,048	17,468,878
Less accumulated depreciation	<u>(172,501)</u>	<u>(118,996)</u>	<u>(7,627,432)</u>	<u>(7,918,929)</u>
Property and equipment, net	<u>1,192,387</u>	<u>275,548</u>	<u>9,195,345</u>	<u>10,663,280</u>
Total noncurrent assets	<u>9,811,494</u>	<u>43,390,689</u>	<u>9,238,311</u>	<u>62,440,494</u>
Total Assets	<u>\$ 24,040,719</u>	<u>\$ 56,819,443</u>	<u>\$ 10,173,954</u>	<u>\$ 91,034,116</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Current liabilities:				
Accounts payable	\$ 600,252	\$ 629,659	\$ 157	\$ 1,230,068
Unearned revenues	178,586	438,220	-	616,806
Operating lease liability, current portion	34,100	34,100	9,298	77,498
Finance lease liability, current portion	125,000	320,000	-	445,000
Total current liabilities	<u>937,938</u>	<u>1,421,979</u>	<u>9,455</u>	<u>2,369,372</u>
Non-current liabilities:				
Operating lease liability, net of current portion	123,455	123,455	33,668	280,578
Finance lease liability, net of current portion	<u>8,895,000</u>	<u>45,770,000</u>	<u>-</u>	<u>54,665,000</u>
Total liabilities	<u>9,956,393</u>	<u>47,315,434</u>	<u>43,123</u>	<u>57,314,950</u>
Net assets				
Without donor restrictions	11,008,553	4,757,347	10,003,126	25,769,026
With donor restrictions	<u>3,075,773</u>	<u>4,746,662</u>	<u>127,705</u>	<u>7,950,140</u>
Total net assets	<u>14,084,326</u>	<u>9,504,009</u>	<u>10,130,831</u>	<u>33,719,166</u>
Total Liabilities and Net Assets	<u>\$ 24,040,719</u>	<u>\$ 56,819,443</u>	<u>\$ 10,173,954</u>	<u>\$ 91,034,116</u>

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

Statement of Activities – Combining Charter Schools

June 30, 2023

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center For Educational Research	Eliminations	Total
REVENUES, GAINS, AND OTHER SUPPORT					
LCFF revenues	\$ 16,007,533	\$ 14,098,932	\$ -	\$ -	\$ 30,106,465
Federal revenues	1,448,451	2,143,876	75,008	-	3,667,335
State special education	1,039,470	695,226	-	-	1,734,696
STRS on behalf contribution	(285,857)	(190,751)	-	-	(476,608)
Other state revenues	3,761,730	5,571,332	-	-	9,333,062
Other local revenues	205,830	90,490	3,836,759	(3,712,189)	420,890
Transfers in/(out)	(345,442)	(313,416)	626,219	-	(32,639)
Total Revenues, Gains, and Other Support	21,831,715	22,095,689	4,537,986	(3,712,189)	44,753,201
EXPENSES					
Certificated salaries	7,077,395	5,830,995	855,234	-	13,763,624
Classified salaries	1,790,275	1,445,295	1,708,289	-	4,943,859
Benefits	3,174,272	2,454,030	1,233,741	-	6,862,043
Books and supplies	1,324,499	1,520,256	123,895	-	2,968,650
Services, other operating expenses	3,534,474	3,318,262	679,757	(3,712,189)	3,820,304
Interest expense	461,200	2,777,117	315	-	3,238,632
Depreciation	63,277	25,673	410,266	-	499,216
Amortization	264,424	1,215,425	-	-	1,479,849
Total Expenses	17,689,816	18,587,053	5,011,497	(3,712,189)	37,576,177
Change in net assets	4,141,899	3,508,636	(473,511)	-	7,177,024
Net Assets					
Beginning of year, as originally stated	10,356,451	8,217,362	10,604,342	-	29,178,155
Adjustment for restatement (Note 10)	(414,024)	(2,221,989)	-	-	(2,636,013)
Beginning of year, as restated	9,942,427	5,995,373	10,604,342	-	26,542,142
End of year	\$ 14,084,326	\$ 9,504,009	\$ 10,130,831	\$ -	\$ 33,719,166

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

*Statement of Cash Flows – Combining Charter Schools
For the Fiscal Year Ended June 30, 2023*

	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	\$ 4,141,899	\$ 3,508,636	\$ (473,511)	\$ 7,177,024
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:				
Depreciation	63,277	25,673	410,266	499,216
Operating lease expense	16,857	16,857	4,601	38,315
Amortization of finance leases	264,424	1,215,425	-	1,479,849
(Increase) decrease in operating assets:				
Accounts receivable	205,407	1,690	325,850	532,947
Prepaid expenses	(17,386)	(18,543)	(62,811)	(98,740)
Increase (decrease) in operating liabilities:				
Accounts payable	(570,000)	(151,026)	(56,495)	(777,521)
Operating lease liability	(16,857)	(16,857)	(4,601)	(38,315)
Unearned revenues	(6,934)	47,683	-	40,749
Net cash provided (used) by operating activities	<u>4,080,687</u>	<u>4,629,538</u>	<u>143,299</u>	<u>8,853,524</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Transfer of construction costs	62,307	-	-	62,307
Purchase of furniture and equipment	(598,089)	(229,017)	(95,512)	(922,618)
Net cash provided (used) by investing activities	<u>(535,782)</u>	<u>(229,017)</u>	<u>(95,512)</u>	<u>(860,311)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Principal payments on finance lease liability	(120,000)	(305,000)	-	(425,000)
Increase (decrease) in cash	3,424,905	4,095,521	47,787	7,568,213
Cash and cash equivalents:				
Beginning of year	7,109,588	5,729,807	748,132	13,587,527
End of year	<u>\$ 10,534,493</u>	<u>\$ 9,825,328</u>	<u>\$ 795,919</u>	<u>\$ 21,155,740</u>
SUPPLEMENTAL DISCLOSURE:				
Interest paid	<u>\$ 461,200</u>	<u>\$ 2,777,117</u>	<u>\$ 315</u>	<u>\$ 3,238,632</u>
Noncash Transactions from Investing and Financing Activities				
Establishment of operating lease right of use asset	\$ 176,174	\$ 176,174	\$ 44,043	\$ 396,391
Establishment of finance lease right of use asset	8,725,976	44,173,011	-	52,898,987
Establishment of operating lease liability	176,174	176,174	44,043	396,391
Establishment of finance lease liability	9,140,000	46,395,000	-	55,535,000

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

*Schedule of Average Daily Attendance
For the Fiscal Year Ended June 30, 2023*

ACADEMY FOR ACADEMIC EXCELLENCE				
	Originally Reported		As Audited	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
TK/K-3	416.83	417.38	416.81	417.38
Grades 4-6	325.75	324.80	325.75	324.81
Grades 7-8	232.62	232.54	232.62	232.54
Grades 9-12	402.91	400.12	402.90	400.12
Total Regular ADA	<u>1,378.11</u>	<u>1,374.84</u>	<u>1,378.08</u>	<u>1,374.85</u>

