



MEETING AGENDA - iLEAD Lancaster Board

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the main office of the school between 9:00 am and 3:30 pm.

Meeting

| | |
|---------------------|--|
| | Special meeting |
| Meeting Date | Thursday, August 11, 2022 |
| Start Time | 4:00 PM |
| End Time | 5:30 PM |
| Location | This meeting will be held virtually. You may join us at: Zoom https://zoom.us/j/5395735793 Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833 |
| Purpose | Special meeting |

Agenda

1. Opening Items

1.1. Call The Meeting To Order

1.2. Roll Call

1.3. Pledge Of Allegiance

1.4. Approve Agenda

1.5. Approve Minutes

Discuss and take action on the Board Meeting Minutes.

Documents

- Minutes-2022-06-30-v1 (2).pdf
-

2. Closed Session

2.1. Conference with Legal Counsel - Anticipated Litigation

Gov. Code section 54956.9(d)(2): 2 Matters

3. Report of Closed Session

4. Public Comments

4.1. Public Comments



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

5. Consent Items

5.1. AB 361 Emergency Legislation Regarding Brown Act Meeting Requirements

AB 361 Emergency Legislation regarding the Board and public to meet safely in person or virtually given measures to promote social distancing.

Documents

- iLEAD Lancaster - AB 361 Emergency Legislation Regarding Brown Act Meeting Requirements (10).pdf
-

5.2. Commercial Glass Systems Bid

Take action to ratify the summer window project for the school.

Documents

- Commercial Glass Proposal.pdf
-

5.3. Worthington Direct Furniture Order

Take action to ratify the Worthington Direct Furniture Order for the school.

Documents

- Worthing Order - Furniture Inv #ORD00049989 .pdf
-

6. Action Items

6.1. 2020-2021 Audit Report

Discuss and take action to accept the 2020-2021 audit report.

Documents

- iLEAD Lancaster WTB Audit 2021.pdf
 - iLEAD Lancaster Governance Communication Draft Audit 2021.pdf
 - iLEAD Lancaster AJEs RJE's Audit 2021.pdf
 - iLEAD Lancaster Draft Audit 2021.pdf
-

6.2. Public Hearing and Adoption of Updated Independent Study Policy

The Governing Board shall consider, in a public hearing, the scope of its existing or prospective use of independent study as an instructional strategy, its purposes in authorizing independent study, and factors bearing specifically on the maximum realistic lengths of assignments and acceptable number of missed assignments for specific populations of pupils and take action accordingly.

Documents

- Updated iLEAD Lancaster_ Independent Study Policy(5245720.1) (002) 2 2 (1).pdf
-

7. Board Comments

7.1. Board Comments



8. Closing Items

8.1. Next Meeting Date

8.2. Adjournment

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

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

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



MEETING MINUTES - iLEAD Lancaster Board

Meeting

| | |
|-------------------|---|
| Date | Thursday, June 30, 2022 |
| Started | 6:00 PM |
| Ended | 6:39 PM |
| Location | This meeting will take place virtually. You may join us at: Zoom https://zoom.us/j/5395735793 Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833 |
| Purpose | Regular Scheduled Meeting |
| Chaired by | Latorra Saxton |
| Recorder | KeKe Montoya |

Minutes

1. Opening Items

1.1. Call The Meeting To Order

The meeting was called to order at 6:00 PM.

Status: Completed

1.2. Roll Call

All Board Members were present.

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Approve Agenda

Motioned: Beth

Seconded: LaTorra

Unanimously Approved

Due date:

Status: Completed

1.5. Approve Minutes

Motioned: Beth

Seconded: LaNeshae

Unanimously Approved



Due date:

Status: Completed

Documents

- Minutes-2022-06-23-v2.pdf
-

2. Public Comments

2.1. Public Comments

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

No public comments were made.

Status: Completed

3. Discussion And Reports

3.1. 2020-2021 Audit Report & Form 990 Income Tax Return

Review and discussion of the 2020-2021 audit report and Form 990 Income Tax Return as presented.

Keith presented the Form 990 Income Tax Return and answered questions of the Board. Keith made mention the 2020-2021 Audit Report should be available in a few weeks.

Status: Completed

Documents

- ILEAD Lancaster CHARTER SCHOOLS - Form 990 2020 Client Copy.pdf
-

4. Action Items

4.1. 2021-2022 Annual Independent Auditor Agreement

Discuss and take action regarding the annual independent auditor agreement for the 2021-2022 school year.

Keith presented the 2021-2022 Annual Independent Auditor Agreement.

Motioned: LaTorra

Seconded: Beth

Unanimously Approved

Due date:

Status: Completed

Documents

- iLEAD Lancaster - 22 CLA Audit Engagement Letter.pdf
-

4.2. Educational Protection Account Resolution

Discuss and take action regarding annual Educational Protection Account Resolution as required by CDE.



Kim presented the Educational Protection Account Resolution.

Motioned: LaTorra

Seconded: Beth

Unanimously Approved

Due date:

Status: Completed

Documents

- FY22.23 iLEAD Lancaster EPA Resolution .pdf
-

4.3. LCAP

Discuss and take action regarding the 2022-2023 LCAP.

Lara presented the LCAP.

Motioned: Beth

Seconded: LaNeshae

Unanimously Approved

Due date:

Status: Completed

Documents

- iLEAD Lancaster LCAP 2022-23.pdf
-

4.4. 21-22 Estimated Actuals and Multyyear School Budget

Discuss and take action regarding the 2021-2022 Estimated Actuals and school budget.

Keith presented the 21-22 Estimated Actuals and Multiyear School Budget.

Motioned: LaTorra

Seconded: Beth

Unanimously Approved

Due date:

Status: Completed

Documents

- 2022-23 iLEAD Lanaster Preliminary Budget Alternative Form and MYP.pdf
-

4.5. Revised Cell Phone Policy

Discuss and take action regarding the revised Cell Phone policy.

Kim presented the Revised Cell Phone Policy and suggested to increase Nykole's cell phone budget to \$75.00.

Motioned: LaTorra

Seconded: LaNeshae

Unanimously Approved



Due date:

Status: Completed

Documents

- Revised - Cell Phone Policy- Lancaster.docx (1).pdf
-

4.6. Revised Employee Guidebook

Discuss and take action regarding the revised Employee Guidebook with required changes to reflect current practices, procedures, and/or laws.

Natasha presented the Revised Employee Guidebook.

Motioned: LaTorra

Seconded: LaNeshae

Unanimously Approved

Due date:

Status: Completed

Documents

- iLEAD Lancaster _ Employee Guidebook 22-23 Red Line.pdf
-

4.7. Revised iLEAD CA Service Agreement

Discuss and take action regarding the revised iLEAD CA Service Agreement.

Amanda presented the Revised iLEAD CA Service Agreement. This item has been tabled until the Board receives a full copy of the document and has a moment to review it before making a motion.

Motioned: LaTorra

Seconded: Beth

Unanimously Tabled

Due date:

Status: Parked

Documents

- iCA Updated Service Agreement 22-23.pdf
 - 2022-2023 iCA Strategic Goals and Accomplishments 21-22.pptx.pdf
-

4.8. iCA Special Education Shared Service Agreement

Discuss and take action regarding the revised iLEAD Special Education Service Agreement.

Amanda requested to table the iCA Special Education Shared Service Agreement.

Motioned: LaTorra

Seconded: LaNeshae

Unanimously Tabled

Due date:

Status: Parked



4.9. 2022 - 2023 Board Meeting Dates

Discuss and take action regarding the 2022 - 2023 Board Meeting Dates.

Kim presented the 2022-2023 Board Meeting Dates.

Motioned: Beth

Seconded: LaNeshae

Unanimously Approved

Due date:

Status: Completed

Documents

- Draft - 2022-2023 Board Calendar -iLEAD Lancaster.pdf
-

4.10. 2022-2023 Insurance Policies

Discuss and take action regarding the 2022-2023 insurance policies.

Espi & Amber Seggie presented the 2022-2023 Insurance Policies and answered questions of the Board.

Motioned: LaNeshae

Seconded: LaTorra

Unanimously Approved

Due date:

Status: Completed

Documents

- Lancaster Board Resolution - Insurance Policy 2022-2023.pdf
-

5. Board Comments

5.1. Board Comments

LaTorra thanked everyone for their hard work and made mention that she loves iLEAD and is grateful for a strong foundation, the leadership, back office work and the facilitators.

Beth mentioned that she admires the hard work everyone puts in at iLEAD.

Status: Completed

6. Closing Items

6.1. Next Meeting Date

Our next regularly scheduled Board Meeting will be announced.

The next regularly scheduled Board Meeting will take place on Thursday, August 18, 2022 at 6:00 PM.

Status: Completed

6.2. Adjournment



The meeting was adjourned at 6:39 PM.

Status: Completed



AB 361 Emergency Legislation Regarding Brown Act Meeting Requirements Board Approved:

Whereas, the Governor signed an Executive Order Suspending the Brown Act until October 1, 2021,

Whereas, the Governor signed Emergency Legislation AB 361 in September 2021,

Whereas, according to AB 361, the public charter school Board may take advantage of additional flexibility in teleconference meetings so long as the school complies with the following:

- The public has access via internet and/or telephone to the Board meeting and can provide public comment in some electronic form,
- The charter school uses its sound discretion and makes reasonable efforts to adhere, as closely as possible, to the other provisions of the Brown Act in order to maximize transparency and provide public access.

Whereas, AB 361 states that:

- If there is a state of emergency proclaimed by the Governor, the same suspension of teleconferencing rules apply, if either state or local officials have imposed or recommended measures to promote social distancing or, by Board vote a finding imminent risk to health or safety of attendees.

Whereas, SB 361 requires:

- The Board must provide means of how public comment will be available (internet/by phone);
- If a technical disruption occurs, no action can be taken; and
- No early requirement for public comment will be set into place and the Board shall allow for “real time” comments during full public comment period; and
- The Board makes a finding every 30 days to continue teleconferencing.

Therefore, based on the Board’s 30-day reconsideration of the current circumstances of the State of Emergency and situations of the State of Emergency continues to directly impact the ability of members to meet safely in person, and/or the State or local officials continue to impose or recommend measures to promote social distancing;

The Board has determined that it will hold its next meeting in a hybrid mode allowing Board Members and the public to attend the meetings in person using social distancing requirements or virtually given individual needs and choice of the attendee.

Commercial Glass Systems

346 Grand Cypress Ave. Suite 402, Palmdale, Ca. 93551

Licensed & Bonded #1037748

Phone: (661) 266-4800 Fax: (661) 538-1950

Proposal

To: Robert Hutson
Re: iLead Windows/Glass/Glazing/Doors

06/03/2022

Hello,

We propose to furnish and install:

2" x 4-1/2" center set storefront - clear anodized - for 1/4" glazing where spec'd

1/4" Plexi Glass where spec'd

1/4" clear tempered glazing where spec'd

Clear anodized sash material for existing plexi-glass.

Hollow Metal doors where spec'd (paint to be supplied/applied by others)

- 1@ Opening #1 (Upstairs) Approx 15' wide x 7' high with single door 3x7' with a return of approx. 8' x 4' (pony wall) with no door. Opening to be split evenly with vertical mullions.
- 1@ Opening #2 (Upstairs) Approx 18' wide x 4' high (pony wall) with a return of approx. 8' x 7' with a single door. (This opening was changed from original price to exclude 18'x4' of glass and single door. New price reflects)
- 6@ Opening #3 (Upstairs/Downstairs) This is to be combined with ALL 6 openings where plexi to be supplied by customer. We will furnish and install the sash metal and install customer's existing plexi into our frames.
Approx 8' x 5' per opening.
- 1@ Opening #4 (Upstairs/Office) REMOVED/NOT INCLUDED
-
- 1@ Opening #5 (Upstairs) This is to be sash metal with NEW plexi glass. Approx 15' x 5'. Plexi supplied by Commercial Glass Systems.
- Repair/Adjust existing doors at multiple locations.
- 1@ Windbreak for outside/playground area approx. 8' x 8' split 2-wide. (storefront frame with 1/4" tempered glass)
- 1@ Missing door stop (1/4" glass)

- 1@ Missing Horizontal Insert (Check manufacturer for replacement)

- 1@ New door with 2'x2' vision lite @ upper center of door. Panic Hardware.

- Check Weatherstripping/replace as needed at main entry and others.

- Total Cost: \$71,400.00
- 50% Deposit required for material/start-up.
- Remaining 50% due upon completion of project.
- Project has been bid at a prevailing wage.

Please reach out with any questions or concerns.

Thank you for the opportunity and we look forward to working with you on this project and many more to come.

Braddin DeBear

Commercial Glass Systems

661.266.4800

Thank you.



