



MEETING AGENDA - iLEAD Agua Dulce 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 11, 2025
Start Time 4:00 PM
End Time 5:00 PM
Location Address: 11311 Frascati Street, Agua Dulce, CA 9190
Zoom Meeting: <https://zoom.us/j/5395735793>
Meeting ID: 539 573 5793
Dial in Number: 1-669-900-6833

Purpose Regular Scheduled Meeting

Agenda

1. Opening Items

1.1. Call The Meeting To Order (4:00 PM - 4:00 PM)

1.2. Roll Call (4:00 PM - 4:00 PM)

1.3. Pledge Of Allegiance (4:00 PM - 4:00 PM)

1.4. Board Meeting Agenda (4:00 PM - 4:00 PM)

Discuss and take action on the Board Meeting Agenda.

Due date: 2/11/2025

1.5. Board Meeting Minutes (4:00 PM - 4:00 PM)

Discuss and take action on the Board Meeting Minutes.

Due date: 2/11/2025

Documents

- Minutes-2024-12-10-v1.pdf

2. Curriculum Moment

2.1. Curriculum Moment (4:00 PM - 4:00 PM)

3. Public Comments

3.1. Public Comments (4:00 PM - 4:00 PM)



The public may address the iLEAD Agua Dulce 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.

4. Action Items

4.1. Revised 2023-2024 SARC (4:00 PM - 4:00 PM)

Discuss and take action regarding the revised SARC.

Due date: 2/11/2025

Documents

- 23-24 AD Revised SARC.pdf
-

4.2. Revised 2024-2025 School Calendar (4:00 PM - 4:00 PM)

Discuss and take action regarding adding a learning day in March to make up for the missed school day due to power outage and to ensure that the learning days are compliant with CA law.

Due date: 2/11/2025

Documents

- Revised 2024-25 iLEAD Agua Dulce Learner Calendar Tr A.pdf
-

4.3. 2025-2026 School Calendar (4:00 PM - 4:00 PM)

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

Due date: 2/11/2025

Documents

- 2025-26 iLEAD Agua Dulce Learner Calendar v2501221030.pdf
-

4.4. 2023-2024 Audit Report (4:00 PM - 4:00 PM)

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

Due date: 2/11/2025

Documents

- Agua Dulce 24 Audit Report.pdf
-

4.5. 2024-2025 1st Interim budget (4:00 PM - 4:00 PM)

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

Due date: 2/11/2025

Documents

- iLEAD Agua Dulce 2024-25 First Interim Budget Alternative Form and MYP.xlsx - Alternative Form (3).pdf
-

4.6. Vasquez Rocks Natural Area and Nature Center (4:00 PM - 4:00 PM)

Discuss and take action regarding the MOU with Vasquez Rocks Natural Area and Nature Center.

Due date: 2/11/2025

Documents



- Master MOA Charter and Private School - iLEAD Schools #DPR2024000125.pdf
-

5. Discussion And Reports

5.1. LCAP Mid Year Update (4:00 PM - 4:00 PM)

Discuss Mid Year LCAP Data.

Documents

- 2425 Agua Dulce LCAP Mid Year.pdf
-

5.2. School Director Report (4:00 PM - 4:00 PM)

6. Consent Items

6.1. Personnel Report (4:00 PM - 4:00 PM)

Due date: 2/11/2025

Documents

- 2.11.25_AguaDulce_PersonnelReport.pdf
-

6.2. Check Register (4:00 PM - 4:00 PM)

Due date: 2/11/2025

Documents

- iAD Payment Register Summary_20250205.pdf
 - iAD Payment Register_20250205.pdf
-

6.3. Obsolete Technology and Equipment (4:00 PM - 4:00 PM)

Due date: 2/11/2025

Documents

- iLEAD Agua Dulce Obsolete (Feb 2025).pdf
-

6.4. Revised LACOE Certification of Signatures (4:00 PM - 4:00 PM)

Due date: 2/11/2025

Documents

- Revised - Certification of Signatures - 25.2.11.pdf
-

7. Board Comments

7.1. Board Comments (4:00 PM - 4:00 PM)

8. Closing Items

8.1. 2025 Board Development Dinner (4:00 PM - 4:00 PM)



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

8.2. Next Meeting Date

(4:00 PM - 4:00 PM)

The next Board Meeting will be held on March 4th at 4pm.

Board Members mark their calendars and confirm quorum.

8.3. Adjournment

(4:00 PM - 4:00 PM)

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 Agua Dulce Board

Meeting

Date Tuesday, December 10, 2024
Started 4:01 PM
Ended 4:44 PM
Location Address: 11311 Frascati Street, Agua Dulce, CA 9190
Zoom Meeting: <https://zoom.us/j/5395735793>
Meeting ID: 539 573 5793
Dial in Number: 1-669-900-6833

Purpose Regular Scheduled Meeting
Chaired by Christine Johnson
Recorder Laura Jaeggi

Minutes

1. Opening Items

1.1. Call The Meeting To Order

Meeting was called to order at 4:01pm

Status: Completed

1.2. Roll Call

Kurt: Present

Adriana: arrived at 4:10pm

Christine: Present

Status: Completed

1.3. Pledge Of Allegiance

Pledge of Allegiance was recited

Status: Completed

1.4. Board Meeting Agenda

Discuss and take action on the Board Meeting Agenda.

Motion: Kurt

Second: Christine

Kurt: Yes

Christine: Yes

Adriana: Absent



Due date:

Status: Completed

1.5. Board Meeting Minutes

Discuss and take action on the Board Meeting Minutes.

Motion: Kurt

Second: Christine

Kurt: Yes

Christine: Yes

Adriana: Absent

Due date:

Status: Completed

Documents

- Minutes-2024-11-05-v1 (1).pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

No curriculum moment was presented

Status: Completed

3. Public Comments

3.1. Public Comments

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

No Public Comments were made

Status: Completed

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.

Wendy Maxwell, iLEAD Agua Dulce School Director, presented the School Accountability Report Card and answered questions of the Board.

Motion: Kurt

Second: Adriana



Kurt: Yes

Adriana: Yes

Christine: Yes

Due date:

Status: Completed

Documents

- 23-24 Agua Dulce 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.

Motion to add Sarah Brewer to the Board Member team and have her hold the role of Secretary was made: Kurt

Second: Adriana

Kurt: Yes

Adriana: Yes

Christine: Yes

Due date:

Status: Completed

Documents

- AD Bylaws Bd Appd 8-28-18 (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.

Wendy Maxwell, iLEAD Agua Dulce School Director, presented the Teaching Assignment Monitoring Outcome Report and answered questions of the Board.

Motion: Kurt

Second: Adriana

Kurt: Yes

Adriana: Yes

Christine: Yes

Due date:

Status: Completed

Documents

- TAMO Report 22-23 AD.pdf
-

5.2. School Director Report



Wendy Maxwell, iEAD Agua Dulce School Director, presented the School Director Report and answered questions of the Board.

Status: Completed

6. Consent Items

6.1. Personnel Report

Motion: Kurt

Second: Adriana

Kurt: Yes

Adriana: Yes

Christine: Yes

Due date:

Status: Completed

Documents

- 12.10.24 AguaDulce_PersonnelReport.pdf
-

6.2. Check Register

Motion: Kurt

Second: Adriana

Kurt: Yes

Adriana: Yes

Christine: Yes

Due date:

Status: Completed

Documents

- iAD Payment Register Summary_20241204.pdf
 - iAD Payment Register_20241204.pdf
-

7. Closed Session

7.1. Conference with Legal Counsel - Anticipated Litigation

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

Status: Completed

8. Report of Closed Session

There was nothing to report from the closed session. No formal action was taken.

Status: Completed



9. Board Comments

9.1. Board Comments

No Board Comments were made.

Status: Completed

10. Closing Items

10.1. Next Meeting Date - February 11, 2025

Board Members mark their calendars and confirm quorum.

Quorum was confirmed

Status: Completed

10.2. Adjournment

Meeting was adjourned at 4:44pm

Status: Completed

iLead Agua Dulce
2023–24 School Accountability Report Card
Reported Using Data from the 2023–24 School
Year
California Department of Education

Address:	11311 Frascati St. Agua Dulce, CA , 91390- 4840	Principal:	Wendy Maxwell, Director
Phone:	661-268-6386	Grade Span:	K-12

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

Wendy Maxwell, Director

📍 Principal, iLead Agua Dulce

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About Our School

Welcome to iLEAD Agua Dulce!

iLEAD Agua Dulce is a tuition-free, non-profit, public charter that educates learners in grades TK-12. 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 Agua Dulce'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 small-town community collaborative projects, 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.

