



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

Meeting Date	Tuesday, February 18, 2025
Start Time	6:30 PM
End Time	7:30 PM
Location	Address: 254 E. Ave. K-4, Lancaster, CA 93535
Purpose	Regular Scheduled Meeting

Agenda

1. Opening Items

1.1. Call The Meeting To Order

1.2. Roll Call

1.3. Pledge Of Allegiance

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Due date: 2/18/2025

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Due date: 2/18/2025

Documents

- Minutes-2024-12-17-v2 (1).pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

3. Public Comments

3.1. 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 for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.



4. Action Items

4.1. Revised 2023-2024 SARC

Discuss and take action regarding the revised SARC.

Due date:

Documents

- 23-24 Lancaster Revised SARC.pdf
-

4.2. 2025-2026 School Calendar

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

Due date:

Documents

- 2025-26 iLEAD Calendars Lancaster Draft 2501161600.pdf
-

4.3. 2023-2024 Audit Report

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

Due date:

Documents

- Lancaster 24 Audit Report.pdf
-

4.4. 2024-2025 1st Interim Budget

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

Due date:

Documents

- Lancaster 2024-25 First Interim Budget Alternative Form and MYP (3).xlsx - Alternative Form (1).pdf
-

4.5. Board Member Roles

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

Due date:

Documents

- Approved - 2019.10.15 Amended Bylaws iLEAD Lancaster (2) (1).pdf
-

5. Discussion And Reports

5.1. LCAP Mid Year Update

Discuss Mid Year LCAP Data.

Documents

- Lancaster LCAP Mid Year.pdf
-

5.2. School Director Report



Documents

- iLEAD Lancaster School Director Report_2_18_25 (1).pdf
-

6. Consent Items

6.1. Personnel Report

Due date: 2/18/2025

Documents

- 2.18.25_Lancaster__PersonnelReport_.docx.pdf
-

6.2. Check Register

Due date: 2/18/2025

Documents

- Lancaster Payment Register_20250212.pdf
 - Lancaster Payment Register Summary_20250212.pdf
-

6.3. Obsolete Technology and Equipment

Due date: 2/18/2025

Documents

- iLEAD Lancaster Obsolete (Feb 2025).pdf
-

7. Board Comments

7.1. Board Comments

8. Closing Items

8.1. 2025 Board Development Dinner

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

8.2. Next Meeting Date

Tuesday, March 18, 2025 @ 6:30 PM

Board Members mark their calendars and confirm quorum.

8.3. 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	Tuesday, December 17, 2024
Started	6:29 PM
Ended	8:00 PM
Location	Address: 254 E. Ave. K-4, Lancaster, CA 93535
Purpose	Regular Scheduled Meeting
Chaired by	Beth Carr-Knudson
Recorder	KeKe Montoya

Minutes

1. Opening Items

1.1. Call The Meeting To Order

The meeting was called to order at 6:29 PM.

Status: Completed

1.2. Roll Call

Eric present.

Beth present.

Bridget present.

LaNeshae arrived at 6:43 PM.

Constance was absent.

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Beth motioned to move forward with Public comments and hold the Curriculum Moment until LaNeshae is present.

Seconded: Bridget

Motioned: LaNeshae

Seconded: Eric

Unanimously Approved

Constance was absent.



Due date:

Status: Completed

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Motioned: Eric

Seconded: LaNeshae

Unanimously Approved

Beth and Bridget abstained.

Constance was absent.

Due date:

Status: Completed

Documents

- Minutes-2024-10-15.pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

8th Grade Facilitator Bairon Gomez and a Learner, presented their glider experience. Bairon mentioned the learners gained understanding how ratios work and how air affects the fly time. Our learner stated how being in the simulator made her feel more confident in flying the actual one. In an effort to learn more about this project, the historical figure she chose to research on was Jacqueline Cochran. Cochran was a hair dresser, former salon owner and colonel in the Air Force, before becoming an aviator. Our learner said being in the glider was peaceful and having a pilot with her, made her feel safe. This was one of the best experiences of her life and she grateful for the experience.

Status: Completed

3. Public Comments

3.1. 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 for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

No public comments were made.

Status: Completed

4. Action Items

4.1. School Accountability Report Card



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

Motioned: Bridget

Seconded: Beth

Unanimously Approved

LaNeshae is absent. Constance was absent.

Due date:

Status: Completed

Documents

- Lancaster 23-24 SARC.pdf
-

4.2. Board Member Roles

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

Tabled until the meeting on February 18, 2025.

Due date:

Status: Completed

Documents

- Approved - 2019.10.15 Amended Bylaws iLEAD Lancaster (1).pdf
-

5. Discussion And Reports

5.1. Teaching Assignment Monitoring Outcome Report

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

Rick presented the Teaching Assignment Monitoring Outcome Report and answered questions of the board.

Status: Completed

Documents

- TAMO Report 22-23 Lancaster.pdf
-

5.2. iLEAD Lancaster State of The School

Discussion school data, school goals, and School Director evaluation process.

Deborah presented her State of the School Report and answered questions of the Board.

Status: Completed

6. Closed Session

6.1. Conference with Legal Counsel - Anticipated Litigation

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

Closed Session began at 7:28 PM and concluded at 7:45 PM.



Status: Completed

7. Report of Closed Session

7.1. Report of Closed Session

There was nothing to report from Closed Session.

Status: Completed

8. Consent Items

8.1. Personnel Report

Motioned: Bridget

Seconded: LaNeshae

Unanimously Approved

Constance was absent.

Due date:

Status: Completed

Documents

- 12.17.24_Lancaster__PersonnelReport_.docx.pdf
-

8.2. Check Register

Motioned: Bridget

Seconded: LaNeshae

Unanimously Approved

Constance was absent.

Due date:

Status: Completed

Documents

- Lancaster Payment Register_20241211.pdf
 - Lancaster Payment Register Summary_20241211.pdf
-

9. Board Comments

9.1. Board Comments

Eric mentioned Fall Festival and Grinchmas were incredible this year and he is looking forward to Winter Production!

LaNeshae mentioned she will be leaving the board due to her current workload, but will be present for the February meeting.

Status: Completed



10. Closing Items

10.1. Next Meeting Date - February 18, 2025

Board Members mark their calendars and confirm quorum.

All board members present checked their calendars and said they would be at the meeting on February 18, 2025.

Status: Completed

10.2. Adjournment

The meeting was adjourned at 8:00 PM.

Status: Completed

iLEAD Lancaster Charter
2023–24 School Accountability Report Card
Reported Using Data from the 2023–24 School
Year
California Department of Education

Address:	254 East Avenue K-4 Lancaster, CA , 93535- 4500	Principal:	Deborah Autrey, Director
Phone:	(818) 245-2217	Grade Span:	K-8

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

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

DataQuest

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

California School Dashboard

The California School Dashboard (Dashboard)

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

Internet Access

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

Admission Requirements for the University of California (UC)

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

Admission Requirements for the California State University (CSU)

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

About This School

Deborah Autrey, Director

📍 Principal, iLEAD Lancaster Charter

About Our School

Welcome to iLEAD Lancaster Charter!

iLEAD Lancaster Charter is a tuition-free, public charter that educates learners in grades TK-8. Our school offers a learner-centered approach to education that focuses on project-based learning, social-emotional learning, and individualized learning principles that adhere to the Common Core Standards.

iLEAD Lancaster Charter's Schoolwide Learner Outcomes were carefully selected to develop the whole child with a focus on academic and social-emotional learning. These include Lifelong Learner, Empathetic Citizen, Authentic Individual, and Design Thinker.

Through open, fun learning environments that include a Makery and hands-on STEAM activities, it is our goal to build an engaging educational experience based on standards with a focus on your child's unique strengths and playful love of learning.

Deborah Autrey, School Director

Contact

iLEAD Lancaster Charter
254 East Avenue K-4
Lancaster, CA 93535-4500

Phone: [\(818\) 245-2217](tel:8182452217)

Email: director@ileadlancaster.org

Contact Information (School Year 2024–25)

District Contact Information (School Year 2024–25)	
District Name	Lancaster Elementary
Phone Number	(661) 948-4661
Superintendent	Marietti, Paul
Email Address	mariettip@lancsd.org
Website	www.lancsd.org
School Contact Information (School Year 2024–25)	
School Name	iLEAD Lancaster Charter
Street	254 East Avenue K-4
City, State, Zip	Lancaster, CA , 93535-4500
Phone Number	(818) 245-2217
Principal	Deborah Autrey, Director
Email Address	director@ileadlancaster.org
Website	https://ileadlancaster.org
Grade Span	K-8
County-District-School (CDS) Code	19646670125559

School Description and Mission Statement (School Year 2024–25)

iLEAD Lancaster prioritizes a positive, supportive, and inviting environment where our learners can focus on their development. In addition to academic excellence, we are committed to supporting learners' development of emotional intelligence, life skills, and community engagement. Our teachers (facilitators) are devoted to providing learners with the best academic and emotional support by way of individualized attention.

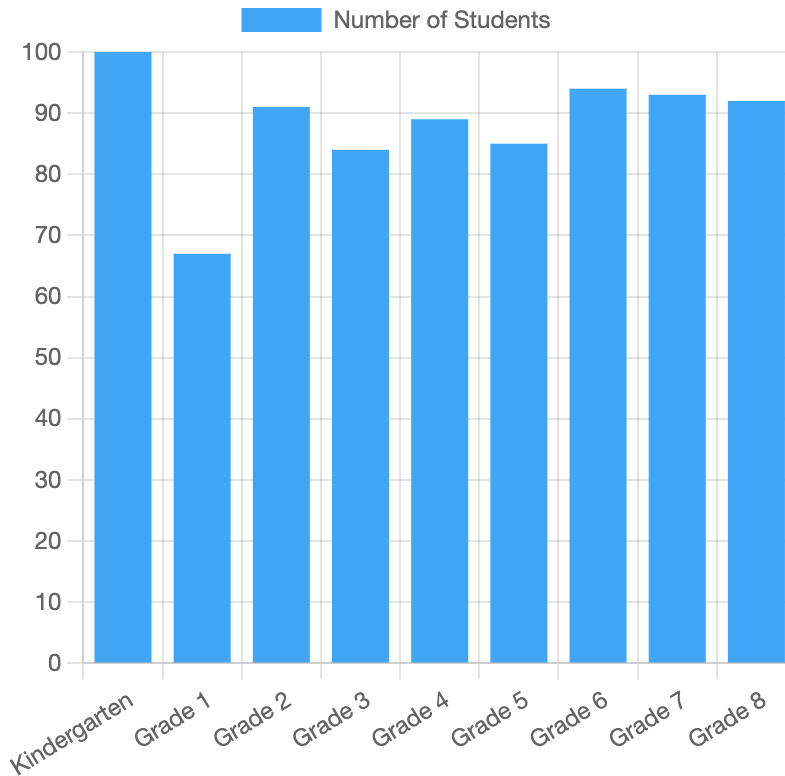
The **mission** of iLEAD Lancaster is Free to Think. Inspired to Lead.

The **vision** of iLEAD Lancaster is that at iLEAD, we strive to be a beacon of innovation and creativity, fostering a culture of curiosity and leadership. Our commitment to unlocking the potential of our learners and the communities we serve is unwavering. We believe that by empowering people to become lifelong learners, empathetic

citizens, authentic individuals, and design thinkers, we can create a better future for all.

Student Enrollment by Grade Level (School Year 2023–24)

Grade Level	Number of Students
Kindergarten	100
Grade 1	67
Grade 2	91
Grade 3	84
Grade 4	89
Grade 5	85
Grade 6	94
Grade 7	93
Grade 8	92
Total Enrollment	795



Student Enrollment by Student Group (School Year 2023–24)

Student Group	Percent of Total Enrollment	Student Group (Other)	Percent of Total Enrollment
Female	47.20%	English Learners	3.80%
Male	52.80%	Foster Youth	2.80%
Non-Binary	0.00%	Homeless	1.60%
American Indian or Alaska Native	0.50%	Migrant	0.00%
Asian	0.00%	Socioeconomically Disadvantaged	83.40%
Black or African American	33.30%	Students with Disabilities	14.60%
Filipino	0.40%		
Hispanic or Latino	44.90%		
Native Hawaiian or Pacific Islander	0.10%		
Two or More Races	9.20%		
White	10.90%		

A. Conditions of Learning

State Priority: Basic

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

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

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	19.90	49.37%	521.20	78.33%	228366.10	83.12%
Intern Credential Holders Properly Assigned	5.00	12.35%	29.70	4.47%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	12.00	29.64%	42.70	6.42%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.50	6.17%	23.60	3.55%	12115.80	4.41%
Unknown/Incomplete/NA	1.00	2.47%	48.10	7.23%	18854.30	6.86%
Total Teaching Positions	40.40	100.00%	665.50	100.00%	274759.10	100.00%

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

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	22.00	55.70%	485.00	76.90%	234405.20	84.00%
Intern Credential Holders Properly Assigned	9.00	22.78%	47.70	7.57%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	3.00	7.59%	41.30	6.55%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	3.50	8.86%	18.00	2.87%	11953.10	4.28%
Unknown/Incomplete/NA	2.00	5.06%	38.50	6.11%	15831.90	5.67%
Total Teaching Positions	39.50	100.00%	630.70	100.00%	279044.80	100.00%

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

Teacher Preparation and Placement (School Year 2022–23)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	18.30	55.08%	494.30	76.27%	231142.40	100.00%
Intern Credential Holders Properly Assigned	4.90	14.94%	36.30	5.60%	5566.40	2.00%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	6.00	17.97%	71.50	11.04%	14938.30	5.38%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.90	5.96%	6.10	0.95%	11746.90	4.23%
Unknown/Incomplete/NA	2.00	5.99%	39.70	6.13%	14303.80	5.15%
Total Teaching Positions	33.30	100.00%	648.00	100.00%	277698	100%

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

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

Authorization/Assignment	2020– 21 Number	2021– 22 Number	2022– 23 Number
Permits and Waivers	7.00	1.00	3
Misassignments	5.00	2.00	3
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and Misassignments	12.00	3.00	6

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

Indicator	2020– 21 Number	2021– 22 Number	2022– 23 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	2.50	3.50	1.9
Total Out-of-Field Teachers	2.50	3.50	1.9

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent	2022– 23 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	8.60%	4.1%	8.6%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	16.20%	3.3%	1.2%

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

School Facility Conditions and Planned Improvements

iLEAD Lancaster makes great efforts to ensure that its facilities are clean, safe, and functional. To assist in this effort, iLEAD Lancaster uses a facility survey instrument developed by the State of California OPSC. The results of this survey are available at the school office. Using the Facility Inspection Tool (FIT), the school's overall condition was rated as good in November 2024. The school's systems, interior, cleanliness, electrical, restrooms/fountains, safety, structural, and external systems were rated as good.