Invoice #ORD00049989-ILE2001

Date: 7/25/2022

PO Box 140038 P: 800-599-6636
 Dallas, TX 75214 F: 800-943-6687
 www.worthingtondirect.com E: sales@worthingtondirect.com

Customer ID: ILE2001
 Terms: 50% DOWN, BAL NET 30
 Sales Order#: QTE060886
 Customer PO#: ILEAD-2177
 Date of Order: 07/25/2022

Bill To

ILEAD LANCASTER CHARTER SCHOOL
ACCOUNTS PAYABLE
254 E AVENUE K4
LANCASTER, CA 93535-4500

Ship To

ILEAD LANCASTER CHARTER SCHOOL
BUSINESS OFFICE
254 E AVENUE K4
LANCASTER, CA 93535-4500
P: (617) 722-4287

| Stock No. | Vendor No. | Item Description | Price | Qty | Subtotal |
|--------------------|----------------------|---|----------|-----|-----------|
| 81108-G-PB-PL | 03095 | 30"DX30"WX22"-34"H, GRAY NEBULA TOP, PERSIAN BLUE EDGE, PLATINUM FRAME, WING DESK | 179.95 | 216 | 38,869.20 |
| 81C70-GN-A-PLT-EA | EL48CL-EA | 48" CLOVER, 19"-33"H, GRAY NEBULA TOP, APPLE EDGE, PLATINUM FRAME, ELEMENTAL ACTIVITY TABLE | 351.95 | 3 | 1,055.85 |
| 81306-PB | 11849 | 18"H, PERSIAN BLUE SEAT, CHROME FRAME, FLAVORS STACK CHAIR | 89.95 | 20 | 1,799.00 |
| 81305-PB | 11848 | 16"H, PERSIAN BLUE SEAT, CHROME FRAME, FLAVORS STACK CHAIR | 78.95 | 15 | 1,184.25 |
| 29455-78-SA5-S88 | LF9002-S8878SA5 | 64"WX55"D", 29"H GRAY NEBULA TOP, GRAY EDGE, PLATA BASE HEXAGON TABLE & JET RND OTTOMAN | 2,953.95 | 1 | 2,953.95 |
| 20861-BORIOL | 900S-BEE-ORIOL | 29"WX28-1/2"DX16"H, BEELINE ORIOLE FABRIC, SHAPES CONFIGURABLE SOFT SEATING | 500.95 | 4 | 2,003.80 |
| 20862-BORIOL-GN-BK | 900T-BEE-ORI-4622-BK | BEELINE ORIOLE FABRIC, GRAY NEB LAM TOP, BLACK EDGE, SHAPES CONFIGURABLE SOFT SEATING | 604.95 | 1 | 604.95 |
| 20785 | 661AD-HH | 6'HX4'W, DOUBLE SIDED DURA-RITE MARKER BOARD, D.O.C. PARTITION | 514.95 | 1 | 514.95 |
| 45536 | 83845 | 4'X6', VISIONARY GLASS MARKERBOARD | 489.95 | 1 | 489.95 |
| 38041 | P7302K30N | 24"DX72"WX30"H, 1-1/4" BLACK CHEM GUARD TOP, OAK APRON/FRAME, SCIENCE TABLE | 549.95 | 2 | 1,099.90 |

| | |
|--------------|-----------|
| Subtotal | 50,575.80 |
| Discount | \$0.00 |
| Shipping | \$8870.20 |
| Tax | 5,184.03 |
| Misc Charge | \$0.00 |
| Total | 64,630.03 |
| Paid to Date | \$0.00 |



Invoice #ORD00049989-ILE2001

Date: 7/25/2022

PO Box 140038 P: 800-599-6636
Dallas, TX 75214 F: 800-943-6687
www.worthingtondirect.com E: sales@worthingtondirect.com

Customer ID: ILE2001
Terms: 50% DOWN, BAL NET 30
Sales Order#: QTE060886
Customer PO#: ILEAD-2177
Date of Order: 07/25/2022

Bill To

ILEAD LANCASTER CHARTER SCHOOL
ACCOUNTS PAYABLE
254 E AVENUE K4
LANCASTER, CA 93535-4500

Ship To

ILEAD LANCASTER CHARTER SCHOOL
BUSINESS OFFICE
254 E AVENUE K4
LANCASTER, CA 93535-4500
P: (617) 722-4287

| Stock No. | Vendor No. | Item Description | Price | Qty | Subtotal |
|-----------|------------|------------------|-------|-----|----------|
|-----------|------------|------------------|-------|-----|----------|

Balance Due \$64,630.03

Payments by ACH or Wire

Routing Number: 071921891
Account Number: 4951999671

*****WE WILL NEED 50% PREPAYMENT (\$32,315.02) TO
PROCESS THE ORDER. THE ORDER IS ON HOLD FOR
NOW.*****

Please send remittance to: payments@worthingtondirect.com

Thank you for your business! Please note Customer ID: ILE2001 on your remittance.

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0114.22a - Combined Journal Entries Report - iLEAD Lancaster
 Fund Level: Fund
 Index: 20

| Account | Description | W/P Ref | Debit | Credit |
|--|---|---------|-------------------|-------------------|
| Adjusting Journal Entries | | | | |
| Adjusting Journal Entries JE # 8 | | | | |
| PBC Entry to reconcile intercompany accounts. | | | | |
| | | None | | 1 |
| 20-5940 | Postage Expense | | 26.00 | |
| 20-9519 | Accounts Payable (Other) | | 71,988.00 | |
| 20-9519 | Accounts Payable (Other) | | 70,443.00 | |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | | 71,988.00 |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | | 26.00 |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | | 70,443.00 |
| Total | | | 142,457.00 | 142,457.00 |
| Adjusting Journal Entries JE # 13 | | | | |
| To record depreciation and true up fixed assets. | | | | |
| | | 1700.00 | | 2 |
| 20-5660 | Repairs & Maintenance - Other Equipment | | 18,543.00 | |
| 20-6910 | Depreciation Expense | | 1,747.00 | |
| 20-6910 | Depreciation Expense | | 18,872.00 | |
| 20-6910 | Depreciation Expense | | 31,415.00 | |
| 20-9425 | Accumulated Depreciation - Land Improvements | | | 1,747.00 |
| 20-9435 | Accumulated Depreciation - Buildings | | | 18,872.00 |
| 20-9440 | Equipment - Asset | | | 18,543.00 |
| 20-9445 | Accumulated Depreciation - Equipment | | | 31,415.00 |
| Total | | | 70,577.00 | 70,577.00 |
| Adjusting Journal Entries JE # 15 | | | | |
| PBC Entry - Reverse backward entry for transfer. | | | | |
| | | 0920.01 | | 3 |
| 20-9121 | iLEAD Lancaster - Payroll (MVB) | | 300,000.00 | |
| 20-9520 | Payroll Liabilities | | | 300,000.00 |
| Total | | | 300,000.00 | 300,000.00 |
| Adjusting Journal Entries JE # 18 | | | | |
| PBC Entry - To Adjust Title I revenue. | | | | |
| | | 1300.03 | | 4 |
| 20-9210 | AR - Federal Funding | | 25,464.00 | |
| 20-8290 | Federal Revenue - All Other Federal Revenue | | | 25,464.00 |
| Total | | | 25,464.00 | 25,464.00 |
| Adjusting Journal Entries JE # 21 | | | | |
| PBC Entry - To true up WTB for new TB reviewed. | | | | |
| | | 0929.02 | | 5 |
| 20-9650 | Deferred Revenue | | 66,411.00 | |
| 20-8290 | Federal Revenue - All Other Federal Revenue | | | 56,330.00 |
| 20-9210 | AR - Federal Funding | | | 10,081.00 |
| Total | | | 66,411.00 | 66,411.00 |
| Adjusting Journal Entries JE # 22 | | | | |
| PBC Entry to true up AP Listings to 9500 account with balance to Other AP account for further reconciliation work. | | | | |
| | | 2100.01 | | 6 |
| 20-9519 | Accounts Payable (Other) | | 184,434.00 | |
| 20-9500 | Accounts Payable (Main) | | | 184,434.00 |
| Total | | | 184,434.00 | 184,434.00 |
| Adjusting Journal Entries JE # 24 | | | | |
| 20-21 iLEAD Lancaster oversight fees. The payment was made in FY 21-22. | | | | |
| | | 0929.05 | | 7 |
| 20-5802 | Professional Services - District Oversight Fees | | 72,688.00 | |
| 20-9519 | Accounts Payable (Other) | | | 72,688.00 |
| Total | | | 72,688.00 | 72,688.00 |

| | | | | | |
|--|--|----------------|-----------|---------------------|---------------------|
| Adjusting Journal Entries JE # 31 | | 5300.01 | 8 | | |
| To true up service fees with MLN per audit. | | | | | |
| 20-5801 | Professional Services - Service Fees | | | 28,160.00 | |
| 20-9519 | Accounts Payable (Other) | | | | 28,160.00 |
| Total | | | | 28,160.00 | 28,160.00 |
| Adjusting Journal Entries JE # 32 | | 5100.01 | 9 | | |
| iLEAD Lancaster June 2021 Rent Adjustment. | | | | | |
| 20-5610 | Rent - Facilities Rent and CAM Charges | | | 57,073.00 | |
| 20-9250 | AR - Due to/from iLEAD Schools Development | | | | 57,073.00 |
| Total | | | | 57,073.00 | 57,073.00 |
| Adjusting Journal Entries JE # 35 | | 0929.08 | 10 | | |
| Client AJE for Online Tuition, MLN and SCVi, Bond Transactions from facility reimbursement of expenses for iLEAD Lancaster.. | | | | | |
| 20-9250 | AR - Due to/from iLEAD Schools Development | | | 141,961.00 | |
| 20-5630 | Repairs & Maintenance - Facilities | | | | 141,961.00 |
| Total | | | | 141,961.00 | 141,961.00 |
| Adjusting Journal Entries JE # 40 | | 0929.10 | 11 | | |
| PBC Entry to clear out debit balances to payroll liabilities and clearout PY payroll benefits for iLEAD Online. | | | | | |
| 20-9520 | Payroll Liabilities | | | 1,551.00 | |
| 20-5805 | Professional Services - Payroll Fees | | | | 1,551.00 |
| Total | | | | 1,551.00 | 1,551.00 |
| Adjusting Journal Entries JE # 41 | | 1500.01 | 12 | | |
| Adjustment to move from 31 to 30 funds and clear out iLEAD Lancaster. | | | | | |
| 20-9310 | Prepaid Expenditures (Expenses) | | | 5,618.00 | |
| 20-5240 | Professional Development - Meetings & Collaborations | | | | 5,618.00 |
| Total | | | | 5,618.00 | 5,618.00 |
| Adjusting Journal Entries JE # 48 | | 5400.01 | 13 | | |
| To adjust district oversight fees per invoiced amount. | | | | | |
| 20-9225 | AR - Other/Miscellaneous | | | 569,344.00 | |
| 20-5802 | Professional Services - District Oversight Fees | | | | 569,344.00 |
| Total | | | | 569,344.00 | 569,344.00 |
| Adjusting Journal Entries JE # 50 | | 2300.02 | 14 | | |
| PBC Entry to record worker's compensation expense. | | | | | |
| 20-3601 | Worker Compensation Insurance - Credentialed positions | | | 9,370.00 | |
| 20-3602 | Worker Compensation Insurance - Classified positions | | | 12,281.00 | |
| 20-9520 | Payroll Liabilities | | | | 21,651.00 |
| Total | | | | 21,651.00 | 21,651.00 |
| Adjusting Journal Entries JE # 51 | | 5500.01 | 15 | | |
| PBC Entry to properly record liability insurance expenses. | | | | | |
| 20-9225 | AR - Other/Miscellaneous | | | 62,638.00 | |
| 20-5410 | Liability Insurance | | | | 62,638.00 |
| Total | | | | 62,638.00 | 62,638.00 |
| Total Adjusting Journal Entries | | | | 1,750,027.00 | 1,750,027.00 |
| Reclassifying Journal Entries | | | | | |
| Reclassifying Journal Entries JE # 10 | | 2200.03 | 16 | | |
| To reclass PPP Loan Forgiveness for FS Presentation. | | | | | |
| 20-8690 | Misc Local Income | | | 787,200.00 | |
| 20-8999 | PPP Loan Forgiveness | | | | 787,200.00 |
| Total | | | | 787,200.00 | 787,200.00 |
| Reclassifying Journal Entries JE # 27 | | None | 17 | | |
| To balance intercompany AR and AP between iLEAD Schools. | | | | | |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | | 19,306.00 | |

| | | | | |
|---|--|----------------|-------------------|-------------------|
| 20-9255 | Due to from Hybrid | | | 19,306.00 |
| Total | | | 19,306.00 | 19,306.00 |
| Reclassifying Journal Entries JE # 29 | | 1300.03 | 18 | |
| To reclass AR variances to other AR. | | | | |
| 20-9209 | AR - Employee Advances | | 1,586.00 | |
| 20-9210 | AR - Federal Funding | | 6,395.00 | |
| 20-9215 | AR - State Funding | | 57,452.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 57,452.00 |
| 20-9225 | AR - Other/Miscellaneous | | | 1,586.00 |
| 20-9519 | Accounts Payable (Other) | | | 6,395.00 |
| Total | | | 65,433.00 | 65,433.00 |
| Reclassifying Journal Entries JE # 30 | | 1300.01 | 19 | |
| To net other AP and other AR for reconciliation purposes. | | | | |
| 20-9225 | AR - Other/Miscellaneous | | 103,214.00 | |
| 20-9519 | Accounts Payable (Other) | | 206,428.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 206,428.00 |
| 20-9519 | Accounts Payable (Other) | | | 103,214.00 |
| Total | | | 309,642.00 | 309,642.00 |
| Reclassifying Journal Entries JE # 34 | | 1300.04 | 20 | |
| To reclass interfund iLEAD to iCA Fees to Interco Account. | | | | |
| 20-9500 | Accounts Payable (Main) | | 713,833.00 | |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | | 713,833.00 |
| Total | | | 713,833.00 | 713,833.00 |
| Reclassifying Journal Entries JE # 37 | | 2100.01 | 21 | |
| To reclass MLN payables from 9500 account for iLEAD Schools. | | | | |
| 20-9500 | Accounts Payable (Main) | | 35,303.00 | |
| 20-9250 | AR - Due to/from iLEAD Schools Development | | | 35,303.00 |
| Total | | | 35,303.00 | 35,303.00 |
| Reclassifying Journal Entries JE # 45 | | 2300.01 | 22 | |
| To reverse out 19-20 Employee benefits payable to Other AR for reconciliation and then clear to interfunds. | | | | |
| 20-9530 | Employee Benefits Payable | | 3,663.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 3,663.00 |
| Total | | | 3,663.00 | 3,663.00 |
| Reclassifying Journal Entries JE # 46 | | 2300.01 | 23 | |
| To reclass out 19-20 retirement liabilities to Other AR for reconciliation for interfund payables. | | | | |
| 20-9535 | Retirement Liability | | 5,958.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 5,958.00 |
| Total | | | 5,958.00 | 5,958.00 |
| Reclassifying Journal Entries JE # 47 | | 2100.01 | 24 | |
| To reclass 9519 to Other AR for interfund reconciliation. | | | | |
| 20-9519 | Accounts Payable (Other) | | 102,837.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 102,837.00 |
| Total | | | 102,837.00 | 102,837.00 |
| Reclassifying Journal Entries JE # 49 | | 1300.01 | 25 | |
| Final Reconciliation Adjustment for MLN interco. | | | | |
| 20-9250 | AR - Due to/from iLEAD Schools Development | | 67,328.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 67,328.00 |
| Total | | | 67,328.00 | 67,328.00 |
| Reclassifying Journal Entries JE # 53 | | 1300.01 | 26 | |
| Final Other AR Balancing after all adjustments and PBC entries. | | | | |
| 20-9253 | AR - Due to/from iLEAD CA Charters | | 452,196.00 | |
| 20-9225 | AR - Other/Miscellaneous | | | 452,196.00 |
| Total | | | 452,196.00 | 452,196.00 |

| | | |
|--|----------------------------|----------------------------|
| Total Reclassifying Journal Entries | <u><u>2,562,699.00</u></u> | <u><u>2,562,699.00</u></u> |
| Total All Journal Entries | <u><u>4,312,726.00</u></u> | <u><u>4,312,726.00</u></u> |

