



A California nonprofit public benefit corporation

Governing Board Meeting Agenda

February 22, 2024, 6:30 P.M.

Location: 575 W. Altadena Drive, Altadena, Ca. 91001

Instructions for Presentations to the Board by the Public

Aveson Corporation ("Aveson"), which operates Aveson School of Leaders and Aveson Global Leadership Academy, welcomes your participation at the Aveson's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of Aveson in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our schools. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:

1. During normal operations, agendas are available at the door to the meeting. Note that the order of business on this agenda may be changed without prior notice. For more information on this agenda, please contact: Aveson Charter Schools, 1919 Pinecrest Dr., Altadena, CA 91001. Telephone: 626-797-1440. During remote operations, agendas will be available in the Zoom meeting upon arrival. Agendas and Board packets are also posted at aveson.org
2. "Request to Speak" forms are available to all audience members who wish to speak on any agenda items or under the general category of "Oral Communications." You may specify that you wish to speak on an agenda item by completing the form before the meeting is called to order. Note: Special meetings do not include Oral Communications, but members of the public may still speak to agendized items, as during regular meetings.
3. "Oral Communications" is set aside for members of the audience to raise issues not specifically on the agenda. However, due to public meeting laws, the Board can only listen to public comment, not engage in discussion or take action. The Board may give direction to staff to respond to communications or speakers may be offered the option of returning with a citizen-requested item. These presentations are limited to three (3) minutes and total time allotted will not exceed fifteen (15) minutes.
4. You will be given an opportunity to speak for up to five (5) minutes on agenda items when the Board discusses that item.
5. During remote operations, please keep your microphone muted, except when called upon by the Board. The chat may not be used by the public during online meetings. It shall only be used by the Board to post public materials..

- 6. When addressing the Board, speakers are requested to state their name and adhere to the time limits.
- 7. You may request that a topic related to school business be placed on a future agenda in accordance with the guidelines in Board Policy. Once such an item is properly agendaized and publicly noticed, the Board can respond, interact, and act upon the item.
- 8. In compliance with the Americans with Disabilities Act (ADA) and upon request, Aveson may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact Aveson's main office.

1. PRELIMINARY

1.1. CALL TO ORDER

Meeting was called to order by the Board Chair at:

ROLL CALL	PRESENT	ABSENT
Mari Bennett		
Javier Guzman		
Trinity Jolley		
Jeiran Lashai		
Elsie Rivas Gómez		
Student Member: Jonatan Shatzmiller		
Student Member: Madelyn Brake		

- 1.2. Core Practice
- 1.3. Guiding Principle: Integrity is everything

2. COMMUNICATIONS

2.1. ORAL COMMUNICATIONS: Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

3. CONSENT AGENDA ITEMS

- 3.1. Approval of Board Minutes: 01-25-24 & 02-11-24
- 3.2. Approval of December Bank & Credit Card Statements
- 3.3. Approval of Amazon December Statements

3.4. Approve Consent to Frostig Master Agreement

4. DISCUSSION ITEMS

4.1. Financial Report Update

4.2. Assistant Site Directors' Reports. (May include: curriculum & instruction; equity, diversity, & inclusion; events & community; student achievement & support; professional development)

4.2.1. ASL

4.2.1.1. Support for TK + Kinder

4.2.1.2. Upcoming events

4.2.2. AGLA

4.2.2.1. Externship Program

4.2.2.2. Recruitment

4.2.2.3. Upcoming Events

4.3. Executive Director's Report. (May include: C & I; equity, diversity, & inclusion; events & community; student achievement & support; professional development; human resources; facilities; operations; finance)

4.3.1. Support Plan for ASL + AGLA

4.3.2. Site Director Search

4.3.3. Staff Support

4.3.4. Aveson Independent Study Academy

4.3.5. Aveson International Sports Academy

4.3.6. Flex Studies

4.4. LCAP Mid-Year Monitoring Report for the 2023-24 school year

4.4.1 ASL

4.4.2. AGLA

4.5. ACO Report

5. ACTION ITEMS

5.1. Approve Oregon Construction Contract (auditorium ASL)

5.2. Approve 2022-23 Audit Report

5.3. Approve MOA for LA County Parks

6. CLOSED SESSION

6.1. Employee Performance Evaluation. Title: Executive Director. Pursuant to paragraphs (1-4) of subdivision (b) of Section 54957

7. ADJOURNMENT

Posting Certification: I, Ian McFeat, Executive Director of Aveson Charter Schools, certify this agenda was posted at each school's front office and aveson.org on or before Monday, February 19th, 2024 at 5pm.

Aveson Charter School

Balance Sheet

As of December 31, 2023

	AGLA (#847)	ASL (#848)	TOTAL
ASSETS			
Current Assets			
Bank Accounts			
9120 Aveson Cash in Bank			\$0.00
9121-54 Cash in Bank Community Bank Checking	1,516,025.97	1,465,809.79	\$2,981,835.76
9121-67 Cash in Bank - Wells Checking	0.00	0.00	\$0.00
9123-83 Cash in Bank - Wells Petty Cash 1	0.00	0.00	\$0.00
9129-07 Cash in Bank - Wells Petty Cash 2	0.00	0.00	\$0.00
Total 9120 Aveson Cash in Bank	1,516,025.97	1,465,809.79	\$2,981,835.76
9130-AV Petty Cash (no bank acct)	720.00	180.00	\$900.00
Total Bank Accounts	\$1,516,745.97	\$1,465,989.79	\$2,982,735.76
Accounts Receivable			
9200 Accounts Receivable	0.00	0.00	\$0.00
9211 AR Title I	0.00	0.00	\$0.00
9212 AR Title II	0.00	0.00	\$0.00
9213 A/R - IDEA Local Assistance SPED Funds	0.00	0.00	\$0.00
9214 Title IV AR	0.00		\$0.00
9229 AR - Other Federal	0.00	0.00	\$0.00
9230 AR - State Aid	0.00	0.00	\$0.00
9231 AR - Categorical	0.00	0.00	\$0.00
9232 AR - Property Taxes	0.00	0.00	\$0.00
9233 AR - Lottery	0.00	0.00	\$0.00
9234 AR - Special Education AB602	0.00	0.00	\$0.00
9235 AR - Class Size Reduction		0.00	\$0.00
9236 AR - SB740 Facilities Grant	0.00	0.00	\$0.00
9237 AR - Education Protection Account	0.00	0.00	\$0.00
9238 A/R - Federal Child Nutrition	0.00	0.00	\$0.00
9239 AR State Child Nutrition	0.00	0.00	\$0.00
9240 Mental Health AR	0.00	0.00	\$0.00
9241 Other State AR	0.00	0.00	\$0.00
9242 Mandate Block Grant AR	0.00	0.00	\$0.00
9251 AR-GP PY Adjustment (due from district)	0.00	0.00	\$0.00
9260 AR - Misc	0.00	0.00	\$0.00
9261 Receivable from ASL	0.00		\$0.00
9262 AR - Receivable from AGLA		0.00	\$0.00
9263 BTSA Fees Receivable from ee	0.00	0.00	\$0.00
9264 Employee Salary Advances Receivable	0.00	0.00	\$0.00
Total 9200 Accounts Receivable	0.00	0.00	\$0.00
Total Accounts Receivable	\$0.00	\$0.00	\$0.00
Other Current Assets			
9200.1 Accounts Receivable - Other	0.00	0.00	\$0.00
9290 Due from Grantor	339,795.35	71,479.91	\$411,275.26

Aveson Charter School

Balance Sheet

As of December 31, 2023

	AGLA (#847)	ASL (#848)	TOTAL
9330 Prepaid Expenses	49,000.00	0.00	\$49,000.00
Total Other Current Assets	\$388,795.35	\$71,479.91	\$460,275.26
Total Current Assets	\$1,905,541.32	\$1,537,469.70	\$3,443,011.02
Fixed Assets			
6200 Buildings and Improvement of Buildings	341,936.63	364,051.24	\$705,987.87
6201 Bldings / Improvement of Bldings - 1099 Expenses	138,668.38	17,008.75	\$155,677.13
6202 Accumulated Depreciation-Bldgs & Improvements	-224,604.51	-122,571.34	\$ -347,175.85
6203 Construction in Progress	0.00	0.00	\$0.00
Total 6200 Buildings and Improvement of Buildings	256,000.50	258,488.65	\$514,489.15
6400 Equipment	0.00	0.00	\$0.00
6410 Vehicles	61,962.52	150,500.19	\$212,462.71
6411 Equipment- Vehicles Accumulated Depreciation	-61,962.54	-70,816.35	\$ -132,778.89
6420 Built-in furniture and fixtures	41,803.93		\$41,803.93
6421 Furniture and Fixtures Accumulated Depreciation	-28,315.66		\$ -28,315.66
Total 6400 Equipment	13,488.25	79,683.84	\$93,172.09
Total Fixed Assets	\$269,488.75	\$338,172.49	\$607,661.24
Other Assets			
9340 Reserve for Property Tax	0.00		\$0.00
9360 Security Deposits	39,522.50	5,050.00	\$44,572.50
Total Other Assets	\$39,522.50	\$5,050.00	\$44,572.50
TOTAL ASSETS	\$2,214,552.57	\$1,880,692.19	\$4,095,244.76
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
9500 Accounts Payable	26,042.85	55,496.75	\$81,539.60
9501 Accrued A/P	0.00	0.00	\$0.00
9510 AP - Advanced Apportionment Repay	0.00	0.00	\$0.00
9512 AP - District PY Property Tax	0.00	0.00	\$0.00
9515 AP - Payable to OCS	0.00	0.00	\$0.00
9516 AP - Payable to County (PY Adj)	0.00	134,965.00	\$134,965.00
9517 Payable to AGLA		0.00	\$0.00
9518 AP - Payable to ASL	0.00		\$0.00
9519 AP - Educator's Co-Op COBRA	0.00	0.00	\$0.00
Total 9500 Accounts Payable	26,042.85	190,461.75	\$216,504.60
9540 Accounts Payable (A/P) - Wages Payable			\$0.00
9541 Wages Payable - Certificated Teachers	0.00	0.00	\$0.00
9542 Wages Payable - Certificated Admin	0.00	0.00	\$0.00
9543 Wages Payable - Other Certificated	0.00	0.00	\$0.00
9544 Wages Payable - Office Salaries	0.00	0.00	\$0.00
9545 Wages Payable - Aides Wages	0.00	0.00	\$0.00
9546 Wages Payable - Other Classified	0.00	0.00	\$0.00