NORTON SCIENCE AND LANGUAGE ACADEMY				
	Originally Reported		As Audited	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA:				
TK/K-3	449.28	442.66	449.31	442.65
Grades 4-6	291.75	290.37	291.77	290.35
Grades 7-8	200.21	203.03	200.21	203.02
Grades 9-12	101.59	103.28	101.59	103.29
Total Regular ADA	<u>1,042.83</u>	<u>1,039.34</u>	<u>1,042.88</u>	<u>1,039.31</u>

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, 2023

ACADEMY FOR ACADEMIC EXCELLENCE				
Grade Level	Required	2022-23	Number of Days	Status
		Actual Minutes	Traditional Calendar	
Kindergarten	36,000	61,590	180	Complied
Grade 1	50,400	55,620	180	Complied
Grade 2	50,400	55,620	180	Complied
Grade 3	50,400	55,650	180	Complied
Grade 4	54,000	55,650	180	Complied
Grade 5	54,000	55,650	180	Complied
Grade 6	54,000	65,576	180	Complied
Grade 7	54,000	65,576	180	Complied
Grade 8	54,000	65,576	180	Complied
Grade 9	64,800	65,576	180	Complied
Grade 10	64,800	65,576	180	Complied
Grade 11	64,800	65,576	180	Complied
Grade 12	64,800	65,576	180	Complied

NORTON SCIENCE AND LANGUAGE ACADEMY				
Grade Level	Required	2022-23	Number of Days	Status
		Actual Minutes	Traditional Calendar	
Kindergarten	36,000	50,460	180	Complied
Grade 1	50,400	55,750	180	Complied
Grade 2	50,400	55,750	180	Complied
Grade 3	50,400	55,750	180	Complied
Grade 4	54,000	55,750	180	Complied
Grade 5	54,000	55,750	180	Complied
Grade 6	54,000	65,632	180	Complied
Grade 7	54,000	65,632	180	Complied
Grade 8	54,000	65,632	180	Complied
Grade 9	64,800	65,632	180	Complied
Grade 9	64,800	65,632	180	Complied
Grade 10	64,800	65,632	180	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, 2023*

	Academy for Academic Excellence	Norton Science and Language Academy	Lewis Center for Educational Research *	Total
June 30, 2023, annual financial and budget report net assets	\$ 14,884,040	\$ 13,654,133	\$ 10,132,986	\$ 38,671,159
Adjustments and reclassifications:				
Increase (decrease) in total net assets:				
Accounts receivable overstated	(58,075)	(461,045)	-	(519,120)
Accounts payable understated	(183,191)	(324,454)	(2,155)	(509,800)
Revenue overstated	-	(232,211)	-	(232,211)
Expense overstated	120,000	305,000	-	425,000
Amortization understated	(264,424)	(1,215,425)	-	(1,479,849)
Establishment of finance lease	(414,024)	(2,221,989)	-	(2,636,013)
Net adjustments and reclassifications	(799,714)	(4,150,124)	(2,155)	(4,951,993)
June 30, 2023, audited financial statement net assets	<u>\$ 14,084,326</u>	<u>\$ 9,504,009</u>	<u>\$ 10,130,831</u>	<u>\$ 33,719,166</u>

* Not reported in Unaudited Actuals alternative form

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

*Note to the Supplementary Information
For the Fiscal Year Ended June 30, 2023*

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, 2023.

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		\$ 3,667,335
Differences between Federal Revenues and Expenditures:		
Child Nutrition Cluster	10.553, 10.555	<u>(718,226)</u>
Total Schedule of Expenditures of Federal Awards		<u>\$ 2,949,109</u>

Other Independent Auditors' Reports



NIGRO & NIGRO^{PC}

A Professional Accountancy Corporation

**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, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 20, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundations 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 Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation'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.

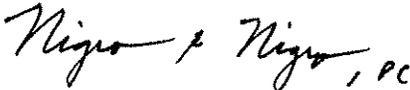
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation'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
November 20, 2023



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A Professional Accountancy Corporation

**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

Opinion on 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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 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 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.

Nigro & Nigro, PC

Murrieta, California
November 20, 2023



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 *2022-23 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, 2023.

In our opinion, the Foundation 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, 2023.

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 *2022-23 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 Foundation. 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 Foundation'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 Foundation'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 *2022-23 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 *2022-23 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 *2022-23 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	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
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 Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings 2023-001 and 2023-002.

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.

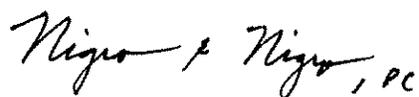
Report on Internal Control over Compliance

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 *2022-23 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
November 20, 2023

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, 2023

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(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
10.553, 10.555	Child Nutrition 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, 2023

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 2022-23.

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

*Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023*

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 2022-23.

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

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023*

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

FINDING 2023-001: UNDUPLICATED PUPIL COUNTS (40000)

Criteria:

California Education Code section 42238.01 states, in part:

“Pupils of limited English proficiency” means pupils who do not have the clearly developed English language skills of comprehension, speaking, reading, and writing necessary to receive instruction only in English at a level substantially equivalent to pupils of the same age or grade whose primary language is English. “English learner” shall have the same meaning as provided for in subdivision (a) of Section 306 and as “pupils of limited English proficiency.”

California Education Code section 42238.02(b)(1) states:

For purposes of this section “unduplicated pupil” means a pupil enrolled in a school district or a charter school who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. A pupil shall be counted only once for purposes of this section if any of the following apply:

(A) The pupil is classified as an English learner and is eligible for a free or reduced-price meal.

(B) The pupil is classified as an English learner and is a foster youth.

(C) The pupil is eligible for a free or reduced-price meal and is classified as a foster youth.

(D) The pupil is classified as an English learner, is eligible for a free or reduced-price meal, and is a foster youth.

California Education Code section 42238.02(b)(2) states:

Under procedures and timeframes established by the Superintendent, commencing with the 2013-14 fiscal year, a school district or charter school shall annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the Superintendent using the California Longitudinal Pupil Achievement Data System.

California Education Code section 42238.02(b)(4) states:

The Superintendent shall make the calculations pursuant to this section using the data submitted by local educational agencies, including charter schools, through the California Longitudinal Pupil Achievement Data System. Under timeframes and procedures established by the Superintendent, school districts and charter schools may review and revise their submitted data on English learner, foster youth, and free or reduced-price meal eligible pupil counts to ensure the accuracy of data reflected in the California Longitudinal Pupil Achievement Data System.

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

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023*

FINDING 2023-001: UNDUPLICATED PUPIL COUNTS (40000) (continued)

Condition: During our review of the Foundation’s Unduplicated Local Control Funding Formula (LCFF) Pupil Counts, we were unable to obtain support documentation for eighteen (18) students who were classified as free or reduced eligible.

Cause: The Foundation misplaced the support documentation.