Wendy Maxwell, School Director

Contact

iLead Agua Dulce
11311 Frascati St.
Agua Dulce, CA 91390-4840

Phone: [661-268-6386](tel:661-268-6386)

Email: director@ileadaguadulce.org

Contact Information (School Year 2024–25)

District Contact Information (School Year 2024–25)	
District Name	Acton-Agua Dulce Unified
Phone Number	(661) 269-0750
Superintendent	Sahakian, Eric
Email Address	esahakian@aadusd.k12.ca.us
Website	www.aadusd.k12.ca.us
School Contact Information (School Year 2024–25)	
School Name	iLead Agua Dulce
Street	11311 Frascati St.
City, State, Zip	Agua Dulce, CA , 91390-4840
Phone Number	661-268-6386
Principal	Wendy Maxwell, Director
Email Address	director@ileadaguadulce.org
Website	www.ileadaguadulce.org
Grade Span	K-12
County-District-School (CDS) Code	19753090138297

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

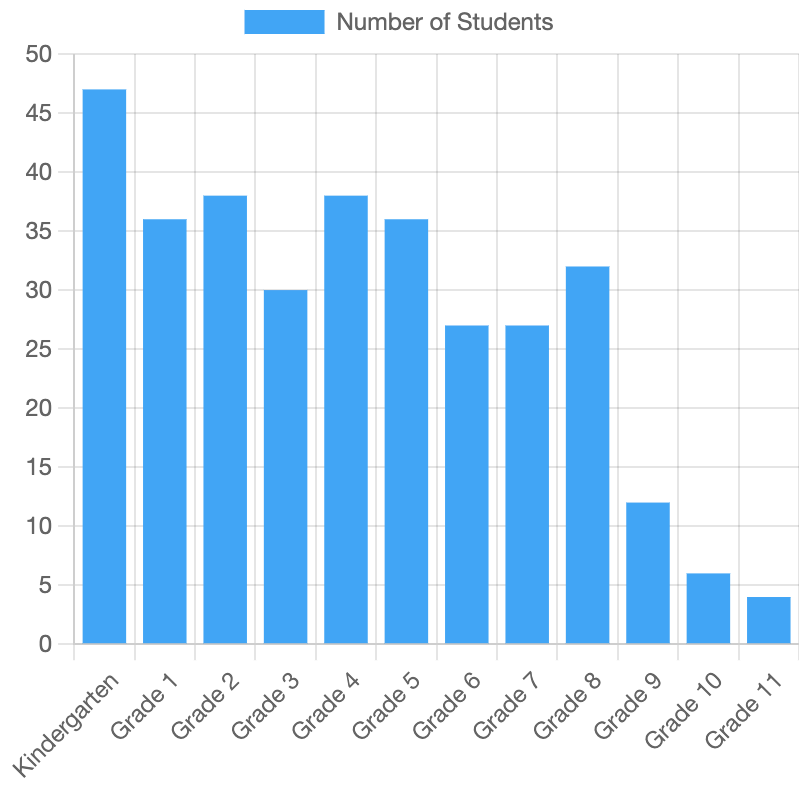
iLEAD Agua Dulce believes in focusing on the whole child and promoting social and emotional growth because education is about more than just high test scores. iLEAD is also committed to incorporating technology and real-world experiences that bring classroom learning to life. Utilizing Project-Based Learning (PBL), iLEAD focuses on deeper learning practices that motivate and challenge our learners, allowing them to apply what they learn in one subject area to situations in another. This is just one more way classwork relates to life beyond the classroom.

The **mission** of iLEAD Agua Dulce is Free to Think. Inspired to Lead. The **vision** of iLEAD Agua Dulce 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	47
Grade 1	36
Grade 2	38
Grade 3	30
Grade 4	38
Grade 5	36
Grade 6	27
Grade 7	27
Grade 8	32
Grade 9	12
Grade 10	6
Grade 11	4
Total Enrollment	333



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

Student Group	Percent of Total Enrollment	Student Group (Other)	Percent of Total Enrollment
Female	47.10%	English Learners	7.20%
Male	52.60%	Foster Youth	0.00%
Non-Binary	0.30%	Homeless	1.80%
American Indian or Alaska Native	0.30%	Migrant	0.00%
Asian	1.50%	Socioeconomically Disadvantaged	44.10%
Black or African American	1.20%	Students with Disabilities	16.80%
Filipino	0.00%		
Hispanic or Latino	42.60%		
Native Hawaiian or Pacific Islander	0.00%		
Two or More Races	6.60%		
White	47.10%		

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)	12.30	77.11%	237.10	43.70%	228366.10	83.12%
Intern Credential Holders Properly Assigned	2.00	12.51%	9.20	1.70%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.60	10.38%	18.60	3.44%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00%	268.90	49.57%	12115.80	4.41%
Unknown/Incomplete/NA	0.00	0.00%	8.50	1.58%	18854.30	6.86%
Total Teaching Positions	15.90	100.00%	542.60	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)	12.20	72.90%	271.40	43.37%	234405.20	84.00%
Intern Credential Holders Properly Assigned	2.00	11.94%	5.00	0.80%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.00	5.97%	19.70	3.16%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.50	9.13%	318.60	50.92%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	10.90	1.74%	15831.90	5.67%
Total Teaching Positions	16.70	100.00%	625.80	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)	8.30	46.76%	252.80	42.16%	231142.40	100.00%
Intern Credential Holders Properly Assigned	2.00	11.27%	11.90	1.99%	5566.40	2.00%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	7.00	39.44%	29.60	4.93%	14938.30	5.38%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.40	2.54%	292.20	48.71%	11746.90	4.23%
Unknown/Incomplete/NA	0.00	0.00%	13.20	2.21%	14303.80	5.15%
Total Teaching Positions	17.70	100.00%	599.80	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	0.00	0.00	6
Misassignments	1.60	1.00	1
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and Misassignments	1.60	1.00	7

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	1.00	0
Local Assignment Options	0.00	0.50	0.4
Total Out-of-Field Teachers	0.00	1.50	0.4

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)	40.00%	22.2%	13.3%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	7.30%	13.1%	23.2%

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 Agua Dulce makes great efforts to ensure that its facilities are clean, safe, and functional. To assist in this effort, iLEAD Agua Dulce uses a facility survey instrument developed by the State of California OPSC. The results of this survey are available at the school's 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: November 2024

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: November 2024

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)	30%	33%	39%	39%	46%	47%
Mathematics (grades 3-8 and 11)	17%	22%	21%	22%	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	194	187	96.39%	3.61%	32.62%
Female	94	91	96.81%	3.19%	38.46%
Male	100	96	96.00%	4.00%	27.08%
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	82	78	95.12%	4.88%	26.92%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	16	16	100.00%	0.00%	43.75%
White	91	88	96.70%	3.30%	36.36%
English Learners	17	15	88.24%	11.76%	13.33%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	95	90	94.74%	5.26%	26.67%
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	46	45	97.83%	2.17%	13.33%

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	194	187	96.39%	3.61%	22.46%
Female	94	91	96.81%	3.19%	23.08%
Male	100	96	96.00%	4.00%	21.88%
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	82	78	95.12%	4.88%	16.67%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	16	16	100.00%	0.00%	37.50%
White	91	88	96.70%	3.30%	26.14%
English Learners	17	15	88.24%	11.76%	6.67%
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	95	90	94.74%	5.26%	16.67%
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	46	45	97.83%	2.17%	4.44%

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)	25.00%	33.33%	19.47%	13.50%	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	72	69	95.83%	4.17%	33.33%
Female	30	29	96.67%	3.33%	37.93%
Male	42	40	95.24%	4.76%	30.00%
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	29	27	93.10%	6.90%	22.22%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	35	34	97.14%	2.86%	44.12%
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	33	30	90.91%	9.09%	26.67%
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	21	21	100.00%	0.00%	23.81%

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.

Career Technical Education (CTE) Programs (School Year 2023–24)

iLEAD Agua Dulce offers one Career/Technical Education pathway for learners to engage in:

1. Entrepreneurship (Intro to Entrepreneurship, Marketing and Business Leadership, and Entrepreneurship Capstone).

Learners have the opportunity to complete 300 hours of learning with internship and career exploration opportunities. Pathways use the California CTE model curriculum standards.



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	94%	94%	90%	94%	90%
7	96%	96%	96%	96%	96%
9	90%	90%	90%	90%	90%

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 Agua Dulce, 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, it is important they understand the components of the program model. iLEAD Agua Dulce 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 on a regular basis through various forms of communication (emails, phone calls, etc.).

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

Parents/guardians are strongly encouraged to volunteer at iLEAD Agua Dulce. Completion of volunteer hours, however, is not a prerequisite for enrollment at iLEAD Agua Dulce. 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.

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

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

School Safety Plan (School Year 2024–25)

It is the vision of iLEAD Agua Dulce 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 Agua Dulce 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 meets annually 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	\$15326.35	\$3782.23	\$11544.11	\$60025.21
District	N/A	N/A	--	\$75132.00
Percent Difference – School Site and District	N/A	N/A	--	22.35%
State	N/A	N/A	\$10770.62	\$78673.00
Percent Difference – School Site and State	N/A	N/A	--	26.90%

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 to ensure that spending aligns with school community needs. The school's LCAP and SPSA can be found on its website.

Professional Development

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

2024

July 2024						
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
4	5	6	7	8	9	10

August 2024

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

September 2024

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	1	2	3	4	5

October 2024

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

November 2024

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

December 2024

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

Every Friday is a Minimum Day*

- Semester start & end dates
- Holidays/Vacation Breaks
- Individualized Learning Plans, Assessments, Learner Led Conferences, Learner Showcases

2024 - 2025

iLEAD Agua Dulce
Track A - Site Based

August

13 - First Day of School

September

2 - Labor Day

12 - Minimum Day All Grades*

12 - 13 - K-5 Assessments

26 - Minimum Day All Grades*

26 - 27 - Individualized Learning Plans

October

4 - Individualized Learning Plans

7 - 11 - Mid-Fall Break, Staff Professional Development

31 - Minimum Day All Grades*

November

1 - Learner Free Day

11 - Veterans Day

25 - 29 - Fall Break

December

10 - Emergency Closure Day

20 - Fall Semester Ends

20 - Reports of Progress Sent Home

23 - Jan 13 - Winter Break

January

13 - Staff Professional Development

14 - Spring Semester Begins

20 - Martin Luther King, Jr.