ILEAD LANCASTER CHARTER SCHOOL

Charter School Number: 1376

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2021

CLA - Draft Not For Distribution

**ILEAD LANCASTER CHARTER SCHOOL
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YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
iLEAD Lancaster Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of iLEAD Lancaster Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of School as of June 30, 2021, and the changes its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The accompanying supplementary schedules, as listed in the table on contents, are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2022 on our consideration of School'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 on School'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 School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
July 20, 2022

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021**

ASSETS

CURRENT ASSETS

| | |
|---------------------------|------------------|
| Cash and Cash Equivalents | \$ 4,240,526 |
| Accounts Receivable | <u>2,989,253</u> |
| Total Current Assets | <u>7,229,779</u> |

LONG-TERM ASSETS

| | |
|-------------------------------------|----------------|
| Property, Plant, and Equipment, Net | 269,680 |
| Total Long-Term Assets | <u>269,680</u> |

| | |
|--------------|----------------------------|
| Total Assets | <u><u>\$ 7,499,459</u></u> |
|--------------|----------------------------|

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

| | |
|--|------------------|
| Accounts Payable and Accrued Liabilities | \$ 790,014 |
| Intercompany Payables | 146,039 |
| Deferred Revenue | 412,170 |
| Long-Term Debt Payable, Current Portion | <u>1,658,770</u> |
| Total Current Liabilities | <u>3,006,993</u> |

| | |
|-------------------|------------------|
| Total Liabilities | <u>3,006,993</u> |
|-------------------|------------------|

NET ASSETS

| | |
|---------------------------|------------------|
| Without Donor Restriction | <u>4,492,466</u> |
| Total Net Assets | <u>4,492,466</u> |

| | |
|----------------------------------|----------------------------|
| Total Liabilities and Net Assets | <u><u>\$ 7,499,459</u></u> |
|----------------------------------|----------------------------|

See accompanying Notes to Financial Statements.

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

REVENUES, WITHOUT DONOR RESTRICTION

| | |
|------------------------------|-------------------|
| State Revenue: | |
| State Aid | \$ 6,439,623 |
| Other State Revenue | 1,381,663 |
| Federal Revenue: | |
| Grants and Entitlements | 1,078,557 |
| Local Revenue: | |
| In-Lieu Property Tax Revenue | 829,192 |
| Contributions | 41,653 |
| PPP Loan Forgiveness | 787,200 |
| Other Revenue | 3,524 |
| Total Revenues | <u>10,561,412</u> |

EXPENSES

| | |
|------------------------|------------------|
| Program Services | 6,787,665 |
| Management and General | 2,126,615 |
| Total Expenses | <u>8,914,280</u> |

CHANGE IN NET ASSETS

1,647,132

Net Assets Without Donor Restriction, Beginning of Year

2,845,334

NET ASSETS WITHOUT DONOR RESTRICTION, END OF YEAR

\$ 4,492,466

See accompanying Notes to Financial Statements.

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|--------------|
| Change in Net Assets | \$ 1,647,132 |
| Adjustments to Reconcile Change in Net Assets to | |
| Net Cash Provided by Operating Activities: | |
| Depreciation | 52,034 |
| Forgiveness of Debt | (787,200) |
| (Increase) Decrease in Assets: | |
| Accounts Receivable | (2,021,943) |
| Prepaid Expenses and Other Assets | 65,851 |
| Increase (Decrease) in Liabilities: | |
| Accounts Payable and Accrued | |
| Liabilities | 664,803 |
| Intercompany Payables | (101,311) |
| Deferred Revenue | 412,170 |
| Net Cash Used by Operating Activities | (68,464) |

CASH FLOWS FROM FINANCING ACTIVITIES

| | |
|---|-----------|
| Change in Short-Term Financing | (173,962) |
| Proceeds from Debt | 1,653,217 |
| Repayments of Debt | (752) |
| Net Cash Provided by Financing Activities | 1,478,503 |

NET CHANGE IN CASH AND CASH EQUIVALENTS

1,410,039

Cash and Cash Equivalents - Beginning of Year

2,830,487

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 4,240,526

**SUPPLEMENTAL DISCLOSURE OF
CASH FLOW INFORMATION**

| | |
|---------------------|------------|
| Forgiveness of Debt | \$ 787,200 |
|---------------------|------------|

See accompanying Notes to Financial Statements.

**I LEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

| | Program Services | Management and General | Total |
|------------------------------------|---------------------|---------------------------|---------------------|
| Salaries and Wages | \$ 3,447,963 | \$ 293,393 | \$ 3,741,356 |
| Pension Expense | 411,792 | - | 411,792 |
| Other Employee Benefits | 454,715 | 16,306 | 471,021 |
| Payroll Taxes | 110,243 | 5,958 | 116,201 |
| Legal Expenses | - | 125,398 | 125,398 |
| Accounting Expenses | - | 12,261 | 12,261 |
| Instructional Materials | 518,496 | - | 518,496 |
| Other Fees for Services | 285,893 | 1,625,083 | 1,910,976 |
| Advertising and Promotion Expenses | - | 4,280 | 4,280 |
| Office Expenses | 11,850 | - | 11,850 |
| Information Technology Expenses | 293,921 | - | 293,921 |
| Occupancy Expenses | 1,034,999 | - | 1,034,999 |
| Travel Expenses | 1,308 | - | 1,308 |
| Conference and Meeting Expenses | 21,091 | - | 21,091 |
| Depreciation Expense | 52,034 | - | 52,034 |
| Insurance Expense | - | 35,180 | 35,180 |
| Other Expenses | 143,360 | 8,756 | 152,116 |
| Total Expenses by Function | <u>\$ 6,787,665</u> | <u>\$ 2,126,615</u> | <u>\$ 8,914,280</u> |

See accompanying Notes to Financial Statements.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

iLEAD Lancaster Charter School (the School) is a California nonprofit public benefit corporation and is organized to operate a public charter school.

The School is funded principally through state of California public education monies received through the California Department of Education and the District.

The District has granted the charter through June 30, 2025. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting, and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School defines their cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**I LEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

Revenue Recognition

Amounts received from the California Department of Education are conditional and are recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in deferred revenue.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School are required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Compensated Absences

The School does not allow employees to carry over unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2021.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2021, the School has conditional grants of \$2,519,190 of which \$412,170 is recognized as deferred revenue in the statement of financial position.

Income Taxes

The School corporation is a nonprofit 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 School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files and exempt organization return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Evaluation of Subsequent Events

The School has evaluated subsequent events through July 20, 2022, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$7,229,779.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believe they are not exposed to any significant credit risk on their cash and cash equivalents.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements are presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings, and equipment in excess of \$5,000. Depreciation expense was \$52,034 for the year ended June 30, 2021.

The components of property, plant, and equipment as of June 30, 2021 are as follows:

| | | |
|---|----|-----------|
| Land | \$ | 26,200 |
| Building and Improvements | | 312,763 |
| Furniture, Fixtures, and Equipment | | 376,982 |
| Total | | 715,945 |
| Less: Accumulated Depreciation and Amortization | | (446,265) |
| Total Property, Plant, and Equipment | \$ | 269,680 |

NOTE 5 LONG-TERM DEBT

Charter School Pooled Revenue Anticipation Notes (ASAP Program)

The California School Finance Authority provided the School a loan totaling \$1,658,770 against accounts receivable from state and property tax revenues. The effective interest rate is estimated at just over 1%. The entire loan balance was outstanding at June 30, 2021. The financing was fully repaid and resolved in September 2021.

Future principal payments are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|-----------------------------|---------------|
| 2022 | \$ 1,658,770 |
| Total | \$ 1,658,770 |

**I LEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 6 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for the year ended June 30, 2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Schools contributions to STRS for the past three years are as follows:

| <u>Year Ended June 30,</u> | <u>Required Contribution</u> | <u>Percent Contributed</u> |
|----------------------------|----------------------------------|--------------------------------|
| 2019 | \$ 314,156 | 100% |
| 2020 | 410,088 | 100% |
| 2021 | 411,792 | 100% |

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 7 OPERATING LEASES

The School entered into an operating lease for facilities with Maker Learning Network (MLN) on April 2021. The lease ends in 2061 with total payments of \$108,617 for the year ended June 30, 2021.

Future minimum lease payments are as follows:

| <u>Year Ending June 30.</u> | | |
|-----------------------------|----|-----------------------------|
| 2022 | \$ | 695,977 |
| 2023 | | 696,218 |
| 2022 | | 696,234 |
| 2023 | | 696,024 |
| 2024 | | 695,609 |
| Thereafter | | 24,261,427 |
| Total | | <u><u>\$ 27,741,489</u></u> |

NOTE 8 SHARED COSTS AND FEES

The School pays a service fee to MLN. Total fees for the year ended June 30, 2021 were \$363,441.

The School pays a facilities fee to MLN. Total fees for the year ended June 30, 2021 were \$790,141.

The Schools pays a service fee to iLEAD California 1. Total fees for the year ended June 30, 2021 were \$1,268,686.

NOTE 9 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting functions. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, other employee benefits, payroll taxes, other fees for services, information technology, occupancy expenses and other expenses, which are allocated on the basis of estimates of time and effort.

NOTE 10 CONTINGENCIES AND COMMITMENTS

The School 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 disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 10 CONTINGENCIES AND COMMITMENTS (CONTINUED)

The extent of the impact of COVID-19 on the operational and financial performance of the School will depend on certain developments, including the duration and spread of the outbreak, impact on state and federal funding, donors, employees and vendors; all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations of the School is uncertain.

During the year, the PPP loan principal amount of \$787,200, along with accrued interest, was forgiven by the financial institution. The U.S. Small Business Administration (SBA) may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

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SUPPLEMENTARY INFORMATION

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**ILEAD LANCASTER CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2021**

The School began serving students in September 2012, serving students from kindergarten through eighth grade. The Lancaster School District (the District) has granted the charter through June 30, 2025. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Charter school number authorized by the state: 1376

The Board of Directors and the Administrators as of the year ended June 30, 2021 were as follows:

| Name | Board Role | Term Expiration | Term (Years) |
|-------------------|------------|-----------------|--------------|
| Latorra Saxton | President | 12/1/2021 | 2 Years |
| Beth Carr-Knudson | Treasurer | 12/1/2023 | 3 Years |
| Lee Smith | Secretary | 12/1/2020 | 3 Years |

Administrator:

Nykole Kent

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**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2021**

| iLEAD Lancaster | <u>Instructional Calendar Days</u> | <u>Status</u> |
|------------------------|------------------------------------|---------------|
| Kindergarten | 175 | In Compliance |
| Grade 1 | 175 | In Compliance |
| Grade 2 | 175 | In Compliance |
| Grade 3 | 175 | In Compliance |
| Grade 4 | 175 | In Compliance |
| Grade 5 | 175 | In Compliance |
| Grade 6 | 175 | In Compliance |
| Grade 7 | 175 | In Compliance |
| Grade 8 | 175 | In Compliance |

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**ILEAD LANCASTER CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021**

| | |
|---|---------------------|
| June 30, 2021 Annual Financial Report Fund Balances (Net Assets) | \$ 4,242,701 |
| Adjustments and Reclassifications: | |
| Increase (Decrease) of Fund Balance (Net Assets): | |
| Cash and Cash Equivalents | (1,566,869) |
| Accounts Receivable | 1,792,192 |
| Property, Plant, and Equipment, Net | 40,782 |
| Accounts Payable and Accrued Liabilities | 27,770 |
| Intercompany Payables | (146,039) |
| Deferred Revenue | 110,699 |
| Notes Payable, Current Portion | (1,658,770) |
| Notes Payable | <u>1,650,000</u> |
| Net Adjustments and Reclassifications | <u>249,765</u> |
| June 30, 2021 Audited Financial Statement Fund Balances (Net Assets) | <u>\$ 4,492,466</u> |

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**I LEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

| Federal Grantor/Pass-Through Grantor Program or Cluster Title | Federal Assistance Listing Number | Pass- Through Entity Identifying Number | Total |
|--|--|---|---------------------|
| U.S. Department of Education | | | |
| Pass-Through Program From | | | |
| California Department of Education: | | | |
| No Child Left Behind Act | | | |
| Title I, Part A, Basic Grants: | | | |
| Low-Income and Neglected | 84.010 | 14329 | \$ 217,193 |
| Title II, Part A, Teacher Quality | 84.367 | 14341 | 26,430 |
| Special Education Cluster | 84.027 | 13379 | 97,080 |
| Governor's Emergency Education Relief (GEER) Fund - COVID-19 Funding | 84.425C | 15197 | 49,221 |
| Elementary and Secondary School Emergency Relief (ESSER) Fund - COVID-19 Funding | 84.425D | N/A | 1,844 |
| <i>Total U.S. Department of Education</i> | | | <u>391,768</u> |
| U.S. Department of Agriculture | | | |
| Pass-Through Program From | | | |
| California Department of Education: | | | |
| Child Nutrition Programs Cluster | 10.555 | 13396 | 147,929 |
| <i>Total U.S. Department of Agriculture</i> | | | <u>147,929</u> |
| U.S. Department of Treasury | | | |
| Pass-Through Program From | | | |
| California Department of Education: | | | |
| Coronavirus Relief Fund (CR) - COVID-19 Funding | 21.019 | 25516 | 538,860 |
| <i>Total U.S. Department of Treasury</i> | | | <u>538,860</u> |
| Total Federal Expenditures | | | <u>\$ 1,078,557</u> |

N/A - Pass-through entity number not readily available or not applicable.