Aveson Charter School

Balance Sheet

As of December 31, 2023

	AGLA (#847)	ASL (#848)	TOTAL
Total 9540 Accounts Payable (A/P) - Wages Payable	0.00	0.00	\$0.00
Total Accounts Payable	\$26,042.85	\$190,461.75	\$216,504.60
Credit Cards			
9550 Credit Card			\$0.00
9551 Credit Card - Amex	6,776.79	-11,718.48	\$ -4,941.69
9552 Credit Card - Capital One	-6,484.95	20,709.47	\$14,224.52
Total 9550 Credit Card	291.84	8,990.99	\$9,282.83
Total Credit Cards	\$291.84	\$8,990.99	\$9,282.83
Other Current Liabilities			
9501.1 Accrued AP	3,200.00	3,200.00	\$6,400.00
9555 Sales & Use Tax Payable	9.51	117.73	\$127.24
9557.1 PPP Loan - Current Portion	0.00	0.00	\$0.00
9557.2 Accrued Interest Payable	0.00	0.00	\$0.00
9590 Due to Grantor	42,188.27	83,575.25	\$125,763.52
9650 Deferred Revenue	492,095.61	815,724.73	\$1,307,820.34
Other Current Liabilities			\$0.00
9502 AP - District Oversight Fee	0.00	0.00	\$0.00
9503 AP - Special Education	0.00	0.00	\$0.00
9504 CCSA Growth Loan	0.00	0.00	\$0.00
9505 AP-Title I 2010/11	0.00	0.00	\$0.00
9506 NFF Line of Credit	0.00	0.00	\$0.00
9507 Wells Fargo LOC	0.00		\$0.00
9508 Community Bank Line of Credit	0.00	0.00	\$0.00
9509 Unclaimed Property	834.75	2,109.08	\$2,943.83
9520 Payroll Tax Payable			\$0.00
9521 Federal Income Tax Payable	0.00	0.01	\$0.01
9522 Social Security (OASDI) Payable	0.00	0.00	\$0.00
9523 Medicare Payable	0.00	0.00	\$0.00
9524 State SDI / Income Tax Payable	0.00	0.00	\$0.00
9525 FUTA / SUTA Payable	-3,560.95	0.00	\$ -3,560.95
Total 9520 Payroll Tax Payable	-3,560.95	0.01	\$ -3,560.94
9530 Payroll Clearing	999.97	-3,056.63	\$ -2,056.66
9531 403B Payable	6,701.71	-245.41	\$6,456.30
9533 AFLAC Payable	-48.45	1,795.50	\$1,747.05
9534 FSA Payable	3,395.25	2,901.86	\$6,297.11
9535 Garnishments Payable	-2,474.64	-958.50	\$ -3,433.14
Total 9530 Payroll Clearing	8,573.84	436.82	\$9,010.66
Total Other Current Liabilities	5,847.64	2,545.91	\$8,393.55
Total Other Current Liabilities	\$543,341.03	\$905,163.62	\$1,448,504.65
Total Current Liabilities	\$569,675.72	\$1,104,616.36	\$1,674,292.08

Aveson Charter School

Balance Sheet

As of December 31, 2023

	AGLA (#847)	ASL (#848)	TOTAL
Long-Term Liabilities			
9557 PPP Loan	0.00	0.00	\$0.00
9660 Long Term Liabilities			\$0.00
9600 Deferred Rent	542,656.90		\$542,656.90
9605 Compensated Absences	15,665.78	43,697.16	\$59,362.94
9661 Other Accrued Liabilities	0.00		\$0.00
9670 CDE Revolving Loan	0.00	0.00	\$0.00
Total 9660 Long Term Liabilities	558,322.68	43,697.16	\$602,019.84
Total Long-Term Liabilities	\$558,322.68	\$43,697.16	\$602,019.84
Total Liabilities	\$1,127,998.40	\$1,148,313.52	\$2,276,311.92
Equity			
Opening Balance Equity	0.00	0.00	\$0.00
Retained Earnings	2,304,567.10	1,767,855.73	\$4,072,422.83
Net Income	-1,218,012.93	-1,035,477.06	\$ -2,253,489.99
Total Equity	\$1,086,554.17	\$732,378.67	\$1,818,932.84
TOTAL LIABILITIES AND EQUITY	\$2,214,552.57	\$1,880,692.19	\$4,095,244.76



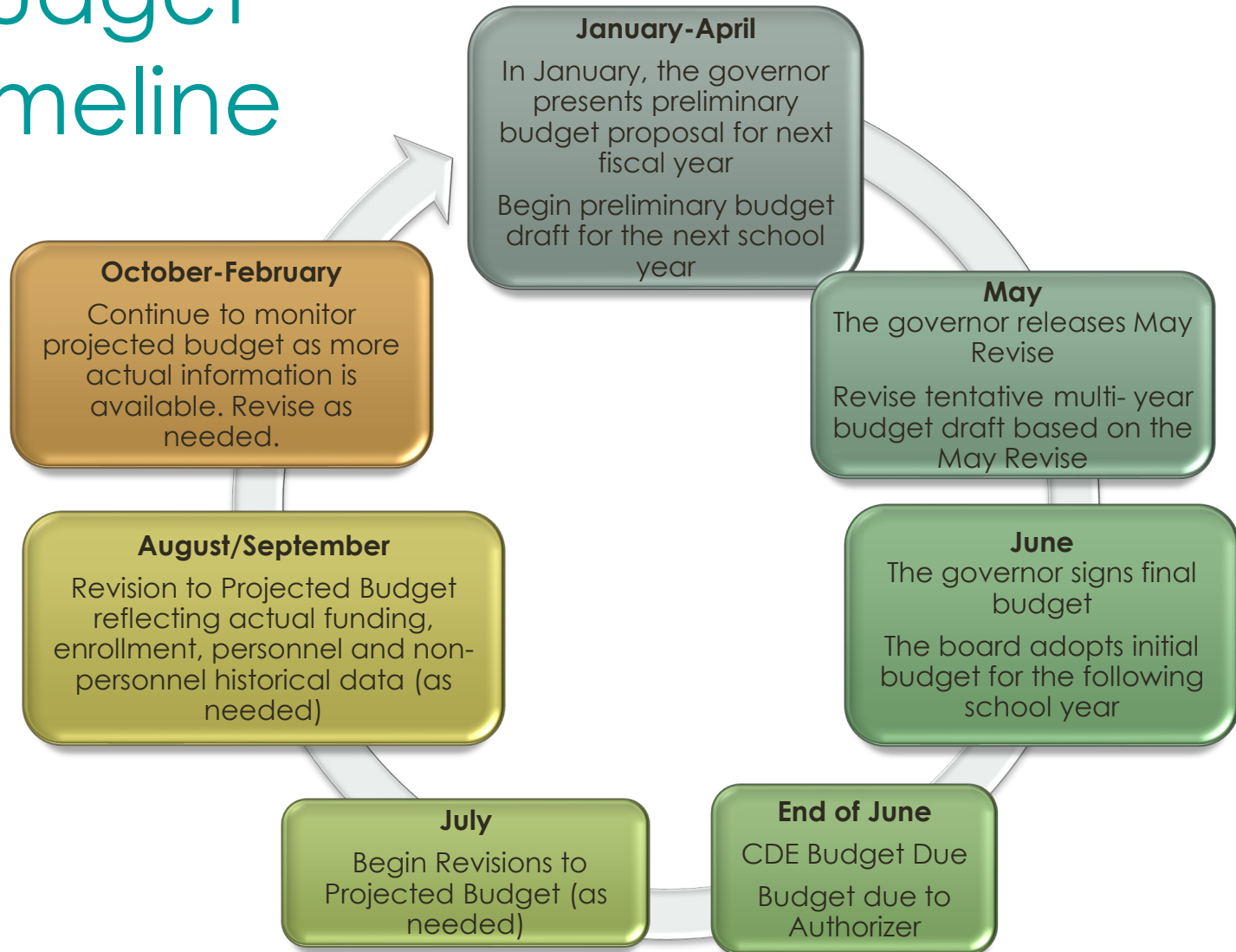
Aveson Financial Update

Thursday,
February 22, 2024

Presentation Agenda

- Budget Timeline
- Monthly Financials
- Cash Flow

Budget Timeline



Monthly Financials

YTD Dec 2023

FY23-24 Combined Master Summary

First Interim Budget Approved

	FY23-24	FY23-24	FY23-24
	AGLA FIRST INTERIM BUDGET	ASL FIRST INTERIM BUDGET	COMBINED
Enrollment	207	340	547
FY ADA (93%)	193	316	509
Total 8011-8096 Local Control Funding Formula Sources	2,307,878	3,589,852	\$ 5,897,730
Total 8100-8299 Federal Income	519,510	286,708	\$ 806,218
Total 8300-8599 State Income	951,581	1,253,056	\$ 2,204,637
Total 8600-8799 Local Income	403,052	770,136	\$ 1,173,188
TOTAL INCOME	\$ 4,182,021	\$ 5,899,752	\$ 10,081,773
Total 1000 Certificated Salaries	1,614,345	2,388,053	\$ 4,002,398
Total 2000 Classified Salaries	808,313	1,286,274	\$ 2,094,586
Total 3000 Employee Benefits	400,360	683,845	\$ 1,084,206
Total 4000 Supplies	342,866	463,540	\$ 806,406
Total 5000 Services and Other Operating Expenditures	1,394,473	1,158,623	\$ 2,553,096
Total 6000 Capital Outlay	35,359	39,407	\$ 74,766
TOTAL EXPENSE	\$ 4,595,716	\$ 6,019,742	\$ 10,615,458
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (413,695)	\$ (119,990)	\$ (533,685)
BEGINNING FUND BALANCE	\$ 2,304,567	\$ 1,767,855	\$ 4,072,422
ENDING FUND BALANCE	\$ 1,890,871	\$ 1,647,866	\$ 3,538,737
RESERVE (AS % OF EXPENSES)	41%	27%	33%