School Facility Good Repair Status

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

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

Year and month of the most recent FIT report: 2023

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

Overall Facility Rate

Year and month of the most recent FIT report: 2023

Overall Rating	Good
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B. Pupil Outcomes

State Priority: Pupil Achievement

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

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

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

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

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

Subject	School 2022– 23	School 2023– 24	District 2022– 23	District 2023– 24	State 2022– 23	State 2023– 24
English Language Arts / Literacy (grades 3-8 and 11)	17%	23%	23%	23%	46%	47%
Mathematics (grades 3-8 and 11)	10%	11%	13%	13%	34%	35%

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

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

CAASPP Test Results in ELA by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2023–24)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	528	500	94.70%	5.30%	22.78%
Female	258	240	93.02%	6.98%	26.16%
Male	270	260	96.30%	3.70%	19.69%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	185	176	95.14%	4.86%	17.34%
Filipino	--	--	--	--	--
Hispanic or Latino	245	231	94.29%	5.71%	21.65%
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	40	39	97.50%	2.50%	28.21%
White	50	48	96.00%	4.00%	44.68%
English Learners	25	23	92.00%	8.00%	4.35%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	449	427	95.10%	4.90%	21.28%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	94	89	94.68%	5.32%	10.11%

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

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

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

CAASPP Test Results in Mathematics by Student Group for students taking and completing state-administered assessment Grades Three through Eight and Grade Eleven (School Year 2023–24)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	528	500	94.70%	5.30%	11.49%
Female	258	240	93.02%	6.98%	10.13%
Male	270	260	96.30%	3.70%	12.74%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	185	176	95.14%	4.86%	8.67%
Filipino	--	--	--	--	--
Hispanic or Latino	245	232	94.69%	5.31%	9.48%
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	40	39	97.50%	2.50%	12.82%
White	50	47	94.00%	6.00%	32.61%
English Learners	25	24	96.00%	4.00%	0.00%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	--	--	--	--	--
Socioeconomically Disadvantaged	449	428	95.32%	4.68%	10.38%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	94	89	94.68%	5.32%	6.74%

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

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

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

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

Subject	School 2022– 23	School 2023– 24	District 2022– 23	District 2023– 24	State 2022– 23	State 2023– 24
Science (grades 5, 8, and high school)	14.12%	8.97%	12.79%	12.24%	30.29%	30.73%

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

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

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

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2023–24)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	170	158	92.94%	7.06%	9.49%
Female	90	84	93.33%	6.67%	8.33%
Male	80	74	92.50%	7.50%	10.81%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	60	56	93.33%	6.67%	3.57%
Filipino	--	--	--	--	--
Hispanic or Latino	80	73	91.25%	8.75%	10.96%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	11	11	100.00%	0.00%	18.18%
White	16	15	93.75%	6.25%	20.00%
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	0	0	0%	0%	0%
Military	--	--	--	--	--
Socioeconomically Disadvantaged	138	129	93.48%	6.52%	8.53%
Students Receiving Migrant Education Services	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Students with Disabilities	28	25	89.29%	10.71%	4.00%

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

State Priority: Other Pupil Outcomes

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

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2023–24) Percentage of Students Participating in each of the five Fitness Components

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
5	100%	100%	100%	98%	98%
7	98%	98%	98%	95%	95%

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

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

C. Engagement

State Priority: Parental Involvement

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

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

Opportunities for Parental Involvement (School Year 2024–25)

At iLEAD Lancaster, parents/guardians serve many important roles in the day-to-day operations of the school, as well as the strategic planning and overall vision of the school community. As families enroll, they must understand the components of the program model. iLEAD Lancaster makes accommodations to meet the unique schedules of parents/guardians to ensure every opportunity for them to attend an orientation meeting where they can have questions answered and/or connect with other families who have learners already enrolled in the program.

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

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

Parents/guardians are strongly encouraged to volunteer at iLEAD Lancaster. Completion of volunteer hours, however, is not a prerequisite for enrollment at iLEAD Lancaster. The school director maintains a comprehensive list of volunteer opportunities including, but not limited to: volunteering in the classroom/school (including at-home assistance), tutoring, attending parent-teacher conferences, attendance at board meetings or any applicable parent group functions, fundraising events, and/or assistance with schoolwide programs, events and activities.

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

State Priority: Pupil Engagement

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

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

Chronic Absenteeism by Student Group (School Year 2023–24)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	890	861	369	42.9%
Female	430	411	166	40.4%
Male	460	450	203	45.1%
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	301	289	150	51.9%
Filipino	--	--	--	--
Hispanic or Latino	407	393	156	39.7%
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	78	77	32	41.6%
White	92	90	24	26.7%
English Learners	37	33	17	51.5%
Foster Youth	29	28	15	53.6%
Homeless	17	15	14	93.3%
Socioeconomically Disadvantaged	753	729	334	45.8%
Students Receiving Migrant Education Services	--	--	--	--

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	153	149	73	49.0%

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

State Priority: School Climate

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

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

Suspensions and Expulsions

Rate	School 2021– 22	School 2022– 23	School 2023– 24	District 2021– 22	District 2022– 23	District 2023– 24	State 2021– 22	State 2022– 23	State 2023– 24
Suspensions	4.78%	5.66%	5.62%	5.31%	6.55%	6.58%	3.17%	3.60%	3.28%
Expulsions	0.00%	0.00%	0.00%	0.05%	0.09%	0.05%	0.07%	0.08%	0.07%

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

Suspensions and Expulsions by Student Group (School Year 2023–24)

Student Group	Suspensions Rate	Expulsions Rate
All Students	5.62%	0%
Female	4.42%	0%
Male	6.74%	0%
Non-Binary	0%	0%
American Indian or Alaska Native	0%	0%
Asian	0%	0%
Black or African American	10.63%	0%
Filipino	0%	0%
Hispanic or Latino	2.7%	0%
Native Hawaiian or Pacific Islander	0%	0%
Two or More Races	3.85%	0%
White	2.17%	0%
English Learners	2.7%	0%
Foster Youth	6.9%	0%
Homeless	0%	0%
Socioeconomically Disadvantaged	6.11%	0%
Students Receiving Migrant Education Services	0%	0%
Students with Disabilities	11.76%	0%

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

School Safety Plan (School Year 2024–25)

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

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

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

The School Site Council met in the fall of 2024 to review and discuss the CSSP and make recommendations for improvements. The Comprehensive School Safety Plan was last reviewed and updated in fall of 2024 and is stored on campus. The school's governing board also reviews the CSSP and approves it annually.

D. Other SARC information

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

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2022–23)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$18227.68	\$5876.09	\$12351.59	\$63395.65
District	N/A	N/A	--	\$94539.00
Percent Difference – School Site and District	N/A	N/A	--	39.44%
State	N/A	N/A	\$10770.62	\$96325.00
Percent Difference – School Site and State	N/A	N/A	--	41.23%

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

Types of Services Funded (Fiscal Year 2023–24)

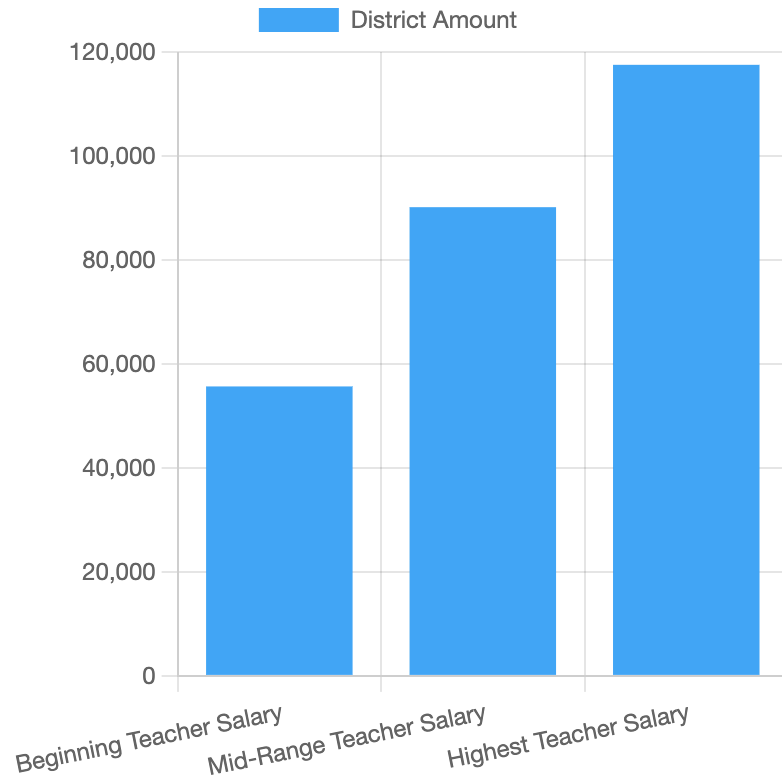
Local Control Funding Formula (LCFF) base and supplemental funds are utilized as outlined in the Local Control Accountability Plan (LCAP) to ensure that all learners receive the basic, intervention/enrichment support, and services that are needed to help them become proficient in academic and social-emotional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

The school ensures all educational partners have the opportunity to provide input on the annual LCAP and SPSA to ensure that spending aligns with school community needs. The school’s LCAP and SPSA can be found on its website.

Teacher and Administrative Salaries (Fiscal Year 2022–23)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$55674.00	\$58552.87
Mid-Range Teacher Salary	\$90153.00	\$93923.91
Highest Teacher Salary	\$117532.00	\$119489.34
Average Principal Salary (Elementary)	\$141783.00	\$149898.11
Average Principal Salary (Middle)	\$146037.00	\$157110.85
Average Principal Salary (High)	\$0.00	\$151698.00
Superintendent Salary	\$248400.00	\$270431.60
Percent of Budget for Teacher Salaries	0.28%	31.93%
Percent of Budget for Administrative Salaries	0.05%	5.62%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Professional Development

Measure	2022–23	2023–24	2024–25
Number of school days dedicated to Staff Development and Continuous Improvement	9	9	9

2025

July 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

August 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

September 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

October 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

November 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
31	1	2	3	4	5	6

December 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

Every Friday is a Minimum Day*

- Semester start & end dates
- Holidays/Vacation Breaks
- Minimum Days

2025 - 2026

iLEAD Lancaster
Track A - Site Based

August

12 - First Day of School

September

1 - Labor Day

11 - 12 - TK-8 Assessments

11 - Minimum Day All Grades*

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

25 - 26 - Individualized Learning Plans

25 - Minimum Day All Grades*

October

3 - Individualized Learning Plans

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

November

11 - Veterans Day

24 - 28 - Fall Break

December

18 - Fall Semester Ends

19 - Learner Free Day

19 - Reports of Progress Sent Home

19 - Jan 12 - Winter Break

January

12 - Staff Professional Development

13 - Spring Semester Begins

19 - Martin Luther King, Jr.

22 - 23 - Learner Led Conferences

22 - Minimum Day All Grades*

30 - Learner Led Conferences

February

16 - Presidents' Day

March

13 - Learner Free Day

April

Apr 6 - Apr 13 - Spring Break

May

14 - 15 - TK-8 Assessments

14 - Minimum Day All Grades*

25 - Memorial Day

28 - Jun 5 - Learner Showcases

June

5 - Last Day of School

2026

January 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
1	2	3	4	5	6	7

March 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

April 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

May 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

June 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

*Minimum day = Schools & Learning Studios close early

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

2025

July 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

August 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

September 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

October 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

November 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
31	1	2	3	4	5	6

December 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

Every Friday is a Minimum Day*

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

2025 - 2026

iLEAD Lancaster

Track A - Independent Study

August

12 - First Day of School

September

1 - Labor Day

11 - 12 - K-8 Assessments

11 - Minimum Day All Grades*

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

25 - 26 - Individualized Learning Plans

25 - Minimum Day All Grades*

October

3 - Individualized Learning Plans

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

November

11 - Veterans Day

24 - 28 - Fall Break

December

18 - Fall Semester Ends

19 - Learner Free Day

19 - Reports of Progress Sent Home

19 - Jan 12 - Winter Break

January

12 - Staff Professional Development

13 - Spring Semester Begins

19 - Martin Luther King, Jr.

22 - 23 - Learner Led Conferences

22 - Minimum Day All Grades*

30 - Learner Led Conferences

February

16 - Presidents' Day

March

13 - Learner Free Day

April

Apr 6 - Apr 13 - Spring Break

May

14 - 15 - K-8 Assessments

14 - Minimum Day All Grades*

25 - Memorial Day

28 - Jun 5 - Learner Showcases

June

5 - Last Day of School

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

2026

January 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
1	2	3	4	5	6	7

March 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

April 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	1	2

May 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

June 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

*Minimum day = Schools & Learning Studios close early

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

ILEAD LANCASTER CHARTER SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2024**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

iLead Lancaster Charter School (Charter No. 1376)



**ILEAD LANCASTER CHARTER SCHOOL
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Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of iLead Lancaster Charter School which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of iLead Lancaster Charter School as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of iLead Lancaster Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about iLead Lancaster Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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Auditor’s Responsibilities for the Audit of the Financial Statements (continued)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of iLead Lancaster Charter School’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about iLead Lancaster Charter School’s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2024, on our consideration of iLead Lancaster Charter 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 of iLead Lancaster Charter School’s internal control over financial reporting or on compliance.