23 - Minimum Day All Grades*

23 - 24 - Learner Led Conferences

31 - Learner Led Conferences

February

17 - Presidents' Day

March

14 - Make up School Day

April

Mar 31 - Apr 7 - Spring Break

May

15 - 16 - K-5 Assessments

26 - Memorial Day

27 - Jun 5 - Learner Showcases

June

6 - Last Day of School

2025

January 2025						
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	31	1

February 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	1

March 2025

SUN	MON	TUE	WED	THU	FRI	SAT
23	24	25	26	27	28	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

April 2025

SUN	MON	TUE	WED	THU	FRI	SAT
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	3

May 2025

SUN	MON	TUE	WED	THU	FRI	SAT
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

June 2025

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	1	2	3	4	5

*Minimum day = Schools & Learning Studios close early

2024

July 2024						
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
4	5	6	7	8	9	10

August 2024						
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

September 2024						
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	1	2	3	4	5

October 2024						
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

November 2024						
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

December 2024						
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

Every Friday is a Minimum Day*

- Semester start & end dates
- Holidays/Vacation Breaks
- Individualized Learning Plans, Assessments, Learner Led Conferences, Learner Showcases

2024 - 2025

iLEAD Agua Dulce
Track A - Independent Study

August

13 - First Day of School

September

2 - Labor Day

12 - 13 - K-5 Assessments

12 - Minimum Day K-5*

26 - Minimum Day All Grades*

26 - 27 - Individualized Learning Plans

October

4 - Individualized Learning Plans

7 - 11 - Mid-Fall Break, Staff Professional Development

31 - Minimum Day All Grades*

November

1 - Learner Free Day

11 - Veterans Day

25 - 29 - Fall Break

December

10 - Emergency Closure Day

20 - Fall Semester Ends

20 - Reports of Progress Sent Home

23 - Jan 13 - Winter Break

January

13 - Staff Professional Development

14 - Spring Semester Begins

20 - Martin Luther King, Jr.

23 - Minimum Day All Grades*

23 - 24 - Learner Led Conferences

31 - Learner Led Conferences

February

17 - Presidents' Day

March

14 - Make up School Day

April

Mar 31 - Apr 7 - Spring Break

May

15 - 16 - K-5 Assessments

26 - Memorial Day

27 - Jun 5 - Learner Showcases

June

6 - Last Day of School

LP	LP Dates	Days
1	8/13/24 - 9/13/24	23
2	9/16/24 - 10/18/24	20
3	10/21/24 - 11/15/24	18
4	11/18/24 - 12/20/24	20
5	1/14/25 - 2/7/25	18
6	2/10/25 - 3/7/25	19
7	3/10/25 - 3/28/25	14
8	4/8/25 - 5/2/25	19
9	5/5/25 - 6/6/25	24

2025

January 2025						
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	31	1

February 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	1

March 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
23	24	25	26	27	28	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

April 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
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	3

May 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
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

June 2025						
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	1	2	3	4	5

*Minimum day = Schools & Learning Studios close early

Learning Period End Dates

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 Agua Dulce
Track A - Site Based

August

12 - First Day of School

September

1 - Labor Day

11 - 12 - TK-8 Assessments

11 - Minimum Day TK-8*

11 - 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.

February

5 - 6 - Learner Led Conferences

5 - Minimum Day All Grades*

13 - Learner Led Conferences

16 - Presidents' Day

March

13 - Learner Free Day

April

Apr 6 - Apr 13 - Spring Break

May

14 - 15 - TK-8 Assessments

14 - Minimum Day TK-8*

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 &

Learner 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 Agua Dulce

Track A - Independent Study

August

12 - First Day of School

September

1 - Labor Day

11 - 12 - K-8 Assessments

11 - Minimum Day TK-8*

11 - 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 TK-8*

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 AGUA DULCE

AUDIT REPORT

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

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

iLEAD Agua Dulce Charter School (Charter No. 2003)



**ILEAD AGUA DULCE
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JUNE 30, 2024**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
iLEAD Agua Dulce
Agua Dulce, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of iLEAD Agua Dulce 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 Agua Dulce 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 Agua Dulce 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 Agua Dulce'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.

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 Agua Dulce'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 Agua Dulce'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 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 16, 2024, on our consideration of iLEAD Agua Dulce’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 Agua Dulce’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering iLEAD Agua Dulce’s internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
December 16, 2024

ILEAD AGUA DULCE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024

ASSETS

Current assets	
Cash and cash equivalents	\$ 1,766,952
Accounts receivable	791,195
Prepaid expenses	11,064
Deposits	<u>2,363</u>
Total current assets	<u>2,571,574</u>
Noncurrent assets	
Intellectual property, net	<u>56,179</u>
Total noncurrent assets	<u>56,179</u>
Total Assets	<u>\$ 2,627,753</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 1,073,836
Deferred revenue	<u>387,858</u>
Total liabilities	<u>1,461,694</u>
Net assets	
Without donor restrictions	<u>1,166,059</u>
Total net assets	<u>1,166,059</u>
Total Liabilities and Net Assets	<u>\$ 2,627,753</u>

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

**ILEAD AGUA DULCE
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	\$ 3,488,383
Federal revenues	246,497
Other state revenues	967,198
Total federal and state support and revenues	<u>4,702,078</u>
Local support and revenues	
Payments in lieu of property taxes	147,189
Grants and donations	37,290
Other local revenues	88,850
Total local support and revenues	<u>253,921</u>
Total Support and Revenues	<u>4,955,999</u>
EXPENSES	
Program services	4,482,925
Supporting services	
Management and general	318,545
Fundraising	14,594
Total Expenses	<u>4,816,064</u>
CHANGE IN NET ASSETS	139,935
Net Assets - Beginning	<u>1,026,124</u>
Net Assets - Ending	<u>\$ 1,166,059</u>

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

**ILEAD AGUA DULCE
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	\$ 1,345,377	\$ -	\$ -	\$ 1,345,377
Non-certificated salaries	753,293	26,195	-	779,488
Pension plan contributions	350,875	12,234	-	363,109
Payroll taxes	114,273	6,022	-	120,295
Other employee benefits	167,299	8,805	-	176,104
Total personnel expenses	2,731,117	53,256	-	2,784,373
Non-personnel expenses				
Books and supplies	271,943	13,616	-	285,559
Insurance	23,200	1,221	-	24,421
Facilities	545,797	\$28,728	-	574,525
Professional services	808,565	183,399	14,594	1,006,558
Depreciation	17,790	936	-	18,726
Fees to authorizing agency	-	36,356	-	36,356
Other operating expenses	84,513	1,033	-	85,546
Total non-personnel expenses	1,751,808	265,289	14,594	2,031,691
Total Expenses	\$ 4,482,925	\$ 318,545	\$ 14,594	\$ 4,816,064

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

**ILEAD AGUA DULCE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 139,935
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	18,726
(Increase) decrease in operating assets	
Accounts receivable	(247,844)
Prepaid expenses	(582)
Deposits	(2,363)
Increase (decrease) in operating liabilities	
Accounts payable	339,226
Deferred revenue	(258,161)
Net cash provided by (used in) operating activities	<u>(11,063)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(11,063)
Cash and cash equivalents - Beginning	<u>1,778,015</u>
Cash and cash equivalents - Ending	<u>\$ 1,766,952</u>
SUPPLEMENTAL DISCLOSURE	
Cash paid for interest	<u> </u>

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

**ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

iLEAD Agua Dulce (the “Charter”) was formed as a nonprofit public benefit corporation on July 12, 2018 for the purpose of operating as a California public school located in Los Angeles County, iLEAD Agua Dulce Charter School. The Charter is numbered by the State Board of Education as California Charter No. 2003. The mission of iLEAD Agua Dulce Charter School is to empower students to become conscientious, compassionate, and responsible citizens of the world. During the year ended June 30, 2024, the Charter served grades TK to 11.

iLEAD Agua Dulce Charter School is authorized to operate as a charter school through the Acton-Agua Dulce Unified School District (the “authorizing agency”). In January 2021, the Board of Directors of Acton-Agua Dulce Unified School District approved a charter renewal petition for a five-year term beginning July 1, 2021 and expiring on June 30, 2026. As a result of SB 114, the charter petition end date is extended to June 30, 2027. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

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

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016. iLEAD Agua Dulce reports information regarding its financial position and activities according to two classes of net assets:

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

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

As a public charter school, iLEAD Agua Dulce Charter School also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

D. Estimates

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Contributions

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

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

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

F. In Lieu of Property Tax Revenue

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

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.

ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances (continued)

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. Deferred Revenue

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

L. Income Taxes

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

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

M. Fair Value Measurements

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

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

N. Lease Arrangements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, 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.

ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

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	\$ 1,766,198
Cash with third party processor	254
Cash on hand or awaiting deposit	500
Total Cash and Cash Equivalents	\$ 1,766,952

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 Agua Dulce 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, \$1,516,249 of the iLEAD Agua Dulce'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	\$ 326,077
Federal sources	143,531
Other state sources	103,315
In lieu property tax payments	110,964
Due from iLEAD California Charters	73,498
Other local sources	33,810
Total Accounts Receivable	\$ 791,195

NOTE 4 – INTELLECTUAL PROPERTY

In December 2022, the Charter entered into a termination agreement and intellectual property assignment agreement with Maker Learning Network to terminate all services between the parties effective June 30, 2023 and to have shared rights to intellectual property. The intellectual property is to be depreciated over a useful life of 5 years. The cost of the intellectual property has been recorded as \$93,631 and the Charter has recorded depreciation of \$18,726 for the year ended June 30, 2024.

NOTE 5 – ACCOUNTS PAYABLE

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

Due to authorizing agency	\$ 585,097
Vendor payables	446,201
Salaries and benefits	40,205
Credit card liability	2,333
Total Accounts Payable	\$ 1,073,836

ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 6 – DEFERRED REVENUE

Deferred revenue relates to conditional contributions for state funding received in advance. Revenue will be recognized in future periods after conditions of the funding have been met. Deferred revenue, as of June 30, 2024, consists of \$387,858 from State sources.

NOTE 7 – 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	\$ 56,179
Undesignated	<u>1,109,880</u>
Total Net Assets without Donor Restrictions	<u>\$ 1,166,059</u>

NOTE 8 – 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	\$ 1,766,952
Accounts receivable	791,195
Prepaid expenses	11,064
Deposits	<u>2,363</u>
Total Financial Assets, excluding noncurrent	<u>\$ 2,571,574</u>
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	<u>(387,858)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 2,183,716</u>

NOTE 9 – DONATED GOODS AND SERVICES

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

**ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 10 – EMPLOYEE RETIREMENT PLANS

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

California State Teachers’ Retirement System (CalSTRS)

Plan Description

iLEAD Agua Dulce 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 last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2023-24	\$ 244,687	100%
2022-23	\$ 232,168	100%
2021-22	\$ 184,818	100%

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 Agua Dulce is estimated at \$118,304. 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 Agua Dulce Charter School is approved to operate as a public charter school through authorization by the Acton-Agua Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (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, 2027.

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 \$36,356 for the fiscal year ending June 30, 2024.

**ILEAD AGUA DULCE
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Governmental Funds

iLEAD Agua Dulce 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.

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 \$1,543,645 as of June 30, 2023. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 10 for additional information on employee retirement plans.

Pending or Threatened Litigation

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

Lease Agreement

The Charter holds a lease agreement with Acton-Agua Dulce Unified School District to occupy space located at 11311 Frascati Street in Agua Dulce, 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, 2021 through June 30, 2026. During the fiscal year ended June 30, 2024, the Charter incurred \$327,201 in rental fees under this lease, which is equivalent to approximately 9% of revenue from local control funding formula sources. Future annual rent is also based on a percentage of revenue from local funding formula sources as follows: 9.5% in 2024-25, and 10.0% in 2025-26. The Charter does not have the right to obtain substantially all of the economic benefit nor a right to direct how and for what purpose the facility is used; therefore, ASC 842 on leases is not applicable to the agreement.

NOTE 12 – SUBSEQUENT EVENTS

iLEAD Agua Dulce has evaluated subsequent events for the period from June 30, 2024 through December 16, 2024, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**ILEAD AGUA DULCE
 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	130.19	130.24
Fourth through sixth	78.87	78.55
Seventh through eighth	51.86	51.50
Total Average Daily Attendance - Classroom-Based	<u>260.92</u>	<u>260.29</u>
<u>Nonclassroom-Based</u>		
Grade Span		
Regular		
Kindergarten* through third	11.67	11.75
Fourth through sixth	10.96	10.83
Seventh through eighth	5.94	5.91
Ninth through twelfth	21.58	21.44
Total Average Daily Attendance - Nonclassroom-Based	<u>50.15</u>	<u>49.93</u>
Total Average Daily Attendance	<u>311.07</u>	<u>310.22</u>

*Includes Transitional Kindergarten (TK)

**ILEAD AGUA DULCE
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 the iLEAD Agua Dulce and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Minutes Requirement	2023-24 Instructional Minutes	2023-24 Number of Days	Status
Kindergarten*	36,000	51,905	175	Complied
Grade 1	50,400	51,125	175	Complied
Grade 2	50,400	51,125	175	Complied
Grade 3	50,400	51,125	175	Complied
Grade 4	54,000	54,235	175	Complied
Grade 5	54,000	54,235	175	Complied
Grade 6	54,000	54,235	175	Complied
Grade 7	54,000	54,235	175	Complied
Grade 8	54,000	54,235	175	Complied
Grade 9	64,800	Not applicable**	175	Complied
Grade 10	64,800	Not applicable**	175	Complied
Grade 11	64,800	Not applicable**	175	Complied

*Includes Transitional Kindergarten (TK)

**Grades 9 through 11 were provided nonclassroom-based instruction.

ILEAD AGUA DULCE
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2024

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

June 30, 2024, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 1,166,253</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client closing adjustments to revenues	1,760
Client closing adjustments to expenses	<u>(1,954)</u>
Net adjustments	<u>(194)</u>
June 30, 2024, net assets per audited financial statements	<u>\$ 1,166,059</u>

OTHER INFORMATION

**ILEAD AGUA DULCE
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 Agua Dulce, located in Los Angeles County, was formed as a nonprofit public benefit corporation on July 12, 2018. The charter school operated by the nonprofit, iLEAD Agua Dulce Charter School, is numbered by the State Board of Education as Charter No. 2003. The Charter is authorized by the Acton-Agua Dulce Unified School District. Classes initially began in July 2018. During 2023-24, the Charter served approximately 333 students in grades TK to 11.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Christine Johnson	Chair	December 2025
Michelle Guzman	Secretary	June 2024
Kurt Knechtel	Treasurer	December 2023
Adriana Sanchez	Member	June 2024

ADMINISTRATION

Wendy Maxwell
Site 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 Agua Dulce
Agua Dulce, 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 Agua Dulce (the "Charter") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated December 16, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Christy White, Inc.

San Diego, California
December 16, 2024

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

To the Board of Directors of
iLEAD Agua Dulce
Agua Dulce, California

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

We have audited iLEAD Agua Dulce'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 Agua Dulce's state program requirements for the fiscal year ended June 30, 2024.

In our opinion, iLEAD Agua Dulce 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 Agua Dulce 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 Agua Dulce'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 Agua Dulce'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 Agua Dulce's compliance based on our audit.

Auditor’s Responsibilities for the Audit for State Compliance (continued)

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about iLEAD Agua Dulce’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 Agua Dulce'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 Agua Dulce'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 Agua Dulce's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine iLEAD Agua Dulce’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	Not applicable

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

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

Report on Internal Control Over Compliance

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

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

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

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

Christy White, Inc.

San Diego, California
December 16, 2024

FINDINGS AND QUESTIONED COSTS SECTION

**ILEAD AGUA DULCE
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

The Charter did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<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 2023-24 Guide for Annual Audits of California K-12 Local Education Agencies ?	<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 AGUA DULCE
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 – STATE AWARD FINDINGS AND QUESTIONED COSTS

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

PART IV – SUMMARY OF PRIOR AUDIT FINDINGS

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

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FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2024 to June 30, 2025

Charter School Name: iLEAD Agua Dulce
 CDS #: 19-75309-0138297
 Charter Approving Entity: Acton-Agua Dulce Unified School District
 County: Los Angeles
 Charter #: 2003

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	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	4,167,355	679,734	4,167,355		4,167,355	0
Education Protection Account - Current Year	8012	73,796	15,554	73,796		73,796	0
State Aid - Prior Years	8019					0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	187,416	38,269	187,416		187,416	0
Other LCFF Transfers	8091, 8097					0	0
Total, LCFF Sources		4,428,567	733,557	4,428,567		4,428,567	0
2. Federal Revenues (see NOTE on last page)							
No Child Left Behind	8290					0	0
Special Education - Federal	8181, 8182	34,497			34,497	34,497	0
Child Nutrition - Federal	8220					0	0
Other Federal Revenues	8290	95,591		0	95,591	95,591	0
Total, Federal Revenues		130,088	0	0	130,088	130,088	0
3. Other State Revenues							
Special Education - State	StateRevSE	331,074	75,384		331,074	331,074	0
Child Nutrition Programs	8520					0	0
Mandated Costs Reimbursements	8550	7,010		7,010		7,010	0
Lottery - Unrestricted and Instructional Materials	8560	97,534		78,956	18,578	97,534	0
Low Performing Student Block Grant	8590					0	0
All Other State Revenues	StateRevAO	534,816	43,914		534,816	534,816	0
Total, Other State Revenues		970,434	119,298	85,966	884,468	970,434	0
4. Other Local Revenues							
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0		0	0
All Other Local Revenues	LocalRevAO	207,884	24,430	207,884		207,884	0
Total, Local Revenues		207,884	24,430	207,884	0	207,884	0
5. TOTAL REVENUES		5,736,973	877,285	4,722,417	1,014,556	5,736,973	0
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	1,507,255	455,003	1,322,308	184,947	1,507,255	0
Certificated Pupil Support Salaries	1200	70,700	23,567		70,700	70,700	0
Certificated Supervisors' and Administrators' Salaries	1300	140,000	46,967	140,000		140,000	0
Other Certificated Salaries	1900	108,100	36,383		108,100	108,100	0
Total, Certificated Salaries		1,826,055	561,919	1,462,308	363,747	1,826,055	0
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	363,950	89,040	840	363,110	363,950	0
Non-certificated Support Salaries	2200	168,900	56,770	168,900		168,900	0
Non-certificated Supervisors' and Administrators' Sal.	2300					0	0
Clerical and Office Salaries	2400	166,560	42,711	166,560		166,560	0
Other Non-certificated Salaries	2900	134,760	35,061	134,760		134,760	0
Total, Non-certificated Salaries		834,170	223,582	471,060	363,110	834,170	0