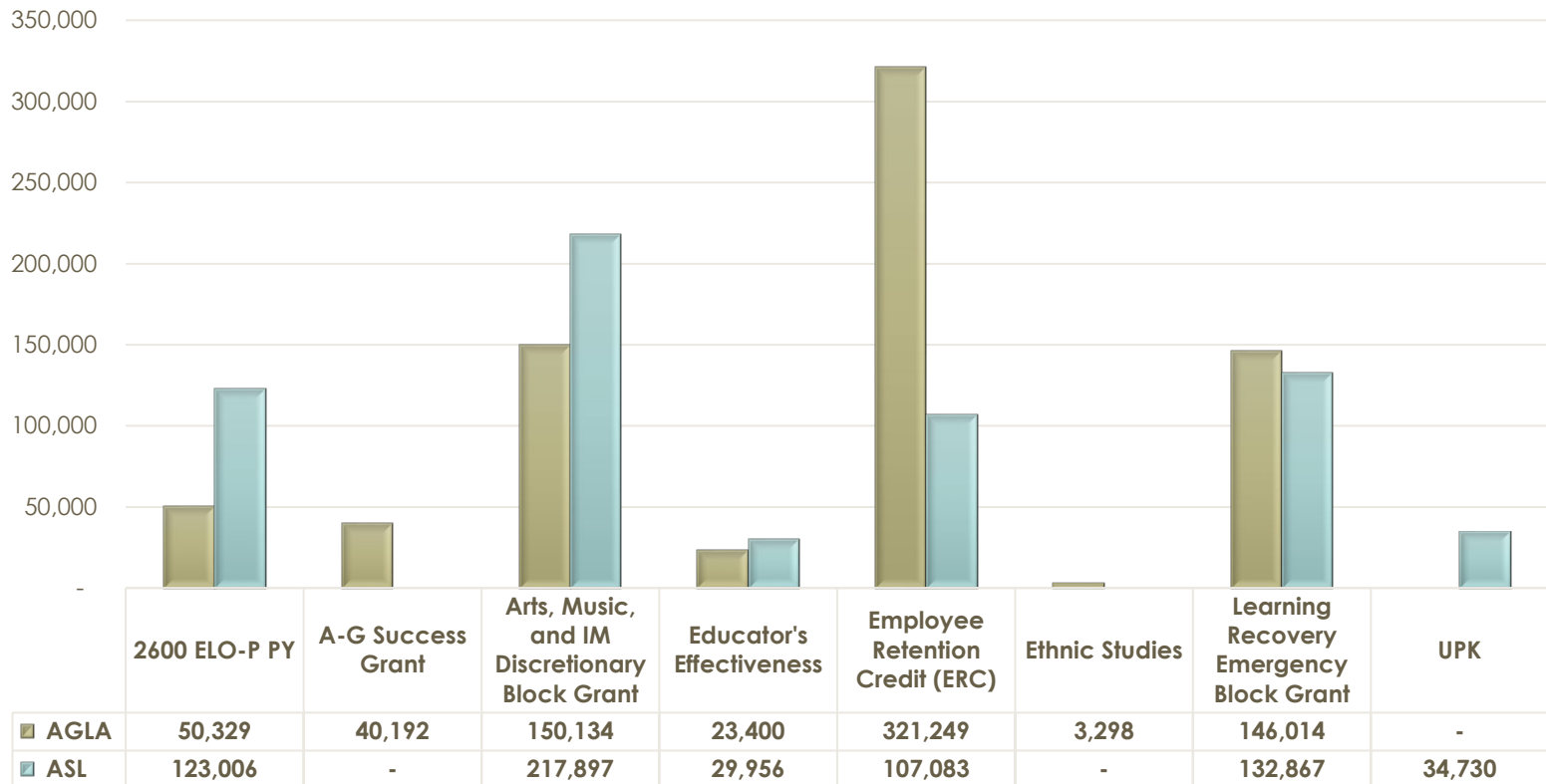
FY23-24 Combined Master Summary

First Interim Budget Forecast

	FY23-24 AGLA FORECAST	FY23-24 ASL FORECAST	FY23-24 Combined
Enrollment	220	343	563
FY ADA	196	311	507
Total 8011-8096 Local Control Funding Formula Sources	\$ 2,307,878	\$ 3,589,852	\$ 7,871,336
Total 8100-8299 Federal Income	\$ 519,510	\$ 286,708	\$ 806,218
Total 8300-8599 State Income	\$ 967,735	\$ 1,253,072	\$ 2,220,807
Total 8600-8799 Local Income	\$ 403,284	\$ 770,136	\$ 1,173,420
TOTAL INCOME	\$ 4,198,407	\$ 5,899,768	\$ 10,098,175
Total 1000 Certificated Salaries	\$ 1,614,345	\$ 2,388,053	\$ 8,226,306
Total 2000 Classified Salaries	\$ 808,313	\$ 1,286,274	\$ 2,830,274
Total 3000 Employee Benefits	\$ 401,230	\$ 683,845	\$ 1,897,914
Total 4000 Supplies	\$ 386,474	\$ 463,540	\$ 1,384,289
Total 5000 Services and Other Operating Expenditures	\$ 1,403,252	\$ 1,195,742	\$ 4,515,828
Total 6000 Capital Outlay	\$ 35,359	\$ 39,407	\$ 153,305
TOTAL EXPENSE	\$ 4,648,973	\$ 6,056,860	\$ 10,705,833
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (450,567)	\$ (157,092)	\$ (607,659)
ONE-TIME RESTRICTED FUNDS IN BUDGET	\$ 734,616	\$ 645,538	\$ 1,380,154
BEGINNING FUND BALANCE	\$ 2,304,567	\$ 1,767,855	\$ 4,072,422
ENDING FUND BALANCE	\$ 1,854,000	\$ 1,610,764	\$ 3,464,764
RESERVE (AS % OF EXPENSES)	40%	27%	32%

FY 23-24 One Time Revenue

One Time Funds in FY23-24 Budget



Total Combined One Time Revenue = **\$1,380,155**

FY23-24 Budget Highlights – Combined

	WORKING BUDGET FY23-24	YTD Actuals	2023-24 Projections	Budget VS Projections	(\$) Budget Remaining	(%) Budget Remaining
Total 8011-8096 Local Control Funding Formula Sources	\$ 5,897,730	\$ 2,283,489	\$ 5,897,730	\$ -	\$ 3,614,241	61%
Total 8100-8299 Federal Income	\$ 806,218	\$ 52,089	\$ 806,218	\$ -	\$ 754,129	94%
Total 8300-8599 State Income	\$ 2,204,637	\$ 342,972	\$ 2,220,807	\$ 16,170	\$ 1,861,664	84%
Total 8600-8799 Local Income	\$ 1,173,188	\$ 440,417	\$ 1,173,420	\$ 232	\$ 732,771	62%
TOTAL INCOME	\$ 10,081,773	\$ 3,118,968	\$ 10,098,175	\$ 16,402	\$ 6,962,805	69%
Total 1000 Certificated Salaries	\$ 4,002,398	\$ 1,751,719	\$ 4,002,398	\$ -	\$ 2,250,678	56%
Total 2000 Classified Salaries	\$ 2,094,586	\$ 966,260	\$ 2,094,586	\$ -	\$ 1,128,327	54%
Total 3000 Employee Benefits	\$ 1,084,206	\$ 508,535	\$ 1,085,076	\$ 870	\$ 575,671	53%
Total 4000 Supplies	\$ 806,406	\$ 581,941	\$ 850,014	\$ 43,608	\$ 224,465	28%
Total 5000 Services and Other Operating Expenditures	\$ 2,553,096	\$ 1,526,687	\$ 2,598,993	\$ 45,897	\$ 1,086,859	1638%
Total 6000 Capital Outlay	\$ 74,766	\$ 37,317	\$ 74,766	\$ (0)	\$ 37,449	50%
TOTAL EXPENSE	\$ 10,615,458	\$ 5,372,458	\$ 10,705,833	\$ 90,375	\$ 5,303,449	50%
NET INCOME (LOSS)	\$ (533,685)	\$ (2,253,490)	\$ (607,659)	\$ (73,973)	\$ 1,659,356	

FY23-24 Budget Highlights: AGLA

	WORKING BUDGET FY23-24	YTD Actuals	2023-24 Projections	WORKING Budget VS Projections	(\$) Budget Remaining	(%) Budget Remaining	CWM Comments
Total 8011-8096 Local Control Funding Formula Sources	\$ 2,307,878	\$ 915,947	\$ 2,307,878	\$ -	\$ 1,391,931	60%	
Total 8100-8299 Federal Income	\$ 519,510	\$ 15,502	\$ 519,510	\$ -	\$ 504,008	97%	
Total 8300-8599 State Income	\$ 951,581	\$ 131,933	\$ 967,735	\$ 16,154	\$ 795,176	84%	Prior year lottery not accrued
Total 8600-8799 Local Income	\$ 403,052	\$ 118,756	\$ 403,284	\$ 232	\$ 284,296	71%	
TOTAL INCOME	\$ 4,182,021	\$ 1,182,138	\$ 4,198,407	\$ 16,386	\$ 2,975,411	71%	
Total 1000 Certificated Salaries	\$ 1,614,345	\$ 723,104	\$ 1,614,345	\$ -	\$ 891,241	55%	
Total 2000 Classified Salaries	\$ 808,313	\$ 384,259	\$ 808,313	\$ -	\$ 424,054	52%	
Total 3000 Employee Benefits	\$ 400,360	\$ 213,710	\$ 401,230	\$ 870	\$ 186,651	47%	
Total 4000 Supplies	\$ 342,866	\$ 297,069	\$ 386,474	\$ 43,608	\$ 45,798	13%	Increased Instructional Materials & Supplies (Sports) & Computers
Total 5000 Services and Other Operating Expenditures	\$ 1,394,473	\$ 764,330	\$ 1,403,252	\$ 8,779	\$ 630,143	45%	Sign to be capitalized
Total 6000 Capital Outlay	\$ 35,359	\$ 17,680	\$ 35,359	\$ 0	\$ 17,679	50%	
TOTAL EXPENSE	\$ 4,595,716	\$ 2,400,151	\$ 4,648,973	\$ 53,257	\$ 2,195,565	48%	
NET INCOME (LOSS)	\$ (413,695)	\$ (1,218,013)	\$ (450,567)	\$ (36,871)	\$ 779,846		