Other Reporting Required by Government Auditing Standards (continued)

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering iLead Lancaster Charter School's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California

December 15, 2024

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

Current assets	
Cash and cash equivalents	\$ 7,056,331
Accounts receivable	3,182,982
Prepaid expenses and other assets	<u>90,387</u>
Total current assets	<u>10,329,700</u>
Noncurrent assets	
Right-of-use asset	12,904,789
Capital assets, net	<u>541,612</u>
Total noncurrent assets	<u>13,446,401</u>
Total Assets	<u>\$ 23,776,101</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 1,257,951
Operating lease liability	13,297,551
Deferred revenue	<u>2,452,732</u>
Total liabilities	<u>17,008,234</u>
Net assets	
Without donor restrictions	<u>6,767,867</u>
Total net assets	<u>6,767,867</u>
Total Liabilities and Net Assets	<u>\$ 23,776,101</u>

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

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>Without Donor Restrictions</u>
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 8,678,603
Federal revenues	2,099,133
Other state revenues	<u>2,639,574</u>
Total federal and state support and revenues	<u>13,417,310</u>
Local support and revenues	
Payments in lieu of property taxes	994,798
Grants and donations	11,320
Investment income, net	30
Other local revenues	<u>344,348</u>
Total local support and revenues	<u>1,350,496</u>
Total Support and Revenues	<u>14,767,806</u>
EXPENSES	
Program services	13,034,282
Supporting services	
Management and general	1,077,150
Fundraising	<u>18,013</u>
Total Expenses	<u>14,129,445</u>
CHANGE IN NET ASSETS	638,361
Net Assets - Beginning	<u>6,129,506</u>
Net Assets - Ending	<u>\$ 6,767,867</u>

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

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 3,429,127	\$ 82,517	\$ -	\$ 3,511,644
Non-certificated salaries	2,505,319	68,414	-	2,573,733
Pension plan contributions	599,622	31,559	-	631,181
Payroll taxes	334,109	17,585	-	351,694
Other employee benefits	513,311	27,016	-	540,327
Total personnel expenses	7,381,488	227,091	-	7,608,579
Non-personnel expenses				
Books and supplies	2,110,751	82,790	-	2,193,541
Insurance	85,825	4,517	-	90,342
Facilities	465,509	24,500	-	490,009
Professional services	1,926,585	571,366	-	2,497,951
Interest expense	843,476	44,394	-	887,870
Depreciation	146,603	6,778	-	153,381
Fees to authorizing agency	-	96,734	-	96,734
Other operating expenses	74,045	18,980	18,013	111,038
Total non-personnel expenses	5,652,794	850,059	18,013	6,520,866
Total Expenses	\$ 13,034,282	\$ 1,077,150	\$ 18,013	\$ 14,129,445

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

**ILEAD LANCASTER CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 638,361
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	153,381
Lease expense - amortization of right-of-use asset	190,555
(Increase) decrease in operating assets	
Accounts receivable	(296,663)
Prepaid expenses and other assets	(43,638)
Increase (decrease) in operating liabilities	
Accounts payable	(751,531)
Deferred revenue	(112,455)
Net cash provided by (used in) operating activities	<u>(221,990)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of capital assets	<u>(152,757)</u>
Net cash provided by (used in) investing activities	<u>(152,757)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (374,747)

Cash and cash equivalents - Beginning 7,431,078

Cash and cash equivalents - Ending \$ 7,056,331

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ 539,092</u>
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The notes to the financial statements are an integral part of this statement.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

iLead Lancaster Charter School (the “Charter”) was formed as a nonprofit public benefit corporation on September 22, 2011 for the purpose of operating as a California public school located in Los Angeles County. The Charter was numbered by the State Board of Education in September 2012 as California Charter No. 1376. At iLead Lancaster, you will find a school that prioritizes a positive, supportive, and inviting environment where our students (learners) can focus on their development. In addition to academic excellence, we are committed to supporting learners’ development of emotional intelligence, life skills, and community engagement. During the year ended June 30, 2024, iLead Lancaster Charter School served grades TK to 8.

iLead Lancaster Charter School is authorized to operate as a charter school through Lancaster School District (the “authorizing agency”). On September 2020, the Board of Directors of Lancaster School District approved a charter renewal for the Charter for a 2 year term beginning July 1, 2021 and expiring on June 30, 2023. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2026. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, iLead Lancaster Charter School is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

F. In Lieu of Property Tax Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to iLead Lancaster Charter School. Revenues are recognized by the Charter when earned.

G. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management’s estimates.

H. Cash and Cash Equivalents

iLead Lancaster Charter School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Charter’s method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2024, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

iLead Lancaster Charter School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

M. Income Taxes

iLead Lancaster Charter School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

N. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Lease Arrangements

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

NOTE 2 – CASH AND CASH EQUIVALENTS

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

Cash in banks, non-interest bearing	\$ 7,050,825
Cash with third party (Bill.com)	4,806
Cash on hand or awaiting deposit	700
Total Cash and Cash Equivalents	<u>\$ 7,056,331</u>

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization’s deposits may not be returned to it. iLead Lancaster Charter School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2024, \$7,457,776 of the iLead Lancaster Charter School’s bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

NOTE 3 – ACCOUNTS RECEIVABLE

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

Local control funding sources, state aid	\$ 1,362,585
Federal sources	495,440
Other state sources	845,503
In lieu property tax payments	253,237
Due from iLEAD affiliates	226,217
Total Accounts Receivable	<u>\$ 3,182,982</u>

ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 4 – CAPITAL ASSETS

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

	Balance		Balance	
	July 1, 2023	Additions	Disposals	June 30, 2024
Property and equipment				
Building and improvement	\$ 338,963	\$ -	\$ -	338,963
Furniture and equipment	389,962	152,757	-	542,719
Intellectual property	447,168	-	-	447,168
Total property and equipment	1,176,093	152,757	-	1,328,850
Less accumulated depreciation	(633,857)	(153,381)	-	(787,238)
Capital Assets, net	\$ 542,236	\$ (624)	\$ -	\$ 541,612

NOTE 5 – ACCOUNTS PAYABLE

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

Due to iLEAD California Charters	\$ 768,980
Vendor payables	290,553
Due to authorizing agency	99,612
Salaries and benefits	66,650
Compensated absences	21,811
Credit card liability	10,345
Total Accounts Payable	\$ 1,257,951

NOTE 6 – FINANCE LEASE

On April 1, 2021, the Charter entered into a lease agreement to occupy space located at 254 East Avenue K-4 in Lancaster, California. The facility is utilized for instructional services in order to meet the goals established by the Charter. The lease agreement covers a term beginning July 1, 2016 through May 25, 2061. During the fiscal year ended June 30, 2024, the Charter paid \$696,234 in lease payments under this operating lease. At June 30, 2024, the right-of-use asset was \$12,904,789 and the operating lease liability was \$13,297,551.

The following table shows the present value of the operating lease liability as the actual lease payments less the implied discount rate and the right-of-use asset as the lease expense over the straight-line basis reduced by the implied discount rate. The associated asset and liability are amortized over the remaining term of the lease as follows:

Fiscal Year Ending June 30,	(a) Lease Expense	(b) Lease Payments	(c) Discount	(b) - (c) Operating Lease Liability	(a) - (c) Right-of-Use Asset
2025	\$ 880,458	\$ 696,024	\$ 531,680	\$ 164,344	\$ 348,778
2026	873,884	695,609	525,106	170,503	348,778
2027	867,064	695,231	518,286	176,945	348,778
2028	859,986	694,996	511,208	183,788	348,778
2029	852,635	694,561	503,857	190,704	348,778
Thereafter	20,931,826	22,182,194	9,770,927	12,411,267	11,160,899
Total	\$ 25,265,853	\$ 25,658,615	\$ 12,361,064	\$ 13,297,551	\$ 12,904,789

**ILEAD LANCASTER CHARTER SCHOOL
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2024**

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2024, consists of \$2,452,732 from State sources. Deferred revenue includes funding that has been received in cash, however, has not yet been earned as of June 30, 2024. Funding conditions are expected to be met and revenue will be recognized in the subsequent fiscal year.

NOTE 8 – NET ASSETS

As of June 30, 2024, the Charter did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2024, the Charter’s net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 541,612
Undesignated	<u>6,226,255</u>
Total Net Assets without Donor Restrictions	<u>\$ 6,767,867</u>

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter’s financial assets as of June 30, 2024, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 7,056,331
Accounts receivable	3,182,982
Prepaid expenses	<u>90,387</u>
Total Financial Assets, excluding noncurrent	<u>\$ 10,329,700</u>
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	<u>(2,452,732)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 7,876,968</u>

NOTE 10 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under a multiple-employer defined benefit pension plan maintained by an agency of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers’ Retirement System (CalSTRS). The Charter offers social security as an alternative plan to employees who may not qualify for CalSTRS.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS)

Plan Description

iLead Lancaster Charter School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2023-24 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2023-24 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the year ended June 30, 2024 was \$631,181; 100% of the required contribution.

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for iLead Lancaster Charter School is estimated at \$270,228. The on-behalf payment amount is computed as the proportionate share of total 2022-23 State on-behalf contributions.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, iLead Lancaster Charter School is approved to operate as a public charter school through authorization by the Lancaster School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code (EC) whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the charter petition end date was extended to June 30, 2025. Additionally, on July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended EC 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2026.

The Charter makes payments to the authorizing agency to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$96,734 for the fiscal year ending June 30, 2024.

Governmental Funds

iLead Lancaster Charter 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 expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

**ILEAD LANCASTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$3,526,002 as of June 30, 2023. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 9 for additional information on employee retirement plans.

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2024.

NOTE 12 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to iLead Lancaster Charter School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles. The Charter did not receive any donated items during the year ended June 30, 2024.

NOTE 13 – SUBSEQUENT EVENTS

iLead Lancaster Charter School has evaluated subsequent events for the period from June 30, 2024 through December 15, 2024 the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 213,152
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	27,528
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	16,905
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	708,743
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	285,606
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	47,991
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	82,107
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,124,447</u>
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	119,123
Total U. S. Department of Education			<u>1,501,155</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Basic	10.553	13525	946
School Breakfast Program - Needy	10.553	13526	183,307
National School Lunch Program	10.555	13391	372,848
Subtotal Child Nutrition Cluster			<u>557,101</u>
Total U. S. Department of Agriculture			<u>557,101</u>
Total Federal Expenditures			<u>\$ 2,058,256</u>

The following schedule provides a reconciliation between revenues reported on the statement of activities and the related expenditures reported on the schedule of expenditures of federal awards. The reconciling amounts represent federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2024 or federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2024.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Activities		\$ 2,099,133
Local Food for Schools	10.555	(20,969)
Supply Chain Assistance	10.555	(19,908)
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 2,058,256</u>

**ILEAD LANCASTER CHARTER SCHOOL
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2024**

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

	Second Period Report	Annual Report
<u>Classroom-Based</u>		
Grade Span		
Regular		
Kindergarten* through third	234.63	232.32
Fourth through sixth	202.38	199.21
Seventh through eighth	135.56	134.34
Total Average Daily Attendance - Classroom-Based	<u>572.57</u>	<u>565.87</u>
<u>Nonclassroom-Based</u>		
Grade Span		
Regular		
Kindergarten* through third	63.30	63.75
Fourth through sixth	34.80	35.18
Seventh through eighth	29.68	30.03
Total Average Daily Attendance - Nonclassroom-Based	<u>127.78</u>	<u>128.96</u>
Total Average Daily Attendance	<u>700.35</u>	<u>694.83</u>

*Includes Transitional Kindergarten (TK)

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2024**

This schedule presents information on the amount of instructional time offered per grade level by iLead Lancaster Charter School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Instructional Minutes				Instructional Days				Status
	Annual Requirement	Annual Minutes	Credited Minutes**	Offered Minutes	Minimum Requirement	Annual Days	Credited Days**	Offered Days	
Kindergarten*	36,000	37,625	215	37,840	175	174	1	175	Complied
Grade 1	50,400	54,220	340	54,560	175	174	1	175	Complied
Grade 2	50,400	53,840	340	54,180	175	174	1	175	Complied
Grade 3	50,400	53,840	340	54,180	175	174	1	175	Complied
Grade 4	54,000	53,840	340	54,180	175	174	1	175	Complied
Grade 5	54,000	53,840	340	54,180	175	174	1	175	Complied
Grade 6	54,000	53,840	340	54,180	175	174	1	175	Complied
Grade 7	54,000	53,840	340	54,180	175	174	1	175	Complied
Grade 8	54,000	53,840	340	54,180	175	174	1	175	Complied
Grade 9	64,800	53,840	340	54,180	175	174	1	175	Complied

*Includes Transitional Kindergarten (TK)

**The Charter received an approved Form J-13A for the number of instructional days and number of instructional minutes indicated above.

**ILEAD LANCASTER CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2024**

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

June 30, 2024, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 6,676,240</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client adjustments to state revenue	134,203
Client adjustments to expenses	(24,754)
Record depreciation expense	<u>(17,822)</u>
Net adjustments	<u>91,627</u>
June 30, 2024, net assets per audited financial statements	<u>\$ 6,767,867</u>

OTHER INFORMATION

**ILEAD LANCASTER CHARTER SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2024**

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

iLead Lancaster Charter School, located in Los Angeles County, was formed as a nonprofit public benefit corporation on December 6, 2017. The charter school operated by the nonprofit, iLead Lancaster Charter School, was numbered by the State Board of Education in September 2012 as Charter No. 1376. The Charter is authorized to operate as a charter school through Lancaster School District. Classes began in September 2012 for grades TK and 8. During 2023-24, the Charter served approximately 795 students in grades TK to 8.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Constance Edwards	Member	June 2024
Beth Carr-Knudson	Treasurer	June 2024
La NeShae Norwood	Secretary	June 2024
Eric Becker	Member	June 2024
Bridgett Howitt	Member	June 2024

ADMINISTRATION

Nykole Kent
Director

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of iLead Lancaster Charter School (the "Charter") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Charter's financial statements and have issued our report thereon dated December 15, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on Compliance for Each Major Federal Program**Opinion on Each Major Federal Program**

We have audited iLead Lancaster Charter School's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of iLead Lancaster Charter School's major federal programs for the year ended June 30, 2024. iLead Lancaster Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, iLead Lancaster Charter 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, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of iLead Lancaster Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of iLead Lancaster Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to iLead Lancaster Charter School's federal programs. Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on iLead Lancaster Charter School's compliance based on our audit.