Description	Object Code	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	348,777	103,161	278,938	69,839	348,777	0
PERS	3201-3202					0	0
OASDI / Medicare / Alternative	3301-3302	96,088	26,589	50,905	45,183	96,088	0
Health and Welfare Benefits	3401-3402	168,169	48,917	164,697	3,472	168,169	0
Unemployment Insurance	3501-3502	19,717	1,258	12,429	7,288	19,717	0
Workers' Compensation Insurance	3601-3602	30,005	8,877	22,354	7,651	30,005	0
Retiree Benefits	3701-3702	2,726	1,109	2,726		2,726	0
PERS Reduction (for revenue limit funded schools)	3801-3802					0	0
Other Employee Benefits	3901-3902					0	0
Total, Employee Benefits		665,482	189,911	532,049	133,433	665,482	0
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	72,921	45,877	72,921		72,921	0
Books and Other Reference Materials	4200	1,760	953	1,760		1,760	0
Materials and Supplies	4300	166,352	53,975	166,352		166,352	0
Noncapitalized Equipment	4400	45,852	1,674	45,852		45,852	0
Food	4700	200		200		200	0
Total, Books and Supplies		287,085	102,480	287,085	0	287,085	0
5. Services and Other Operating Expenditures							
Subagreements for Services	5100						
Travel and Conferences	5200	10,500	3,719		10,500	10,500	0
Dues and Memberships	5300	16,016	15,910	16,016		16,016	0

Insurance	5400	30,232		30,232		30,232	0
Operations and Housekeeping Services	5500	101,400	44,810	101,400		101,400	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	496,714	31,918	496,714		496,714	0
Professional/Consulting Services and Operating Expend.	5800	1,357,671	520,583	1,213,905	143,766	1,357,671	0
Communications	5900	19,050	7,174	19,050		19,050	0
Total, Services and Other Operating Expenditures		2,031,583	624,115	1,877,317	154,266	2,031,583	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
Buildings and Improvements of Buildings	6200	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
Equipment	6400	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	18,426	0	18,426	0	18,426	0
Total, Capital Outlay		18,426	0	18,426	0	18,426	0
7. Other Outgo							
Tuition to Other Schools	7110-7143	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0
Debt Service:							
Interest	7438	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0
8. TOTAL EXPENDITURES		5,662,801	1,702,007	4,648,245	1,014,556	5,662,801	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		74,172	(824,722)	74,172	0	74,172	0
Description	Object Code	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
2. Less: Other Uses	7630-7699	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
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		74,172	(824,722)	74,172	0	74,172	0
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,145,594		1,145,594		1,145,594	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0				0	0
c. Adjusted Beginning Balance		1,145,594		1,145,594	0	1,145,594	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		1,219,766		1,219,766	0	1,219,766	
Components of Ending Fund Balance:							
Reserve for Revolving Cash (equals object 9130)	9711	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0		0	0	0	
All Others	9719	0		0	0	0	
Legally Restricted Balance	9740	0			0	0	
Designated for Economic Uncertainties	9770	1,219,766		1,219,766		1,219,766	
Other Designations	9775, 9780	0		0	0	0	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0		0	0	0	
Undesignated / Unappropriated Amount	9790	0		0	0	0	

iLEAD Agua Dulce Facilities Request

School Name: iLEAD Agua Dulce
11311 Frascati St
Agua Dulce, CA 91390

Park Requested: Vasquez Rocks Natural Area and Nature Center
10700 Escondido Canyon Rd
Agua Dulce, CA 91390

Date: TBD

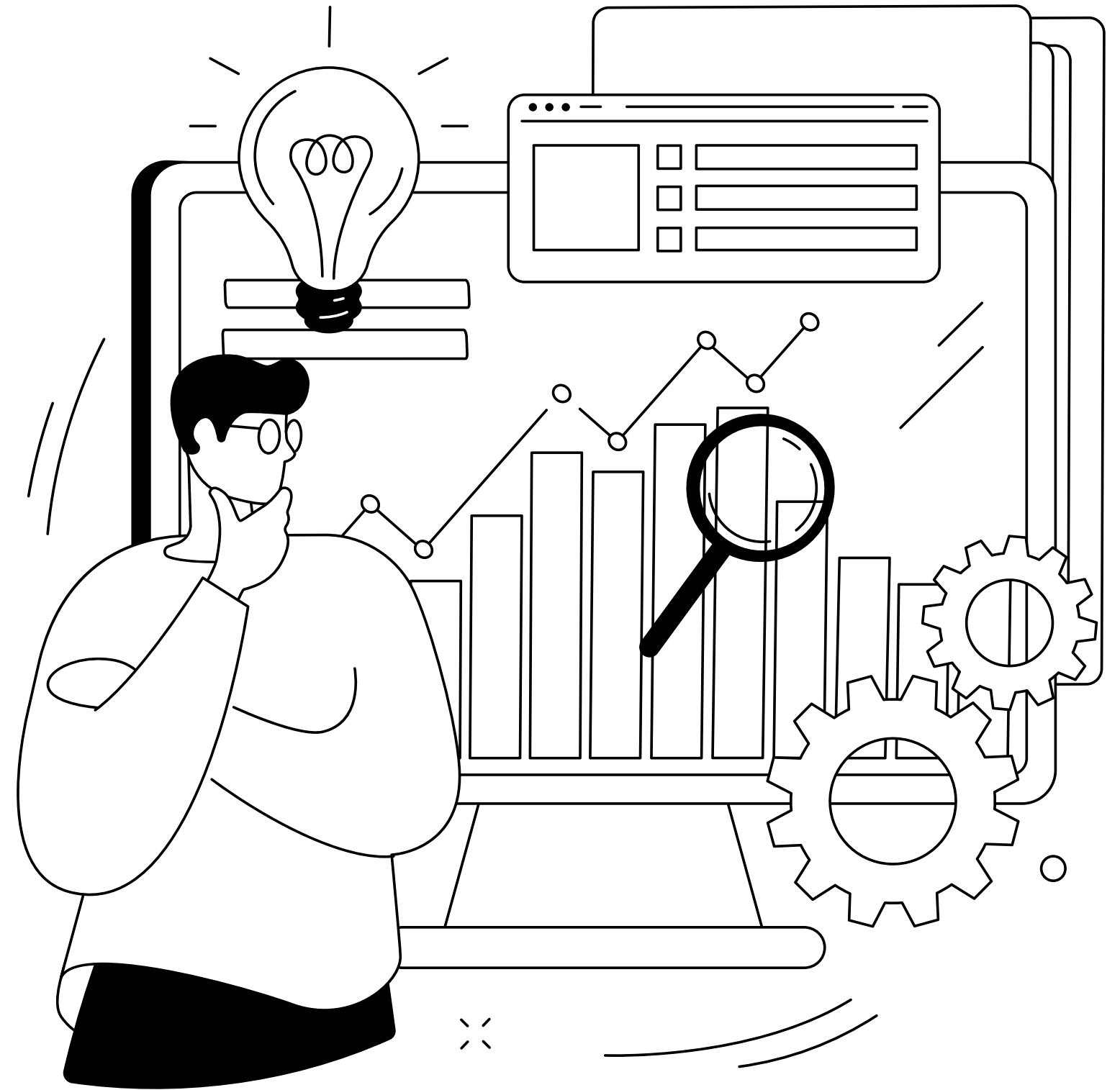
Event Time: 9am-2pm on pre-arranged field trip days

Description: On pre-arranged dates (between iLEAD Agua Dulce and Vasquez Rocks), students from iLEAD Agua Dulce will participate in field trip events at Vasquez Rocks Nature Center to learn about the local geography and flora and fauna. All transportation and food will be arranged by and the responsibility of iLEAD Agua Dulce. These field trip events will take place between the months of February and May.