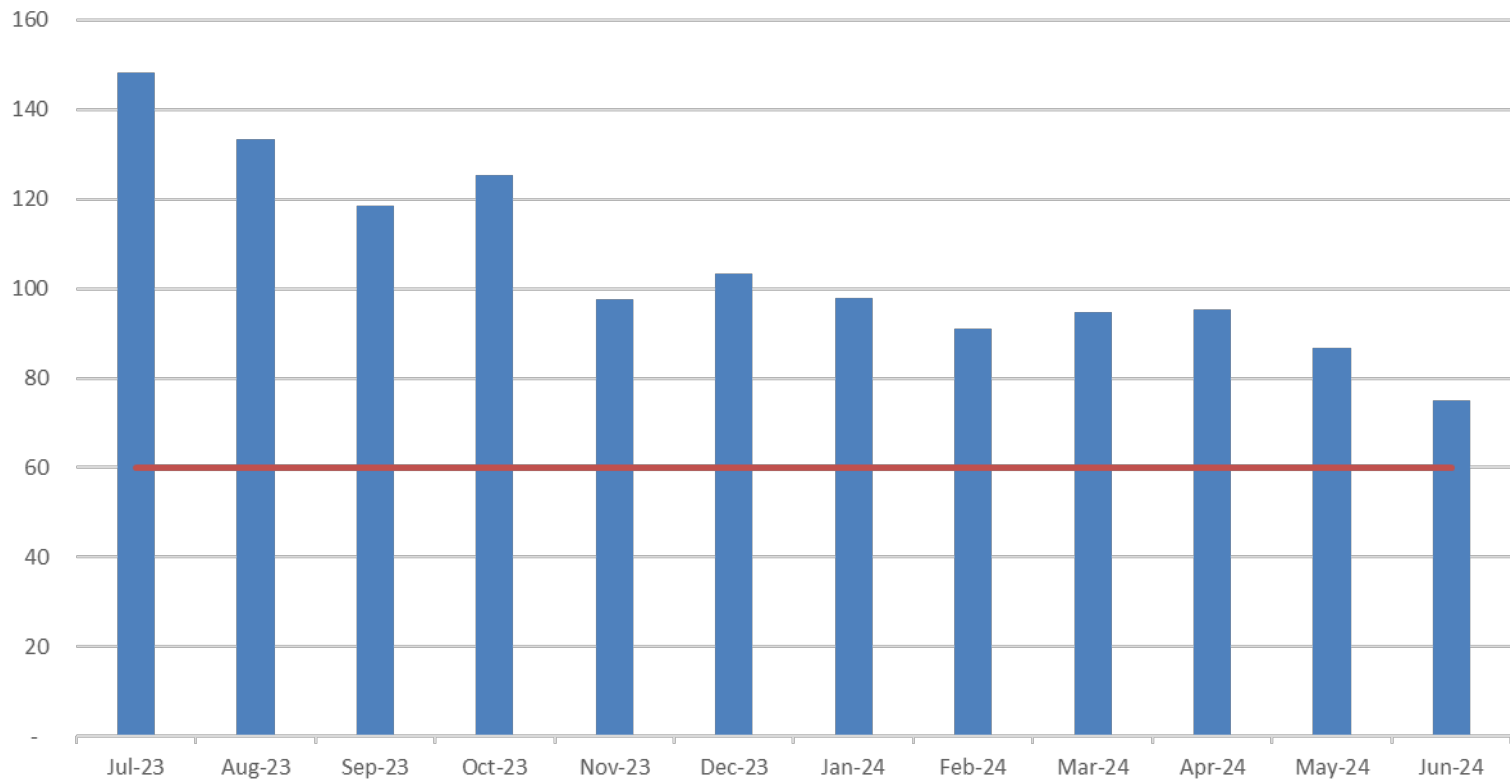
FY23-24 Budget Highlights: ASL

	WORKING BUDGET FY23-24	YTD Actuals	2023-24 Projections	Working Budget VS Projections	(\$) Budget Remaining	(%) Budget Remaining	Comments
Total 8011-8096 Local Control Funding Formula Sources	\$ 3,589,852	\$ 1,367,542	\$ 3,589,852	\$ -	\$ 2,222,310	62%	
Total 8100-8299 Federal Income	\$ 286,708	\$ 36,588	\$ 286,708	\$ -	\$ 250,121	87%	
Total 8300-8599 State Income	\$ 1,253,056	\$ 211,039	\$ 1,253,072	\$ 16	\$ 1,042,016	83%	
Total 8600-8799 Local Income	\$ 770,136	\$ 321,661	\$ 770,136	\$ -	\$ 448,475	58%	
				0			
TOTAL INCOME	\$ 5,899,752	\$ 1,936,830	\$ 5,899,768	\$ 16	\$ 3,962,922	67%	
Total 1000 Certificated Salaries	\$ 2,388,053	\$ 1,028,615	\$ 2,388,053	\$ -	\$ 1,359,438	57%	
Total 2000 Classified Salaries	\$ 1,286,274	\$ 582,001	\$ 1,286,274	\$ -	\$ 704,273	55%	
Total 3000 Employee Benefits	\$ 683,845	\$ 294,825	\$ 683,845	\$ -	\$ 389,020	57%	
Total 4000 Supplies	\$ 463,540	\$ 284,872	\$ 463,540	\$ -	\$ 178,668	39%	
Total 5000 Services and Other Operating Expenditures	\$ 1,158,623	\$ 762,357	\$ 1,195,742	\$ 37,118	\$ 396,266	34%	Yurt, TK playground, Bungalow campus buildings
Total 6000 Capital Outlay	\$ 39,407	\$ 19,637	\$ 39,407	\$ (0)	\$ 19,770	50%	
TOTAL EXPENSE	\$ 6,019,742	\$ 2,972,307	\$ 6,056,860	\$ 37,118	\$ 3,047,434	51%	
NET INCOME (LOSS)	\$ (119,990)	\$ (1,035,477)	\$ (157,092)	\$ (37,102)	\$ 915,487		

Cash Flow

2023-2024 Cash on Hand

Days of Cash on Hand - Recommended 60 Days



Cash Update – Cash is King

	Gold Standard	Cash Balance as of 12/31/2023	Projected Cash Balance as of 6/30/2024
3 months of payroll	\$ 1,795,297	\$ 2,983,736	\$ 2,164,611
Days Cash on Hand	60	103	75

Other Cash Analysis

Cash Balance	\$ 2,983,736	\$ 2,164,611
LOC Balance (\$500,000 available)	-	-

Additional Considerations

- Maintain enough cash on hand for monthly expenditures
- Plan ahead and consider the long term by projecting multi-year budgets
- One-time funds should not be used to fund ongoing expenses
- Create backup plans, goals and deadlines
- Maintain a flexible budget as more information becomes available

WORKING BUDGET FY23-24	PRIOR YEAR P-2							P-1					P-2		YTD Actuals	2023-24 Projections	Budget VS Projections	(\$) Budget Remaining	(%) Budget Remaining
	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	Forecast Jan-24	Forecast Feb-24	Forecast Mar-24	Forecast Apr-24	Forecast May-24	Forecast Jun-24	Accrual						

	PRIOR YEAR P-2							P-1					P-2	
	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-20	ACTUAL Nov-23	ACTUAL Dec-23	Forecast Jan-24	Forecast Feb-24	Forecast Mar-24	Forecast Apr-24	Forecast May-24	Forecast Jun-24	Accrual	
Beginning Cash Balance	4,404,903	4,276,417	3,851,577	3,422,034	3,619,586	2,821,893	2,982,736	2,830,296	2,625,398	2,737,655	2,755,150	2,508,678	2,164,611	
Cash Flow from Operating Activities														
Net Income (Loss)	(435,375)	(554,285)	(369,733)	(188,697)	(686,098)	(19,303)	(152,441)	(204,898)	112,257	17,495	(246,472)	(344,067)	2,463,957	
1 Change in Accounts Receivable														
1.1 Due from Grantor	334,475	23,627	(18,553)	119,429	(37,111)	203,022								
2 Change in Accounts Payable	(57,834)	137,404	(44,407)	(18,222)	(68,323)	(430)								
Clean Energy funds - refund													(134,000)	
9 Change in Other Liabilities (incl Due to Grantor)	(4,437)		(4,437)	75,589	(8,166)	(7,986)								
5 Change in Payroll Liabilities	(120,462)	2,036	(5,940)	12,858	(17,350)	12,820								
6 Change in Prepaid Expenditures	141,753													
7 Change in Deferred Revenue	7,285		7,285	190,353	13,113	(33,520)								
8 Depreciation Expense	6,109		6,242	6,242	6,242	6,242								
Cash Flow from Investing Activities														
10 Capital Expenditures		(39,865)												
Change in Security Deposits														
Cash Flow from Financing Activities														
Source- Sale of Receivables														
Use- Sale of Receivables														
Source- Loans														
Use- Loans														
Ending Cash Balance (Cash on Hand)	4,276,417	3,851,577	3,422,034	3,619,586	2,821,893	2,982,736	2,830,296	2,625,398	2,737,655	2,755,150	2,508,678	2,164,611	4,494,568	

Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Aveson School of Leaders	Ian McFeat Executive Director/Superintendent	ianmcfecat@aveson.org 626-797-1440

Goal 1

Goal Description
Aveson School of Leaders will increase Math CAASPP Scale Scores to +5 points compared to the distance from standard for the State of California, school-wide and significant student subgroups.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
SBAC Math Scores for All Students	(-8) Compared to State Mean DFS	(-7) Compared to State Mean DFS	TBD	Not taken, see iReady data.	(+5) Compared to State Mean DFS

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	iReady Math Diagnostics	No	Partially Implemented	See Mid Year Outcome Data above.	Low: 2% Low Average: 5%	\$28,500.00	\$12,288