Auditor's Responsibilities for the Audit of Compliance

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about iLead Lancaster Charter School's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

Report on Internal Control Over Compliance (continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL
OVER COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

To the Board of Directors of
iLead Lancaster Charter School
Lancaster, California

Report on State Compliance**Opinion on State Compliance**

We have audited iLead Lancaster Charter School's compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to iLead Lancaster Charter School's state program requirements for the fiscal year ended June 30, 2024.

In our opinion, iLead Lancaster Charter School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2024, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of iLead Lancaster Charter School and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of iLead Lancaster Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to iLead Lancaster Charter School's state programs.

Auditor’s Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on iLead Lancaster Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about iLead Lancaster Charter School's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding iLead Lancaster Charter School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of iLead Lancaster Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of iLead Lancaster Charter School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine iLead Lancaster Charter School’s compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

FINDINGS AND QUESTIONED COSTS SECTION

**ILEAD LANCASTER CHARTER SCHOOL
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2024**

PART I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

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

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425 U	Education Stabilization Fund Discretionary Grants

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2023-24 Guide for Annual Audits of California K-12 Local Education Agencies ?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**ILEAD LANCASTER CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

PART II – FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2024.

PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to federal awards for the year ended June 30, 2024.

PART IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2024.

PART V – SUMMARY OF PRIOR AUDIT FINDINGS

This section presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2023.

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

Charter School Name: iLEAD Lancaster
 CDS #: 19 64667 0125559
 Charter Approving Entity: Lancaster Elementary School District
 County: Los Angeles
 Charter #: 1376

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

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

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	6,848,677	7,566,803	1,422,446.00	7,566,803		7,566,803	0
Education Protection Account - Current Year	8012	2,365,890	1,267,505	323,887.00	1,267,505		1,267,505	0
State Aid - Prior Years	8019	0					0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	810,361	973,264		973,264		973,264	0
Other LCFF Transfers	8091, 8097						0	0
Total, LCFF Sources		10,024,928	9,807,572	1,746,333	9,807,572		9,807,572	0
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290						0	0
Special Education - Federal	8181, 8182	111,300	111,300		111,300		111,300	0
Child Nutrition - Federal	8220	600,000	681,400	207,292.40	681,400		681,400	0
Other Federal Revenues	8290	262,228	305,480		305,480		305,480	0
Total, Federal Revenues		973,528	1,098,180	207,292	0	1,098,180	1,098,180	0
3. Other State Revenues								
Special Education - State	StateRevSE	609919	605,954	169,668		605,954	605,954	0
Child Nutrition Programs	8520	400,000	454,063	139,007		454,063	454,063	0
Mandated Costs Reimbursements	8550	14,361	14,361		14,361		14,361	0
Lottery - Unrestricted and Instructional Materials	8560	173,334	187,005		140,125	46,880	187,005	0
Low Performing Student Block Grant	8590	2,289,313	2,069,374	211,842		2,069,374	2,069,374	0
All Other State Revenues	StateRevAO	583,945	522,043			522,043	522,043	0
Total, Other State Revenues		4,070,872	3,852,800	520,517	154,486	3,698,314	3,852,800	0
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	523,282	523,282	17,677		523,282	523,282	0
Total, Local Revenues		523,282	523,282	17,677	0	523,282	523,282	0
5. TOTAL REVENUES		15,592,610	15,281,834	2,491,819	9,962,058	5,319,776	15,281,834	0
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	3,723,271	3,459,755	967,893	2,974,395	485,360	3,459,755	0
Certificated Pupil Support Salaries	1200	158,840	158,840	57,819	74,000	84,840	158,840	0
Certificated Supervisors' and Administrators' Salaries	1300	156,000	131,000	46,467	131,000		131,000	0
Other Certificated Salaries	1900	100,000	100,000	35,973		100,000	100,000	0
Total, Certificated Salaries		4,138,111	3,849,595	1,108,151	3,179,395	670,200	3,849,595	0
2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	1,655,088	1,153,728	296,185		1,153,728	1,153,728	0
Non-certificated Support Salaries	2200	0	711,278	166,170	711,278		711,278	0
Non-certificated Supervisors' and Administrators' Sal.	2300	0					0	0
Clerical and Office Salaries	2400	316,800	316,800	114,100	316,800		316,800	0
Other Non-certificated Salaries	2900	917,387	1,055,436	267,097	623,178	432,258	1,055,436	0
Total, Non-certificated Salaries		2,889,275	3,237,242	843,553	1,651,256	1,585,986	3,237,242	0

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
3. Employee Benefits								
STRS	3101-3102	790,379	735,273	206,937	607,265	128,008	735,273	0
PERS	3201-3202	0					0	0
OASDI / Medicare / Alternative	3301-3302	281,032	303,468	79,434	280,081	23,387	303,468	0
Health and Welfare Benefits	3401-3402	605,092	605,092	162,474	581,222	23,870	605,092	0
Unemployment Insurance	3501-3502	56,356	56,356	5,013	54,920	1,436	56,356	0
Workers' Compensation Insurance	3601-3602	84,679	85,506	21,920	61,193	24,313	85,506	0
Retiree Benefits	3701-3702	4,575	4,574	1,911	4,574		4,574	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0					0	0
Other Employee Benefits	3901-3902	0					0	0
Total, Employee Benefits		1,822,113	1,790,269	477,688	1,589,255	201,014	1,790,269	0
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	243,420	168,597	100,500	168,597		168,597	0
Books and Other Reference Materials	4200	7,575	7,238	336	7,238		7,238	0
Materials and Supplies	4300	568,400	550,988	157,817	550,988		550,988	0
Noncapitalized Equipment	4400	217,761	232,762	60,646	232,762		232,762	0
Food	4700	687,900	727,900	320,130		727,900	727,900	0
Total, Books and Supplies		1,725,056	1,687,485	639,428	959,585	727,900	1,687,485	0
5. Services and Other Operating Expenditures								
Subagreements for Services	5100							
Travel and Conferences	5200	137,000	144,750	15,613		144,750	144,750	0
Dues and Memberships	5300	48,984	50,466	23,577	50,466		50,466	0
Insurance	5400	119,088	119,088	0	119,088		119,088	0
Operations and Housekeeping Services	5500	203,984	203,984	80,954	203,984		203,984	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	210,200	154,200	72,942	154,200		154,200	0
Professional/Consulting Services and Operating Expend.	5800	3,298,267	3,400,300	999,394	1,410,374	1,989,926	3,400,300	0
Communications	5900	24,412	24,412	8,924	24,412		24,412	0
Total, Services and Other Operating Expenditures		4,041,935	4,097,200	1,201,404	1,962,524	2,134,676	4,097,200	0
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified)								

accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	580,406	580,406	580,406	580,406	580,406	580,406	0
Total, Capital Outlay		580,406	580,406	580,406	580,406	0	580,406	0
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0	0
8. TOTAL EXPENDITURES		15,196,896	15,242,197	4,850,631	9,922,421	5,319,776	15,242,197	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		395,714	39,637	(2,358,812)	39,637	(0)	39,637	(0)
Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		395,714	39,637	(2,358,812)	39,637	(0)	39,637	(0)
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	9,479,456	9,479,456		9,479,456		9,479,456	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0				0	0
c. Adjusted Beginning Balance		9,479,456	9,479,456		9,479,456		9,479,456	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		9,875,170	9,519,093		9,519,093	(0)	9,519,093	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719	0	0		0	0	0	
Legally Restricted Balance	9740	0	0		0	0	0	
Designated for Economic Uncertainties	9770	9,875,170	9,519,093		9,519,093		9,519,093	
Other Designations	9775, 9780	0	0		0	0	0	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0	0		0	0	0	
Undesignated / Unappropriated Amount	9790	0	0		0	(0)	0	

FIRST AMENDED BYLAWS

OF

iLEAD LANCASTER

a California Nonprofit Public Benefit Corporation

ARTICLE I

OFFICES

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

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

ARTICLE II

OBJECTIVES AND PURPOSES

The specific objectives and purposes of this corporation shall be to operate a public charter school.

ARTICLE III

NONPARTISAN ACTIVITIES

The corporation has been formed under the California Nonprofit Public Benefit Corporation Law (the "Law") for the public, nonprofit, nonpartisan, and charitable purposes described in its articles of incorporation. Notwithstanding any other provision in these bylaws, this corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this corporation, and the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954, as amended ("IRC"), or (b) by a corporation contributions to which are deductible under IRC Section 170(c)(2).

ARTICLE IV

DEDICATION OF ASSETS

The properties and assets of this corporation are irrevocably dedicated to the charitable purposes described in Articles II and III above and in the articles of incorporation of this corporation. No part of the net earnings, properties, or assets of this corporation, on

dissolution or otherwise, shall inure to the benefit of its directors or officers, or to any individual. On liquidation or dissolution of this corporation, all remaining assets of this corporation, after payment, or provision for payment, of all debts and liabilities of this corporation, shall be distributed and paid over to an organization dedicated to charitable purposes that is exempt from federal income tax under IRC Section 501(c)(3) and that is exempt from California income tax under Section 23701d of the California Revenue and Taxation Code.

ARTICLE V

MEMBERS

Section 1. The corporation shall have no members.

Section 2. ~~ASSOCIATES.~~ Nothing in this Article V shall be construed as limiting the right of the corporation to refer to persons associated with it as "members" even though such persons are not members of the corporation, and no such reference shall make anyone a member within the meaning of Corporations Code Section 5056, including honorary or donor members. Such individuals may originate and take part in the discussion of any subject that may properly come before any meeting of the board of directors, but may not vote. The board of directors may also, in its discretion, without establishing memberships, establish an advisory council or honorary board or such other auxiliary groups as it deems appropriate to advise and support the corporation.

Section 3. ~~AUTHORITY VESTED IN BOARD OF DIRECTORS.~~ Any action that would otherwise require approval by the members or a majority of the members, shall only require approval by the board of directors. All rights that would otherwise vest in the members shall vest in the board.

ARTICLE VI

DIRECTORS

Section 1. ~~POWERS.~~ Subject to the provisions of the Law and any limitations in the articles of incorporation and these bylaws, the activities and affairs of the corporation shall be managed and all corporate powers shall be at the _____

First Amended Bylaws of iLEAD Lancaster
Revised and adopted on December 6, 2018

direction of the board of directors. Without prejudice to such general powers, but subject to the same limitations, it is hereby expressly declared that the board of directors shall have the following powers in addition to the other powers enumerated in these bylaws:

(a) To select and remove all of the other officers, agents, and employees of the corporation; prescribe any powers and duties for them that are consistent with law, with the articles of incorporation, and with these bylaws; fix their compensation; and require from them security for faithful service.

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

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

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

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

(f) To make donations for the public welfare or for community funds, hospital, charitable, educational, scientific, civic, religious, or similar purposes.

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

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

(i) To sell any property, real, personal, or mixed, owned by the corporation at any time, and from time to time upon such terms as the board of directors may deem advisable, at public or private sale, for cash or upon credit.

(j) To retain sums received by the corporation uninvested, if, in the discretion of the board of trustees, such sums cannot be invested advantageously.

(k) To retain all or any part of any securities or property acquired by the corporation in whatever manner, and to invest and reinvest any funds held by the

corporation, according to the judgment of the board of directors without being restricted to the class of investments that the board of directors is or may hereafter be permitted by law to make or any similar restriction; provided, however, that no action shall be taken by or on behalf of the corporation if such action is a prohibited transaction or would result in the denial of the tax exemption under IRC Section 501 or Section 23701 of the California Revenue and Taxation Code.

(l) To invest funds received by the corporation in stocks, bonds, mortgages, loans, whether secured or unsecured, or other investments as the board of directors shall deem advisable.

Section 2. NUMBER AND QUALIFICATION; ELECTION. The authorized number of directors shall be no less than three (3) and no more than five (5), unless changed by amendments to these bylaws. All directors shall be nominated and elected by a majority vote of the directors then in office.

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

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

Section 5. RESIGNATION OF DIRECTORS. Except as provided below, any director may resign by giving written notice to the chairman of the board, if any, or to the president, or the secretary, or to the board of directors. The resignation shall be effective when the notice is given unless the notice specifies a later time for the resignation to become effective. If a director's resignation is effective at a later time, the board of directors may elect a successor to take office as of the date when the resignation becomes effective.

Section 6. REMOVAL OF DIRECTORS. A director may be removed with or without cause, by the vote of the majority of the members of the entire board of directors at a special meeting called for that purpose, or at a regular meeting, provided that notice of the meeting and of the removal is given in compliance with the Ralph M. Brown Act, Government Code Sections 54950 et seq., as said chapter may be modified by subsequent legislation ("Brown Act"). Any vacancy caused by the removal of a director shall be filled as provided in Section 7.

Section 7. VACANCIES FILLED BY BOARD. Vacancies on the board of directors shall be filled by approval of the board of directors or, if the number of directors then in office is less than a quorum, by (a) the unanimous consent of the directors then in office, (b) the affirmative vote of a majority of the directors then in office at a meeting held according to notice or waivers of notice complying with Corporations Code Section 5211, or (c) a sole remaining director.

Section 8. PLACE OF MEETINGS. Any meeting of the board of directors may be held at any place within or outside the State of California that has been designated from time to time by resolution of the board or in the notice of the meeting. However, all meetings related to the iLEAD Lancaster Charter School shall be held at the school site, or another suitable location within the jurisdictional boundaries of the Lancaster Elementary School District. All meetings of the board of Directors shall be called, held and conducted in accordance with the terms and provisions of the Brown Act.

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

Agendas for regular meetings shall be published and distributed to each member of the board of directors at least 72 hours in advance of scheduled meetings in accordance with the Brown Act.