Effect: Using the CDE’s audit penalty calculator, the errors result in a loss of apportionment \$4,369, which is broken out by \$2,335 for Academy for Academic Excellence and \$2,034 for Norton Science and Language Academy. Refer to the summary chart below:

Academy for Academic Excellence					
	<u>Unduplicated students tested</u>	<u>Audit exceptions</u>	<u>Error rate</u>	<u>Unduplicated population</u>	<u>Extrapolated exceptions</u>
FRPM Only	51	11	22%	238	51
EL & FRPM	5	4	80%	18	14
				Total	<u>65</u>

Norton Science and Language Academy					
	<u>Unduplicated students tested</u>	<u>Audit exceptions</u>	<u>Error rate</u>	<u>Unduplicated population</u>	<u>Extrapolated exceptions</u>
FRPM Only	51	2	4%	181	7
EL & FRPM	16	1	6%	78	5
				Total	<u>12</u>

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

<u>School Site</u>	<u>As reported on CALPADS</u>	<u>Adjusted based on eligibility for:</u>		<u>Audit Adjusted Total</u>
		<u>FRPM</u>	<u>EL</u>	
Academy for Academic Excellence	655	(51)	(14)	590
Norton Science and Language Academy	907	(7)	(5)	895

Enrollment of 1,489 and 1,105 for Academy for Academic Excellence and Norton Science and Language Academy, respectively, was not affected by this finding.

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

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023*

FINDING 2023-001: UNDUPLICATED PUPIL COUNTS (40000) (continued)

Recommendation: We recommend that the Schools implement controls to ensure that contemporaneous supporting documentation is maintained to support all students reported for the unduplicated pupil counts and implement policies and procedures to ensure that the CALPADS is updated with changes in students’ FRPM and EL designations.

View of Responsible Official:

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 inability to locate some of the meal applications that were selected in the audit sample. Due to department turnover, we understand that the maintenance of these records is essential, and the Lewis Center has already enacted the use of digitally recording or scanning all meal applications into our SIS for each student moving forward.

Based on this finding and the appropriate calculation provided by your team, we understand the potential financial penalty to both schools.

FINDING 2023-002: ATTENDANCE (10000)

This is a partial repeat of Finding 2022-002

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 overstated ADA reported on the certified P2 report for Academy for Academic Excellence as listed below:
 - 0.02 for grades TK/K-3
 - 0.01 for grades 9-12
- Based on our recalculation, the School (understated) ADA reported on the certified annual report for Academy for Academic Excellence as listed below:
 - (0.01) for grades 4-6
- Based on our recalculation, the School (understated) ADA reported on the certified P2 report for Norton Science and Language Academy as listed below:
 - (0.03) for grades TK/K-3
 - (0.02) for grades 4-6
- Based on our recalculation, the School overstated and (understated) ADA reported on the certified annual report for Norton Science and Language Academy as listed below:
 - 0.01 for grades TK/K-3
 - 0.02 for grades 4-6
 - 0.01 for grades 7-8
 - (0.01) for grades 9-12

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

*State Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023*

FINDING 2023-002: ATTENDANCE (10000) (continued)

This is a partial repeat of Finding 2022-002

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

Effect: The errors result in a change of ADA for the schools. See schedule of average daily attendance for changes. The change of ADA results in funding loss of (\$343) for Academy for Academic Excellence and additional funding of \$646 for Norton Science and Language Academy using the CDE’s derived value of ADA by grade span exhibit.

Context: The errors were noted at the Academy for Academic Excellence and Norton Science and Language Academy.

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

View of Responsible Official:

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 the lack of communication between the schools and LCER, for when changes were made final to when attendance was entered into the CalPADs system. The Lewis Center is finalizing new practices to verify the final attendance data is entered in both SIS and CalPADs the same. In collaboration with school attendance staff and Finance to make sure that if a change is necessary, proper communication is shared to make sure that any changes made in the student information system matches what Finance then enters and certifies in CalPADs

Based on this finding and the appropriate calculation, we understand the expected financial gain for both Academy for Academic Excellence and Norton Science & Language Academy.

THE HIGH DESERT "PARTNERSHIP IN ACADEMIC EXCELLENCE" FOUNDATION, INC.
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

Original Finding No.	Finding	Code	Recommendation	Current Status
Finding 2022-001: <i>Independent Study Agreements</i>	<p data-bbox="399 1171 448 1751">During our testing of independent study attendance, we noted the following issues:</p> <ul style="list-style-type: none"> <li data-bbox="456 1171 667 1751">• 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. 	10000	<p data-bbox="399 331 529 970">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.</p>	Implemented
•	<p data-bbox="708 1171 883 1751">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:</p> <ul style="list-style-type: none"> <li data-bbox="891 1171 1008 1751">○ 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 <li data-bbox="1016 1171 1040 1751">○ Methods of study for the pupil's work <li data-bbox="1049 1171 1101 1751">○ Specific resources, including materials and personnel, to be made available by the School <ul style="list-style-type: none"> <li data-bbox="1109 1171 1226 1751">▪ Shall include confirming or providing access to the connectivity and devices adequate to participate in the program and complete work. <li data-bbox="1234 1171 1258 1751">○ The evaluation method <li data-bbox="1266 1171 1385 1751">○ 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 			

THE HIGH DESERT "PARTNERSHIP IN ACADEMIC EXCELLENCE" FOUNDATION, INC.
Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

Original Finding No.	Finding	Code	Recommendation	Current Status
Finding 2022-002: <i>Attendance</i>	<p>During our review of ADA totals reported by the School to the CDE, we noted the following misstatements:</p> <ul style="list-style-type: none"> • Based on our recalculation, the School understated ADA reported on the certified P2 report for Norton Science and Language Academy as listed below: <ul style="list-style-type: none"> ○ 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: <ul style="list-style-type: none"> ○ 0.02 ADA for grades 4-6 ○ 0.01 ADA for grades 7-8 	10000	We recommend the School develop policies and procedures, and implement controls, to ensure that pupil attendance is recorded and reported consistently and accurately.	Partially Implemented See Finding 2023-002

**Lewis Center for Educational Research
STAFF REPORT**

Date: January 29, 2024
 To: LCER Board of Directors
 From: Lisa Lamb
 Re: President/CEO Report

Goal 1 - Student Success: Strengthen all school programs and enrichment opportunities at both schools resulting in student success in the areas of academic, behavioral, and social-emotional wellness.

1.1 **Objective:** Both schools will demonstrate continual increases in student mastery in all areas as reported on the annual California School Dashboard.

AAE:

1. Walkthroughs - 337
2. PLC discussions about iReady scores, WASC, and upcoming CAASPP
3. Tutoring for grades 2 - 12
 - a. Focused on filling in gaps and remediation
 - b. Homework support is secondary focus
 - c. 6 students minimum
 - d. Tutors are to reach out to students that are struggling in the grade levels they tutor
4. Principal's Cabinet and VP Cabinets meet monthly
 - a. Developing strategies to create student voice on our campus
5. Use of Friday club days that include: Spanish, KY/Radio, Art, Photography, Sports Fanatics, Comic Book, Tech/Gaming, Hiking, Christian, Interact, Chess, Musical Theater, Creators Space, Fashion Pop Music, Nerdvana, Healthy Living Clubs

NSLA: January 2024

1. Continued walkthroughs and Admin debriefing every Monday
2. iReady Data review meeting with teachers
3. Teachers having iReady data meetings to discuss results
4. Monthly meeting with Principal's Advisory Committee
5. 2 days of intensive job-embedded coaching sessions with dual immersion teachers. This included individual observations and feedback and a summary meeting with administration to discuss next steps.

1.2 **Objective:** Both schools will support Social Emotional Learning (SEL) to enhance the ability of students to self-regulate, strengthen interpersonal relationships, and increase healthy coping skills.