**I LEAD LANCASTER CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021**

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter school as reported on the Annual Financial Report form to the audited financial statements.

NOTE 3 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 4 INDIRECT COST RATE

The School has elected to use a rate other than the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

**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
iLEAD Lancaster Charter School

Report on Compliance for Each Major Federal Program

We have audited the compliance of iLEAD Lancaster Charter School (the School) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal program.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. 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 of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School 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, 2021.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's 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 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, 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

CliftonLarsonAllen LLP

Glendora, California
July 20, 2022

**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
iLEAD Lancaster Charter School

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 iLEAD Lancaster Charter School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated July 20, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a material weakness.

Compliance and Other Matters

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

Response to Findings

The School's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
July 20, 2022

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
iLEAD Lancaster Charter School

We have audited the School's compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The School's state compliance requirements are identified in the table below.

Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditor's Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. 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 *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

| <u>Description</u> | <u>Procedures Performed</u> |
|--|-----------------------------|
| Local Education Agencies: | |
| Attendance and Distance Learning | Yes |
| Instructional Time | Yes |
| School Districts, County Office of Education, and Charter Schools: | |
| California Clean Energy Jobs Act | Not Applicable |
| Proper Expenditure of Education Protection Account Funds | Yes |

| <u>Description</u> | <u>Procedures Performed</u> |
|---|-----------------------------|
| Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| Charter Schools: | |
| Independent Study-Course Based | Not Applicable |
| Attendance | Yes |
| Mode of Instruction | Yes |
| Nonclassroom-Based Instructional/Independent Study | Not Applicable |
| Determination of Funding for Nonclassroom-Based Instruction | Not Applicable |
| Charter School Facility Grant Program | Yes |

Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
July 20, 2022

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

| Assistance Listing Number(s) | Name of Federal Program or Cluster |
|--|---|
| 21.019 | Coronavirus Relief Fund (CR) |
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$750,000</u> |
| Auditee qualified as low-risk auditee? | <u> </u> yes <u> x </u> no |

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

All audit findings must be identified as one or more of the following categories:

| <u>Five Digit Code</u> | <u>Finding Types</u> |
|------------------------|-----------------------------------|
| 10000 | Attendance |
| 20000 | Inventory of Equipment |
| 30000 | Internal Control |
| 40000 | State Compliance |
| 42000 | Charter School Facilities Program |
| 43000 | Apprenticeship |
| 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 |

Financial Reporting Findings

2021-001 Internal Controls Relating to Closing Process 30000

Type of finding: Material weakness in internal controls over the closing process.

Condition: During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 26 adjustments were received after the trial balance was provided which were a both client provided adjustments and audit adjustments.

Criteria or specific requirement: The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

Effect: The audit report was not submitted by the state deadline.

Cause: Staffing shortages and challenges due to the COVID-19 pandemic.

Repeat finding: Not a repeat finding.

Recommendation: We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

2021-001 Internal Controls Relating to Closing Process (Continued)

30000

Views of responsible officials and Corrective Action Plan: The School will update its monthly and quarterly closing processes to ensure that all transactions have been accounted for in accordance with GAAP. New tools will be developed and implemented before June 30, 2022. The School will assess the current financial staffing, both internal and external, to make sure that the resources to correct this issue are in place.

State Compliance Findings

There were no findings required to be reported under *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.

Federal Compliance Findings

There were no findings required to be reported under Uniform Guidance.

**ILEAD LANCASTER CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2021**

There were no findings in the year ended June 30, 2020.

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Board of Directors
iLEAD Lancaster Charter School
Castaic, California

We have audited the financial statements of iLEAD Lancaster Charter School (the School) as of and for the year ended June 30, 2021, and have issued our report thereon dated July 20, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

Our audit deadline is January 31, 2022 and management needed additional time due to the pandemic and closing the financial statements while transitioning to a new accounting system for 2020-21. This required that they submit a large number of closing entries to complete our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

The attached schedule summarizes all client adjustments and misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated July 20, 2022.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

The following describes findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

Internal Controls Relating to Closing Process

Type of finding: Material weakness in internal controls over the closing process.

Condition: During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 26 adjustments were received after the trial balance was provided which were a both client provided adjustments and audit adjustments.

Criteria or specific requirement: The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

Effect: The audit report was not submitted by the state deadline.

Cause: Staffing shortages and challenges due to the COVID-19 pandemic.

Repeat finding: Not a repeat finding.

Recommendation: We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.

Other information in documents containing audited financial statements

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 20, 2022.

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 20, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

Recent accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

* * *

This communication is intended solely for the information and use of the board of directors and management of the School and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
July 20, 2022