Section 10. SPECIAL MEETINGS. Special meetings of the board of directors for any purpose or purposes may be called at any time by the chairman of the board, the president, any vice president, the secretary, or any two directors.

In accordance with the Brown Act, special meetings of the board of directors may be held only after 24 hours' notice is given to each director and to the public through the posting of the agenda in a location that is freely accessible to members of the public and on the school website, and the agenda may also be posted in hard copy on the community bulletin board at the school site. Notice of the time and place of special meetings shall be delivered to each

director personally, by email, by telephone or sent by first-class mail, postage prepaid, or telegram, charges prepaid, addressed to each director at his or her address as it is shown on the records of the corporation, or as may have been given to the corporation by the director for purposes of notice, or, if an address is not shown on the corporation's records or is not readily ascertainable, at the place at which the meetings of the board of directors are regularly held. No business, other than the business the general nature of which was set forth in the notice of the meeting, may be transacted at a special meeting.

Section 11. QUORUM. A majority of the authorized number of directors shall constitute a quorum for the transaction of business, except to adjourn as provided in Section 14 below. Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present shall be regarded as the act of the board of directors, subject to the provisions of Corporations Code Section 5212 (appointment of committees), Section 5233 (approval of contracts or transactions in which a director has a direct or indirect material financial interest), Section 5234 (approval of certain transactions between corporations having common directorships), Section 5235 (compensation of directors or officers), and Section 5238(e) (indemnification of directors).

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

Section 13. ADJOURNMENT. A majority of the directors present, whether or not constituting a quorum, may adjourn any meeting to another time and place. Notice of the time and place of holding an adjourned meeting need not be given, unless the meeting is adjourned for more than twenty-four (24) hours, in which case notice of such time and place shall be given prior to the time of the adjourned meeting, in the manner specified in Section 10 of this Article VI, to the directors who were not present at the time of the adjournment and to the public.

Section 14. FEES AND COMPENSATION. Directors and members of committees shall receive no compensation for their services; provided however, that directors and members of committees may receive reimbursement of out-of-pocket expenses, as determined by resolution of the board of directors.

Section 15. SCHOOL DISTRICT REPRESENTATIVES. Pursuant to Section 47604(b) of the California Education Code, each school district that has granted a charter for the establishment of a charter school operated by the corporation shall be entitled to designate a single representative to serve on the board of directors as a director. Unless the director dies, resigns or is removed from office, each director designated by a school district shall hold office for a term of three years. The authorized number of directors shall be deemed increased by the number of directors serving that have been designated by a school district. A director designated by a school district may be removed at any time with or without cause by the school district or by a majority vote of the directors then in office with the written consent of the school district. In the event of a vacancy on the board of directors of a director that may be designated by a school district, the vacancy may be filled by the school district pursuant to this Section 15.

ARTICLE VII

COMMITTEES

directors;

Section 1. COMMITTEES OF DIRECTORS. The board of directors may, by resolution adopted by a majority of the directors then in office, designate one or more committees, each consisting of two or more directors, to serve at the pleasure of the board. Appointments to such committees shall be by a majority vote of the directors then in office. The board may designate one or more directors as alternate members of any committee, who may replace any absent member at any meeting of the committee. Any such committee, to the extent provided in the resolution of the board, may have all the authority of the board, except with respect to:

- (a) undertaking any final action on any matter that, under the California Nonprofit Public Benefit Corporation Law, also requires approval of the board of
- (b) the filling of vacancies on the board of directors or in any committee;
- (c) the amendment or repeal of bylaws or the adoption of new bylaws;
- (d) the amendment or repeal of any resolution of the board of directors that by its express terms is not so amendable or repealable;
- (e) the creation or appointment of any other committees of the board of directors or the members thereof;
- (f) the expenditure of corporate funds to support a nominee for director after there are more people nominated for director than can be elected; or
- (g) the approval of any contract or transaction to which the corporation is a party and in which one or more of its directors has a material financial interest, except as special approval is provided for in Corporations Code Section 5233(d)(3).

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

ARTICLE VIII

OFFICERS

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

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

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

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

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

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

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

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

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

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

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

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

The chief financial officer shall deposit, or cause to be deposited, all monies and other valuables in the name and to the credit of the corporation with such depositaries as may be designated by the board of directors. He or she shall distribute, or cause to be disbursed,

the funds of the corporation as may be ordered by the board of directors, shall render to the president and directors, whenever they request it, an account of all financial transactions and of the financial condition of the corporation, and shall have such other powers and perform such other duties as may be prescribed by the board of directors or the bylaws.

If required by the board of directors, the chief financial officer shall give the corporation a bond in the amount and with the surety or sureties specified by the board for faithful performance of the duties of his or her office and for restoration to the corporation of all of its books, papers, vouchers, money, and other property of every kind in his or her possession or under his or her control on the death, resignation, retirement, or removal from office of the chief financial officer.

ARTICLE IX

INDEMNIFICATION OF DIRECTORS, OFFICERS, EMPLOYEES

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

Section 2. INDEMNIFICATION IN ACTIONS BY THIRD PARTIES. The corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of the corporation to procure a judgment in its favor, an action brought under Corporations Code Section 5233 of the Code, or an action brought by the Attorney General of California or a person granted relator status by the Attorney General of California for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of the corporation, against expenses, judgments, fines, settlements, and other amounts actually and reasonably incurred in connection with such proceeding if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of the corporation and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of the corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 3. INDEMNIFICATION IN ACTIONS BY OR IN THE RIGHT OF THE CORPORATION. The corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action by or in the right of the corporation, or brought under Corporations Code Section 5233 of the Code, or brought by the Attorney General of California or a person granted relator status by the Attorney General of California for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that such person is or was an agent of the corporation, against expenses actually and reasonably incurred by such person in connection with the defense or settlement of such action if such person acted in good faith, in a manner such person believed to be in the best interests of the corporation, and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section 3 for any of the following:

(a) Any claim, issue, or matter as to which such person shall have been adjudged to be liable to the corporation in the performance of such person's duty to the corporation, unless and only to the extent that the court in which such action was brought shall determine upon application that, in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for the expenses which such court shall determine;

(b) Amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or

(c) Expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval, unless it is settled with the approval of the Attorney General of California.

Section 4. INDEMNIFICATION AGAINST EXPENSES. To the extent that an agent of the corporation has been successful on the merits in defense of any proceeding referred to in Sections 2 or 3 of this Article IX or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

Section 5. REQUIRED DETERMINATIONS. Except as provided in Section 4 of this Article IX, any indemnification under this Article shall be made by the corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Sections 2 or 3 of this Article IX by:

(a) A majority vote of a quorum consisting of directors who are not parties to such proceeding; or

(b) The court in which such proceeding is or was pending upon application made by the corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by the corporation.

Section 6. ADVANCE OF EXPENSES. Expenses incurred in defending any proceeding may be advanced by the corporation prior to the final disposition of such proceeding upon receipt of an undertaking by or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article IX.

Section 7. OTHER INDEMNIFICATION. No provision made by the corporation to indemnify its directors or officers for the defense of any proceeding, whether contained in the articles of incorporation, bylaws, a resolution of directors, an agreement, or otherwise, shall be valid unless consistent with this Article IX. Nothing contained in this Article IX shall affect any right to indemnification to which persons other than such directors and officers may be entitled by contract or otherwise.

Section 8. FORMS OF INDEMNIFICATION NOT PERMITTED. No indemnification or advance shall be made under this Article IX, except as provided in Section 4 or Section 5(b), in any circumstance if it appears that:

(a) It would be inconsistent with a provision of the articles of incorporation, bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

(b) It would be inconsistent with any condition expressly imposed by a court in approving a settlement.

Section 9. INSURANCE. The corporation shall have the power to purchase and maintain insurance on behalf of any agent of the corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the provisions of this Article IX; provided, however, that the corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the corporation for a violation of Corporations Code Section 5233 ~~of the Code~~.

ARTICLE X

RECORDS AND REPORTS

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

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

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

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

- (a) The assets and liabilities, including the trust funds, of the corporation as of the end of the fiscal year;
- (b) The principal changes in assets and liabilities, including trust funds;
- (c) The revenue or receipts of the corporation, both unrestricted and restricted to particular purposes;
- (d) The expenses or disbursements of the corporation for both general and restricted purposes; and
- (e) Any information required by Section 5 of this Article X.

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

Section 5. ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATIONS. As part of the annual report to all directors, the corporation shall annually prepare and mail or deliver to each director within 120 days after the corporation's fiscal year end, a statement (described below) of any transaction or indemnification (i) in which the corporation was a party and (ii) in which an "interested person" had a direct or indirect material financial interest. For this purpose, an "interested person" is any director or officer of the corporation.

The statement shall include the following information:

- (a) A brief description of any transaction during the previous fiscal year that involved more than \$50,000, or was one of a number of transactions in which the same interested person had a direct or indirect material financial interest involving, in the aggregate, more than \$50,000;
- (b) The names of interested persons involved in such transactions described in the preceding paragraph (a), their relationship to the corporation, the nature of their interest in the transaction and, if practicable, the amount of that interest; provided, however, that if the transaction was with a partnership in which the interested person is a partner, only the interest of the partnership need be stated; and
- (c) A brief description of the amount and circumstances of any indemnifications or advances aggregating more than \$10,000 paid during the fiscal year to any officer or director of the corporation under Article IX of these bylaws, unless that indemnification already has been approved by the directors under Corporations Code Section 5238(e)(2).

ARTICLE XI

GENERAL MATTERS

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

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

Section 3. REPRESENTATION OF SHARES OF OTHER CORPORATIONS. The chairman of the board, the president, or any vice president, or any other person authorized by resolution of the board of directors or by any of the foregoing designated officers, is authorized to vote on behalf of the corporation any and all shares of any other corporation or corporations, foreign or domestic, standing in the name of the corporation. The authority granted to said officers to vote or represent on behalf of the corporation any and all shares held by the corporation in any other corporation or corporations may be exercised by any such officer in person or by any person authorized to do so by a proxy duly executed by said officer.

Section 4. CONSTRUCTION AND DEFINITIONS. Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the Law shall govern the construction of these bylaws. Without limiting the generality of the foregoing, the singular number includes the plural, the plural number includes the singular, the masculine gender includes the feminine and neuter, and the term "person" includes both a corporation and a natural person. All references in these bylaws to the law, any code shall be deemed to be those in effect from time to time.

ARTICLE XII

AMENDMENTS

New bylaws may be adopted or these bylaws may be amended or repealed by the board of directors by a majority of the directors present at a meeting duly held at which a quorum is present; provided, however, that no amendment shall make any provisions of these bylaws inconsistent with the articles of incorporation of the corporation or any laws.

CERTIFICATE OF SECRETARY

The undersigned, being the duly elected and acting Secretary of iLEAD Lancaster, a California nonprofit public benefit corporation, does hereby certify that the foregoing First Amended Bylaws constitute the Bylaws of this corporation as duly adopted by Board of Directors on December 6, 2018.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 6th day of December, 2018.



Secretary, iLEAD Lancaster

RESOLUTION NO. 2018.01

RESOLUTION OF THE BOARD OF DIRECTORS OF iLEAD LANCASTER ACCEPTING THE RESIGNATION OF iLEAD EDUCATION AS SOLE STATUTORY MEMBER CONSISTENT WITH APPROVED MATERIAL REVISION TO iLEAD LANCASTER CHARTER, APPROVING THE FIRST AMENDED BYLAWS TO REMOVE iLEAD EDUCATION'S RIGHTS, AND OTHER ACTIONS RELATED THERETO

WHEREAS, iLEAD Lancaster is a California nonprofit public benefit corporation that is tax exempt under section 501(c)(3) of the Internal Revenue Code and whose charitable purposes include to operate a public charter school;

WHEREAS, consistent with those purposes, iLEAD Lancaster operates iLEAD Lancaster Charter School ("Lancaster School") authorized by the Lancaster Elementary School District ("District");

WHEREAS, iLEAD Education is a California nonprofit public benefit corporation that is tax exempt under section 501(c)(3) of the Internal Revenue Code and whose charitable purposes include to support public school students;

WHEREAS, on or around 4-5-17, the Board of Directors ("Board") of iLEAD Lancaster approved Bylaws making iLEAD Education the sole statutory member of iLEAD Lancaster as the term "member" is defined in California Corporations Code Section 5056 and giving iLEAD Education certain rights pursuant to Section 5056;

WHEREAS, on May 15, 2018, the District Board of Trustees approved a material revision of the governance section of the Lancaster School charter;

WHEREAS, as discussed in detail by the District Board of Trustees at its meeting on May 15, 2018, the District's approval of the material revision included approval of the removal of iLEAD Education as sole statutory member of iLEAD Lancaster;

WHEREAS, following the District Board's approval, iLEAD Education's Board of Directors adopted a resolution resigning as the sole statutory member of iLEAD Lancaster pursuant to Section 5340(a) of the California Corporations Code;

WHEREAS, in resigning from membership in iLEAD Lancaster, iLEAD Education relinquished all of its rights as a member of iLEAD Lancaster, including rights that it had pursuant to Corporations Code section 5056 and reflected in iLEAD Lancaster's Bylaws; and

WHEREAS, iLEAD Lancaster now desires to amend its Bylaws to reflect iLEAD Education's resignation as sole statutory member of iLEAD Lancaster, to remove from the Bylaws any and all rights of iLEAD Education in iLEAD Lancaster, and to reflect that iLEAD Lancaster shall have no members.

NOW, THEREFORE, this Board hereby finds, resolves, and orders as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. The First Amended Bylaws of iLEAD Lancaster attached hereto as Exhibit A, which reflect removal of iLEAD Education as sole statutory member of iLEAD Lancaster pursuant to Section 5340(a) of the California Corporations Code, including removal of any of iLEAD Education's rights as a member of iLEAD Lancaster pursuant to Corporations Code section 5056 and the iLEAD Lancaster Bylaws, and which reflect that iLEAD Lancaster shall have no members, are hereby adopted, authorized, and approved in all respects.