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Continue to utilize iReady Math Diagnostics three times a year to provide data for Math Data Teams.				Average: 40% Above Average: 20% High: 33%		
1.2	SBAC Interim Assessments Administer SBAC Math interim assessments at least twice yearly for data to be analyzed in Math Data Teams.	No	Partially Implemented	See Mid Year Outcome Data above.	Not taken	\$28,500.00	\$12,288
1.3	Math Data Teams Hold regular Math data analysis meetings (Math Data Teams) to identify needs and set goals and strategies for targeted instruction (Personalized Mastery Learning) for all students, with emphasis on students from marginalized populations.	No	Partially Implemented	See Mid Year Outcome Data above.	Work is in progress with teams to complete data analysis and targeted instruction.	\$143,500.00	\$61,438
1.4	Math Professional Development Develop Advisor (Teacher) expertise in best Math instructional practices and effective implementation of the Eureka Math Curriculum. Provide Professional Development on culturally-relevant Math instruction	No	Partially Implemented	See Mid Year Outcome Data above.	Implemented two math PD sessions, continuing to work throughout the year.	\$57,500.00	\$24,575

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.5	Personalized Mastery Learning Advisor Personalized Mastery Learning Advisor (TOSA) will provide additional direct Math instructional support and progress monitoring to identified students and student groups.	No	Partially Implemented	See Mid Year Outcome Data above.	In progress.	\$95,000.00	\$40,668
1.6	Math Instructional Parent Communication and Resources Increase parent communication regarding and involvement in Math instruction and student progress towards goals by maximizing use of Eureka parent tip sheets, Eureka In Sync video access, and iReady Math Diagnostic Family Reports.	No	Partially Implemented	See Mid Year Outcome Data above.	In progress.	\$28,500.00	\$12,288

Goal 2

Goal Description

DEI GOAL:

In the next three years, ASL will be comfortable, educated and confident in their ability to provide an equitable, personalized education for students from all backgrounds, with a focus on those students from marginalized social groups, including, but not limited to a marginalized race, ethnicity, different ability, gender, LGBTQ+, religion, culture, or language. ASL will integrate DEI and Anti Racist themes into our established SEL pedagogy and curriculum to ensure access to SEL content and themes for all of our diverse staff and students.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Community survey will reflect 75% of BIPOC respondents feel seen, heard and a sense of belonging within the Aveson Charter School community	2021 - less than 50%	55%	unreportable	Not reportable, but will have available at the LCAP final survey.	75%
80% of staff will report that when a sensitive issue of diversity arises in class, they can confidently think of strategies to address the situation.	2021 - 61% were quite/extremely confident)	67%	86%	Not reportable, but will have available at the LCAP final survey.	80% are quite/extremely confident
Learning for Justice Standards (Identity, Diversity, Justice, Action) are integrated into the current SEL curriculum in all classrooms.	Learning for Justice Standards have not been discussed with staff	Learning for Justice Standards will be introduced and advisors will include one lesson for students from each standard (Identity, Diversity, Justice, Action)	The social justice curriculum was taught each week, however, the social justice standards in particular were not introduced and remain a top priority for the next school year.	Utilize the Pollyanna Curriculum in all classrooms and the Mindup curriculum as well.	Advisors will be fully familiar with Learning for Justice Standards and will include 3-4 lessons for students from each standard (Identity, Diversity, Justice, Action)
90% of staff will report that if a certain student was being consistently excluded, it would be quite/extremely easy to assess whether it is due to their membership in a particular social group.	2021 - 70% reported that it would be quite/extremely easy	77%	82%	Not reportable, but will have available at the LCAP final survey.	90%
70% of Aveson Community members will report that ASL's decisions are communicated with transparency	2021 - 38% of staff believe that hiring, advancement or appointment to leadership roles are transparent and equitable. Audit reported that Aveson Community members felt Aveson's Director's communication style lacked transparency.	38.5% of faculty believe that their perspectives are valued by the organization.	41%	Not reportable, but will have available at the LCAP final survey.	70% of Aveson Community members will report that ASL's decisions are communicated with transparency.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Assess, adjust and monitor behavioral as well as instructional policies, procedures and practices to ensure BIPOC inclusion is the norm.		50% accomplished. This is an ongoing goal and will need to continue year to year.	This continues to be a work in progress. This year we adjusted our harmful incident protocol and provided staff professional development on this protocol and tracked behavior data by BIPOC demographics.	This continues to be a work in progress. This year we adjusted our harmful incident protocol and provided staff professional development on this protocol and tracked behavior data by BIPOC demographics. Now it is implemented fully and reviewed annually.	

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	<p>Continuation of Anti Racist Education (ARE) Team (now AAA team), including 4 advisors and one leader.</p> <p>To improve appreciation for the value of diversity and inclusion as well as an understanding of the unique experiences/circumstances of marginalized populations, the ARE Team (now AAA team) will continue to provide leadership in the areas of PD, Policy, Curriculum and Community Engagement.</p>	No	Partially Implemented	See Mid Year Outcome Data above.	Team continues to meet once a month, utilizing data and are also part of regular consultation regarding incidents that rise to their level of involvement.	\$57,500.00	\$24,575
2.2	<p>Continue to offer monthly PD for all staff centered on DEI and Anti Racism topics.</p> <p>With support from Administration, the ARE Team (now the AAA Team) will plan PD focused on Policy, Curriculum and Community Engagement. This PD will include, but is not limited to: building Anti-racist knowledge and</p>	No	Partially Implemented	See Mid Year Outcome Data above.	Adult SEL PD has happened 6 times over the course of the year, and this PD includes opportunities for deep DEI discovery and	\$200,500.00	\$86,013

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	understanding, integration of Learning for Justice Standards into the current SEL curriculum as well as Pollyanna Curriculum, dissemination of information regarding ASL's updated policies and procedures as well as the rationale behind any changes, and opportunities to engage with the community around DEI and Anti Racist Topics.				learning with faculty.		
2.3	<p>Provide Parent Education / Community Involvement Opportunities To build community, evolve beliefs, increase knowledge and establish safety/belonging for BIPOC community, Aveson will offer opportunities for community discourse and education focused on Culturally Responsive Teaching and Parenting Strategies as well as Diversity, Equity and Inclusion Informative Events.</p>	No	Partially Implemented	See Mid Year Outcome Data above.	We have met 2 nights with families to help them get involved in our programs and to provide feedback to our Advisors and administration. We anticipate 2-3 more evening events that will allow for engagement in culturally responsive teaching practices.	\$28,500.00	\$12,288
2.4	<p>Provide targeted DEI, SpEd, and Anti-Racist PD to Aides and support staff. Many behavior incidents, including those related to race, diversity and inclusion are most prevalent during non-instructional campus hours (hallway, on the playground, during</p>	No	Partially Implemented	See Mid Year Outcome Data above.	Support staff PD enacted at the beginning of the year for support staff. Will focus on another PD to	\$86,000.00	\$36,863

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	lunch, dismissal). To reduce these occurrences, Aides and support staff should receive high quality PD to learn how to prevent these incidents as well as respond appropriately when they do occur.				bookend the year.		
2.5	<p>Bi-annually, assess and adjust behavioral as well as instructional policies, practices, and procedures to ensure BIPOC inclusion is the norm.</p> <p>Procedures to ensure that inclusion of all marginalized groups is the norm.</p> <p>This action will address community and staff concerns about inconsistent, unfair and racist policies, practices, and procedures at ASL. The work started by the ARE Policy Team needs to be continued and implemented with integrity and consistency. In addition, data regarding behavior incidents needs to be managed and assessed with consistency and insight.</p>	No	Partially Implemented	See Mid Year Outcome Data above.	At every AAA meeting we review the behavior log for trends that may emerge, and running our responses by this team for input and feedback to ensure our BIPOC community is seen and heard.	\$43,000.00	\$18,431
2.6	<p>On a monthly basis, staff will monitor academic, social and emotional performance of students from marginalized social groups.</p>	No	Partially Implemented	See Mid Year Outcome Data above.	Staff have opportunities with collaboration time to discuss student data,	\$200,500.00	\$86,013

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	This action will raise awareness, increase conversation, lead to problem-solving and improve the personalized instruction provided to BIPOC students.				and also enacted PD with iReady data to analyze trends with student population; this included marginalized student data.		
2.7	Continue to diversify recruiting efforts to attract and retain more teaching staff and directors of color that represent or exceed current student demographic.	No	Partially Implemented	See Mid Year Outcome Data above.	Regular meetings and checkins with new staff has allowed for diverse faculty to feel connected and to not leave.	\$15,000.00	\$7,378

Goal 3

Goal Description

INCLUSION GOAL:

ASL staff will provide more effective, engaging, personalized instruction for our neurodiverse students, as well as maintain classrooms in a manner that will improve the learning environment and behavior of all students, thereby increasing the learning for all students. Professional Development seminars focused on Inclusion will improve the working knowledge of staff in the areas of most frequent neurodivergence (ADHD, Autism, Sensory Processing, Dyslexia, etc), improve classroom spaces to increase accessibility for students, improve lesson delivery, materials access and tools to use in the classroom and increase the social-emotional well-being of said students. ASL will create confident staff members that can provide personalized mastery learning to all students, keeping consistency across general education and inclusion.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Monthly collaboration time between GenEd and SPED staff	Monthly meetings between GenEd and SPED staff ('19-'20)	1 monthly meeting between GenEd and SPED staff	1 monthly meeting between GenEd and SPED staff	Continued monthly meeting with GenEd and	Continued monthly collaboration time between GenEd and SPED staff

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
				SPED staff over the course of the year.	focusing on inclusion, access and consistency.
Professional Development seminars focused on Inclusion	No PDs centered around inclusion ('19-'20)	2 PDs per year	1 PD took place for the 2022-2023 school year.	Multiple PD's engaged at the beginning of the year as well as deescalation training with our SELPA. We have engaged in a total of 5 PD's.	3 PDs per school year focused on inclusion.
Inclusion assistants	One IA per classroom ('19-'20), No IAs '20-'21.	50% year over year	We currently have 9 IAs shared across grade levels. We need to have 13 IAs in order to have one IA each classroom.	We currently have 9 IA's	One IA per classroom.
75% of staff will report that they feel knowledgeable about finding resources for working with students who have unique learning and/or behavioral needs.	42%	53%	86%	In progress and will be reported before the end of the year.	75% of staff will report that they feel knowledgeable about finding resources for working with students who have unique learning and/or behavioral needs.
70% of families surveyed will report that students receive the resources and support they need to be successful.	38.6%	45%	27%	In progress and will be reported before the end of the year.	70% of families surveyed will report that students receive the resources and support they need to be successful.
Inclusion Assistants will be trained and have regular professional development in order to aide in providing PML to all students.	No PDs centered around inclusion or student support ('20-'21)	2 PDs per year plus regular meeting time with GenEd staff.	2 PDs took place for the 2022-2023 school year.	1 PD took place this year. Another PD scheduled before the end of the year.	Inclusion Assistants will have no less than 4 professional developments per year, and meet monthly with their GenEd staff in order to provide resources and support for Inclusion PML.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Professional Development for staff with trained professionals Increase working knowledge to staff in our areas of most frequent	No	Partially Implemented	See Mid Year Outcome Data above.	TDG, and SIPPS and iReady training	\$143,500.00	\$61,438