AAE: January 2024

1. AAE administration continues weekly check in with students who are at risk.
2. MTSS teams for both secondary and elementary meet every other week to discuss students and/or staff members who need support.
3. Use of our Go Guardian and StopIt Programs to identify students who need support.
4. Counselors and Psychologist continue to work with their caseloads to provide support to our students and their SEL needs
5. SEL counselor conducting group and individual counseling for secondary
6. School Psychologist continues to support socio-emotional needs at the Tier 3 level
7. Homeroom in Secondary utilizing Josten's Harbor for SEL instruction
 - a. AAE SEL Team exploring onboarding of Navigate 360 as an alternative for Secondary
8. SEL lessons are being conducted in Elementary classes during homeroom

NSLA: Jan. 2024

- Weekly check-ins with students caseload 98 and increasing.
- Clinical Counseling (APCC#13490) 7 individual students

	<ul style="list-style-type: none"> ● Student counseling groups started: <u>6 Groups Total</u> <ul style="list-style-type: none"> ○ TK- K and 1: Social Skills ○ Grade 2-5: Friendship ○ Special: Family Group ● School-Wide Character Trait: Integrity <ul style="list-style-type: none"> ○ Updates and resources provided on Everything Counseling Doc. ● All Staff: Monday Gets Motivated and Wellness Wednesdays- Staff self-care items, counseling updates, character trait videos/lessons, and more. ● TK-5 Only <ul style="list-style-type: none"> ○ Second Step ● MS/HS <ul style="list-style-type: none"> ○ Suite 360- one lesson per week per homeroom ○ NSLA Take the Wheel <p>LCER-Wide Mental Health Supports</p> <ol style="list-style-type: none"> 1. Director of Student Support Services working with SELPA and County agencies to improve Mental Health services 2. Mental Health Teams provide ongoing Suicide Prevention support. 3. Mental Health Team (School Psychologists and Counselors) providing ongoing counseling support to students in crisis at both sites (Behavioral and Socioemotional) 4. Care Solace referrals continue to be processed in support of staff, students and families. 5. GoBeacon alerts continue to be processed as needed for NSLA/AAE (suicidal ideations/planning). 6. Ongoing/Weekly case management meetings through MTSS Elementary and Secondary
<p>1.3 <u>Objective:</u> Both schools will develop a more robust STEM strand that builds upon itself in grades TK-12.</p>	<p>AAE :</p> <ol style="list-style-type: none"> 1. High school clubs include eSports and Robotics. <ol style="list-style-type: none"> a. Beginning advertising for eSports and getting students into teams b. Ensuring that we have two instructors to meet the needs of robotics competitions 2. After-school STEM program is still in place 3. Engineering mentorship with our High School students mentoring our elementary students in STEM-related topics. 4. Starting on recruiting of our elementary student teachers for Mineral City and AVCI presenters 5. Starting with Tomorrow's Talent to recruit students to take advantage of Cyber Security Apprenticeship program 6. Working towards CTE pathways with Computer Science and Video Production <p>NSLA:</p> <ol style="list-style-type: none"> 1. Starting with Tomorrow's Talent to recruit students to take advantage of Cyber Security Apprenticeship program 2. Developing a partnership with Enchanted to develop and implement STEM sessions during our After School Program <p>LCER:</p>

Working together with Tomorrow's Talent and CSUSB's Cyber Security Program, both LCER high schools will be the first to launch the new Cyber Defense Corp program which will connect high school students directly with CSUSB's nationally-ranked program.

The after school club begins on Monday February 5th at AAE and Wednesday February 7th at NSLA. The club will meet weekly on Mondays from 3:35 - 5:35 pm and Wednesdays from 2:35 - 4:35 pm. Tomorrow's Talent instructors will be at AAE on Mondays with NSLA joining virtually and NSLA on Wednesdays with AAE joining virtually. IT staff will serve as facilitators at the virtual sites. After 6 weeks, the instructors will split up and take lead at the campuses.

Recruitment will begin at both campuses the weeks of January 22nd and January 29th. Tomorrow's Talent will be holding demos during lunches and in our AP Computer Science and eSports classes. Demos will include hands-on activities with drones, virtual reality headsets, and a hack-a-thon. Our goal is to recruit at least 10 students at each campus, but Tomorrow's Talent is ready to support many more.

1.4 Objective: Both schools will support the LCER mission of creating global citizens through academic and co-curricular offerings each school year.

AAE :

1. Principal Cabinet and VP Cabinets meet monthly
 - a. Focus on student voice
2. Use of Friday club days that include: Spanish, KY/Radio, Art, Photography, Sports Fanatics, Comic Book, Tech/Gaming, Hiking, Christian, Interact, Chess, Kitty Hawk, Fashion Pop Music, Nerdvana, Healthy Living Clubs, Flag Football, Musical Theater, Baking Bad, Yoga, True Crime, Puzzle, Disc Golf, Don't Forget About Me, Warhammer Alliance, Senior Leadership, and Grow with Hope
3. BYU courses available to our students for remediation and advancing classes
4. Concurrent enrollment opportunities with VVC.
 - a. Approximately 16 seniors are poised to achieve Associates Degree upon graduation.

NSLA: January

1. The Principal's cabinet will be meeting monthly to provide student voice.
2. Continued training on Classroom Environment protocols which will include Content and Language Learning Targets.
3. Concurrent enrollment happening with 5 students.

LCER:

- LCER is continuing to partner with San Bernardino County and San Bernardino County Superintendent of Schools on the Global Connections Project. The partnership between NSLA, Rhodes Elementary (Chino USD) and Nan Shi Primary School in Taoyuan City, Taiwan continues. NSLA will host a livestream friendship celebration on February 29th. The NSLA Folklorico Dance Team will perform, and 5th grade administration, teachers, parents, and students from NSLA and Rhodes Elementary will be there to interact with the Nan Shi 5th graders. The partnership leaders will continue to meet to discuss expanding the program and planning a visit from San Bernardino County to Taoyuan City.
- The GAVRT Team is working with our Chilean partners to further develop and refine our partnership at the university and high school level. Toni Preciado is leading NSLA's Chilean Club which meets regularly. Fundraising efforts for the trip planned for Fall 2024 have begun.
- Lisa Lamb is meeting with the nonprofit organization, World Savvy, to discuss possible support. Since 2002, World Savvy has been a trusted partner for educators and community leaders committed to reimagining our education system to ensure that