Section 3. The Secretary of this Board, or the Chief Executive Officer/President or Chief Financial Officer of iLEAD Lancaster, or the duly delegated representatives of any of the foregoing (each an "Authorized Officer"), acting alone or together, is(are) hereby authorized and directed to take or a cause to be taken all such other actions as may be required to fulfill the purposes of the foregoing resolutions.

Section 4. This resolution shall take effect immediately upon its adoption.

SECRETARY'S CERTIFICATE

I, Lee Smith, Secretary of the Board of Directors of iLEAD Lancaster, a California nonprofit public benefit corporation, County of Los Angeles, hereby certify as follows:

The attached is a full, true, and correct copy of the resolution duly adopted at a meeting of the Board of Directors of iLEAD Lancaster, which was duly and regularly held on the 6th day of December, 2018, at which meeting a quorum of the members of the Board of Directors was present; and at such meeting such resolutions were adopted by the following vote:

AYES: 2

NOES: 0

ABSTAIN: 0

ABSENT: 1

I have carefully compared the same with the original minutes of such meeting on file and of record in my office; the attached resolution is a full, true, and correct copy of the original resolution adopted at such meeting and entered in such minutes; and such resolution has not been amended, modified, or rescinded since the date of its adoption, and the same is now in full force and effect.

WITNESS my hand this 6th day of December, 2018.

Lee Smith

Secretary, iLEAD Lancaster

AMENDMENT TO FIRST AMENDED BYLAWS
OF
ILEAD LANCASTER

The First Amended Bylaws of iLEAD Lancaster dated December 6, 2018, are amended by inserting the following immediately after Section 14 of Article VI:

Section 15. SCHOOL DISTRICT REPRESENTATIVES. Pursuant to Section 47604(b) of the California Education Code, each school district that has granted a charter for the establishment of a charter school operated by the corporation shall be entitled to designate a single representative to serve on the board of directors as a director. Unless the director dies, resigns or is removed from office, each director designated by a school district shall hold office for a term of three years. The authorized number of directors shall be deemed increased by the number of directors serving that have been designated by a school district. A director designated by a school district may be removed at any time with or without cause by the school district or by a majority vote of the directors then in office with the written consent of the school district. In the event of a vacancy on the board of directors of a director that may be designated by a school district, the vacancy may be filled by the school district pursuant to this Section 15.

Certificate of Secretary

The undersigned Secretary of iLEAD Lancaster (the "Corporation"), a California nonprofit public benefit corporation, certifies that the foregoing Amendment to First Amended Bylaws was duly adopted by a majority vote of the members of the Board of Directors of the Corporation (the "Board") then in office at a meeting of the Board duly called and held on October 15, 2019, in compliance with the Bylaws of the Corporation and in compliance with the notice, agenda and open meeting requirements of the Ralph M. Brown Act and at which a quorum of the Board was present and acting throughout the meeting.

Date: October 15, 2019

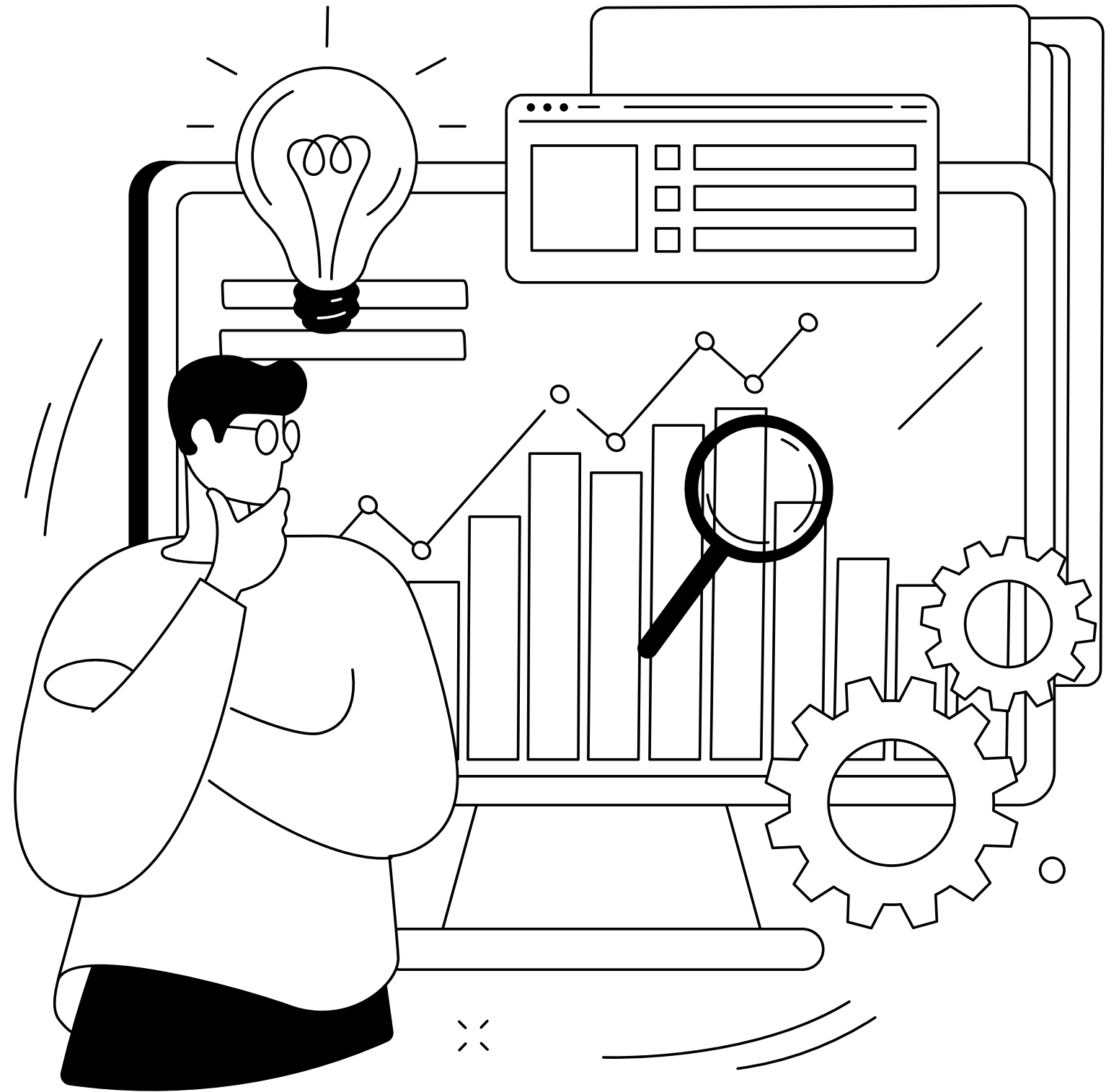


Lee Smith, Secretary

MIDYEAR LCAP UPDATE

2024-2025

ILEAD LANCASTER



OVERVIEW

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



3-YEAR CYCLE

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

KEY ELEMENTS

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

MIDYEAR UPDATE

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

FINANCIALS

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

ABCS OF LCAP

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



AWAKEN

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

BUILD

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

CHAMPION

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

DATA HIGHLIGHTS



Decrease in Chronic Absenteeism



Safe, Clean, Welcoming Facilities



Math/ELA Achievement



Increase in ELA Achievement



Expulsion and Dropout Rates



English Learner Progress



Increase in Math Achievement Hispanic learners



School Climate Indicators



Chronic Absenteeism

METRICS

GOAL 1: AWAKEN

METRIC	BASELINE	CURRENT	TARGET
Clean, Safe Facilities	“Good” Status	“Good” Status	Maintain Good Status
Educational Partner Engagement	15 annual opportunities	Data Collected in Spring	Maintain 15
Educational Partner Engagement for Special Programs (SpEd, EL, etc)	3 programs for parents of UDPs	Data Collected in Spring	Maintain 3
Family Perception of School and Strategic Input	Not Yet Established	Data Collected in Spring	Not Yet Established

METRICS

GOAL 2: BUILD

METRIC	BASELINE	CURRENT	TARGET
EL Reclassification	21%	7.7%	Maintain above 20%
English Learners Making Progress Toward English Proficiency	81.8% making progress toward proficiency	30.8% making progress toward proficiency	Maintain above 80%
CAASPP English Language Arts	Overall Participation Rate - 95% 82.1 points below standard Hispanic Participation Rate-94% 81.2 points below standard Socioeconomically Disadvantaged Participation Rate-95% 92.3 points below standard English Learners Participation Rate-100% 102.9 points below standard	Overall Participation Rate - 94.7% 77.7 points below standard Hispanic Participation Rate-94.3% 73.7 points below standard Socioeconomically Disadvantaged Participation Rate-95% 81 points below standard English Learners Participation Rate-92% 92.9 points below standard	30 points closer to standard
Individual Learning Plan Academic Goal Progress	69% of learners met their self-identified academic	Data Collected in Spring	75%
Access to Broad Course of Study	Exploratories: 10	Data Collected in Spring	Maintain or increase total number of offerings

METRICS

GOAL 2: BUILD CONTINUED

METRIC	BASELINE	CURRENT	TARGET
CAASPP Mathematics	Overall Participation Rate - 94.9% 115.7 points below standard Hispanic Participation Rate-94% 117.6 points below standard Socioeconomically Disadvantaged Participation Rate-95% 112.6 points below standard English Learners Participation Rate-100% 129.5 points below standard	Overall Participation Rate - 94.7% 121.1 points below standard Hispanic Participation Rate-94.7% 112.2 points below standard Socioeconomically Disadvantaged Participation Rate-95% 126.3 points below standard English Learners Participation Rate-96% 119.5 points below standard	30 points closer to standard
California Science Test	14.41% met or exceeded	8.97% met or exceeded	Increase 9%
Professional Development to Implement Standards	22 dedicated staff professional development/work days annually	Data Collected in Spring	Maintain at least 22 days
Staff Survey on PD	Baseline will be established in the 2024/2025	Data Collected in Spring	Target will be established
Staff Improvement Through Programs and Policies	Local Indicator Survey Rubric: ELA: 5, ELD: 5, Math: 5, Next Generation Science Standards: 5, History-Social Science: 5	Data Collected in Spring	Maintain 4's and 5's in each content area
MAP Conditional Growth Index (CGI) ELA and Math	NWEA MAP Spring Reading CGI: -.2 NWEA MAP Spring Math CGI: -.2	Data Collected in Spring	Maintain at or above -.2

METRICS

GOAL 3: CHAMPION

METRIC	BASELINE	CURRENT	TARGET
Suspension Rate	All Learners: 5.7% suspended African American: 11.1% suspended Socioeconomically Disadvantaged: 6.1% suspended	All Learners: 5.6% suspended African American: 10.6% suspended Socioeconomically Disadvantaged: 6.1% suspended	Decrease 6%
Expulsion Rate	0% Expelled	0% Expelled	Maintain below 1%
Student Perception of Safety and Connectedness	Baseline will be established in the 2024/2025 school year	No Data	Target will be established in the 2024/2025 school year
Dropout Rates	Middle School: 0%	Middle School: 0%	Maintain below 5%
Attendance	88.1%	88.6%	Increase 5%
Chronic Absenteeism	All: 47% African American: 52.2% English learners: 48.9% White: 35.6%	All: 42% African American: 51.9% English learners: 51.5% White: 26.7%	Decrease 5%

METRICS

GOAL 3: CHAMPION CONTINUED

METRIC	BASELINE	CURRENT	TARGET
SARC Teacher Data	Teachers without Credentials and Misassignments: 3 Misassignments for ELs: 4.1%	Teachers without Credentials and Misassignments: 6 Misassignments for ELs: 8.6%	Teachers without Credentials and Misassignments: 1 Misassignments for ELs: 1%
School Environment	Local Indicator Survey Rubric: progress in creating welcoming environments for all families in the community: 5, progress in supporting staff to learn about each family’s strengths, cultures, languages, and goals for their children: 5, progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators: 5, progress in providing families with information and resources to support student learning and development in the home: 5, progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making: 5, progress in providing all families with opportunities to provide input on policies and programs: 5, progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels: 5	Data Collected in Spring	Maintain 4's and 5's on Local Indicator Survey Rubric Questions
Access to Instructional Materials	Access to standards-aligned instructional materials: ELA: 5. ELD: 5. Math:5. Next Generation Science Standards: 5. History-Social Science: 5	Data Collected in Spring	Maintain 4's and 5's on Local Indicator Survey Rubric Questions

GOAL 1 ACTIONS AND SPENDING

Action	Budgeted	Actual 1st Interim
1.1 Maintain Safe, Clean, Welcoming School Facilities	\$840,162	\$621,916
1.2 Fund High-Quality Staff	\$2,723,901	\$3,887,439
1.3 Fund High-Quality Staff Who Bridge Learning Gaps	\$1,890,181	\$1,397,040
1.4 Inclusively Collaborate with Educational Partners	\$59,412	\$53,352
1.5 Prioritize Active Engagement with Educational Partners with a Focus on Unduplicated Pupils	\$75,000	\$138,878
1.6 Build Social Capital and Recognize and Celebrate Learner Achievement	0	\$29,134

GOAL 2 ACTIONS AND SPENDING

Action	Budgeted	Actual 1st Interim
2.1 Ensure Access to Standards-Aligned, Tier I Instructional Materials	\$232,619	\$107,455
2.2 Ensure Access to Standards-Aligned, Tier II and III Instructional Materials	\$538,117	\$39,981
2.3 Deliver Effective ELD Programming	Repeat 1.3	Repeat 1.3
2.4 Implement MTSS and PBL Instruction and Assessment with Fidelity	\$3,000	\$156,427
2.5 Foster a Staff Culture of Excellence through Lifelong Learning	\$85,543	\$66,721