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Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|---|--|---------------------------|---------------------|----------|---------------------|----------|---------------------|---------------------|
| Group : [1100] Cash and cash equivalents | | | | | | | | |
| Subgroup : [1100.10] Cash and cash equivalents | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9120 | ILEAD Lancaster - (Mission Bank) | 837,134.00 | 2,196,305.00 | | 0.00 | | 0.00 | 2,196,305.00 |
| 20-9121 | ILEAD Lancaster - Payroll (MVB) | 413,623.00 | 279,371.00 | | 300,000.00 | | 0.00 | 579,371.00 |
| | | | | AJE - 15 | 300,000.00 | | | |
| 20-9122 | ILEAD Lancaster - (CA Credit Union) | 1,579,230.00 | 54,098.00 | | 0.00 | | 0.00 | 54,098.00 |
| 20-9157 | ILEAD Lancaster - Main (MVB) | 0.00 | 1,382,888.00 | | 0.00 | | 0.00 | 1,382,888.00 |
| 20-9193 | Bill.comClearing-112 | 0.00 | 27,364.00 | | 0.00 | | 0.00 | 27,364.00 |
| Subtotal Fund : 20 | Subgroup : [1100.10] Cash and cash equivalent | 2,829,987.00 | 3,940,026.00 | | 300,000.00 | | 0.00 | 4,240,026.00 |
| Subtotal All Funds Pr Subtotal [1100.10] Cash and cash equivalent | | 2,829,987.00 | 3,940,026.00 | | 300,000.00 | | 0.00 | 4,240,026.00 |
| Subgroup : [1100.20] Petty Cash | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9101 | Petty Cash | 500.00 | 500.00 | | 0.00 | | 0.00 | 500.00 |
| Subtotal Fund : 20 | Subgroup : [1100.20] Petty Cash | 500.00 | 500.00 | | 0.00 | | 0.00 | 500.00 |
| Subtotal All Funds Pr Subtotal [1100.20] Petty Cash | | 500.00 | 500.00 | | 0.00 | | 0.00 | 500.00 |
| All Funds Presented Group Total [1100] Cash and cash equivalent | | 2,830,487.00 | 3,940,526.00 | | 300,000.00 | | 0.00 | 4,240,526.00 |
| Group : [1300] Receivables | | | | | | | | |
| Subgroup : [1300.10] Accounts and student receivable | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9209 | AR - Employee Advances | (1,586.00) | (1,586.00) | | 0.00 | | 1,586.00 | 0.00 |
| 20-9210 | AR - Federal Funding | 326,173.00 | 203,273.00 | | 15,383.00 | RJE - 29 | 1,586.00 | 225,051.00 |
| | | | | AJE - 18 | 25,464.00 | RJE - 29 | 6,395.00 | |
| 20-9215 | AR - State Funding | 387,027.00 | 2,876,073.00 | | (10,081.00) | | 57,452.00 | 2,933,525.00 |
| | | | | AJE - 21 | 0.00 | RJE - 29 | 57,452.00 | |
| 20-9220 | AR - Due from Districts | 286,919.00 | (169,323.00) | | 0.00 | | 0.00 | (169,323.00) |
| Subtotal Fund : 20 | Subgroup : [1300.10] Accounts and student | 998,533.00 | 2,908,437.00 | | 15,383.00 | | 65,433.00 | 2,989,253.00 |
| Subtotal All Funds Pr Subtotal [1300.10] Accounts and student rec | | 998,533.00 | 2,908,437.00 | | 15,383.00 | | 65,433.00 | 2,989,253.00 |
| Subgroup : [1300.90] Other AR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9225 | AR - Other/Miscellaneous | (31,223.00) | 162,252.00 | | 631,982.00 | | (794,234.00) | 0.00 |
| | | | | AJE - 48 | 569,344.00 | RJE - 29 | (1,586.00) | |
| | | | | AJE - 51 | 62,638.00 | RJE - 29 | (57,452.00) | |
| | | | | | | RJE - 30 | 103,214.00 | |
| | | | | | | RJE - 30 | (206,428.00) | |
| | | | | | | RJE - 45 | (3,663.00) | |
| | | | | | | RJE - 46 | (5,958.00) | |
| | | | | | | RJE - 47 | (102,837.00) | |
| | | | | | | RJE - 49 | (67,328.00) | |
| | | | | | | RJE - 53 | (452,196.00) | |
| Subtotal Fund : 20 | Subgroup : [1300.90] Other AR | (31,223.00) | 162,252.00 | | 631,982.00 | | (794,234.00) | 0.00 |
| Subtotal All Funds Pr Subtotal [1300.90] Other AR | | (31,223.00) | 162,252.00 | | 631,982.00 | | (794,234.00) | 0.00 |
| Subgroup : [1300.20] Accounts receivable related party or intercompany | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9251 | AR - Due to/from SCVi | (109,568.00) | 18,416.00 | | 0.00 | | 0.00 | 18,416.00 |
| 20-9253 | AR - Due to/from ILEAD CA Charters | (48,441.00) | 124,871.00 | | (142,457.00) | | (242,331.00) | (259,917.00) |
| | | | | AJE - 8 | (70,443.00) | RJE - 27 | 19,306.00 | |
| | | | | AJE - 8 | (71,988.00) | RJE - 34 | (713,833.00) | |
| | | | | AJE - 8 | (26.00) | RJE - 53 | 452,196.00 | |
| 20-9255 | Due to from Hybrid | 0.00 | 0.00 | | 0.00 | | (19,306.00) | (19,306.00) |
| | | | | | | RJE - 27 | (19,306.00) | |
| 20-9258 | AR - Due to/from Empower Generations | (16,849.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-9261 | AR - Due to/from ILEAD Agua Dulce | (21,763.00) | (2,025.00) | | 0.00 | | 0.00 | (2,025.00) |
| Subtotal Fund : 20 | Subgroup : [1300.20] Accounts receivable re | (196,621.00) | 141,262.00 | | (142,457.00) | | (261,637.00) | (262,832.00) |
| Subtotal All Funds Pr Subtotal [1300.20] Accounts receivable relat | | (196,621.00) | 141,262.00 | | (142,457.00) | | (261,637.00) | (262,832.00) |
| Subgroup : [1300.30] MLN Interco Accounts | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9250 | AR - Due to/from ILEAD Schools Development | (50,729.00) | (120.00) | | 84,888.00 | | 32,025.00 | 116,793.00 |
| | | | | AJE - 32 | (57,073.00) | RJE - 37 | (35,303.00) | |
| | | | | AJE - 35 | 141,961.00 | RJE - 49 | 67,328.00 | |
| Subtotal Fund : 20 | Subgroup : [1300.30] MLN Interco Accounts | (50,729.00) | (120.00) | | 84,888.00 | | 32,025.00 | 116,793.00 |
| Subtotal All Funds Pr Subtotal [1300.30] MLN Interco Accounts | | (50,729.00) | (120.00) | | 84,888.00 | | 32,025.00 | 116,793.00 |
| All Funds Presented Group Total [1300] Receivables | | 719,960.00 | 3,211,831.00 | | 589,796.00 | | (958,413.00) | 2,843,214.00 |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|---|---|---------------------------|-----------------------|----------|---------------------|----------|-------------------|---------------------|
| Group : [1500] Prepaid expenses and other current assets | | | | | | | | |
| Subgroup : [1500.10] Prepaid expenses and other assets | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9310 | Prepaid Expenditures (Expenses) | 65,851.00 | (5,618.00) | | 5,618.00 | | 0.00 | 0.00 |
| | | | | AJE - 41 | 5,618.00 | | | |
| Subtotal Fund : 20 | Subgroup : [1500.10] Prepaid expenses and | 65,851.00 | (5,618.00) | | 5,618.00 | | 0.00 | 0.00 |
| Subtotal All Funds Pr | Subtotal [1500.10] Prepaid expenses and ot | 65,851.00 | (5,618.00) | | 5,618.00 | | 0.00 | 0.00 |
| All Funds Presented | Group Total [1500] Prepaid expenses and ot | 65,851.00 | (5,618.00) | | 5,618.00 | | 0.00 | 0.00 |
| Group : [1700] Property, plant and equipment | | | | | | | | |
| Subgroup : [1700.10] Land | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9420 | Land Improvements | 26,200.00 | 26,200.00 | | 0.00 | | 0.00 | 26,200.00 |
| Subtotal Fund : 20 | Subgroup : [1700.10] Land | 26,200.00 | 26,200.00 | | 0.00 | | 0.00 | 26,200.00 |
| Subtotal All Funds Pr | Subtotal [1700.10] Land | 26,200.00 | 26,200.00 | | 0.00 | | 0.00 | 26,200.00 |
| Subgroup : [1700.20] Buildings and improvements | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9430 | Buildings | 312,763.00 | 312,763.00 | | 0.00 | | 0.00 | 312,763.00 |
| Subtotal Fund : 20 | Subgroup : [1700.20] Buildings and improve | 312,763.00 | 312,763.00 | | 0.00 | | 0.00 | 312,763.00 |
| Subtotal All Funds Pr | Subtotal [1700.20] Buildings and improve | 312,763.00 | 312,763.00 | | 0.00 | | 0.00 | 312,763.00 |
| Subgroup : [1700.30] Equipment | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9440 | Equipment - Asset | 376,982.00 | 395,525.00 | | (18,543.00) | | 0.00 | 376,982.00 |
| | | | | AJE - 13 | (18,543.00) | | | |
| Subtotal Fund : 20 | Subgroup : [1700.30] Equipment | 376,982.00 | 395,525.00 | | (18,543.00) | | 0.00 | 376,982.00 |
| Subtotal All Funds Pr | Subtotal [1700.30] Equipment | 376,982.00 | 395,525.00 | | (18,543.00) | | 0.00 | 376,982.00 |
| Subgroup : [1700.90] Accumulated depreciation | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9425 | Accumulated Depreciation - Land Improvement | (5,094.00) | (5,094.00) | | (1,747.00) | | 0.00 | (6,841.00) |
| | | | | AJE - 13 | (1,747.00) | | | |
| 20-9435 | Accumulated Depreciation - Buildings | (99,697.00) | (99,697.00) | | (18,872.00) | | 0.00 | (118,569.00) |
| | | | | AJE - 13 | (18,872.00) | | | |
| 20-9445 | Accumulated Depreciation - Equipment | (289,440.00) | (289,440.00) | | (31,415.00) | | 0.00 | (320,855.00) |
| | | | | AJE - 13 | (31,415.00) | | | |
| Subtotal Fund : 20 | Subgroup : [1700.90] Accumulated deprecia | (394,231.00) | (394,231.00) | | (52,034.00) | | 0.00 | (446,265.00) |
| Subtotal All Funds Pr | Subtotal [1700.90] Accumulated deprecia | (394,231.00) | (394,231.00) | | (52,034.00) | | 0.00 | (446,265.00) |
| All Funds Presented | Group Total [1700] Property, plant and equip | 321,714.00 | 340,257.00 | | (70,577.00) | | 0.00 | 269,680.00 |
| Group : [2100] Accounts payable | | | | | | | | |
| Subgroup : [2100.10] Accounts payable | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9500 | Accounts Payable (Main) | (43,465.00) | (1,238,410.00) | | (184,434.00) | | 749,136.00 | (673,708.00) |
| | | | | AJE - 22 | (184,434.00) | RJE - 34 | 713,833.00 | |
| | | | | | | RJE - 37 | 35,303.00 | |
| 20-9501 | Accounts Payable (Lunch) | 0.00 | 2,202.00 | | 0.00 | | 0.00 | 2,202.00 |
| Subtotal Fund : 20 | Subgroup : [2100.10] Accounts payable | (43,465.00) | (1,236,208.00) | | (184,434.00) | | 749,136.00 | (671,506.00) |
| Subtotal All Funds Pr | Subtotal [2100.10] Accounts payable | (43,465.00) | (1,236,208.00) | | (184,434.00) | | 749,136.00 | (671,506.00) |
| Subgroup : [2100.20] Other AP | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9519 | Accounts Payable (Other) | 0.00 | (498,361.00) | | 226,017.00 | | 199,656.00 | (72,688.00) |
| | | | | AJE - 8 | 71,988.00 | RJE - 29 | (6,395.00) | |
| | | | | AJE - 8 | 70,443.00 | RJE - 30 | (103,214.00) | |
| | | | | AJE - 22 | 184,434.00 | RJE - 30 | 206,428.00 | |
| | | | | AJE - 24 | (72,688.00) | RJE - 47 | 102,837.00 | |
| | | | | AJE - 31 | (28,160.00) | | | |
| Subtotal Fund : 20 | Subgroup : [2100.20] Other AP | 0.00 | (498,361.00) | | 226,017.00 | | 199,656.00 | (72,688.00) |
| Subtotal All Funds Pr | Subtotal [2100.20] Other AP | 0.00 | (498,361.00) | | 226,017.00 | | 199,656.00 | (72,688.00) |
| All Funds Presented | Group Total [2100] Accounts payable | (43,465.00) | (1,734,569.00) | | 41,583.00 | | 948,792.00 | (744,194.00) |
| Group : [2400] Accrued liabilities | | | | | | | | |
| Subgroup : [2400.20] Accrued payroll and fringe benefits | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9520 | Payroll Liabilities | 0.00 | 298,449.00 | | (320,100.00) | | 0.00 | (21,651.00) |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|--|---|---------------------------|-----------------------|----------|---------------------|----------|------------------|-----------------------|
| | | | | AJE - 15 | (300,000.00) | | | |
| | | | | AJE - 40 | 1,551.00 | | | |
| | | | | AJE - 50 | (21,651.00) | | | |
| 20-9530 | Employee Benefits Payable | 0.00 | (3,663.00) | | 0.00 | | 3,663.00 | 0.00 |
| 20-9535 | Retirement Liability | (59,878.00) | (5,958.00) | | 0.00 | | 5,958.00 | 0.00 |
| 20-9536 | 403b Payable | 0.00 | (250.00) | | 0.00 | | 0.00 | (250.00) |
| Subtotal Fund : 20 | Subgroup : [2400.20] Accrued payroll and fr | (59,878.00) | 288,578.00 | | (320,100.00) | | 9,621.00 | (21,901.00) |
| Subtotal All Funds Pr | Subtotal [2400.20] Accrued payroll and fring | (59,878.00) | 288,578.00 | | (320,100.00) | | 9,621.00 | (21,901.00) |
| Subgroup : [2400.30] Other Accrued Liabilities | Fund : 20 Lancaster | | | | | | | |
| 20-9540 | Use Tax Payable | (21,868.00) | (23,919.00) | | 0.00 | | 0.00 | (23,919.00) |
| Subtotal Fund : 20 | Subgroup : [2400.30] Other Accrued Liabiliti | (21,868.00) | (23,919.00) | | 0.00 | | 0.00 | (23,919.00) |
| Subtotal All Funds Pr | Subtotal [2400.30] Other Accrued Liabilities | (21,868.00) | (23,919.00) | | 0.00 | | 0.00 | (23,919.00) |
| All Funds Presented | Group Total [2400] Accrued liabilities | (81,746.00) | 264,659.00 | | (320,100.00) | | 9,621.00 | (45,820.00) |
| Group : [2200] Notes payable and long-term debt | Subgroup : [2200.20] Current portion of long-term debt | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9640 | Current Loans | (961,162.00) | (1,653,217.00) | | 0.00 | | 0.00 | (1,653,217.00) |
| Subtotal Fund : 20 | Subgroup : [2200.20] Current portion of long | (961,162.00) | (1,653,217.00) | | 0.00 | | 0.00 | (1,653,217.00) |
| Subtotal All Funds Pr | Subtotal [2200.20] Current portion of long-te | (961,162.00) | (1,653,217.00) | | 0.00 | | 0.00 | (1,653,217.00) |
| Subgroup : [2200.30] Long-term debt | Fund : 20 Lancaster | | | | | | | |
| 20-9669 | Long Term Liabilities (Other) | (6,305.00) | (5,553.00) | | 0.00 | | 0.00 | (5,553.00) |
| Subtotal Fund : 20 | Subgroup : [2200.30] Long-term debt | (6,305.00) | (5,553.00) | | 0.00 | | 0.00 | (5,553.00) |
| Subtotal All Funds Pr | Subtotal [2200.30] Long-term debt | (6,305.00) | (5,553.00) | | 0.00 | | 0.00 | (5,553.00) |
| All Funds Presented | Group Total [2200] Notes payable and long-t | (967,467.00) | (1,658,770.00) | | 0.00 | | 0.00 | (1,658,770.00) |
| Group : [2500] Deferred Revenue | Subgroup : [2500.10] Deferred Revenue | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9650 | Deferred Revenue | 0.00 | (478,581.00) | | 66,411.00 | | 0.00 | (412,170.00) |
| Subtotal Fund : 20 | Subgroup : [2500.10] Deferred Revenue | 0.00 | (478,581.00) | AJE - 21 | 66,411.00 | | 0.00 | (412,170.00) |
| Subtotal All Funds Pr | Subtotal [2500.10] Deferred Revenue | 0.00 | (478,581.00) | | 66,411.00 | | 0.00 | (412,170.00) |
| All Funds Presented | Group Total [2500] Deferred Revenue | 0.00 | (478,581.00) | | 66,411.00 | | 0.00 | (412,170.00) |
| Group : [3000] Net assets | Subgroup : [3000.10U] Net assets - unrestricted | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-9701 | Unrestricted Net Assets | (1,241,430.00) | (2,845,334.00) | | 0.00 | | 0.00 | (2,845,334.00) |
| Subtotal Fund : 20 | Subgroup : [3000.10U] Net assets - unrestrict | (1,241,430.00) | (2,845,334.00) | | 0.00 | | 0.00 | (2,845,334.00) |
| Subtotal All Funds Pr | Subtotal [3000.10U] Net assets - unrestrictec | (1,241,430.00) | (2,845,334.00) | | 0.00 | | 0.00 | (2,845,334.00) |
| All Funds Presented | Group Total [3000] Net assets | (1,241,430.00) | (2,845,334.00) | | 0.00 | | 0.00 | (2,845,334.00) |
| Group : [4000] REVENUES | Subgroup : [4000.02U] STATE AID REVENUE - UR | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8011 | State Funding - Current Year LCFF | (5,308,294.00) | (3,807,154.00) | | 0.00 | | 0.00 | (3,807,154.00) |
| 20-8012 | State Funding - EPA | (575,273.00) | (2,632,469.00) | | 0.00 | | 0.00 | (2,632,469.00) |
| 20-8019 | State Funding - Prior Years | 20,373.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subtotal Fund : 20 | Subgroup : [4000.02U] STATE AID REVENUI | (5,863,194.00) | (6,439,623.00) | | 0.00 | | 0.00 | (6,439,623.00) |
| Subtotal All Funds Pr | Subtotal [4000.02U] STATE AID REVENUE - | (5,863,194.00) | (6,439,623.00) | | 0.00 | | 0.00 | (6,439,623.00) |
| Subgroup : [4000.04U] OTHER STATE REVENUE - UR | Fund : 20 Lancaster | | | | | | | |
| 20-8311 | Other State Apportionments - Special Educatio | (372,567.00) | (441,469.00) | | 0.00 | | 0.00 | (441,469.00) |
| 20-8312 | Other State Apportionments - Special Educatio | (49,765.00) | (78,128.00) | | 0.00 | | 0.00 | (78,128.00) |
| 20-8313 | Other State Apportionments - Facilities Reimu | 0.00 | (558,153.00) | | 0.00 | | 0.00 | (558,153.00) |
| 20-8319 | Other State Apportionments - Prior Year | 0.00 | (2,342.00) | | 0.00 | | 0.00 | (2,342.00) |
| 20-8520 | State Child Nutrition | (12,595.00) | (25,105.00) | | 0.00 | | 0.00 | (25,105.00) |
| 20-8550 | State Mandated Costs | (13,937.00) | (11,597.00) | | 0.00 | | 0.00 | (11,597.00) |
| 20-8560 | State Lottery | (140,245.00) | (171,377.00) | | 0.00 | | 0.00 | (171,377.00) |
| 20-8590 | All Other State Revenues | (9,711.00) | (93,492.00) | | 0.00 | | 0.00 | (93,492.00) |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|--|---|---------------------------|------------------------|----------|--------------------|----------|---------------------|------------------------|
| 20-8841 | CLA - Other State SB 740 | (630,769.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8842 | Other State - LPSG (CLA) | (168,754.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subtotal Fund : 20 | Subgroup : [4000.04U] OTHER STATE REVE | (1,398,343.00) | (1,381,663.00) | | 0.00 | | 0.00 | (1,381,663.00) |
| Subtotal All Funds Pr | Subtotal [4000.04U] OTHER STATE REVENL | (1,398,343.00) | (1,381,663.00) | | 0.00 | | 0.00 | (1,381,663.00) |
| Subgroup : [4000.05U] FEDERAL REVENUE - UR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8181 | Federal Special Education - Entitlement | (96,887.00) | (97,080.00) | | 0.00 | | 0.00 | (97,080.00) |
| 20-8220 | Federal Child Nutrition Programs | (154,172.00) | (147,929.00) | | 0.00 | | 0.00 | (147,929.00) |
| 20-8290 | Federal Revenue - All Other Federal Revenue | 0.00 | (161,829.00) | | (81,794.00) | | 0.00 | (243,623.00) |
| | | | | AJE - 18 | (25,464.00) | | | |
| | | | | AJE - 21 | (56,330.00) | | | |
| 20-8291 | Federal Revenue - Other Revenue | (206,487.00) | (589,925.00) | | 0.00 | | 0.00 | (589,925.00) |
| Subtotal Fund : 20 | Subgroup : [4000.05U] FEDERAL REVENUE | (457,546.00) | (996,763.00) | | (81,794.00) | | 0.00 | (1,078,557.00) |
| Subtotal All Funds Pr | Subtotal [4000.05U] FEDERAL REVENUE - U | (457,546.00) | (996,763.00) | | (81,794.00) | | 0.00 | (1,078,557.00) |
| Subgroup : [4000.06U] OTHER LOCAL REVENUE - UR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8096 | State Funding - Property Taxes | (888,922.00) | (829,192.00) | | 0.00 | | 0.00 | (829,192.00) |
| Subtotal Fund : 20 | Subgroup : [4000.06U] OTHER LOCAL REVE | (888,922.00) | (829,192.00) | | 0.00 | | 0.00 | (829,192.00) |
| Subtotal All Funds Pr | Subtotal [4000.06U] OTHER LOCAL REVENL | (888,922.00) | (829,192.00) | | 0.00 | | 0.00 | (829,192.00) |
| Subgroup : [4000.07U] CONTRIBUTIONS- UR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8810 | Family Giving Donations | (16.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8820 | Private & Corporate Donations | (37,334.00) | (4,344.00) | | 0.00 | | 0.00 | (4,344.00) |
| 20-8830 | Fundraising | (12,677.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8840 | Grants | 0.00 | (37,309.00) | | 0.00 | | 0.00 | (37,309.00) |
| Subtotal Fund : 20 | Subgroup : [4000.07U] CONTRIBUTIONS- UF | (50,027.00) | (41,653.00) | | 0.00 | | 0.00 | (41,653.00) |
| Subtotal All Funds Pr | Subtotal [4000.07U] CONTRIBUTIONS- UR | (50,027.00) | (41,653.00) | | 0.00 | | 0.00 | (41,653.00) |
| Subgroup : [4010.02U] PPP Loan Forgiveness - UR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8999 | PPP Loan Forgiveness | 0.00 | 0.00 | | 0.00 | | (787,200.00) | (787,200.00) |
| Subtotal Fund : 20 | Subgroup : [4010.02U] PPP Loan Forgiveness | 0.00 | 0.00 | | 0.00 | | (787,200.00) | (787,200.00) |
| Subtotal All Funds Pr | Subtotal [4010.02U] PPP Loan Forgiveness - | 0.00 | 0.00 | | 0.00 | | (787,200.00) | (787,200.00) |
| Subgroup : [4010.03U] OTHER REVENUE - UR | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-8631 | Sale of Equipment and Supplies | (70.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8634 | Food Service Sales | (22,549.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8645 | Student Activities | (14,183.00) | (2,668.00) | | 0.00 | | 0.00 | (2,668.00) |
| 20-8655 | Facilities Use | (857,131.00) | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-8660 | Interest | (366.00) | (606.00) | | 0.00 | | 0.00 | (606.00) |
| 20-8689 | Fees & Contracts - Coaching/Training/Devl | 0.00 | (250.00) | | 0.00 | | 0.00 | (250.00) |
| 20-8690 | Misc Local Income | 0.00 | (787,200.00) | | 0.00 | | 787,200.00 | 0.00 |
| | | | | | | | 787,200.00 | |
| Subtotal Fund : 20 | Subgroup : [4010.03U] OTHER REVENUE - U | (894,299.00) | (790,724.00) | | 0.00 | | 787,200.00 | (3,524.00) |
| Subtotal All Funds Pr | Subtotal [4010.03U] OTHER REVENUE - UR | (894,299.00) | (790,724.00) | | 0.00 | | 787,200.00 | (3,524.00) |
| All Funds Presented | Group Total [4000] REVENUES | (9,552,331.00) | (10,479,618.00) | | (81,794.00) | | 0.00 | (10,561,412.00) |