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	neurodivergence, increasing accessibility and social emotional well being for all students. Increase skills and knowledge in providing PML to all students.				in progress to help with PML.		
3.2	General Education and Inclusion Collaboration Time ASL will provide regular collaboration time between the GenEd instructor and the SPED instructor. This provides consistency for students and ensures proper access and instruction are being implemented. Collaboration time will include planning PML and SEL for students as well as continued support for the GenEd instructor.	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing, PD times scheduled for each Monday where school is in session.	\$286,500.00	\$122,876
3.3	Inclusion Assistants ASL will provide inclusion assistants to achieve personalized mastery learning, increasing academic, social emotional and accessibility support.	Yes	Partially Implemented	See Mid Year Outcome Data above.	Continuing to provide PML and other training to Inclusion Assistants throughout the year. Ongoing.	\$485,500.00	\$206,753
3.4	Materials and tools to improve classroom spaces for accessibility Improvements to increase accessibility for all students. Examples but not limited too:	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing, as supplies, furniture, and materials have been purchased	\$94,500.00	\$61,704

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	furniture, wall/anchor chart space, individual student materials.				to support accessibility.		
3.5	Professional Development and monthly meetings with GenEd staff for Inclusion Assistants. ASL will provide regular professional development for Inclusion Assistants to ensure consistency, proper access and instruction are being implemented. Additionally, they will provide time for Inclusion Assistants to meet with the GenEd staff they work directly with in order to provide continued, up-to-date, support.	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing and continuing with PD sessions each Monday throughout the year.	\$143,500.00	\$61,438

Goal 4

Goal Description

ASL is committed to re-designing the traditional style of student learning by providing personalized mastery learning to all student learners and addressing needs through meaningful instruction.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Classroom observations that follow the PML model	Inconsistent across content areas	Inconsistent this year, yet with our new PML Director and support from our Assistant Site Director, we anticipate this to be done with fidelity.	Inconsistent this year due to large increase in new hires as well as PML Director being redirected to other tasks due to staffing changes.	This has been met this year and will continue throughout the year.	All ASL content classrooms will model the PML approach.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Design of course of study for each content course	Inconsistent across content areas	Some courses have accomplished this while others will need to update this goal to be achieved the next year.	There is a course of study for each content area in Literacy, Math and Projects and SEL.	There is a course of study for each content area in Literacy, Math and Projects and SEL.	Each content course will have a clearly defined course of study detailing the standards required for instruction, learning outcomes necessary for student mastery.
Data analysis reflecting individual learning and student mastery	Current practices are shown at only 42% of ongoing methodized data implementation	We have made progress towards the completion of this goal. We hired a new Director of PML We plan to utilize this position moving forward to ensure fidelity to our PML process for all.	We conducted several staff PDs focused on analyzing data in the areas of math and literacy using iReady data as well as writing rubrics, SIPP data and spelling inventories.	We conducted several staff PDs focused on analyzing data in the areas of math and literacy using iReady data as well as writing rubrics, SIPP data and spelling inventories.	All content teachers are well equipped to use developed assessment data to analyze for the planning of student learning outcomes and to provide high quality instruction, support, and resources to students to develop mastery
Learning outcomes aligned to each essential content standard	Inconsistent across content areas	Learning outcome work will need to continue to develop as this year it remained inconsistent. Next year, given alignment and particular supports already in place, we anticipate learning outcomes to become more prominent and developed.	This goal has been met.	This goal has been met.	All content classes will have established “I can...” student centered learning outcomes aligned to each essential content standard as identified by course of study designed for each course
Rigorous project based learning	Inconsistent across content areas	Next year, we will have dedicated Professional Development to project based learning that will include full days out of the classroom for teachers to work on Project Based Learning. We anticipate this will have a larger impact than this current year.	We conducted four staff PDs and provided additional push-in support from the projects advisor coach.	We conducted four staff PDs and provided additional push-in support from the projects advisor coach.	As identified by developed rubrics, students will be able to show mastery of learning outcomes through reading, research, presentations and defense
Evidence of student mastery from a cross curricular approach	Not currently implemented	In addition to the professional development for instructors, our PML Director will look to press for student mastery and support instructors to demonstrate this during	Inconsistent this year due to large increase in new hires as well as PML Director being redirected to other tasks due to staffing changes.	Ongoing with	As identified by developed rubrics, students will be able to show mastery of learning outcomes through reading, research, presentations and defense

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		push in models of professional support.			

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	Course of study Development/revision of course of study	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing and continuing to implement with ILT team.	\$562,000.00	\$240,837
4.2	Personalized mastery learning student plan Development/revision of personalized mastery learning student plan	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing and in progress with the ILT, instructional Leadership Team.	\$286,500.00	\$122,876
4.3	Project based rubrics Development/revision of project based rubrics	No	Partially Implemented	See Mid Year Outcome Data above.	Continuing and ongoing with collaboration, communication, presentation, and creativity rubrics.	\$1,000.00	\$203
4.4	Progress Monitoring Development/revision of assessments to monitor student progress towards goal mastery	No	Partially Implemented	See Mid Year Outcome Data above.	Continuing and ongoing with instructional leadership team, and weekly PD sessions.	\$215,000.00	\$92,157
4.5	Learning outcomes Development/revision of student learning outcomes	No	Partially Implemented	See Mid Year Outcome Data above.	Continuing with advisors this year and being implemented	\$215,000.00	\$92,157

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
					with Monday PD sessions.		
4.6	Expanded Learning Opportunities TK-5th Grade Expanded Learning Opportunities to include summer learning and enrichment and extended learning days.	No	Partially Implemented	See Mid Year Outcome Data above.	Ongoing and continuing with all of our ELOP activities after school and as part of an elongated full day.	\$50,000.00	\$24,575

Goal 5

Goal Description

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Aveson Global Leadership Academy	Ian McFeat Executive Director/Superintendent	ianmcfecat@aveson.org 626-797-1440

Goal 1

Goal Description
AGLA will provide safe and healthy learning environments for all students and staff when on campus and attending campus sponsored events.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Quarterly stakeholder survey to gauge improvement and needs	Staff 15% agree bullying is not a problem Families 34% agree bullying is not a problem Students 38% agree bullying is not a problem				80% or more of all stakeholders indicate that bullying is not a problem.
Student assemblies for educating on bullying prevention	Implemented 2022	Two assemblies conducted	Three assemblies conducted to support diversity and inclusion and for supporting anti-bullying policies.	Multiple events conducted to support inclusion and peer interaction support.	Annual student assemblies to educate students on bullying prevention led by student ambassadors.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Utilize "Stop It" anonymous bullying reporting app	Implemented 2022	Reduction in reports of bullying	Restorative conversations and support groups implemented that have resulted in less bullying issues.	We continue to develop a consistent implementation of Stop It! while also including an anonymous Google Form for community members to report any concerns about bullying or peer interactions.	More student "Stop It" utilization
Advisors and students train on how to use "Stop It" app	Advisory period used	More conversations around community building (Anti-Bullying)	Character Strong Advisory curriculum that supports healthy relationship boundaries.	We continue to develop organizations such as our GSA and Student Ambassadors that support peer coaching, support groups and social interaction practice.	A more harmonious school culture

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	SEL curriculum Purchase, training and implementation of Character Strong SEL curriculum across MS and HS to support students and advisors in ongoing building of resilient, self-advocating, and aware students.	No	Partially Implemented	See Mid Year Outcome Data above.		\$10,000.00	\$0
1.2	Development of prevention goals aligned with bullying policy School leadership in conjunction with student ambassadors will develop prevention goals, which are actionable items for staff and student awareness as defined by Seth's Law AB 9	No	Partially Implemented	See Mid Year Outcome Data above.		\$4,000.00	\$1,584

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.3	Student-led assemblies Frequency based on school climate and need (but held at least annually) student led assemblies will be held to support the unification of AGLA students and staff in our commitment to bullying prevention and awareness	No	Partially Implemented	See Mid Year Outcome Data above.		\$56,000.00	\$26,545
1.4	Parent engagement and support Frequency based on school climate and need (but held at least annually) student and school leadership led meetings will be held to support the unification of AGLA students and staff with the support of families in our commitment to bullying prevention and awareness	No	Partially Implemented	See Mid Year Outcome Data above.		\$56,000.00	\$26,545
1.5	Staff training on policy and prevention Frequency based on student climate and need (but held at least annually) school leadership led trainings will be held to support the unification of AGLA students and staff in our commitment to bullying prevention and awareness and to explicitly define expectations and guidelines of policy implementation outlined as defined by Seth's Law AB 9	No	Partially Implemented	See Mid Year Outcome Data above.		\$56,000.00	\$26,545

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.6	Restorative Practices Training of staff in restorative practices to address repairment of the harm caused by bullying and/or other incidents which contribute to an unsafe/unhealthy learning environment	No	Partially Implemented	See Mid Year Outcome Data above.		\$113,000.00	\$53,654