MIDYEAR LCAP UPDATE

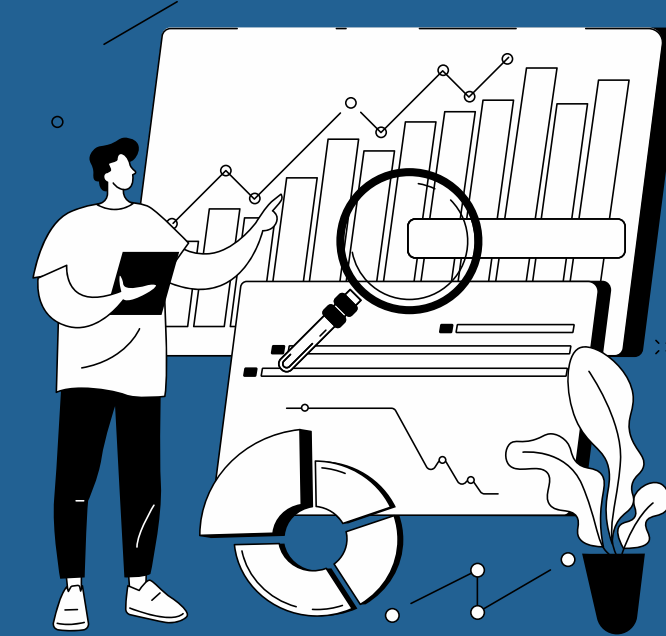
2024-2025

ILEAD AGUA DULCE



LCAP 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



Increase in ELA and Math Achievement



Suspension Rates



Math Achievement



Increase in Science Achievement



Strong Testing Participation Rates



Chronic Absenteeism



Decrease in Chronic Absenteeism



Suspension, Expulsion, School Climate Indicators



Achievement for Students with Disabilities

METRICS

GOAL 1: AWAKEN

METRIC	BASELINE	CURRENT	TARGET
Clean, Safe Facilities	“Good” Status	“Good” Status	Maintain Good Status
Educational Partner Engagement	15 Educational Partner Engagement Opportunities Annually	Data Measured in Spring	Maintain 15
Educational Partner Engagement for Special Programs (SpEd, EL, etc)	3 programs for parents of UDPs	Data Measured in Spring	Maintain 3
Family Perception of School and Strategic Input	Not Yet Established	Data Measured in Spring	Not Yet Established
College and Career Indicator % graduating prepared and % approaching prepared	Data Not Available	Data Not Available	Not Yet Established
CA School Dashboard Additional Measures Report: Percentage of graduates who complete a-g requirements	Data Not Available	Data Not Available	Not Yet Established
Percentage of graduates who complete both a-g requirements and CTE pathways	Data Not Available	Data Not Available	Not Yet Established
College Credit Course Completion (successful completion of 1 or more college courses with a C or higher)	Data Not Available	Data Not Available	Not Yet Established

METRICS

GOAL 1: AWAKEN CONTINUED

METRIC	BASELINE	CURRENT	TARGET
Prepared for college as indicated by ELA and math CAASPP scores 11th grade	Data Not Available	Data Not Available	Not Yet Established
% of learners who meet their self-identified ILP goal for College/Career Readiness	46% of learners met their self-identified college/career readiness goal	Data Measured in Spring	65% of learners met their self-identified college/career readiness goal
Percentage of learners who earn a 3 on an AP exam or 4 on an IB exam	Data Not Available	Data Not Available	Not Yet Established
% of graduates who earn a State Seal of Biliteracy, Golden State Seal Merit Diploma, National Merit Scholarship, or CTE Completer Certificate	Data Not Available	Data Not Available	Not Yet Established

METRICS

GOAL 2: BUILD

Metric	Baseline	Current	Target
Access to Broad Course of Study	Exploratories: 5. AP/IB Offerings 1. CTE Offerings 3 pathways. VAPA Offerings: 13. World Language Offerings: 3. College Credit Course Enrollments: 1	Data Measured in Spring	Maintain total offerings
EL Reclassification	Internally Calculated 6%	10.7%	Increase by 6%
English Learners Who Make Progress Toward English Proficiency	53.8% making progress	47.5% making progress	Increase 2%
CAASPP English Language Arts	All Learners: 97% participation rate 49.1 points below standard SWD: 93% participation rate 87.3 points below standard Socioeconomically Disadvantaged Learners: 94% participation rate 51 points below standard	All Learners: 97% participation rate 42.6 points below standard SWD: 98% participation rate 88.9 points below standard Socioeconomically Disadvantaged Learners: 97% participation rate 55.5 points below standard	15 points closer to standard
California Science Test: CAST	25% met or exceeded	33.3% met or exceeded	Increase 3%

METRICS

GOAL 2: BUILD

Metric	Baseline	Current	Target
CAASPP Mathematics	All Learners: 97% participation rate 71 points below standard SWD: 93% participation rate 129.3 points below standard Socioeconomically Disadvantaged Learners: 94% participation rate 82.7 points below standard	All Learners: 97% participation rate 69.8 points below standard SWD: 98% participation rate 115.4 points below standard Socioeconomically Disadvantaged Learners: 97% participation rate 98 points below standard	15 points closer to standard
Professional Development to Implement State Standards	22 dedicated staff professional development/work days annually	Data Measured in Spring	Maintain at least 22 dedicated days annually
Staff Survey on Professional Development	Baseline will be established in the 2024/2025 school year	Data Measured in Spring	Target will be established in 24/25
Staff Improvement Through Programs and Policies	Local Indicator Survey Rubric Priority 2C: ELA: 5. ELD: 4, Math: 5. Next Generation Science Standards: 5. History-Social Science: 5	Data Measured in Spring	Maintain 4's and 5's in each content area
NWEA Measures of Academic Progress (MAP) Conditional Growth Index (CGI) ELA and Math	NWEA MAP Spring 2024 All Students Reading CGI: 0 NWEA MAP Spring 2024 All Students Math CGI: -.2	Data Measured in Spring	Maintain at or above -.2

METRICS

GOAL 3: CHAMPION

METRIC	BASELINE	CURRENT	TARGET
Suspension Rate	1.2%	.6%	Maintain below 2%
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	Data Measured in Spring	Target will be established in the 2024/2025 school year
Dropout Rates	Middle School: 0% High School N/A	Middle School: 0% High School N/A	Maintain and Establish Baseline for HS in 24/25
Attendance	2022-2023 Attendance Rate: 93.1%%	92.6%	Maintain above 90%
Chronic Absenteeism	All Learners: 34.2% SWD: 34.4% White: 40.3%	All Learners: 31.3% SWD: 43.3% White: 29.3%	Decrease 6%
Access to Instructional Materials	ELA: 4. ELD: 4. Math:5. Next Generation Science Standards: 5. History-Social Science: 5	Data not available	Maintain 4's and 5's in all content areas

METRICS

GOAL 3: CHAMPION CONTINUED

METRIC	BASELINE	CURRENT	TARGET
Extra Curriculars	<p>1 whole-school offering a month at least 1 high school club at least 3 sports per year</p>	Data Measured in Spring	Maintain
SARC Teacher Data	<p>Teachers without Credentials and Misassignments: 1 Misassignments for ELs: 22.2%</p>	<p>Teachers without Credentials and Misassignments: 7 Misassignments for ELs: 13.3%</p>	<p>Teachers without Credentials and Misassignments: 1 or less Misassignments for ELs: 0%</p>
School Environment	<p>Baseline: 2024 Local Indicator Survey Rubric: creating welcoming environments for all families in the community: 5, supporting staff to learn about each family’s strengths, cultures, languages, and goals for their children: 5. developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators: 5, providing families with information and resources to support student learning and development in the home: 5, supporting family members to effectively engage in advisory groups and decision-making: 5, providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups: 5, 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</p>	Data Measured in Spring	Maintain 4's and 5's on Local Indicator Survey Rubric Questions
Graduation Rates	Baseline will be established after the first graduating cohort	Data not available	Target will be established after the first graduating cohort

GOAL 1 ACTIONS AND SPENDING

Action	Status	Budgeted	Actual 1st Interim
1.1 Maintain Safe, Clean, Welcoming School Facilities	Target Met	\$768,791	\$189,590
1.2 Fund High-Quality Staff	Progress Made	\$1,558,033	\$615,900
1.3 Fund High-Quality Staff Who Bridge Learning Gaps	Progress Made	\$220,916	\$57,843
1.4 Inclusively Collaborate with Educational Partners	Target Met	\$44,171	\$25,275
1.5 Prioritize Active Engagement with Educational Partners with a Focus on Unduplicated Pupils	Target Met	\$0	\$0
1.6 Promote College and Career Readiness through Individualized Learning	Progress Made	\$7,240	\$6,240
1.7 Build Social Capital and Recognize and Celebrate Learner Achievement	Progress Made	Repeat	Repeat

GOAL 2 ACTIONS AND SPENDING

Action	Status	Budgeted	Actual 1st Interim
2.1 Ensure Access to Standards-Aligned, Tier I Instructional Materials	Target Met	\$70,889	\$68,711
2.2 Ensure Access to Standards-Aligned, Tier II and III Instructional Materials	Target Met	\$61,642	\$11,364
2.3 Deliver Effective ELD Programming	Decline	Repeat 1.3	Repeat 1.3
2.4 Implement MTSS and PBL Instruction and Assessment with Fidelity	Progress Made	\$180,623	\$576
2.5 Foster a Staff Culture of Excellence through Lifelong Learning	Target Met	\$28,368	\$22,946