| Group : [5000] EXPENSES | | | | | | | | |
|--|--|--------------|--------------|--|------|--|------|--------------|
| Subgroup : [5000.07] OTHER SALARIES AND WAGES | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-1110 | Credentialed Teacher Salaries | 1,305,935.00 | 1,802,261.00 | | 0.00 | | 0.00 | 1,802,261.00 |
| 20-1120 | Credentialed Home Study Teacher Salaries | 259,312.00 | 203,262.00 | | 0.00 | | 0.00 | 203,262.00 |
| 20-1130 | Credentialed Education Specialist Salaries (Sp | 213,605.00 | 242,179.00 | | 0.00 | | 0.00 | 242,179.00 |
| 20-1150 | Credentialed Substitute Teacher Salaries | 14,297.00 | 13,784.00 | | 0.00 | | 0.00 | 13,784.00 |
| 20-1190 | Credentialed After School/Extra Duty Salaries | 0.00 | 11,600.00 | | 0.00 | | 0.00 | 11,600.00 |
| 20-1210 | Credentialed Psychologist & Counseling Servic | 119,218.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-1220 | Credentialed Speech Therapy & Other Service: | 45,034.00 | 15,045.00 | | 0.00 | | 0.00 | 15,045.00 |
| 20-1230 | Credentialed Academic Counseling Salaries | 0.00 | 74,000.00 | | 0.00 | | 0.00 | 74,000.00 |
| 20-1310 | Credentialed Directors | 120,750.00 | 209,998.00 | | 0.00 | | 0.00 | 209,998.00 |
| 20-1320 | Credentialed Student Support Coordinators (St | 47,399.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-1910 | Credentialed Coaching & Curriculum Salaries | 114,939.00 | 89,793.00 | | 0.00 | | 0.00 | 89,793.00 |
| 20-1930 | Credentialed Other Support | 76,286.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-2110 | Classified Elective Salaries | 329,411.00 | 120,050.00 | | 0.00 | | 0.00 | 120,050.00 |
| 20-2120 | Classified Classroom Aide Salaries | 336,240.00 | 257,460.00 | | 0.00 | | 0.00 | 257,460.00 |
| 20-2130 | Classified Substitutes | 28,795.00 | 44,901.00 | | 0.00 | | 0.00 | 44,901.00 |
| 20-2210 | Classified Ed Specialist Assistants & One on C | 103,835.00 | 174,699.00 | | 0.00 | | 0.00 | 174,699.00 |
| 20-2220 | Classified Speech Therapy & Other Services (E | 149,317.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-2310 | Classified Directors | 56,667.00 | 7,083.00 | | 0.00 | | 0.00 | 7,083.00 |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|---|---|---------------------------|---------------------|----------|---------------------|----------|------------------|---------------------|
| 20-2410 | Classified Clerical, Technical, and Office Staff | 241,143.00 | 293,393.00 | | 0.00 | | 0.00 | 293,393.00 |
| 20-2910 | Classified CARE Team Yard Duty Salaries | 58,234.00 | 25,641.00 | | 0.00 | | 0.00 | 25,641.00 |
| 20-2920 | Classified After School Misc Salaries | 3,035.00 | 10,880.00 | | 0.00 | | 0.00 | 10,880.00 |
| 20-2940 | Classified Food Services Salaries | 27,200.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-2950 | Classified Facilities/Maintenance Salaries | 148,581.00 | 113,268.00 | | 0.00 | | 0.00 | 113,268.00 |
| 20-2990 | Classified Health Office Support (Nurse) | 29,803.00 | 32,059.00 | | 0.00 | | 0.00 | 32,059.00 |
| Subtotal Fund : 20 | Subgroup : [5000.07] OTHER SALARIES ANI | 3,829,036.00 | 3,741,356.00 | | 0.00 | | 0.00 | 3,741,356.00 |
| Subtotal All Funds Pr Subtotal [5000.07] OTHER SALARIES AND V | | 3,829,036.00 | 3,741,356.00 | | 0.00 | | 0.00 | 3,741,356.00 |
| Subgroup : [5000.08] PENSION PLAN ACCRUALS AND CONTRIBUTIONS | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-3101 | State Teachers' Retirement System - Credentia | 410,088.00 | 411,792.00 | | 0.00 | | 0.00 | 411,792.00 |
| Subtotal Fund : 20 | Subgroup : [5000.08] PENSION PLAN ACCR | 410,088.00 | 411,792.00 | | 0.00 | | 0.00 | 411,792.00 |
| Subtotal All Funds Pr Subtotal [5000.08] PENSION PLAN ACCRUA | | 410,088.00 | 411,792.00 | | 0.00 | | 0.00 | 411,792.00 |
| Subgroup : [5000.09] OTHER EMPLOYEE BENEFITS | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-3401 | Health & Welfare Benefits - Credentialed positi | 195,356.00 | 198,845.00 | | 0.00 | | 0.00 | 198,845.00 |
| 20-3402 | Health & Welfare Benefits - Classified position: | 207,080.00 | 191,424.00 | | 0.00 | | 0.00 | 191,424.00 |
| 20-3501 | State Unemployment Insurance - Credentialed | 14,745.00 | 15,637.00 | | 0.00 | | 0.00 | 15,637.00 |
| 20-3502 | State Unemployment Insurance - Classified po: | 16,895.00 | 14,148.00 | | 0.00 | | 0.00 | 14,148.00 |
| 20-3601 | Worker Compensation Insurance - Credentialed | 766.00 | 27,713.00 | | 9,370.00 | | 0.00 | 37,083.00 |
| 20-3602 | Worker Compensation Insurance - Classified p | 0.00 | 2,756.00 | | 12,281.00 | | 0.00 | 15,037.00 |
| 20-3901 | Other Benefits - Credentialed positions | 333.00 | (769.00) | | 0.00 | | 0.00 | (769.00) |
| 20-3902 | Other Benefits - Classified positions | 283.00 | (384.00) | | 0.00 | | 0.00 | (384.00) |
| Subtotal Fund : 20 | Subgroup : [5000.09] OTHER EMPLOYEE BE | 435,458.00 | 449,370.00 | | 21,651.00 | | 0.00 | 471,021.00 |
| Subtotal All Funds Pr Subtotal [5000.09] OTHER EMPLOYEE BENI | | 435,458.00 | 449,370.00 | | 21,651.00 | | 0.00 | 471,021.00 |
| Subgroup : [5000.10] PAYROLL TAXES | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-3301 | OASDI (Social Security) - Credentialed positior | 784.00 | 4,523.00 | | 0.00 | | 0.00 | 4,523.00 |
| 20-3302 | OASDI (Social Security) - Classified positions | 82,302.00 | 60,495.00 | | 0.00 | | 0.00 | 60,495.00 |
| 20-3311 | Medicare - Credentialed | 32,125.00 | 35,696.00 | | 0.00 | | 0.00 | 35,696.00 |
| 20-3312 | Medicare - Classified | 20,591.00 | 15,487.00 | | 0.00 | | 0.00 | 15,487.00 |
| Subtotal Fund : 20 | Subgroup : [5000.10] PAYROLL TAXES | 135,802.00 | 116,201.00 | | 0.00 | | 0.00 | 116,201.00 |
| Subtotal All Funds Pr Subtotal [5000.10] PAYROLL TAXES | | 135,802.00 | 116,201.00 | | 0.00 | | 0.00 | 116,201.00 |
| Subgroup : [5000.12] FEES FOR SVC (NON-EE) - LEGAL | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-5808 | Professional Services - Legal Fees | 33,392.00 | 125,398.00 | | 0.00 | | 0.00 | 125,398.00 |
| Subtotal Fund : 20 | Subgroup : [5000.12] FEES FOR SVC (NON-EE) | 33,392.00 | 125,398.00 | | 0.00 | | 0.00 | 125,398.00 |
| Subtotal All Funds Pr Subtotal [5000.12] FEES FOR SVC (NON-EE) | | 33,392.00 | 125,398.00 | | 0.00 | | 0.00 | 125,398.00 |
| Subgroup : [5000.13] FEES FOR SVC (NON-EE) - ACCOUNTING | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-5803 | Professional Services - Business Services | 0.00 | 1,026.00 | | 0.00 | | 0.00 | 1,026.00 |
| 20-5804 | Professional Services - Auditing & Tax Prepar | 29,377.00 | 11,235.00 | | 0.00 | | 0.00 | 11,235.00 |
| Subtotal Fund : 20 | Subgroup : [5000.13] FEES FOR SVC (NON-EE) | 29,377.00 | 12,261.00 | | 0.00 | | 0.00 | 12,261.00 |
| Subtotal All Funds Pr Subtotal [5000.13] FEES FOR SVC (NON-EE) | | 29,377.00 | 12,261.00 | | 0.00 | | 0.00 | 12,261.00 |
| Subgroup : [5000.17] FEES FOR SVC (NON-EE) - OTHER | | | | | | | | |
| Fund : 20 Lancaster | | | | | | | | |
| 20-5801 | Professional Services - Service Fees | 875,071.00 | 1,025,698.00 | | 28,160.00 | | 0.00 | 1,053,858.00 |
| | | | | AJE - 31 | 28,160.00 | | | |
| 20-5802 | Professional Services - District Oversight Fees | 58,789.00 | 569,344.00 | | (496,656.00) | | 0.00 | 72,688.00 |
| | | | | AJE - 24 | 72,688.00 | | | |
| | | | | AJE - 48 | (569,344.00) | | | |
| 20-5805 | Professional Services - Payroll Fees | 28,808.00 | 30,041.00 | | (1,551.00) | | 0.00 | 28,490.00 |
| | | | | AJE - 40 | (1,551.00) | | | |
| 20-5806 | Professional Services - Consultant Fees | 46,370.00 | 1,375.00 | | 0.00 | | 0.00 | 1,375.00 |
| 20-5807 | Professional Services - BTSAs | 4,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-5809 | Professional Services - Shared/Leased Emplo | 80,746.00 | 71,792.00 | | 0.00 | | 0.00 | 71,792.00 |
| 20-5810 | Contra Account - Shared Employees Reimburs | 0.00 | (9,964.00) | | 0.00 | | 0.00 | (9,964.00) |
| 20-5824 | Operating Expenditures - Fundraising & Grants | 5,413.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-5840 | Operating Expenditures - Software Licenses | 1,127.00 | 69,536.00 | | 0.00 | | 0.00 | 69,536.00 |
| 20-5850 | Student Services Expenditures - Student Inform | 20,539.00 | 18,765.00 | | 0.00 | | 0.00 | 18,765.00 |
| 20-5851 | Student Services Expenditures - Student Asse | 6,408.00 | 4,732.00 | | 0.00 | | 0.00 | 4,732.00 |
| 20-5852 | Student Services Expenditures - Special Educ | 18,932.00 | 584,397.00 | | 0.00 | | 0.00 | 584,397.00 |
| 20-5853 | Student Services Expenditures - Student & Gr | 21,719.00 | 4,707.00 | | 0.00 | | 0.00 | 4,707.00 |
| 20-5854 | Student Services Expenditures - Electives & E | 0.00 | 10,600.00 | | 0.00 | | 0.00 | 10,600.00 |
| 20-5855 | Student Services Expenditures - Substitutes | 23,567.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subtotal Fund : 20 | Subgroup : [5000.17] FEES FOR SVC (NON-EE) | 1,191,489.00 | 2,381,023.00 | | (470,047.00) | | 0.00 | 1,910,976.00 |
| Subtotal All Funds Pr Subtotal [5000.17] FEES FOR SVC (NON-EE) | | 1,191,489.00 | 2,381,023.00 | | (470,047.00) | | 0.00 | 1,910,976.00 |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|--|--|---------------------------|---------------------|----------|--------------------|----------|------------------|---------------------|
| Subgroup : [5000.18] ADVERTISING AND PROMOTIONS | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-5830 | Operating Expenditures - Marketing & Advertisi | 7,401.00 | 4,280.00 | | 0.00 | | 0.00 | 4,280.00 |
| Subtotal Fund : 20 | Subgroup : [5000.18] ADVERTISING AND PF | 7,401.00 | 4,280.00 | | 0.00 | | 0.00 | 4,280.00 |
| Subtotal All Funds Pr Subtotal [5000.18] ADVERTISING AND PROF | | 7,401.00 | 4,280.00 | | 0.00 | | 0.00 | 4,280.00 |
| Subgroup : [5000.19] OFFICE EXPENSES | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-4340 | Office Supplies | 4,708.00 | 11,850.00 | | 0.00 | | 0.00 | 11,850.00 |
| Subtotal Fund : 20 | Subgroup : [5000.19] OFFICE EXPENSES | 4,708.00 | 11,850.00 | | 0.00 | | 0.00 | 11,850.00 |
| Subtotal All Funds Pr Subtotal [5000.19] OFFICE EXPENSES | | 4,708.00 | 11,850.00 | | 0.00 | | 0.00 | 11,850.00 |
| Subgroup : [5000.20] INFORMATION TECHNOLOGY | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-4430 | IT Equipment & Supplies | 6,960.00 | 263,507.00 | | 0.00 | | 0.00 | 263,507.00 |
| 20-5910 | Telephone & Fax | 8,484.00 | 10,973.00 | | 0.00 | | 0.00 | 10,973.00 |
| 20-5915 | Cell Phones | 3,205.00 | 3,040.00 | | 0.00 | | 0.00 | 3,040.00 |
| 20-5920 | Internet Services | 5,374.00 | 16,720.00 | | 0.00 | | 0.00 | 16,720.00 |
| 20-5925 | Website/Communication Fees | 10,365.00 | (319.00) | | 0.00 | | 0.00 | (319.00) |
| Subtotal Fund : 20 | Subgroup : [5000.20] INFORMATION TECHN | 34,388.00 | 293,921.00 | | 0.00 | | 0.00 | 293,921.00 |
| Subtotal All Funds Pr Subtotal [5000.20] INFORMATION TECHNOL | | 34,388.00 | 293,921.00 | | 0.00 | | 0.00 | 293,921.00 |
| Subgroup : [5000.22] OCCUPANCY | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-4325 | Custodial Supplies | 27,436.00 | 30,207.00 | | 0.00 | | 0.00 | 30,207.00 |
| 20-4355 | Facilities Supplies | 0.00 | 18,798.00 | | 0.00 | | 0.00 | 18,798.00 |
| 20-4420 | NonClassroom Furniture & Equipment | 18,046.00 | 36,057.00 | | 0.00 | | 0.00 | 36,057.00 |
| 20-5510 | Utilities - Electricity | 51,569.00 | 48,137.00 | | 0.00 | | 0.00 | 48,137.00 |
| 20-5520 | Utilities - Gas | 8,270.00 | 9,001.00 | | 0.00 | | 0.00 | 9,001.00 |
| 20-5530 | Utilities - Water | 2,884.00 | 3,061.00 | | 0.00 | | 0.00 | 3,061.00 |
| 20-5540 | Utilities - Trash | 14,659.00 | 14,346.00 | | 0.00 | | 0.00 | 14,346.00 |
| 20-5560 | Operations - Security | 2,959.00 | 10,730.00 | | 0.00 | | 0.00 | 10,730.00 |
| 20-5570 | Utilities - Other | 0.00 | 130.00 | | 0.00 | | 0.00 | 130.00 |
| 20-5610 | Rent - Facilities Rent and CAM Charges | 725,745.00 | 725,077.00 | | 57,073.00 | | 0.00 | 782,150.00 |
| | | | | AJE - 32 | 57,073.00 | | | |
| 20-5630 | Repairs & Maintenance - Facilities | 88,646.00 | 221,026.00 | | (141,961.00) | | 0.00 | 79,065.00 |
| | | | | AJE - 35 | (141,961.00) | | | |
| 20-5640 | Repairs & Maintenance - Elevator Service | 6,505.00 | 3,317.00 | | 0.00 | | 0.00 | 3,317.00 |
| Subtotal Fund : 20 | Subgroup : [5000.22] OCCUPANCY | 946,719.00 | 1,119,887.00 | | (84,888.00) | | 0.00 | 1,034,999.00 |
| Subtotal All Funds Pr Subtotal [5000.22] OCCUPANCY | | 946,719.00 | 1,119,887.00 | | (84,888.00) | | 0.00 | 1,034,999.00 |
| Subgroup : [5000.23] TRAVEL | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-5210 | Travel for PD, Conferences, & School Develop | 14,679.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-5220 | Travel for Intersite Business - Mileage | 14,144.00 | 981.00 | | 0.00 | | 0.00 | 981.00 |
| 20-5650 | Repairs & Maintenance - Auto | 0.00 | 327.00 | | 0.00 | | 0.00 | 327.00 |
| Subtotal Fund : 20 | Subgroup : [5000.23] TRAVEL | 28,823.00 | 1,308.00 | | 0.00 | | 0.00 | 1,308.00 |
| Subtotal All Funds Pr Subtotal [5000.23] TRAVEL | | 28,823.00 | 1,308.00 | | 0.00 | | 0.00 | 1,308.00 |
| Subgroup : [5000.25] CONFERENCES, CONVENTIONS AND MTGS | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-5230 | Conference & Workshop Registration Fees | 6,581.00 | 1,756.00 | | 0.00 | | 0.00 | 1,756.00 |
| 20-5240 | Professional Development - Meetings & Collab | 9,884.00 | 24,953.00 | | (5,618.00) | | 0.00 | 19,335.00 |
| | | | | AJE - 41 | (5,618.00) | | | |
| Subtotal Fund : 20 | Subgroup : [5000.25] CONFERENCES, CONVE | 16,465.00 | 26,709.00 | | (5,618.00) | | 0.00 | 21,091.00 |
| Subtotal All Funds Pr Subtotal [5000.25] CONFERENCES, CONVEI | | 16,465.00 | 26,709.00 | | (5,618.00) | | 0.00 | 21,091.00 |
| Subgroup : [5000.26] INTEREST | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-5826 | Operating Expenditures - Interest | 15,931.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subtotal Fund : 20 | Subgroup : [5000.26] INTEREST | 15,931.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subtotal All Funds Pr Subtotal [5000.26] INTEREST | | 15,931.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| Subgroup : [5000.28] DEPRECIATION, DEPLETION OR AMORTIZATION | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-6910 | Depreciation Expense | 105,276.00 | 0.00 | | 52,034.00 | | 0.00 | 52,034.00 |
| | | | | AJE - 13 | 31,415.00 | | | |
| | | | | AJE - 13 | 18,872.00 | | | |
| | | | | AJE - 13 | 1,747.00 | | | |
| Subtotal Fund : 20 | Subgroup : [5000.28] DEPRECIATION, DEPL | 105,276.00 | 0.00 | | 52,034.00 | | 0.00 | 52,034.00 |
| Subtotal All Funds Pr Subtotal [5000.28] DEPRECIATION, DEPLET | | 105,276.00 | 0.00 | | 52,034.00 | | 0.00 | 52,034.00 |
| Subgroup : [5000.29] INSURANCE | | | | | | | | |