Goal 2

Goal Description

AGLA is committed to re-designing the traditional style of student learning by providing personalized mastery learning to all student learners and addressing needs through meaningful instruction. As part of this commitment, AGLA will design programs enhancing performing arts, targeting additional learning modalities.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Classroom observations that follow the PML model	Inconsistent across content areas	PML PD Scheduled for August 2022 PML Coordinator hired to assist Advisors	The Director of PML had 1-on-1 meetings with new teachers and scheduled observations with all teachers to model and support PML instruction. The Aveson Hub was created to help teachers implement new teaching modalities that were later observed with reflective practices for teacher practice goal setting.	The assistant site director has continued the role of PML coaching/support organizing 1-1 meetings with advisors to discuss pedagogy and goal setting that supports their professional instructional development. The Aveson Hub, daily informal observations, coaching meetings and check-ins continue to occur to support advisor needs and challenges. Finally, reflective opportunities via	All AGLA content classrooms will model the PML approach.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
				surveys and informal conversations occur with advisors to appropriately implement professional development topics and opportunities that cater to specified requests.	
Design of course of study for each content course	Inconsistent across content areas	PD Scheduled for 2022 - 23	Teachers had to plan their units back and were given planning and professional development time to support this requirement with a deadline set early in the beginning of the year. Templates, resources, and director-modeled pacing plans were supplied as guides for teachers to emulate.	Teachers back-planned their semester courses via Planbook (a digital resource that allows collaboration from admin and peers) in order to establish pacing and accommodations for learners.	Each content course will have a clearly defined course of study detailing the standards required for instruction, learning outcomes necessary for student mastery
Data analysis reflecting individual learning and student mastery	Current practices are shown at only 42% of ongoing methodized data implementation	PD Scheduled for 2022-23 PML Coordinator hired to assist Advisors	Professional development to support data talks occurred, and the Director of PML supported teachers in reviewing data and supporting curriculum development using structured inquiry-based approaches such as formative and summative data. More intentional and consistent data talks will be implemented during full-professional development days in the following academic year.	AGLA continues to collect data via NWEA MAP testing three times a year. Advisors and admin use collected data to assess student achievement, gaps and curricula needs for contents. English advisors also continue to implement writing assessments three times a year. Students are made aware of the expectations via specifically-curated rubrics that guide advisor instruction and support student academic goals. Data team revival is the center of our focus as we begin to construct data teams and conversations to focus on our students of color and lower social economic status and adjusting our supports to	All content teachers are well equipped to use developed assessment data to analyze for the planning of student learning outcomes and to provide high quality instruction, support, and resources to students to develop mastery

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
				accomodate instructional practice.	
Learning outcomes aligned to each essential content standard	Inconsistent across content areas	PD Scheduled for 2022-23 PML Coordinator hired to assist Advisors	PML Director and Site Director began have reviewed standard alignment for particular units and are using rubrics, standard-based curriculum to	With the use of outcome trackers, students are beginning to develop the "I can..." language to authentically assess their own understanding of standards and academic rigor.	All content classes will have established "I can..." student centered learning outcomes aligned to each essential content standard as identified by course of study designed for each course
Rigorous project based learning	Inconsistent across content areas	PD Scheduled for 2022-23 PML Coordinator hired to assist Advisors	Teachers attended multiple full-day PBL professional development workshops that offered scaffolded resources for teachers to explore PBL--based on philosophy that could then be translated into authentic practice in their current lesson planning. Teachers then progressively applied new PBL learning theory to their coursework while their products were being vetted and provided feedback from the administration to improve and evolve their implementation.	Teachers continue to participate in extensive full-day workshops focused on Project-Based Learning (PBL), providing them with scaffolded resources to delve into the PBL philosophy. They then applied this theory to their lesson planning, progressively integrating it into their coursework. Throughout this process, they received feedback from administration to refine and enhance their implementation of PBL principles.	As identified by developed rubrics, students will be able to show mastery of learning outcomes through reading, research, presentations and defense
Evidence of student mastery from a cross curricular approach	Not currently implemented	PD Scheduled for 2022-23	Teachers and advisors have collaborated across multiple content areas to design interdisciplinary projects requiring students to apply knowledge and skills from multiple subjects. For example, students studying history and science could work together on a project exploring the scientific advancements during a particular historical era which is then presented in	Teachers and advisors continue to work together across various subject areas to craft interdisciplinary projects that demand students to utilize knowledge and skills from multiple disciplines. As an illustration, history and science students might collaborate on a project investigating the scientific progressions within a specific historical period. This project is then	Students and advisors will work collaboratively across content courses (ELA to History, History to Science, Science to Math, etc) to establish relevant connections to learning outcomes across content areas

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			front of an authentic audience at our Celebration of Learning.	showcased before an authentic audience during our Celebration of Learning event.	

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Course of study Development/revision of course of study	No	Partially Implemented	See Mid Year Outcome Data above.		\$549,000.00	\$260,927
2.2	Personalized mastery learning student plan Development/revision of personalized mastery learning student plan	Yes	Partially Implemented	See Mid Year Outcome Data above.		\$356,500.00	\$229,288
2.3	Project based rubrics Development/revision of project based rubrics	No	Partially Implemented	See Mid Year Outcome Data above.		\$88,000.00	\$41,794
2.4	Progress Monitoring Development/revision of assessments to monitor student progress towards goal mastery	No	Partially Implemented	See Mid Year Outcome Data above.		\$328,000.00	\$155,879
2.5	Learning outcomes		Partially Implemented	See Mid Year Outcome Data above.		\$221,000.00	\$105,049

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Development/revision of student learning outcomes						
2.6	Expanded Learning Opportunities Expanded Learning Opportunities for AGLA 6th Grade Students (Extended Day and Summer Learning)	No	Partially Implemented	See Mid Year Outcome Data above.		\$50,000.00	\$20,000

Goal 3

Goal Description

Through increased educator efficacy, AGLA advisors will demonstrate competency as master teachers and beyond based on the 5 components of the Personalized Mastery Learning Continuum.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Personalized Professional Development	Advisors are not currently participating in individual professional growth plans	Advisors completed a growth plan and received an evaluation with feedback.	Advisors receive two evaluations with 1-1 meetings to communicate strengths and challenges in their craft along with specific direction on how to improve their practice. PML coach is also available to model, observe and give feedback to support advisors to evolve their pedagogy and professional practice for their final evaluation.	Our focus on Universal Design for Learning (UDL) training equips teachers with frameworks and practices to create inclusive and accessible learning environments that cater to varied learning styles and abilities. Additionally, we integrate training on Artificial Intelligence (AI) in the classroom, enabling educators to harness	All advisors will participate in the development of professional growth plans outlining areas of identified need, owning participation in appropriate and robust professional development opportunities evidenced by classroom implementation practices and/or providing staff development on acquired skills.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
				technology to enhance instruction, personalize learning experiences, and foster innovation. Our staff also undergoes Positive Behavior Interventions and Supports (PBIS) training to cultivate a positive and supportive school culture where behavioral expectations are clearly defined, reinforced, and celebrated, promoting a safe and conducive learning environment for all students.	
Data Analysis	42% Implementation rate according to data driven instruction and assessment implementation rubric	<p>Many teachers have implemented having rubrics attached to assignments.</p> <p>A PD is scheduled to teach data analysis for student PML plan conversations and goal setting.</p>	Advisors are beginning to curate self-created rubrics using their content and state standards along with 21st century skills to assess students and collect authentic data that will guide their future instruction.	Advisors are increasingly customizing self-developed rubrics, integrating content and state standards alongside 21st-century skills, to evaluate students and gather genuine data informing their future teaching strategies. Additionally, students are actively engaging with these rubrics to facilitate self-assessment and establish personalized academic goals, enhancing their access to tailored educational support.	Through methodical and structured ongoing data analysis meetings, discussions, reflections, etc. AGLA staff will increase data implementation practices with 100% efficiency and consistency as outlined by the data driven instruction assessment implementation rubric.
Formative Assessments	Inconsistent development and use of course assessments	AGLA has partnered with NWEA for assessments.	AGLA continues to partner with NWEA assessments and implements the three times a year. Professional development to review the data and to support student engagement with data was held mid year. Math courses use summative formative	AGLA maintains consistent partnerships with NWEA assessments, administering them three times a year. Mid-year professional development sessions are conducted to analyze the data and facilitate student engagement with the	Formative assessments will be developed and implemented across all content courses as part of ongoing practices that measure student proficiency.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			assessments at the end of every module to monitor progress and guide instruction. English advisors use pre/post assessments that align to state-standard expectations of writing narrative, opinion and informational writing content.	assessment results. In math courses, summative formative assessments are utilized at the conclusion of each module to track progress and inform instructional decisions. English advisors employ pre/post assessments aligned with state-standard expectations, focusing on narrative, opinion, and informational writing content. AGLA also reviews CAASPP data and assessment supports to guide in data discussions.	
Cross-curricular learning outcomes	Not currently implemented	A PD has been planned for cross curricular training and support.	Advisors have received seven full-day professional developments support their knowledge in curating course work that utilizes cross-curricular learning outcomes. Middle school teachers have begun collaborating to combine different coursework outcomes into different content through projects-based outputs, essays, and presentations.	Teachers continually explore the mastery of cross-curricular outcomes as a means to enrich the learning experience for our students. Through collaborative planning and innovative teaching methods supported by our collaboration with SELPA, teachers are breaking down traditional subject barriers to create meaningful connections between contents.	Student learning outcomes will be expanded and utilized across at least two content areas for students to express mastery learning to a higher degree.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Personalized Professional Development	No	Partially Implemented	See Mid Year Outcome Data above.		\$89,000.00	\$42,358

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Advisors work individually with designated administrators to develop their professional growth plans aligned to the 5 components of the Personalized Mastery Learning Continuum, becoming active professional learners in professional development opportunities as both participant and trainer.						
3.2	Data analysis Ongoing collaboration amongst advisors and with administrators to review data, reflect on outcomes, and execute plans for necessary adjustments and instructional improvements.	No	Partially Implemented	See Mid Year Outcome Data above.		\$89,000.00	\$42,358
3.3	Summative and formative assessments Staff training in production of summative and formative assessments (CAASPP, iReady, NWEA Map, and advisor generated assessments)	No	Partially Implemented	See Mid Year Outcome Data above.		\$99,000.00	\$48,358
3.4	Cross-curricular learning outcomes	No	Partially Implemented	See Mid Year Outcome Data above.		\$113,000.00	\$53,654

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Staff training in development of cross-curricular learning outcomes and mastery based projects						