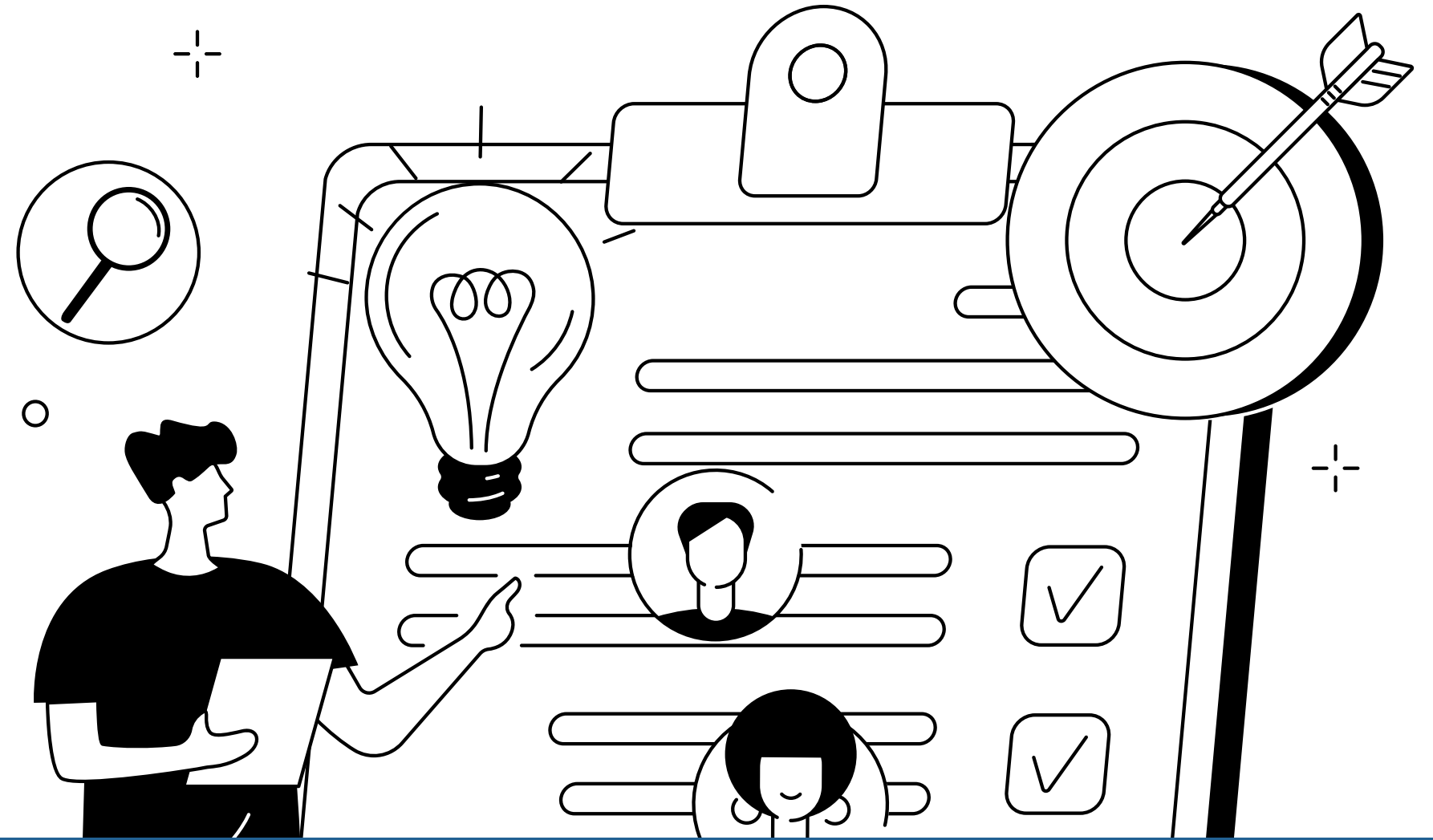
GOAL 3 ACTIONS AND SPENDING

ACTION	BUDGETED	ACTUAL 1ST INTERIM
3.1 Commit to Proactive and Restorative Discipline Practices	\$131,000	\$0
3.2 Implement Multi-Tiered Systems of SEL Support	Repeat	Repeat
3.3 Provide Access to High-Quality Counseling	Repeat	Repeat
3.4 Increase and Improve Counseling and Services for High-Needs Learners	\$347,138	\$211,869
3.5 Nurture a Safe and Engaging School Environment That Learners Are Excited About	\$1,580,268	\$103,936



BIG PICTURE

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



GOAL 1

Budgeted	1st Interim
\$5,821,273	\$6,127,758

GOAL 2

Budgeted	1st Interim
\$757,659	\$370,582

GOAL 3

Budgeted	1st Interim
\$2,058,406	\$315,805



School Director Report (2/18/2025)

The School Director's Report will reflect the School's Annual Goals and the CA Professional Standards for Education Leaders. These are critical goals for the school's continual improvement cycle.

Enrollment Information

- Budgeted Enrollment Number - 782
- Attendance % - 90.1%
- ADA - 683.98
- Current Enrollment Number - 772
- Wait List Information - 266

CA Professional Standards for Education Leaders Development and Implementation of a Shared Vision

School Annual Goals

- Increase Academic Performance (10% ELA and 10% Math)
- Decrease chronic absenteeism (0.42)
- Increase parent and family engagement
- Decrease suspension rate (5%)

Quarterly Big Rocks

- Chronic Absenteeism
- English Learner Progress
- Retention
- CAASPP
- New School Year Prep

Instructional Leadership

- Professional Learning: Project based learning PD; Literacy PD; Test taking strategies and resources PD; Artificial Intelligence (AI) PD; CAASPP staff training PD
- Curriculum and Instruction: Interventions continue, monthly data protocols, grade-level Presentation of Learning (POL)
- Assessment and Accountability: Winter MAP testing - January 21-24, 2025 have been completed; Physical Fitness Test - February 3, 2025 - May 30, 2025; Summative ELPAC - February 24, 2025 - May 9, 2025; CAASPP April 29, 2025 - May 16, 2025

Management and Learning Environment

- Facilities Update: Williams facility inspection 1/17/25 passed
- Procedures: Monthly fire and earthquake drills

Family and Community Engagement

- Parent and Family Engagement: Kindergarten Roundup 3/13/25; Back to School Night 3/21/25; Graduation 6/5/25

EMPLOYMENT - NEW HIRES

Taylor, Nivea (Backfill)	Food Service Assistant	12/10/24
Harris, Jameila (Backfill)	Care Team - Play Support	12/10/24
Castro, Joyce (Backfill)	Student Support - Ed Specialist	12/10/24
Jackson, Jordyn (Backfill)	Care Team - Student Support	12/18/24
Johnson, Justina (Backfill)	Facilitator	01/10/25
Avalos, Sophia (Backfill)	Care Team - Student Support	01/13/25
Barba, Amanda (Backfill)	Care Team - Student Support	01/10/25
Danielian, Nicole (Backfill)	Care Team - Student Support	01/13/25
Amaya, Estefani (New Position)	Substitute Facilitator	01/13/25
Ortega, Monique (Backfill)	Care Team - Student Support	01/21/25
Vicente, Maria (Backfill)	Care Team - Student Support	01/31/25

RESIGNATIONS/TERMINATIONS

Orozco, Fatima	Care Team - Student Support	12/13/24
Kieffer, Stephanie	Care Team - Student Support	12/20/24
Jackson, Jordyn	Care Team - Student Support	01/06/25
Harris, Jameila	Care Team - Play Support	12/17/24
Black, Zaembrei	Instructional Specialist	01/24/25
Munoz, Emily	Care Team - Instructional Support	01/28/25
Burns, Boni	Student Support - Ed Specialist	01/31/25

STATUS CHANGE

Floersheim, Stacey	From Care Team - Student Support to Student Support - Ed Specialist	01/01/25
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Company name: iLEAD Lancaster
Report name: Payment Register
Report title 2: 12/12/2024-02/12/2025
Created on: 2/13/25
Location: 112--iLEAD Lancaster Charter

Date	Vendor	Amount
12/12/24	LAC112A--LA County Waterworks 7679.	236.28
12/12/24	LAC112B--LA County Waterworks 7795.	438.32
12/12/24	FIDE000--Fidelity Security Life Insurance Company	687.54
12/13/24	VENB000--Venbrook Insurance Services	4,108.62
12/13/24	WEXH000--WEX Health Inc.	19.34
12/13/24	WASH002--David Borkes-Washington	-3.50
12/13/24	SERR000--Jacqueline Serrato	3.50
12/13/24	PERE000--Maria Perez	3.50
12/13/24	KABA000--Grace Kabasa	3.50
12/13/24	KAIS000--Kaiser Foundation Health Plan	25,818.64
12/16/24	WEXH000--WEX Health Inc.	16.53
12/16/24	CIGN003--Cigna Health and Life Insurance Company	5,927.09
12/16/24	DOUG000--Ashley Douglass	-3.50
12/16/24	WATS004--Christopher Watson	-3.50
12/17/24	NATI000--National Benefit Services	775.00
12/17/24	NATI000--National Benefit Services	129.08
12/17/24	WASH002--David Borkes-Washington	3.50
12/17/24	AMAZ100--Amazon Capital Services (iCA)	328.43
12/18/24	WEXH000--WEX Health Inc.	19.34
12/18/24	EMP1560--Ashley Radford	-23.65
12/18/24	PURE000--Pure Oasis Water	202.30
12/18/24	IMAG001--Image 2000, Inc	59.41
12/18/24	PIT112A--Pitney Bowes 3317	6.99
12/18/24	WAS112A--Waste Management 3003.	1,707.79
12/18/24	FRON000--Frontier	233.00
12/18/24	BAY112A--Bay Alarm Company 7272	215.00
12/18/24	QCLO000--QC Locksmiths	164.46
12/18/24	DEW112A--Dewey Pest Control 7179**	171.00
12/18/24	SHRE001--Shred-IT, C/O Stericycle, Inc	119.82
12/18/24	DOUG000--Ashley Douglass	3.50
12/18/24	WATS004--Christopher Watson	3.50
12/18/24	SCOO000--Scoot Education	4,080.00
12/18/24	QUIL000--Quill*	97.12
12/18/24	KIWI000--KiwiCo Inc [P]	197.90
12/18/24	NATI001--Nationwide	142.72
12/18/24	CLEA004--Clearbrook Farms Inc	378.04
12/18/24	AMAZ112--Amazon Capital Services (Lanc)	232.19
12/18/24	AMAZ100--Amazon Capital Services (iCA)	399.30
12/18/24	RAIN000--Rainbow Resource Center Inc [P]	326.33
12/20/24	EMP1560--Ashley Radford	23.65
12/23/24	WEXH000--WEX Health Inc.	17.63
12/24/24	LAWO000--Law Offices of Young, Minney & Corr, LLP	105.00

Date	Vendor	Amount
12/24/24	IMAG001--Image 2000, Inc	15.65
12/24/24	PURE000--Pure Oasis Water	93.55
12/24/24	LCB000--Local Craft Beer LLC	2,464.97
12/24/24	OFFI000--ODP Business Solutions LLC	53.24
12/24/24	BAY112D--Bay Alarm Company 7172	221.18
12/24/24	TMOB005--T-Mobile 1693	215.60
12/24/24	FRON000--Frontier	233.03
12/24/24	HOLY000--Johnnie Irving	1,400.00
12/24/24	BALD000--Sherri Baldwin	57.84
12/24/24	GOLD000--Gold Star Food Inc	2,746.95
12/24/24	CITY003--City of Lancaster	390.00
12/24/24	MOVI000--Epiphany Curriculum LLC	209.27
12/24/24	EDTE000--EdTech 101	11,485.73
12/24/24	WEST003--Western Los Angeles County Council, Inc Boy Scouts of America	5,895.00
12/24/24	AVEX000--Antelope Express	3,100.00
12/24/24	HERN002--Douglas Hernandez	300.00
12/24/24	TAPI000--Juana Tapia	123.53
12/24/24	COLT000--Stephanie Coltin	68.76
12/24/24	KCEC000--KCE Champions LLC	7,944.00
12/24/24	GARC006--Claudia Garcia	543.58
12/24/24	BAY112A--Bay Alarm Company 7272	833.97
12/24/24	FRES001--Fresh Start Healthy Meals, Inc.	53,808.93
12/24/24	SCOO000--Scoot Education	12,667.00
12/24/24	WEST002--Elizabeth Westby	438.94
12/24/24	RAIN000--Rainbow Resource Center Inc [P]	1,398.85
12/24/24	AMAZ100--Amazon Capital Services (iCA)	2,621.85
12/31/24	UMBB000--UMB Bank	18,000.00
12/31/24	LOSA001--Los Angeles County Office of Education (LACOE)	77,076.01
1/2/25	WEXH000--WEX Health Inc.	45.89
1/2/25	MOOR001--Moorpark College	-435.00
1/3/25	EMP1666--Stacy Floersheim	-42.75
1/7/25	ILEA300--iLEAD California	72.53
1/7/25	SHRE001--Shred-IT, C/O Stericycle, Inc	239.18
1/7/25	TMOB005--T-Mobile 1693	215.60
1/7/25	WAS112A--Waste Management 3003.	1,885.40
1/7/25	THYS000--TK Elevator Corporation	1,373.88
1/7/25	WAS112A--Waste Management 3003.	1,834.98
1/7/25	SEAS000--Sea Supply	156.64
1/7/25	MCMA000--McMaster-Carr Supply Company	2,551.12
1/7/25	EMP1666--Stacy Floersheim	42.75
1/7/25	COLO001--Colosky's Math Academy	275.00
1/7/25	CIRC000--The Circle LB	948.00
1/7/25	AIN001--A Plus In Home Tutors Inc	225.00
1/7/25	SCOO000--Scoot Education	7,699.00
1/7/25	MOOR001--Moorpark College	435.00
1/7/25	WATE002--Waterworks Aquatics Pasadena	1,158.56
1/7/25	CORD000--Cordero, Efrain	295.00