GOAL 3 ACTIONS AND SPENDING

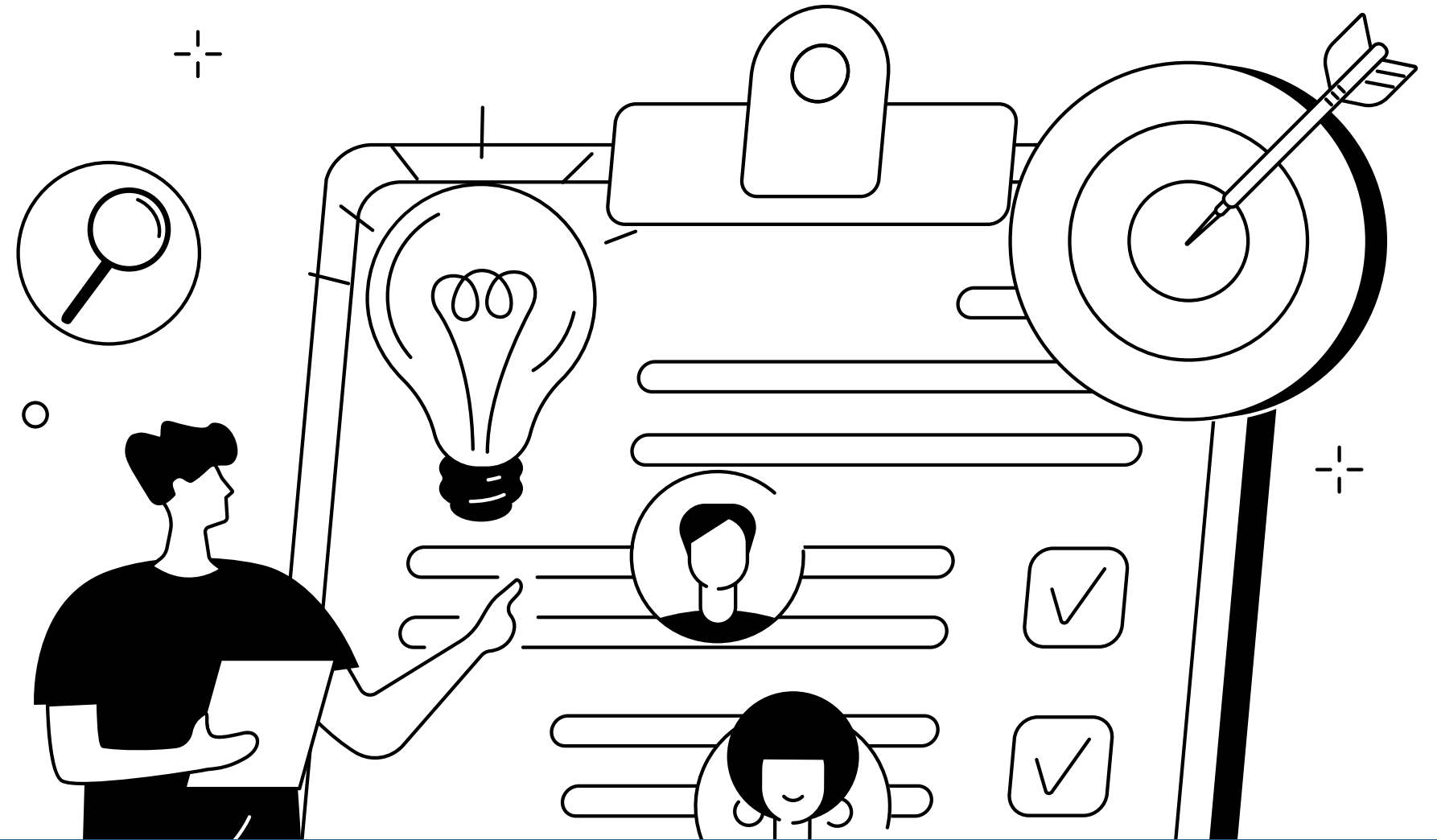
ACTION	STATUS	BUDGETED	ACTUAL 1ST INTERIM
3.1 Commit to Proactive and Restorative Discipline Practices	Progress Made	\$140,000	\$46,967
3.2 Implement Multi-Tiered Systems of SEL Support	Target Met	Repeat	Repeat
3.3 Provide Access to High-Quality Counseling	Target Met	Repeat	Repeat
3.4 Increase and Improve Counseling and Services for High-Needs Learners	Target Met	\$82,744	\$28,497
3.5 Nurture a Safe and Engaging School Environment That Learners Are Excited About	Progress Made	\$822,804	\$52,960



BIG PICTURE

28.3% OF LCAP BUDGET EXPENDED AS OF 1ST INTERIM

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



GOAL 1

Budgeted	1st Interim
\$2,618,372	\$894,848

GOAL 2

Budgeted	1st Interim
\$341,521	\$103,596

GOAL 3

Budgeted	1st Interim
\$1,045,548	\$128,424

EMPLOYMENT - NEW HIRES

Bloch, Ashley

Care Team - Student Support (backfill)

01/13/2025

RESIGNATIONS/TERMINATIONS

Garcia, Genesis

Facilitator

12/20/2024

STATUS CHANGE

N/A

Company Name: iLEAD Agua Dulce
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 12/06/2024-02/05/2025

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	17,624.05
3402	Health & Welfare Benefits - Classified positions	9,121.67
3702	Retiree Benefits - Classified positions	473.28
4110	Core Curriculum - Texts, Workbooks, etc	10,935.00
4120	Core Curriculum - Software & Programs	3,332.50
4130	Other Curriculum	1,499.96
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	962.58
4310	Science Supplies	79.31
4320	PE Supplies	160.63
4325	Custodial Supplies	3,396.00
4330	Health & Safety	81.53
4335	Home Study Stipend	18,208.82
4340	Office Supplies	1,005.72
4345	Printing & Reproduction Supplies	1,605.77
4355	Facilities Supplies	1,860.41
4420	NonClassroom Furniture & Equipment	21,425.17
4430	IT Equipment & Supplies	77.68
5210	Travel for PD, Conferences, & School Development	45.56
5230	Conference & Workshop Registration Fees	162.88
5240	Professional Development - Meetings & Collaborations	838.49
5310	Professional Dues, Memberships, and Subscriptions	994.64
5410	Liability Insurance	17,147.14
5510	Utilities - Electricity	8,201.89
5530	Utilities - Water	1,692.00
5540	Utilities - Trash	4,505.34
5560	Operations - Security	824.35
5630	Repairs & Maintenance - Facilities	1,462.43
5801	Professional Services - Service Fees	187,852.68
5805	Professional Services - Payroll Fees	1,723.15
5806	Professional Services - Consultant Fees	177.50
5808	Professional Services - Legal Fees	16,605.00
5822	Operating Expenditures - Licenses & Other Fees	1,868.78
5824	Operating Expenditures - Fundraising & Grantwriting	12.34
5827	Operating Expenditures - Other Benefit Fees	38.30
5829	Operating Expenditures - Events	881.76
5830	Operating Expenditures - Marketing & Advertising	2,322.39
5840	Operating Expenditures - Software Licenses	6,973.71
5850	Student Services Expenditures - Student Information System	1,557.98
5852	Student Services Expenditures - Special Education Contracted Services	125,333.41
5853	Student Services Expenditures - Student & Group Activities	5,863.97
5855	Student Services Expenditures - Substitutes	6,120.00

GL Account #	GL Account Description	Total
5856	Student Services Expenditures - Student Transportation	900.00
5910	Telephone & Fax	2,359.43
5920	Internet Services	820.92
5940	Postage Expense	54.75
9310	Prepaid Expenditures (Expenses)	21,099.86
9530	Employee Benefits Payable	711.40
9535	Retirement Liability	76,158.67
9536	403b Payable	900.00
9544	Credit Card Payable - iAD	1,398.29
Grand Total		\$ 589,459.09

Company name: iLEAD Agua Dulce
Report name: Payment Register
Report title 2: 12/06/2024-02/05/2025
Created on: 2/6/25

Date	Vendor	Amount
12/5/24	NATI000--National Benefit Services	388.95
12/6/24	WEXH000--WEX Health Inc.	10.50
12/6/24	CHAR118B--Charter Communications 3501	399.96
12/6/24	THES000--The Signal- Santa Clarita Valley	600.00
12/6/24	UEAI000--Universal Electronic Alarms Inc.	54.95
12/6/24	ATT118A--AT&T 9839.	812.05
12/6/24	JIVE000--GoTo Technologies USA, LLC	373.03
12/6/24	LEGA003--Legal Shield	28.90
12/6/24	SANT003--Santa Clarita Athletic Independent League	2,020.00
12/6/24	AMAZ100--Amazon Capital Services (iCA)	44.51
12/6/24	EDME000--Edmentum Inc	10,935.00
12/6/24	iLEA010--iLEAD Online Charter	308.75
12/6/24	CIGN001--Cigna Healthcare	176.28
12/6/24	CIGN000--Cigna Healthcare	1,100.51
12/9/24	ILEA300--iLEAD California	39,898.18
12/9/24	SWAN001--Dan Swaney	45.56
12/10/24	SWAN001--Dan Swaney	162.88
12/10/24	ILEA300--iLEAD California	47,653.81
12/10/24	ILEA300--iLEAD California	58,065.78
12/10/24	ILEA300--iLEAD California	42,234.91
12/10/24	AMER008--Ameritex Office Solutions	240.00
12/10/24	PANT000--Panther Pest Control	225.00
12/10/24	ILEA300--iLEAD California	21.00
12/10/24	ILEA300--iLEAD California	34,900.46
12/10/24	ILEA300--iLEAD California	25,954.51
12/10/24	ILEA300--iLEAD California	31,045.19
12/10/24	ILEA300--iLEAD California	30,976.35
12/10/24	CREA000--Creative Learning Systems	6,000.00
12/10/24	CORD000--Cordero, Efrain	240.00
12/10/24	HORS000--Kim Wineland (Horse ETC)	175.00
12/10/24	iLEA010--iLEAD Online Charter	7,718.75
12/10/24	ILEA300--iLEAD California	1,492.00
12/10/24	NUES000--Nuestra Escuelita Spanish Academy	169.00
12/10/24	DANC007--Dancin' In Acton, Inc.	450.00
12/10/24	WEST000--West Coast Music Academy [S]	572.00
12/10/24	AMAZ100--Amazon Capital Services (iCA)	710.03
12/11/24	RAMP118--Ramp	932.91
12/13/24	AGUA000--Agua Dulce Women's Club	50.00
12/13/24	TOPO000--Top Out Climbing. LLC [S]	150.00
12/13/24	KAIS000--Kaiser Foundation Health Plan	11,140.95
12/13/24	FIDE000--Fidelity Security Life Insurance Company	86.06
12/13/24	VENB000--Venbrook Insurance Services	2,743.61