	<p>all students can succeed in our global economy and be active and engaged citizens in their communities, locally and globally. The goal would be to develop a well-defined vision of what it means to be a global citizen for our schools.</p>
<p>Goal 2 - Business/Fiscal: Maintain fiscal stability and seek diversified outside funding that allows us to be innovative.</p>	
<p>2.1 <u>Objective:</u> Lewis Center schools will maintain a balance of no less than 45 days of cash on hand (or 12.33%).</p>	<p>The Lewis Center schools continue meeting this objective and have worked hard to implement the necessary steps to be able to maintain the required 45 days cash on hand set forth by our investors in our Bond Covenants. Finance has begun to discuss new accounts to help increase our interest rate from our savings accounts to seek a greater return on our savings.</p>
<p>2.2 <u>Objective:</u> Most restrictive dollars (i.e.: categorical funding, one-time monies, Special Education funding, grants, etc.) will be utilized first and according to funding requirements and as approved by the School Site Councils.</p>	<p>Finance is continuing to work on revising the budgets for the principals and directors to better plan and support their continued planning and goals for their schools. This is the final year of the Covid related funding that is continuing to support both schools with tutoring support for our students and additional supplies and services to help. NSLA is starting to evaluate RFP processing to recruit an after school program provider for ELOP. On January 10th, Governor Newsom presented his first look at the 2024/2025 Budget and the targeted plans to balance the budget with at least a \$38 Billion deficit. At this point in the Budget process, education is not currently being impacted. One of the main direction that was presented is around 1-time funding which we do not look to support salaries, but will hopefully provide some options for transitioning away from the COVID funds.</p>
<p>2.3 <u>Objective:</u> Prioritize staff compensation (inclusive of salaries and benefits) in a way that is sustainable.</p>	<p>With the update of the Governor's 2024/2025 Budget Proposal. The Governor is currently reporting a 0.76% COLA, but recommendations from many other organizations are recommending to plan on a 0% COLA. As such, we are looking to budget and support staff and continue to provide staff with the highest compensation package possible while maintaining the sustainability our organizational goals expect.</p>
<p>2.4 Objective: The Foundation Board will raise funds annually to support the identified needs of LCER schools and programs.</p>	<p>The Foundation is planning the following events:</p> <ul style="list-style-type: none"> ● McTeacher's Night - January 24, 2024 ● Wine Social - April 18, 2024 (location tbd) ● Annual Gala - September 28, 2024 (location tbd)
<p>Goal 3 - Staffing: Recruit, develop, and retain a highly-qualified, innovative, flexible, and diversified staff.</p>	
<p>3.1 <u>Objective:</u> Evaluate ongoing and new recruitment efforts to ensure that all positions are filled with highly-qualified and diversified staff.</p>	<p>HR continues to hire for the 2023-24 school year for both classified and certificated positions. In addition, we are gearing up for the 2024-25 hiring season. HR is preparing the intent to return letters to send out to staff to determine anticipated vacancies for 2024-25 school year.</p> <p>HR continues to recruit through Edjoin and social media (LCER and school's Facebook, Instagram), Infinite Campus, Handshake, CABE, El Dorado Broadcasting, LinkedIn, Edjoin, etc.) for open positions. HR continues to search for additional pathways to hire staff into open positions to include part time - emergency permits, etc.</p> <p>We currently have the following positions open:</p> <ul style="list-style-type: none"> ● LCER - 1 classified position ● AAE - 1 certificated position; 2 classified position ● NSLA - 3 certificated positions; 6 classified positions ● Certificated and Classified Substitutes are open for NSLA

3.2 Objective: Develop a comprehensive succession plan for key positions.

The CEO continues to collaborate with the Executive Team and Board Task Force to develop a succession plan for key positions.

LCER leadership and stakeholder groups are calendared for the year. These include groups such as: data governance, management team, school site council, principals’ advisory, LCAP, general administration and administrative assistants, administrative team meetings, academic leadership teams, health and safety, etc. These teams help establish a strategic flow of communication throughout the organization from the board to the parents as well as builds capacity of individuals within the various leadership groups.

The CEO continues to meet with the executive directors weekly to discuss organizational needs. Monthly, she meets with directors individually to discuss their departmental/school needs and their professional and personal goals.

3.3 Objective: Invest in professional development for classified and certificated staff, administration, and board members to align with strategic plan and LCAP goals.

LCER has successfully deployed Frontline Education for substitute management. Staff response has been positive and the system has filled 93% of absences requiring a substitute. This has greatly freed up staff resources with only 7% of absences requiring human intervention.

NSLA elementary teachers continue to participate in ongoing GLAD training for designated English Language Development.

NSLA had a visit from Bonnie Garcia from the California Department of Education. She met with our staff to discuss best practices in dual immersion education.

Both schools continue ongoing Orton Gillingham training for early literacy.

Marcelo Congo attended the “Every Child Counts” Convention during the month of January. This convention brings together districts from across the state. This is the most important yearly convention for special education administrators and directors.

Both school’s Speech Language Pathologists are attending the California Speech Language Hearing Association conference in San Francisco in March.

3.4 Objective: As measured annually, LCER will increase and/or maintain organizational staff retention rates.

NSLA:

Position	2021-22 Academic Positions	2022-23 Academic Positions	2023-24 Academic Positions	2023-24 Positions Added	Staff Retained	Retention %
Admin	3	3	3	0	3	100%
Teacher	47	56	62	7	47	84%
Parapro	24	25	35	10	20	80%
Counselor	1	2	2	0	2	100%

New Secondary Teaching Positions (2023-24):

MS English	MS Social Sci	MS Science	MS Math	MS Math	MS/HS Music	TOA ELD
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AAE:

Position	2021-22 Academic Positions	2022-23 Academic Positions	2023-24 Academic Positions	2023-24 Positions Added	Staff Retained	Retention %
Admin	3	3	3	0	2	66%
Teacher	70	71	73	2	66	93%
Parapro	18	25	28	3	22	88%
Counselor	1	1	2	1	2	100%

Goal 4 - Organizational Effectiveness: Communicate and engage students, staff, families, and community partners to drive a shared commitment to our common vision, mission, and goals.

4.1 Objective: Board and Executive Team will actively communicate LCER's mission to the community partners that we serve.

The Executive Team and our vice principals continue to engage with the Association of California School Administrators (ACSA). Marcelo Congo is completing the school administration credential program which includes one-on-one professional coaching. Administration is also participating in weekly ACSA webinars.

We continue to be active in our chambers of commerce in both communities. Jisela Corona Gonzales is participating in the Inland Empire Economic Partnership Regional Leadership Academy, and Ryan Chamberlain is participating in the Greater High Desert Chamber of Commerce Leadership Academy. Lisa Lamb is continuing her term as Chair of the Greater High Desert Chamber of Commerce.

The AAE Ambassadors gave a tour to a representative from US Borax. The representative also attended an Ambassadors meeting where she shared about career opportunities at the company and also pledged support for the upcoming trip to Sacramento.

4.2 Objective: Increase ongoing communication with LCER stakeholders as evidenced by staff, parent and student satisfaction on annual surveys.

The principals continue to hold monthly open forums for parents.

A student climate was sent out to both schools. The results will be analyzed by administration and shared with the Board at the upcoming strategic planning session.