Client: 213-115090 - Maker Learning Network
 Engagement: AUD 2021 - Maker Learning Network
 Period Ending: 6/30/2021
 Trial Balance: 0900 - NFP Fund Trial Balance
 Workpaper: 0910.20 - Lancaster WTB
 Fund Level: Fund
 Index: 20

| Account | Description | 1st PP-FINAL 6/30/2020 | UNADJ 6/30/2021 | JE Ref # | AJE 6/30/2021 | JE Ref # | RJE 6/30/2021 | FINAL 6/30/2021 |
|---|---|---------------------------|---------------------|----------|---------------------|----------|------------------|---------------------|
| Fund : 20 | Lancaster | | | | | | | |
| 20-5410 | Liability Insurance | 64,063.00 | 97,560.00 | | (62,638.00) | | 0.00 | 34,922.00 |
| 20-5420 | Other Insurance | 0.00 | 258.00 | | 0.00 | | 0.00 | 258.00 |
| Subtotal Fund : 20 | Subgroup : [5000.29] INSURANCE | 64,063.00 | 97,818.00 | | (62,638.00) | | 0.00 | 35,180.00 |
| Subtotal All Funds Pr Subtotal [5000.29] INSURANCE | | 64,063.00 | 97,818.00 | | (62,638.00) | | 0.00 | 35,180.00 |
| Subgroup : [5000.30] OTHER EXPENSES - ALL OTHER | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-4330 | Health & Safety | 3,043.00 | 8,919.00 | | 0.00 | | 0.00 | 8,919.00 |
| 20-4345 | Printing & Reproduction Supplies | 11,964.00 | 3,697.00 | | 0.00 | | 0.00 | 3,697.00 |
| 20-4350 | Spiritwear | 2,190.00 | 1,833.00 | | 0.00 | | 0.00 | 1,833.00 |
| 20-4710 | Vended Food Service | 185,512.00 | 72,689.00 | | 0.00 | | 0.00 | 72,689.00 |
| 20-5310 | Professional Dues, Memberships, and Subscrip | 18,091.00 | 26,467.00 | | 0.00 | | 0.00 | 26,467.00 |
| 20-5660 | Repairs & Maintenance - Other Equipment | 21,840.00 | 0.00 | | 18,543.00 | | 0.00 | 18,543.00 |
| | | | | AJE - 13 | 18,543.00 | | | |
| 20-5822 | Operating Expenditures - Licenses & Other Fee | 10,348.00 | 3,732.00 | | 0.00 | | 0.00 | 3,732.00 |
| 20-5823 | Operating Expenditures - Fingerprinting Fees | 21.00 | 62.00 | | 0.00 | | 0.00 | 62.00 |
| 20-5825 | Operating Expenditures - Banking Charges & F | 10,125.00 | 8,756.00 | | 0.00 | | 0.00 | 8,756.00 |
| 20-5827 | Operating Expenditures - Other Benefit Fees | 1,249.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-5829 | Operating Expenditures - Events | 1,208.00 | 1,039.00 | | 0.00 | | 0.00 | 1,039.00 |
| 20-5930 | Freight Expense | 0.00 | 56.00 | | 0.00 | | 0.00 | 56.00 |
| 20-5940 | Postage Expense | 1,634.00 | 1,821.00 | | 26.00 | | 0.00 | 1,847.00 |
| | | | | AJE - 8 | 26.00 | | | |
| 20-6410 | Equipment | 0.00 | 4,251.00 | | 0.00 | | 0.00 | 4,251.00 |
| 20-7999 | Unallocated Expense | 0.00 | 225.00 | | 0.00 | | 0.00 | 225.00 |
| Subtotal Fund : 20 | Subgroup : [5000.30] OTHER EXPENSES - A | 267,225.00 | 133,547.00 | | 18,569.00 | | 0.00 | 152,116.00 |
| Subtotal All Funds Pr Subtotal [5000.30] OTHER EXPENSES - ALL | | 267,225.00 | 133,547.00 | | 18,569.00 | | 0.00 | 152,116.00 |
| Subgroup : [5000.31] Instructional Materials | | | | | | | | |
| Fund : 20 | Lancaster | | | | | | | |
| 20-4110 | Core Curriculum - Texts, Workbooks, etc | 9,087.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-4120 | Core Curriculum - Software & Programs | 28,231.00 | 73,603.00 | | 0.00 | | 0.00 | 73,603.00 |
| 20-4130 | Other Curriculum | 3,670.00 | 25,501.00 | | 0.00 | | 0.00 | 25,501.00 |
| 20-4220 | Other Books & References | 198.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-4305 | Educational Supplies (Classroom, Project, SpE | 28,070.00 | 37,416.00 | | 0.00 | | 0.00 | 37,416.00 |
| 20-4310 | Science Supplies | 484.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-4315 | Art Supplies | 160.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-4317 | Assessment Supplies | 2,200.00 | 1,052.00 | | 0.00 | | 0.00 | 1,052.00 |
| 20-4320 | PE Supplies | 936.00 | 0.00 | | 0.00 | | 0.00 | 0.00 |
| 20-4335 | Home Study Stipend | 319,279.00 | 325,873.00 | | 0.00 | | 0.00 | 325,873.00 |
| 20-4410 | Classroom Furniture & Equipment | 471.00 | 55,051.00 | | 0.00 | | 0.00 | 55,051.00 |
| Subtotal Fund : 20 | Subgroup : [5000.31] Instructional Materials | 392,786.00 | 518,496.00 | | 0.00 | | 0.00 | 518,496.00 |
| Subtotal All Funds Pr Subtotal [5000.31] Instructional Materials | | 392,786.00 | 518,496.00 | | 0.00 | | 0.00 | 518,496.00 |
| All Funds Presented | Group Total [5000] EXPENSES | 7,948,427.00 | 9,445,217.00 | | (530,937.00) | | 0.00 | 8,914,280.00 |