Date	Vendor	Amount
12/16/24	HAND004--H4B Team LLC	643.96
12/16/24	DISC000--Discount School Supply [P]	101.29
12/16/24	BAKE000--Baker Creek Heirloom Seed Co. [P]	75.95
12/16/24	AMAZ100--Amazon Capital Services (iCA)	987.12
12/16/24	RAIN000--Rainbow Resource Center Inc [P]	1,233.22
12/17/24	PURE000--Pure Oasis Water	126.25
12/17/24	AMAZ100--Amazon Capital Services (iCA)	33.26
12/17/24	SPEC003--Specialized Therapy Services	1,148.85
12/17/24	SCOO000--Scoot Education	1,645.00
12/17/24	BAKE000--Baker Creek Heirloom Seed Co. [P]	26.48
12/17/24	WORT000--Worthington Direct Holding, LLC	18,864.00
12/17/24	FIDE000--Fidelity Security Life Insurance Company	210.84
12/17/24	NATI000--National Benefit Services	360.60
12/18/24	JACQ000--Jacqueline So	12.34
12/18/24	EDI118A--Southern California Edison 9069	4,254.94
12/18/24	AMAZ100--Amazon Capital Services (iCA)	450.68
12/18/24	CIGN003--Cigna Health and Life Insurance Company	3,951.42
12/20/24	LAWO000--Law Offices of Young, Minney & Corr, LLP	105.00
12/20/24	AMAZ100--Amazon Capital Services (iCA)	98.82
12/20/24	AGUA001--Agua Dulce Hardware	93.00
12/20/24	JYSI000--J&Y Silkscreen Inc	1,480.44
12/20/24	SCOO000--Scoot Education	658.00
12/20/24	DANC007--Dancin' In Acton, Inc.	445.00
12/23/24	AGUA001--Agua Dulce Hardware	621.66
12/23/24	AMAZ100--Amazon Capital Services (iCA)	117.14
12/24/24	SUNL000--Sun Life Assurance Company of Canada	286.47
12/24/24	KAIS000--Kaiser Foundation Health Plan	9,814.65
12/24/24	MAXW000--Wendy Maxwell	831.76
12/24/24	JAEG000--Laura Kampmeyer Jaeggi	54.75
12/24/24	MCCA000--McCalla Company	686.20
12/24/24	SCHO016--School Zone Transporation, Inc	1,600.00
12/24/24	WILE000--Wileman, Gina M.	50.00
12/24/24	DISC001--Discovery Education	7,415.00
12/24/24	AMAZ100--Amazon Capital Services (iCA)	137.27
12/31/24	LOSA001--Los Angeles County Office of Education (LACOE)	39,585.92
1/7/25	LEGA003--Legal Shield	28.90
1/7/25	VANL000--Amy Van Leuven	480.00
1/7/25	LAVI000--LaVine, Lauren	225.00
1/7/25	THEH000--Hidden Discovery, LLC	60.00
1/7/25	SCOO000--Scoot Education	658.00
1/10/25	CIGN000--Cigna Healthcare	1,059.47
1/11/25	RAMP118--Ramp	465.38
1/13/25	ILEA300--iLEAD California	1,723.15
1/13/25	CHAR118B--Charter Communications 3501	399.96
1/13/25	THES000--The Signal- Santa Clarita Valley	600.00
1/13/25	WAS118A--WM Corporate Services, Inc 3008.	2,252.67

Date	Vendor	Amount
1/13/25	KIMS001--Superior Plumbing Services Inc	280.50
1/13/25	ATT118A--AT&T 9839.	810.68
1/13/25	JIVE000--GoTo Technologies USA, LLC	363.67
1/13/25	WEST000--West Coast Music Academy [S]	737.00
1/13/25	NUES000--Nuestra Escuelita Spanish Academy	113.00
1/13/25	SCHO016--School Zone Transporation, Inc	700.00
1/13/25	CORD000--Cordero, Efrain	200.00
1/13/25	HUGO000--Hugo's Gymfitness [S]	560.00
1/13/25	ILEA300--iLEAD California	17,147.14
1/13/25	ILEA300--iLEAD California	2,077.00
1/13/25	AGUA001--Agua Dulce Hardware	932.95
1/13/25	AMAZ100--Amazon Capital Services (iCA)	223.62
1/14/25	HORN000--Rhonna Horney	63.53
1/14/25	LAWO000--Law Offices of Young, Minney & Corr, LLP	635.00
1/14/25	AMAZ100--Amazon Capital Services (iCA)	352.12
1/14/25	NATI000--National Benefit Services	374.73
1/15/25	EDWA00--Edwards, Stevens & Tucker LLP	726.00
1/15/25	SPEC003--Specialized Therapy Services	1,008.05
1/15/25	MCCA000--McCalla Company	1,236.53
1/15/25	STAT000--State Water Resource Control Board	1,692.00
1/15/25	LEGA003--Legal Shield	28.90
1/15/25	AMAZ100--Amazon Capital Services (iCA)	35.03
1/15/25	PARE002--Parent Square, Inc.	1,298.22
1/15/25	PURE000--Pure Oasis Water	118.30
1/16/25	VENB000--Venbrook Insurance Services	2,157.08
1/17/25	EDWA00--Edwards, Stevens & Tucker LLP	7,644.00
1/22/25	WEXH000--WEX Health Inc.	3.40
1/22/25	WEXH000--WEX Health Inc.	3.40
1/22/25	EDI118A--Southern California Edison 9069	3,946.95
1/22/25	3WIR000--3 Wire Service LLC	453.93
1/22/25	BAY118A--Bay Alarm Company 3872*	714.45
1/22/25	VANL000--Amy Van Leuven	480.00
1/22/25	PATE000--Keshav Education Inc.	1,520.00
1/22/25	ILEA300--iLEAD California	1,499.96
1/22/25	TOPO000--Top Out Climbing. LLC [S]	150.00
1/22/25	JACQ000--Jacqueline So	88.49
1/22/25	WEXH000--WEX Health Inc.	10.50
1/22/25	WEXH000--WEX Health Inc.	10.50
1/22/25	ILEA300--iLEAD California	484.14
1/22/25	AMAZ100--Amazon Capital Services (iCA)	604.12
1/22/25	CIGN003--Cigna Health and Life Insurance Company	1,251.32
1/23/25	AMAZ100--Amazon Capital Services (iCA)	315.67
1/27/25	SIGN000--Signature Resolution, LLC	7,495.00
1/27/25	UEAI000--Universal Electronic Alarms Inc.	54.95
1/27/25	STEE000--Steers AAC Language & Speech, Inc	300.00
1/27/25	SCHO009--School Pathways LLC	1,557.98

Date	Vendor	Amount
1/27/25	AMER008--Ameritex Office Solutions	240.00
1/27/25	AMAZ100--Amazon Capital Services (iCA)	267.16
1/27/25	HESS000--Hess and Associates Inc	177.50
1/27/25	FIDE000--Fidelity Security Life Insurance Company	178.77
1/27/25	FIDE000--Fidelity Security Life Insurance Company	77.95
1/28/25	COUN000--County of Los Angeles, Department of Public Health	-197.00
1/28/25	NATI000--National Benefit Services	249.00
1/30/25	SCHO016--School Zone Transporation, Inc	900.00
1/30/25	DANC007--Dancin' In Acton, Inc.	450.00
1/30/25	SCOO000--Scoot Education	1,415.00
1/30/25	PURE000--Pure Oasis Water	150.10
1/30/25	CIGN001--Cigna Healthcare	176.28
1/30/25	SUNL000--Sun Life Assurance Company of Canada	281.44
1/30/25	AMAZ100--Amazon Capital Services (iCA)	2,701.84
1/31/25	LOSA001--Los Angeles County Office of Education (LACOE)	36,572.75
2/5/25	MCCA000--McCalla Company	1,141.84
2/5/25	WAS118A--WM Corporate Services, Inc 3008.	2,252.67
2/5/25	A10O000--Brandon R. Willard	700.00
2/5/25	SCOO000--Scoot Education	1,744.00
2/5/25	BAMK000--Bamko LLC	1,122.39
2/5/25	KAIS000--Kaiser Foundation Health Plan	8,930.45
		\$ 589,459.09



iLEAD Agua Dulce 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 pages 2



Macbook Air:	FVHX3UENJ1WK	
Macbook Air:	FVFCH1U2J1WK	
Macbook Air:	FVHYK2UHJ1WK	

iLEAD Agua Dulce

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