Accomplishments and Highlights

	<p>Several members of NSLA's Administration, NSLA Ambassadors, Cheer and Folklorico participated in the YMCA Christmas Parade. They continue to be the "fan favorite" and met with Helen Tran, SB Mayor, and several other community leaders throughout the day.</p>
<p>Facilities Projects</p>	<p>AAE:</p> <ol style="list-style-type: none"> 1. Baseball Field - North end of campus 2. Fencing Exterior - Continuing the fencing to enclose the north end of our campus <ol style="list-style-type: none"> a. Waiting on County to begin wash project 3. The New Administration BLDG <ol style="list-style-type: none"> a. Building has begun. b. Projected to be completed before Summer 4. North Elementary Playground <ol style="list-style-type: none"> a. We have quotes b. Waiting till other construction decisions settle 5. Storage containers are purchased and delivered for Baseball/Soccer Fields and for ASB <p>NSLA:</p> <ol style="list-style-type: none"> 1. Shade structure and playground equipment in the Kinder area were completed over Winter Break. 2. Landscape improvement <ol style="list-style-type: none"> a. Getting a quote to landscape the planter for the new pedestrian walkway (Might need to wait till next year's budget, due to the need to add concrete ramps to make the campus more wheelchair friendly. 3. Improved space previously utilized as PTO storage in E building to support Special Education Services with our continued student needs. 4. Seeking pricing quotes from 3 vendors to install curtain, lighting, sound dampening equipment and sound improvement in the MPR to support new ELOP VAPA programs 5. Seeking bids for outside fitness exercise equipment for an after school fitness program in our ELOP program <p>LCER:</p> <ol style="list-style-type: none"> 1. Hired a full-time Groundskeeper who started on January 8, 2024 to support the maintenance of both schools to help improve the daily attention necessary to keeping our facilities looking great.
<p>AAE Upcoming Dates</p>	<ol style="list-style-type: none"> 1. 1/19 Homecoming Basketball game 2. 1/20 Homecoming Dance 3. 1/26 CSO Appreciation Day 4. 1/29 Honor Roll Assemblies 5. 2/9 Parents and Pastries 6. 2/12 LCER Board Meeting 7. 3/3-6 WASC visit
<p>NSLA Upcoming Dates</p>	<ol style="list-style-type: none"> 1. January 17, 2024-Rocket Races Kick off <ul style="list-style-type: none"> -Cafecito - Scholar Athlete Awards -Volunteer Workshop 2. January 19, 2024-High School Winter Formal Dance 3. January 20, 2024-ASP Saturday Field Trip to Adventure City

	<ol style="list-style-type: none"> 4. January 22, 2024-11th grade field trip to UC Santa Barbara -Drill 5. January 23, 2024-YMCA Camp surf parent meeting via Zoom 6. January 24, 2024-5th Grade field trip-Knotts Berry Farm 7. January 25, 2024-Rocket Races -Secondary Honor Roll awards 8. January 29, 2024-100th Day of school 9. January 30, 2024-3rd grade field trip to AVIC
LCER Upcoming Dates	<ol style="list-style-type: none"> 1. 4/8 GAVRT: Partial Solar Eclipse and webinar

AAE Data

	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Secondary Attendance	96.4%	95.62%	95.63%	93.63%	94.66%			
Elementary Attendance	96.01%	94.77%	94.70%	94.08%	93.85%			
Secondary Enrollment	812	810	807	806	803			
Elementary Enrollment	683	682	681	679	679			
Total Enrollment	1495	1492	1488	1485	1482			
ALC's	0	9	11	24	7			
Suspensions	2	2	3	6	3			
Walk Thrus (Progressive)	111	177	201	278	306			

NSLA Data

	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar
Secondary Attendance	94.08%	93.85%	92.79%	91.08%	92.61%			
Elementary Attendance	94.31%	92.93%	92.97%	91.23%	91.27%			
Secondary Enrollment	555	558	562	559	545			
Elementary Enrollment	652	652	655	654	649			
Total Enrollment	1207	1210	1217	1213	1194			
Suspensions	8	14	8	7	5			
In School Susp	1	3	3	3	0			
Walk Thrus								

2023-2024 GRANT TRACKING SHEET							
Grant	Purpose/Description	Amount	Due Date	Date Submitted	Awarded?	Award Date	Grant Manager
US Fish and Wildlife	Rehabilitation of Tui Chub and Habitat	\$15,000.00	postponed				Lisa Lamb
ROSES Solar Patrol Eclipse Proposal	Awarded through JPL (\$15k directly to LCER)	\$148,000.00	NA		Yes		Velusamy Thangasamy
San Manuel GivingTuesday Grant (\$100k)	For VAPA Programs like Mariachi, Folklorico, and Aztc Dance	\$100,000.00	10/22/23	10/22/23	Yes	11/27/23	Victor Uribe
Time Domain Studies of Supermassive Black Holes	National Science Foundation, partnered through CalTech						Dr. Tony Readhead
Mojave Environmental Education	Grants for 4th Grade CA Science	\$4,380.75			yes		
American Academy of Dermatology	Shade Structures for NSLA	\$8,000.00	12/15/23	12/15/23			

The High Desert Partnership in Academic Excellence Foundation, Inc.
 Check/Voucher Register - Board Report - 10K
 From 12/1/2023 Through 12/31/2023

Effective Date	Check Number	Vendor Name	Check Amount	Transaction Description
12/4/2023	50903	SBCSS	76,032.24	NSAA PERS contributions for November
12/4/2023		SBCSS	133,348.52	LCER/AE - PERS contributions for November
12/4/2023	50906	SBCSS	166,648.80	NSAA STRS contributions for November
12/4/2023		SBCSS	207,076.00	LCER/AE - STRS contributions for November
12/7/2023	50934	Sidepath	71,302.84	PO 2324-0963-AAE
12/7/2023	50935	Town of Apple Valley	22,990.00	PO 2324-1085-AAE, ASAP August-October 2023
12/8/2023	50938	American Express	50,348.75	Account # ending 0-74005
12/12/2023	50973	CharterSAFE	62,122.00	Insurance premium pymt for January
12/12/2023	50988	Southern California Edison	10,057.44	Account #700119778270
12/12/2023	50992	Top Notch Lunches	94,490.50	Breakfast/Lunch Program - November
12/14/2023	51000	Amazon Capital Services	11,765.42	PO 2324-1096-NSLA
12/14/2023	51015	Near-Cal Corp	35,000.00	Project #2200, NSLA Gym
12/14/2023	51017	SchoolsFirst Federal Credit	13,058.13	Employee TSA contributions - December 15, 2023
12/14/2023	51019	TSK Architects	17,422.50	Project #19-047.20
12/15/2023	176		358,061.13	Group: 11mo Payroll; Pay Date: 12/15/2023
12/15/2023	177		335,427.57	Group: Payroll; Pay Date: 12/15/2023
12/19/2023	51033	SISC	303,613.90	Health Coverage for December 2023
12/27/2023	51073	SchoolsFirst Federal Credit	13,058.13	Employee TSA contributions - October 15, 2021
12/28/2023	178		351,266.84	Group: 11mo Payroll; Pay Date: 12/28/2023
12/28/2023	179		<u>251,172.55</u>	Group: Payroll; Pay Date: 12/28/2023
Report Total			<u>2,584,263.26</u>	

All Funds - Budget Comparison 2022/23 to 2023/24

	2022-2023			
	Total Budget \$ - Revised	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	35,931,281	17,965,641	17,965,641	50.00%
Expense				
Certificated Salaries	13,045,729	6,271,742	6,773,987	51.92%
Classified Salaries	5,240,507	2,275,937	2,964,570	56.57%
Benefits	7,428,885	3,377,245	4,051,640	54.54%
Books and Supplies	2,383,593	1,254,169	1,129,424	47.38%
Services & Other	6,153,419	3,127,629	3,025,790	49.17%
Capital Outlay	364,850	137,709	227,141	62.26%
Other Outgo	0	35,358	(35,358)	N/A
Share of LCER	0	0	0	N/A
Total Expense	34,616,983	16,479,790	18,137,193	52.39%
Add (Subtract) to Reserves	1,314,298	1,485,850	(171,552)	
Total Revenue	35,931,281	17,965,641	17,965,641	50.00%
Total Expense	34,616,983	16,479,790	18,137,193	47.61%
Add (Subtract) to Reserves	1,314,298	1,485,850	-171,552	