Curriculum and Instruction Independent Study Policy

Purpose and Scope

For iLEAD Lancaster School to provide a procedure and a framework for eligible students to enroll in the iLEAD Lancaster Charter ("school") Independent Study programs.

General

1. Independent Study students must be enrolled in iLEAD Lancaster Charter.
2. iLEAD Lancaster retains discretion to approve Independent Study for any pupil.
3. All Independent Study students must sign a new Independent Study Master Agreement ("MA") every year.
4. Independent Study Teacher of Record – A certificated teacher of iLEAD Lancaster must supervise, coordinate, and evaluate the work of each student engaged in Independent Study.
5. The Independent Study Teacher of Record may grant no more than one day of apportionment credit (ADA) for each day that the school is in session, and only to the extent of the time value of pupil or student work products as personally judged by Teacher of Record, or the combined time value of pupil work product and pupil participation in synchronous instruction, per learning period.
6. In a charter school, the ratio of average daily attendance for independent study pupils to full time equivalent (FTE) certificated employees responsible for independent study shall not exceed a pupil-teacher ratio of 25:1 or the ratio of pupils to full-time equivalent certificated for all other educational programs operated by the largest unified school district, as measured by average daily attendance, as reported at the second principal apportionment in the prior year, in the county or counties in which the charter school operates.
7. An individual with exceptional needs as defined in Education Code Section 56026 may participate in independent study if his or her individualized education program (IEP) specifically provides for that participation.
8. The school shall provide appropriate existing services and resources to enable students to complete their independent study successfully
9. The School Director shall report to the board the number of students in independent study by typical categories of study and duration; the ADA generated; a description of the students' performance on those indicators of quality which the board may specify; and the number and proportion of students, by typical categories, who graduate or successfully complete their studies.
10. The school will provide content to students aligned to grade level standards that is substantially equivalent to in-person instruction. For high school students, this includes access to all courses offered by the school for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria.

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Master Agreements

The School Director or designee shall ensure that the school executes a written independent study agreement with each participating student as prescribed by law. Individual independent study agreements and any subordinate contracts and assignments must be consistent with the school's adopted course of study.

The independent study agreement for a student must require and cover a study plan that represents no less than the equivalent of a minimum school day for the student's grade level for every school day covered by the agreement. Written agreements may include subsidiary agreements, such as course contracts.

Written Learning Agreements shall include

1. A schedule of manner, frequency, date, time, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent or guardian regarding a pupil's academic progress.
2. The objectives and methods of study for the student's work, and the methods utilized used to evaluate that work.
3. The specific resources, including materials and staff, which will be made available to the student. These resources shall include confirming or providing access to all students to the connectivity and devices adequate to participate in the educational program and complete assigned work.
4. A statement of the school's policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the student should be allowed to continue in independent study.
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the pupil upon completion.
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's IEP or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate. In the case of a student who is referred or assigned to any school, class, or program pursuant to Education Code Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through independent study only if the student is offered the alternative of classroom instruction.

The learning agreement shall be signed by the pupil and, if the pupil is less than 18 years of age, the pupil's parent or legal guardian, the certificated employee who has been designated as having

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Deleted: A written independent study agreement shall be executed for each participating student. Each agreement shall be signed and in effect prior to the start of reporting attendance (ADA) pursuant to that agreement. Notwithstanding the foregoing, for the 2021-22 school year only, each agreement shall be signed no later than 30 days after the first day of instruction. ...

responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. The signed learning agreement constitutes permission from a pupil's parent or legal guardian, if the pupil is less than 18 years of age, for the pupil to receive instruction through independent study.

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A physical or electronic copy of the signed learning agreement shall be retained by the school for at least three years and as appropriate for auditing purposes.

For purposes of this section, an electronic copy includes a computer or electronic stored image of an original document, including, but not limited to, portable document format, JPEG, or other digital image file type, that may be sent via fax machine, email, or other electronic means.

Before signing a written agreement, the parent or guardian of a student may request that the school conduct a phone, videoconference, or in-person student-parent-educator conference or other school meeting during which the student, parent or guardian, and, if requested by the student or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

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Participation may be limited:

1. An individual with disabilities, as defined in Education Code 56026, may participate in independent study if his/her IEP specifically provides for such participation.
2. Students enrolling in independent study must be residents of the local county or an adjacent county.

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Maximum Length of Time to show evidence of work completion

For pupils in all grade levels offered by iLEAD Lancaster the maximum length of time that may elapse to show evidence of work completion shall be twenty (20) school days.

Guidelines for Missing Evidence of Work Completion

If any student fails to complete at least 75% of work assigned for one learning period, is not making satisfactory educational progress as defined below, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator, the school may conduct an evaluation to support the needs of the student, which may result in a determination that this independent study program is not an appropriate fit for the student.

A student is deemed to be making "satisfactory educational progress" if the student is progressing toward meeting the goals and/or metrics pursuant to their Personalized Learning Plan and/or their IEP. The School Director or designee is responsible for making this determination based on all of the following indicators:

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on student-level measures of student achievement and student engagement set forth in Education Code Section 52060(d)(4)-(5).
2. The completion of assignments, assessments, or other indicators that show the student is working on assignments.
3. Learning required concepts, as determined by the teacher or record.
4. Progressing toward successful completion of the course of study or individual course, as determined by the Teacher of Record.

A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three (3) years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.

Return to In-Person Instruction

This section only applies to pupils who participate in Independent Study at the school for at least 15 school days in a school year. A pupil's parent/guardian may request their pupil return to in-person instruction from independent study by making a written request to the School Director or the pupil's Teacher of Record. If there is capacity in the school's in-person program at the pupil's grade level, the school will transition the pupil within five school days. If there is not capacity in the school's in-person program at the pupil's grade level, the school will transition the pupil in enrolling in the in-person program offered by their district of residence, transfer the pupil's educational records within five school days, and offer the pupil an opportunity to join the school's waitlist for the pupil's grade level.

Tiered Reengagement

This section only applies to pupils who participate in Independent Study at the school for at least 15 school days in a school year. If a student does not generate attendance for more 10% of required minimum instructional time over four continuous weeks of the school's approved instructional calendar, students found not participatory in synchronous instructional offerings pursuant to Education Code 51747.5 for more than 50% of the scheduled times of synchronous instruction in a school month as applicable by grade span, or for student who are in violation of their written agreement, the school will:

1. Verify current contact information for each enrolled student;
2. Notify parents or guardians of lack of participation within one school day of the student's absence or lack of participation (e.g., via email, message, text, telephone, letter, etc.);
3. Reach out to the student directly and/or parents or guardians, as well as health and social services as necessary, to determine the student's needs for reengagement; and
4. If the student fails to complete at least 75% of work assigned for one learning period, is not making satisfactory educational progress as defined herein, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator, the school will schedule a student-parent-educator conference (a meeting involving all individuals who signed the student's written agreement) to review the student's agreement and reconsider the independent study program's impact on the student's achievement and well-being.
5. Implement any local programs intended to address chronic absenteeism, as applicable.

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Live Interaction and Synchronous Instruction

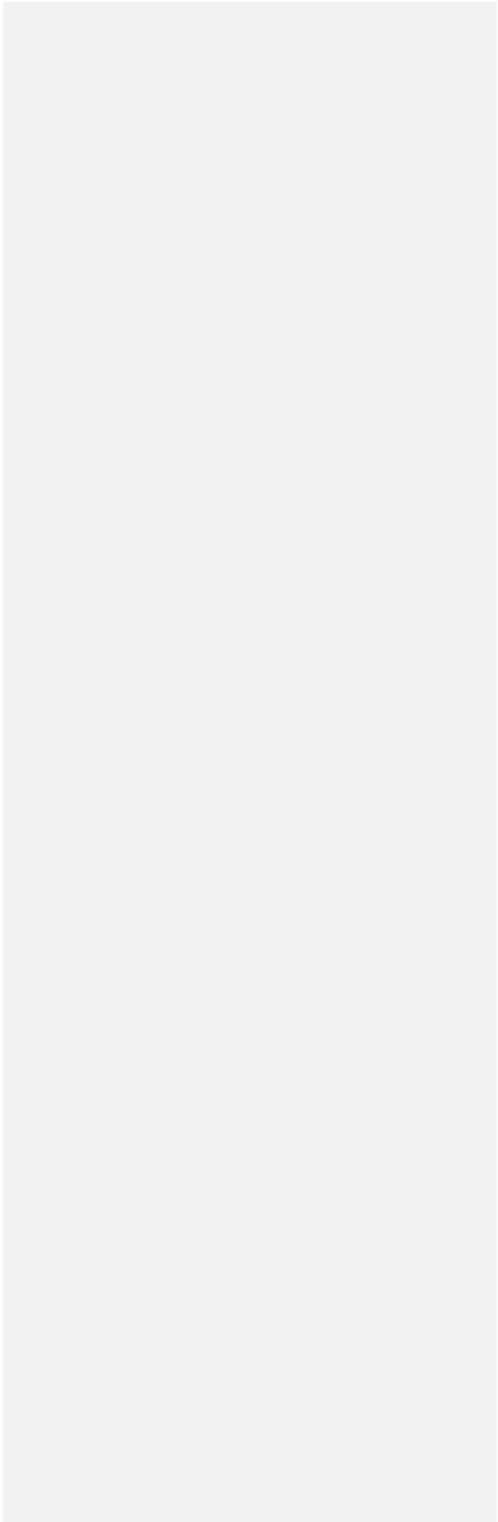
This section only applies to pupils who participate in Independent Study at iLEAD Lancaster for at least 15 school days in a school year. Based on each student's grade level, their assigned Teacher(s) of Record will schedule and offer opportunities for synchronous instruction and daily live interaction at least as frequently as set forth below.

"Live interaction" means interaction between the student and school staff, and may include peers, to maintain school connectedness. Examples of live interaction include check-ins, progress monitoring, provision of services, and instruction, and live interaction can be in-person or in the form of internet or telephonic communication.

"Synchronous instruction" means classroom-style instruction, designated small-group instruction, or one-on-one instruction delivered in person or in the form of internet or telephonic

Deleted: <#>A plan to evaluate the pupil's achievement and necessary support through the school's Multi-Tiered Systems of Support process.¶

| communication by the student's assigned Teacher(s) of Record, and involving live two-way communication.



1. For students in grades TK-3, inclusive, their assigned Teacher(s) of Record will schedule and offer opportunities for daily synchronous instruction.
2. For students in grades 4-8, their assigned Teacher(s) of Record will schedule and offer opportunities for weekly synchronous instruction and daily live interaction.

The school will document each student's participation in live interaction and synchronous instruction on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided. A student who does not participate in scheduled live interaction or synchronous instruction on a school day will be documented as non-participatory for that school day. for purposes of pupil participation reporting and tiered reengagement.

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Methods of evaluating evidence of work completion

State mandated assessments (mandatory), portfolio, parent and Independent Study Facilitator's observations, assigned work, work samples, student conferences, and any other testing as required by school, including, but not limited to, pre and post assessments.

Resources Available to Independent Home Study Students

This student is entitled to school services including, but not limited to, school personnel, a credentialed teacher, textbooks, computers and software, supplementary materials, educational activities, and community services.

Short Term Independent Study

A short-term Independent Study contract is a voluntary alternative to a regular classroom program of instruction when a learner is absent from school for not less than three (3) and not more than ten (10) consecutive school days and not more than twenty (20) school days a year.

Requests for Independent Study contracts must be given to the School Director, or designee, at least 3 school days prior to the first day of the absence (in the event of an emergency, contact the director.)

All assigned work is due on the day upon which the learner is scheduled to return to the classroom.