Date	Vendor	Amount
1/7/25	SYLV003--DKM Learning	320.00
1/7/25	GUER000--Guerrero, Laura A.	480.00
1/7/25	SLAV000--APlus Tutoring Inc.	1,120.00
1/7/25	MCCL000--McClure & Co.	344.00
1/7/25	SUNL000--Sun Life Assurance Company of Canada	902.91
1/7/25	FRON000--Frontier	143.49
1/7/25	LEGA003--Legal Shield	238.15
1/7/25	AMAZ100--Amazon Capital Services (iCA)	152.77
1/8/25	WEXH000--WEX Health Inc.	27.55
1/8/25	LCB000--Local Craft Beer LLC	87.72
1/8/25	ILEA300--iLEAD California	4,888.94
1/8/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	780.00
1/8/25	JOHN027--Mack Johnson	25.05
1/8/25	BILL001--Bill's Landscaping, Inc	800.00
1/8/25	COUN000--County of Los Angeles, Department of Public Health	37.00
1/8/25	BAY112E--Bay Alarm Company 1372	215.00
1/8/25	GAS112A--SoCalGas 7188	1,769.70
1/8/25	LAC112B--LA County Waterworks 7795.	393.15
1/8/25	APLU004--A Plus One Stop Garage Doors & Service Ins	500.00
1/8/25	EDI112A--Southern California Edison 1256.	5,203.09
1/8/25	DEW112A--Dewey Pest Control 7179**	171.00
1/8/25	JIVE000--GoTo Technologies USA, LLC	640.56
1/8/25	THYS000--TK Elevator Corporation	3,657.00
1/8/25	ILEA300--iLEAD California	248.85
1/8/25	AVID000--Avid Promotions	223.74
1/8/25	CITY009--City of Palmdale	3,650.23
1/8/25	AMAA000--American Martial Arts Academy [S]	478.00
1/8/25	GARC006--Claudia Garcia	41.10
1/8/25	EMP1152--Joaquin Solorio	58.96
1/8/25	LAVI000--LaVine, Lauren	225.00
1/8/25	NEXT001--Next Wave Automation, LLC	2,707.54
1/8/25	THEH000--Hidden Discovery, LLC	1,132.50
1/8/25	AVEX000--Antelope Express	975.00
1/8/25	BOYL000--Boyle, Andrew	240.00
1/8/25	THEL004--The Little Dance World Inc	270.00
1/8/25	HERN010--Hernandez, Alheli	210.00
1/8/25	NIMC000--Nimco, Inc	330.70
1/8/25	BRIA001--BJ Martial Arts Inc.	254.00
1/8/25	1K6100240--Samantha Arnborg	61.51
1/8/25	ILEA300--iLEAD California	5,590.00
1/8/25	ILEA300--iLEAD California	63,211.64
1/8/25	IMAG001--Image 2000, Inc	414.59
1/8/25	CHAR112A--Charter Communications 6601	880.00
1/8/25	FRES001--Fresh Start Healthy Meals, Inc.	55,366.83
1/8/25	CLEA004--Clearbrook Farms Inc	1,673.33
1/8/25	GOLD000--Gold Star Food Inc	12,733.47
1/8/25	AMAZ100--Amazon Capital Services (iCA)	4,344.19

Date	Vendor	Amount
1/8/25	BAY112C--Bay Alarm Company 9872	2,991.34
1/8/25	CIGN000--Cigna Healthcare	2,989.86
1/10/25	KAIS000--Kaiser Foundation Health Plan	26,526.00
1/10/25	AMAZ100--Amazon Capital Services (iCA)	374.90
1/11/25	RAMP112--Ramp	37,347.69
1/13/25	WEXH000--WEX Health Inc.	100.11
1/13/25	ILEA300--iLEAD California	1,090.83
1/13/25	SCOO000--Scoot Education	6,656.00
1/13/25	ILEA300--iLEAD California	4,005.75
1/13/25	ILEA300--iLEAD California	4,005.75
1/13/25	ILEA300--iLEAD California	1,909.04
1/13/25	AMAZ100--Amazon Capital Services (iCA)	2,647.58
1/14/25	NATI000--National Benefit Services	147.78
1/14/25	NATI000--National Benefit Services	775.00
1/16/25	VENB000--Venbrook Insurance Services	5,839.42
1/16/25	WEXH000--WEX Health Inc.	6.80
1/16/25	WEXH000--WEX Health Inc.	6.80
1/16/25	AMAZ100--Amazon Capital Services (iCA)	78.68
1/16/25	iLEA010--iLEAD Online Charter	350.00
1/16/25	QUIN000--Jose Raul Barron Quinteros	265.00
1/16/25	WEXH000--WEX Health Inc.	39.00
1/16/25	WEXH000--WEX Health Inc.	39.00
1/16/25	LEGA003--Legal Shield	238.15
1/17/25	MELB000--Mel Booker Music	630.00
1/17/25	KCEC000--KCE Champions LLC	8,280.00
1/17/25	VICT000--Victorum Lancaster LLC	720.00
1/17/25	INNO000--Innovation Education	517.74
1/17/25	DANC006--Dance Magic Studios	148.00
1/17/25	GUER000--Guerrero, Laura A.	160.00
1/17/25	CLEA004--Clearbrook Farms Inc	309.12
1/17/25	PIT112A--Pitney Bowes 3317	6.99
1/17/25	AMAZ100--Amazon Capital Services (iCA)	1,414.27
1/21/25	MOOR001--Moorpark College	-435.00
1/22/25	CIGN003--Cigna Health and Life Insurance Company	5,927.09
1/22/25	MOVI000--Epiphany Curriculum LLC	453.27
1/22/25	TIME001--Time4Learning [S]	419.40
1/22/25	EVAN002--Evan-Moor Educational Publishers [P]	435.17
1/22/25	BRIA001--BJ Martial Arts Inc.	254.00
1/22/25	FOUR004--Fourth Cousins LLC	725.00
1/22/25	EMP1765--Griswold, Chelsea	47.60
1/22/25	AMAZ100--Amazon Capital Services (iCA)	52.88
1/22/25	ILEA300--iLEAD California	34.65
1/22/25	NATI001--Nationwide	186.21
1/22/25	QCLO000--QC Locksmiths	201.47
1/22/25	EDTE000--EdTech 101	424.89
1/22/25	OFFI000--ODP Business Solutions LLC	104.68
1/22/25	AMAZ112--Amazon Capital Services (Lanc)	435.20

Date	Vendor	Amount
1/22/25	RAIN000--Rainbow Resource Center Inc [P]	821.31
1/22/25	GOLD000--Gold Star Food Inc	1,236.91
1/27/25	MOOR001--Moorpark College	435.00
1/28/25	NATI000--National Benefit Services	775.00
1/28/25	NATI000--National Benefit Services	95.87
1/28/25	CLEA004--Clearbrook Farms Inc	213.85
1/28/25	FIDE000--Fidelity Security Life Insurance Company	698.23
1/28/25	FIDE000--Fidelity Security Life Insurance Company	112.74
1/28/25	GOLD000--Gold Star Food Inc	7,145.26
1/30/25	CLEA004--Clearbrook Farms Inc	333.45
1/30/25	CIGN001--Cigna Healthcare	524.03
1/30/25	HANE000--Antonio Haney	402.04
1/30/25	SUNL000--Sun Life Assurance Company of Canada	976.57
2/3/25	EVAN002--Evan-Moor Educational Publishers [P]	19.70
2/3/25	WEST002--Elizabeth Westby	331.39
2/3/25	COLT000--Stephanie Coltin	180.04
2/3/25	TIMB000--Timberdoodle [P]	61.05
2/3/25	AMAZ100--Amazon Capital Services (iCA)	34.84
2/3/25	STUD003--Studies Weekly, Inc. [P]	88.09
2/3/25	AIRM000--Air Masters Inc	2,775.00
2/3/25	EDI112A--Southern California Edison 1256.	5,193.10
2/3/25	SCHO009--School Pathways LLC	2,003.94
2/3/25	IMAG001--Image 2000, Inc	51.66
2/3/25	GARC006--Claudia Garcia	78.54
2/3/25	PURE000--Pure Oasis Water	124.45
2/3/25	HESS000--Hess and Associates Inc	312.50
2/3/25	RAIN000--Rainbow Resource Center Inc [P]	902.96
2/3/25	AMAZ112--Amazon Capital Services (Lanc)	393.00
2/3/25	KRUE001--Jeffrey Krueger	107.92
2/4/25	KAIS000--Kaiser Foundation Health Plan	25,641.80
2/6/25	EDTE000--EdTech 101	95.89
2/6/25	FRON000--Frontier	415.61
2/6/25	CAVO001--Cavallo Electric Contractor Inc	990.00
2/6/25	BAY112E--Bay Alarm Company 1372	1,945.80
2/6/25	ALLG003--All Glass and Plastics, Inc	156.12
2/6/25	QUIN000--Jose Raul Barron Quinteros	265.00
2/6/25	BAY112A--Bay Alarm Company 7272	323.97
2/6/25	SHRE001--Shred-IT, C/O Stericycle, Inc	120.37
2/6/25	CLEA004--Clearbrook Farms Inc	187.50
2/6/25	KRUE001--Jeffrey Krueger	183.92
2/6/25	PURE000--Pure Oasis Water	82.00
2/6/25	PIT112A--Pitney Bowes 3317	6.99
2/6/25	AMAY000--Estefani Amaya	71.68
2/6/25	EMP1765--Griswold, Chelsea	99.00
2/6/25	IRVI000--Holy Renaissance	2,100.00
2/6/25	SCOO000--Scoot Education	3,948.00
2/6/25	FINA002--Fusion Networking and Technology	23,961.15

Date	Vendor	Amount
2/6/25	IMAG001--Image 2000, Inc	3,332.35
2/6/25	AMAZ100--Amazon Capital Services (iCA)	3,094.45
2/7/25	AVDA000--AV Dance Inc	360.00
2/11/25	RAMP112--Ramp	5,141.31
2/11/25	CITY003--City of Lancaster	120.00
2/11/25	CIGN000--Cigna Healthcare	3,040.52
		\$ 670,967.16

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

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	34,280.13
3402	Health & Welfare Benefits - Classified positions	32,042.21
3702	Retiree Benefits - Classified positions	525.00
4110	Core Curriculum - Texts, Workbooks, etc	47.60
4120	Core Curriculum - Software & Programs	1,909.04
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	7,593.27
4310	Science Supplies	8,159.61
4315	Art Supplies	82.78
4320	PE Supplies	472.78
4325	Custodial Supplies	156.64
4330	Health & Safety	2,620.54
4335	Home Study Stipend	19,956.68
4340	Office Supplies	1,634.54
4345	Printing & Reproduction Supplies	4,067.60
4355	Facilities Supplies	2,880.06
4410	Classroom Furniture & Equipment	601.91
4430	IT Equipment & Supplies	36,590.59
4710	Vended Food Service	136,133.64
4740	Cafe Other Supplies	689.42
5210	Travel for PD, Conferences, & School Development	945.62
5220	Travel for Intersite Business - Mileage*	71.68
5240	Professional Development - Meetings & Collaborations	757.27
5410	Liability Insurance	63,211.64
5510	Utilities - Electricity	10,396.19
5520	Utilities - Gas	1,769.70
5530	Utilities - Water	1,067.75
5540	Utilities - Trash	5,428.17
5560	Operations - Security	6,236.26
5630	Repairs & Maintenance - Facilities	5,806.58
5640	Repairs & Maintenance - Elevator Service	5,540.88
5650	Repairs & Maintenance - Auto	530.00
5803	Professional Services - Business Services	479.37
5805	Professional Services - Payroll Fees	4,888.94
5806	Professional Services - Consultant Fees	312.50
5808	Professional Services - Legal Fees	885.00
5824	Operating Expenditures - Fundraising & Grantwriting	1,033.62
5825	Operating Expenditures - Banking Charges & Fees	14.00
5827	Operating Expenditures - Other Benefit Fees	91.60
5828	Operating Expenditures - Staff Recruitment	6,656.00
5829	Operating Expenditures - Events	3,378.48
5830	Operating Expenditures - Marketing & Advertising	248.85

GL Account #	GL Account Description	Total
5840	Operating Expenditures - Software Licenses	4,916.47
5850	Student Services Expenditures - Student Information System	2,003.94
5853	Student Services Expenditures - Student & Group Activities	12,517.13
5854	Student Services Expenditures - Electives & Enrichment	19,724.00
5855	Student Services Expenditures - Substitutes	28,394.00
5856	Student Services Expenditures - Student Transportation	4,075.00
5910	Telephone & Fax	1,651.69
5920	Internet Services	1,311.20
5940	Postage Expense	128.15
9310	Prepaid Expenditures (Expenses)	64,261.52
9530	Employee Benefits Payable	899.91
9535	Retirement Liability	77,076.01
9536	403b Payable	1,325.00
9547	Credit Card Payable - Lancaster	42,489.00
Grand Total		\$ 670,967.16



iLEAD Lancaster Obsolete Equipment and Materials

Board Approved:

This list of obsolete equipment and materials is no longer needed for school purposes and will be sold and/or disposed of in accordance with Education Code Sections 17545 and 17546.

Education Code 17545 authorizes the sale for cash of any property belonging to the school if the property is not required for school purposes, or it should be disposed of for the purpose of replacement, or it is unsatisfactory or not suitable for school use.

Education Code 17545 and 17546 provides for procedures to implement such a sale, public or private, conducted by staff, other public agencies, or by contract with a private auction firm.

List of items attached in page 2



Chromebook	P204FPEP
Chromebook	PF3GNENQ
Chromebook	4WQR9FAR417683L
Chromebook	4WQR9FAR417805W
Chromebook	4WQR9FDR408493M
Chromebook	L9NXCX12Y769385
Chromebook	4WQR9FCR408499K
Chromebook	LANXCX061198423
Chromebook	4WQR9FDR411058W
Printer	X7Y2H80572
iPad	FP71H2QFWG
Windows	5CG1014YDQ
Windows	5CG9371M14
Chromebook	LANXCX061047424
Chromebook	P2081WQE
Chromebook	L7NXCX054552285
Windows	3D8K1P2
Windows	698K1P2
Chromebook	5CD6193KH6
Chromebook	EBN0CX562927478
Chromebook	F6N0CX222619252
Chromebook	5CD5393VR9
Chromebook	LR06L4CK
Printer	2QV28000
Chromebook	4WQR9FER528400A
Printer	VNG3D12263
Chromebook	4WQR9FAR417819J
Chromebook	4WQR9FAR417284F
Chromebook	P204FJC3
Chromebook	4WQR9FER528514E
Chromebook	4WQR9FFR409840Y