	2023-2024			
	Total Budget \$ - Original	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	43,211,057	13,463,735	29,747,322	68.84%
Expense				
Certificated Salaries	16,216,138	7,179,728	9,036,410	55.72%
Classified Salaries	6,060,667	2,962,652	3,098,015	51.12%
Benefits	8,922,695	3,861,990	5,060,705	56.72%
Books and Supplies	2,804,872	2,137,909	666,963	23.78%
Services & Other	8,352,069	3,239,918	5,112,151	61.21%
Capital Outlay	370,000	874,348	(504,348)	-136.31%
Other Outgo	0	22,555	(22,555)	N/A
Share of LCER	0	0	0	N/A
Total Expense	42,726,441	20,279,101	22,447,340	52.54%
Add (Subtract) to Reserves	484,616	(6,815,366)	7,299,982	
Total Revenue	43,211,057	13,463,735	29,747,322	31.16%
Total Expense	42,726,441	20,279,101	22,447,340	47.46%
Add (Subtract) to Reserves	484,616	-6,815,366	7,299,982	

AAE - Budget Comparison 2021/22 to 2022/23

	2022-2023			
	Total Budget \$ - Revised	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	17,718,586	7,310,674	10,407,912	58.74%
Expense				
Certificated Salaries	6,710,492	3,223,209	3,487,283	51.97%
Classified Salaries	2,030,721	824,124	1,206,597	59.42%
Benefits	3,504,536	1,572,417	1,932,119	55.13%
Books and Supplies	1,162,144	573,063	589,081	50.69%
Services & Other	1,714,171	872,494	841,677	49.10%
Capital Outlay	300,000	149,766	150,234	50.08%
Other Outgo	0	29,854	(29,854)	N/A
Share of LCER	2,348,646	1,174,323	1,174,323	50.00%
Total Expense	17,770,710	8,419,250	9,351,460	52.62%
Add (Subtract) to Reserves	(52,124)	(1,108,576)	1,056,452	
Total Revenue	17,718,586	7,310,674	10,407,912	41.26%
Total Expense	17,770,710	8,419,250	9,351,460	47.38%
Add (Subtract) to Reserves	-52,124	-1,108,576	1,056,452	

	2023-2024			
	Total Budget \$ - Original	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	20,689,623	6,963,064	13,726,559	66.35%
Expense				
Certificated Salaries	7,968,640	3,546,528	4,422,112	55.49%
Classified Salaries	2,088,349	1,033,567	1,054,782	50.51%
Benefits	3,879,436	1,716,415	2,163,021	55.76%
Books and Supplies	1,212,897	1,083,754	129,143	10.65%
Services & Other	2,187,615	826,475	1,361,140	62.22%
Capital Outlay	325,000	659,849	(334,849)	-103.03%
Other Outgo	0	16,867	(16,867)	N/A
Share of LCER	2,788,423	1,394,212	1,394,212	50.00%
Total Expense	20,450,360	10,277,667	10,172,693	49.74%
Add (Subtract) to Reserves	239,263	(3,314,603)	3,553,866	
Total Revenue	20,689,623	6,963,064	13,726,559	33.65%
Total Expense	20,450,360	10,277,667	10,172,693	50.26%
Add (Subtract) to Reserves	239,263	-3,314,603	3,553,866	

NSLA - Budget Comparison 2021/22 to 2022/23

	2022-2023			
	Total Budget \$ - Revised	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	17,587,872	6,608,288	10,979,584	62.43%
Expense				
Certificated Salaries	5,625,666	2,638,167	2,987,499	53.10%
Classified Salaries	1,749,107	630,633	1,118,474	63.95%
Benefits	2,939,984	1,220,925	1,719,059	58.47%
Books and Supplies	1,166,824	641,229	525,595	45.04%
Services & Other	3,993,243	1,973,432	2,019,811	50.58%
Capital Outlay	40,000	(19,891)	59,891	149.73%
Other Outgo	0	5,504	0	N/A
Share of LCER	2,015,575	1,007,788	1,007,788	50.00%
Total Expense	17,530,399	8,097,786	9,438,117	53.84%
Add (Subtract) to Reserves	57,473	(1,489,498)	1,541,468	
Total Revenue	17,587,872	6,608,288	10,979,584	37.57%
Total Expense	17,530,399	8,097,786	9,438,117	46.19%
Add (Subtract) to Reserves	57,473	-1,489,498	1,541,468	

	2023-2024			
	Total Budget \$ - Original	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	22,324,444	6,432,863	15,891,581	71.18%
Expense				
Certificated Salaries	7,283,134	3,166,705	4,116,429	56.52%
Classified Salaries	1,697,189	942,420	754,769	44.47%
Benefits	3,479,997	1,466,194	2,013,803	57.87%
Books and Supplies	1,414,475	963,952	450,523	31.85%
Services & Other	5,637,351	2,120,438	3,516,913	62.39%
Capital Outlay	25,000	214,295	(189,295)	-757.18%
Other Outgo	0	5,688	(5,688)	N/A
Share of LCER	2,577,680	1,288,840	1,288,840	50.00%
Total Expense	22,114,826	10,168,532	11,946,294	54.02%
Add (Subtract) to Reserves	209,618	(3,735,669)	3,945,287	
Total Revenue	22,324,444	6,432,863	15,891,581	28.82%
Total Expense	22,114,826	10,168,532	11,946,294	45.98%
Add (Subtract) to Reserves	209,618	-3,735,669	3,945,287	

LCER - Budget Comparison 2021/22 to 2022/23

	2022-2023			
	Total Budget \$ - Revised	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	624,823	29	624,794	100.00%
Expense				
Certificated Salaries	709,571	410,365	299,206	42.17%
Classified Salaries	1,460,679	821,180	639,499	43.78%
Benefits	984,365	583,903	400,462	40.68%
Books and Supplies	54,625	39,878	14,747	27.00%
Services & Other	446,005	281,704	164,301	36.84%
Capital Outlay	24,850	7,834	17,016	68.47%
Other Outgo	0	0	0	N/A
Share of LCER	(4,364,221)	(2,182,111)	(2,182,111)	
Total Expense	(684,126)	(37,246)	(646,880)	94.56%
Add (Subtract) to Reserves	1,308,949	37,276	1,271,673	
Total Revenue	624,823	29	624,794	0.00%
Total Expense	-684,126	-37,246	-646,880	5.44%
Add (Subtract) to Reserves	1,308,949	37,276	1,271,673	

	2023-2024			
	Total Budget \$ - Original	Current Period		Percent Remaining
		Actual thru December	Remaining Budget	
Revenue		Annual Budgeted Revenue		
Revenue	196,990	67,807	129,183	65.58%
Expense				
Certificated Salaries	964,364	466,495	497,869	51.63%
Classified Salaries	2,275,129	986,665	1,288,464	56.63%
Benefits	1,563,262	679,381	883,881	56.54%
Books and Supplies	177,500	90,203	87,297	49.18%
Services & Other	527,103	293,005	234,098	44.41%
Capital Outlay	20,000	204	19,796	98.98%
Other Outgo	0	0	0	N/A
Share of LCER	(5,366,103)	(2,683,052)	(2,683,052)	50.00%
Total Expense	161,255	(167,099)	328,354	203.62%
Add (Subtract) to Reserves	35,735	234,906	(199,171)	
Total Revenue	196,990	67,807	129,183	34.42%
Total Expense	161,255	-167,099	328,354	-103.62%
Add (Subtract) to Reserves	35,735	234,906	-199,171	

Foundation Savings - 4100005285

2023-24

As of 12/31/23

Description	Beginning Balance	Debit	Credit	Interest	Ending Balance
AAE Capital Campaign	\$77,184.71	\$779.61	\$1,119.46	196.54	\$ 77,721.10
NSLA Capital Campaign	\$1,766.94	\$527.40		0.00	\$ 1,239.54
Davis Scholarship Endowment	\$13,595.29			31.45	\$ 13,626.74
Global Exchange Programs	\$13,058.15	\$2,863.90	\$300.00	31.45	\$ 10,525.70
HiDAS Endowment	\$62,798.17			157.23	\$ 62,955.40
Scholarships	\$25,417.75		\$5,309.68	62.89	\$ 30,790.32
Unrestricted	\$119,310.19	\$3,019.01	\$80.00	306.60	\$ 116,677.78
TOTAL					\$ 313,536.57

Restricted Scholarship Funds					
AAE Staff Scholarship	\$0.00		\$39.68		\$39.68
Bud Biggs Memorial Scholarship	(\$7.82)				-\$7.82
Mike Mangold Scholarship	\$2,250.00				\$2,250.00
Rick Piercy Scholarship	\$0.00		\$5,270.00		\$5,270.00
Sandra Perea Scholarship	\$4,535.00				\$4,535.00
Total Unrestricted Scholarship Funds					\$18,703.46

Restricted AAE Capital Campaign Funds					
High Desert Turtle and Tortoise Club	\$2,500.00				\$2,500.00
AAE Gym Weight Room	\$2,150.00				\$2,150.00
Watertower, Gristmill, Shade Structures	\$25,060.39				\$25,060.39
Total Unrestricted AAE Capital Campaign					\$48,010.71

**LEWIS CENTER FOUNDATION
COMBINED BALANCE SHEET AND INCOME STATEMENT
December 1 - December 31, 2023**

CHECKING (LEWIS CENTER FOUNDATION)

Beginning Balance		\$12,270.02
Revenue		
Online donation to AAE Staff Scholarship	\$9.92	
Online donations to Ambassadors	\$100.32	
Donations to Unrestricted	\$753.72	
Interest	\$ 0.31	
<i>Total</i>	\$864.27	
Expenditure		
LCER - Ambassadors Donation	\$ 100.32	
Employee Recognition Milestone Expenses	\$ 592.01	
<i>Total</i>	\$ 692.33	
Ending Balance	<i>Total</i>	\$12,441.96

SAVINGS (LEWIS CENTER FOUNDATION)

Beginning Balance		
Restricted Funds - AAE Capital Campaign		\$ 77,687.97
Restricted Funds- NSLA Capital Campaign		\$ 1,239.54
Restricted Funds - Davis Endowment		\$ 13,621.43
Restricted Funds - Global Exchange Programs		\$ 10,520.39
Restricted Funds - HiDAS Endowment		\$ 62,928.89
Restricted Funds - Scholarships		\$ 27,779.72
Unrestricted Funds		\$ 116,546.09
		\$ 311,483.70
Revenue		
Donation to Rick Piercy Scholarship	\$3,000.00	
Donations to Unrestricted	\$80.00	
Interest	\$ 132.54	
<i>Total</i>	\$3,212.54	
Expenditure		
<i>Total</i>	\$ -	
Ending Balance		
Restricted Funds - AAE Capital Campaign		\$ 77,721.10
Restricted Funds - NSLA Capital Campaign		\$ 1,239.54
Restricted Funds - Davis Endowment		\$ 13,626.74
Restricted Funds - Global Exchange Programs		\$ 10,525.70
Restricted Funds - HiDAS Endowment		\$ 62,955.40
Restricted Funds - Scholarships		\$ 30,790.32
Unrestricted Funds		\$ 116,677.78
	<i>Total</i>	\$ 313,536.57
Total Checking and Savings		\$325,978.53

**LCER Board Meetings
Attendance Log 2023**

	January Regular	February Regular	March Regular	April Regular	May Regular	June Regular	August Regular	Sept. Regular	Oct Regular	Nov Regular	Dec Regular	TOTAL REGULAR
Marisol Sanchez	Present	Present	Present	Present	Present	Present	Present	Present	Absent	Present	Present	91%
Jessica Rodriguez	Present	Present	Present	Present	Absent	Present	Present	Present	Present	Present	Present	91%
Pat Caldwell	Present	Present	Present	Present	Present	Present	Absent	Present	Present	Absent	Present	82%
Yolanda Carlos	Present	Present	Present	Present	Present	Absent	Present	Present	Present	Absent	Present	82%
Pat Schlosser	Absent	Present	Present	Present	Present	Absent	Present	Present	Present	Present	Present	82%
Omari Onyango	Present	Absent	Present	Present	Absent	Present	Present	Present	Present	Present	Absent	73%
Sharon Page	Present	Absent	Present	Absent	Present	Present	Present	Absent	Present	Present	Present	73%
David Rib	Present	Present	Present	Present	Absent	Absent	Present	Present	Present	Present	Absent	73%

	Special Meetings		
	June 1	July 26	
David Rib	Present	Present	
Jessica Rodriguez	Absent	Present	
Marisol Sanchez	Present	Present	
Omari Onyango	Absent	Present	
Pat Caldwell	Present	Present	
Pat Schlosser	Absent	Absent	
Sharon Page	Present	Present	
Yolanda Carlos	Absent	Absent	

LCER Board Give and Get
Fiscal Year 2023/2024 - As of 12/31/23

Member	Give	Get	In-kind	Total
Pat Caldwell	\$ 256	\$ 500		\$ 756
Yolanda Carlos	\$ 51			\$ 51
Omari Onyango	\$ 512			\$ 512
Sharon Page	\$ 500			\$ 500
Jessica Rodriguez				\$ -
Marisol Sanchez	\$ 2,710	\$ 1,200		\$ 3,910
David Rib		\$ 2,500		\$ 2,500
Pat Schlosser				\$ -
Total	\$ 4,029	\$ 4,200	\$ -	\$ 8,229

Lewis Center Foundation Board Give and Get
Fiscal Year 2020/2021

Member	Give	Get	In-kind	Total
				\$ -
Buck Goodspeed	\$ 1,200			\$ 1,200
Vianey Gonzalez		\$ 2,550		\$ 2,550
Ambar Martinez	\$ 512			\$ 512
Jessica Rodriguez				\$ -
Marisol Sanchez	\$ 1,750	\$ 1,200		\$ 2,950
Genesis Varags				\$ -
Total	\$ 3,462	\$ 3,750	\$ -	\$ 7,212

Total Combined Boards	\$ 5,741	\$ 6,750	\$ -	\$ 12,491
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