Goal 4

Goal Description

All AGLA students will move towards and maintain performance within the green band indicating consistent growth towards proficiency in mathematics.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
2020 Dashboard	Yellow- 43.3 points below standard		Red -- 108.5 points below standard	Orange - 105.3 points below standard	Dashboard math performance in green for all students and student groups.
NWEA Map	Fall 2019 43.3 6th graders low (0-20) and 23.3 6th graders low average (21-40)	Fall 2021 29% low, 19% low ave, 23% ave, 10% high ave, 19% high	6th grade: Fall 2022 28% low, 27% low ave, 21% ave, 18% high ave, 6% high	6th grade: Fall 2023 19% low, 48% low ave, 19% ave, 9% above ave, 5% high	These students will be 10th graders. Increasing achievement with zero students scoring in the low to low average range. 100% of students scoring in the average to high average range. Students in 6th grade during 2023-24 will be the low average and above range by spring assessment.
NWEA Map	Fall 2019 26.2 7th graders low (0-20) and 29.2 low average (21-40)	Fall 2021 12% low, 30% low ave, 21% ave, 21% high ave, 15% high	7th grade: Fall 2022 54% low, 21% low ave, 4% ave, 17% high ave, 4% high	7th grade: Fall 2023 31% low, 31% low ave, 11% ave, 15% above ave, 12% high	These students will be 11th graders. Increasing achievement with zero students scoring in the low to low average range. 100% of students scoring in the average to high average range. Students in

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
					7th grade during 2023-24 will be the low average and above range by spring assessment.
NWEA Map	Fall 2019 24 8th graders low (0-20) and 22 low average (21-40)	Fall 2021 38% low, 15% low ave, 16% ave, 18% high ave, 13% high	8th graders: Fall 2022 40% low, 20% low ave, 24% ave, 8% high ave, 8% high	8th graders: Fall 2023 25% low, 46% ave low, 21% ave, 8% above ave	These students will be 12th graders. Increasing achievement with zero students scoring in the low to low average range. 100% of students scoring in the average to high average range. Students in 8th grade during 2023-24 will be the low average and above range by spring assessment.
NWEA Map	Fall 2019 25.7 9th graders low (0-20) and 31.4 low average (21-40)	Fall 2021 32% low, 28% low ave, 20% ave, 16% high ave, 4% high	Fall 2022: 47% low, 32% low ave, 5% ave, 11% above ave, 5% high ave	9th graders: Fall 2023 27% low, 20% low ave, 13% ave, 33% above ave, 7% high	These students will be graduates. 2023-24 9th grade students increasing achievement with zero students scoring in the low to low average range. 100% of students scoring in the average to high average range.
NWEA Map	Fall 2019 18.4 10th graders low (0-20) and 23.7 low average (21-40)	Fall 2021 53% low, 18% low ave, 18% ave, 12% high ave, 0% high	Fall 2022: 34% low, 22% low ave, 11% ave, 11% high ave, 22% high ave	10th grade: Fall 2023 37% low, 37% low ave, 16% ave, 5% high	These students will be graduates. 2023-24 10th grade students increasing achievement with zero students scoring in the low to low average range. 100% of students scoring in the average to high average range.
Teacher Development Group (TDG)	Provide math PD for advisors	Increased in math scores on assessments.	Advisors participated in eight full-day professional developments with TDG to investigate current pedagogy practices in each class and how to better utilize the Habits of Mind to develop deeper mathematic thinking, incorporate math discussions to offer	Advisors engaged in six full-day professional development sessions with TDG, aimed at exploring current pedagogical practices in various subjects. The focus was on leveraging the Habits of Mind to foster deeper mathematical thinking, integrating math	See a substantial increase in student achievement and effective teacher instructional delivery.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			multiple modalities to explore math content, and engage students in dynamic instruction. Advisors were also coached by a representative from TDG once a month which offered guided/modeled teaching practices and reflection to strengthen content engagement.	discussions to provide diverse approaches to exploring mathematical concepts, and employing dynamic instructional strategies to enhance student engagement. Additionally, advisors received monthly coaching sessions with a TDG representative, which included guided teaching practices and opportunities for reflection to further enhance content engagement.	

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	Math Intervention Students grades 6-8 performing below grade expectancy in math will be provided with math intervention via iReady	No	Partially Implemented	See Mid Year Outcome Data above.		\$5,000.00	\$15,061
4.2	Math Curriculum Purchasing of math curriculum for grades 6-8 and Integrated 1-3 courses.	No	Partially Implemented	See Mid Year Outcome Data above.		\$18,500.00	\$23,499
4.3	Data Analysis Math advisors will work with designated administrators and within the math department to analyze math data on a weekly	No	Partially Implemented	See Mid Year Outcome Data above.		\$59,500.00	\$28,239

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	basis to determine immediate adjustments and/or strategies that are working well to drive student achievement and effective instruction						
4.4	Weekly Observations Administrators will conduct observations with math advisors on a weekly basis to share feedback and discuss the observed lesson within 24 hours with the intent to determine what went well in the lesson and what adjustments can be made	No	Partially Implemented	See Mid Year Outcome Data above.		\$59,500.00	\$28,239

Goal 5

Goal Description

AGLA's retention and recruitment efforts will increase student enrollment at a rate of 10% annually.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Enrollment increase of 10% annually	AGLA's enrollment is currently on the decline with approximately 262 students enrolling for the 2021-22 school year.	We have increased our enrollment by over 10%.	Enrollment has maintained.	AGLA's enrollment is currently declining with approximately 223 students enrolled for the 2023-24 school year.	AGLA's student population count will be at least 399
Marketing/Promotional Materials	Communications Consultant has been sending updates on school improvements.	Social media outlets are utilized.	Social media continues to be a driving force to engage the community, retain students, and invite new members. A team has begun creating promotional collateral (postcards, folders, one-pagers, brochures) to communicate with potential future families Aveson's vision.	AGLA continues to engage the community, retain students, and invite new members. A team has continued to evolve the creation of promotional collateral (postcards, folders, one-pagers, brochures) to communicate with potential future families Aveson's vision. Admin and students have visited high school fairs to further connect Aveson's face to the community.	AGLA will have an ongoing and established annual marketing calendar and promotional materials to support retention and recruitment efforts.
Informational Meetings	Currently conducted via ParentSquare.	Ongoing	AGLA held three informational meetings this year to engage families in Aveson's new "Aveson Way" a school-wide initiative that involved all stakeholders in its development. These meetings were casual and constructive conversations about Aveson's mission, what defines Aveson, and	AGLA conducted informational gatherings this year to involve families in externship program, engaged all stakeholders in its formulation. These gatherings fostered informal and productive discussions about Aveson's mission, its core identity, and the collective vision for its future. AGLA	Informational sessions will be held at least twice a year at AGLA for interested families.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			<p>where all stakeholders envision Aveson becoming in the future. Participation was intense, as was the feedback that these types of meetings offer transparency about what the school intends to become.</p>	<p>also implemented Possip, a survey program intended to collect bi-weekly data that gathers the communities perspective and insight about the happenings on campus. Furthermore, data collected inspired immediate informal discussions with families and community stakeholders to ensure transparency and collaboration are the forefront of our work.</p> <p>The level of engagement from participants was robust, reflecting the significance of these meetings in providing transparency regarding the school's aspirations. AGLA continues to look for more opportunities to build relationships with our community.</p>	
<p>Promotional Activities/Community Outreach</p>	<p>AGLA has been working closely with the Altadena Council Representative for school perimeter signage on streets. Students participating in Council meetings.</p> <p>Opening building for community events</p>	<p>Ongoing</p>	<p>The school continues to brand with a new logo rebranding, website overhaul, merchandise, signage, and promotional materials. The building has hosted events for local artists, a blood drive, and a theater and continues collaborating on future opportunities with the community. Furthermore, AGLA team members have joined forces with the Safe Passage Project. This organization focuses</p>	<p>AGLA has undertaken with Arts Bridging the Gap, a program dedicated to connecting artists with communities to promote artistic exploration and education.</p> <p>Through this collaboration, AGLA has brought artists onto its campus to teach intensive workshops to students. These workshops provide students with the opportunity to learn from</p>	<p>AGLA will participate in community events at least 3 times annually to increase awareness of our school and at the same time partnering with various community organizations (supporting walks- cancer, AIDS, March of Dimes, etc; drives- food, blood, etc.; parades)</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			<p>on safety in the neighborhood, ensuring that our students and the community are safer from traffic accidents. This has fostered a dialogue about Aveson within a broader audience in the community. Aveson has also hosted local food trucks to bring foot from the public into our community.</p>	<p>professionals in various artistic disciplines, including visual arts, performing arts, and creative writing.</p> <p>Furthermore, AGLA has implemented high school externship programs that involve collaboration with the community to provide mentorship opportunities for students. These externships offer students the chance to gain real-world experience and practical skills in their chosen fields of interest, while also fostering connections with professionals and mentors in the community. By working closely with mentors, students can receive guidance, support, and valuable feedback as they navigate their academic and career paths.</p>	
Online Presence	Active presence on Instagram and Facebook with four or more posts per week. Twitter inactive, and ParentSquare.	Ongoing	Aveson continues to use Facebook, Instagram posts almost daily. AGLA has also initiated a TikTok account. A specific elective was created that emulated an advertising agency called "Aveson Action," where students and the school's social media manager collaborated to create student-driven narratives to promote Aveson's vision, and	Aveson maintains an active presence on social media platforms such as Facebook and Instagram, with nearly daily posts. Additionally, AGLA has continued into the realm of TikTok, launching its own account. Facebook continues to be our driving force.	AGLA will have a stable and vibrant social media presence across multiple platforms.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			upcoming events and to promote the welcoming of new families to the school community.		
Community Liaison	A Community Liaison has been hired for recruitment and increasing community partnerships.	Hired for 2022-23 school year.	The community liaison has been a vital source for outreach and student engagements. Aveson has collaborated with the Altadena Library to provide workshops, connected with local businesses to donate food, and included Aveson in upcoming promotional events. Connections with a local artist foundation also brought artist gallery shows to our on-campus gallery. Furthermore, the liaison has continued to nurture past relationships with local park groups, community speakers, and DEI committees to place Aveson's presence in diverse arenas.	The community liaison has played a crucial role in facilitating outreach efforts and engaging students. Aveson has partnered with the Altadena Library to host workshops, connected with artists and writers to develop inclusive and artistic curriculum, paired with community members to develop rich cultural celebrations that also incorporate dynamic/rigorous lessons that insure social justice and equity are the focus of our mission. We also have paired with diverse public speakers to celebrate the voices of our community in authentic ways.	An increase of 30% student enrollment. More outreach opportunities for students.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
5.1	Marketing/Promotional Materials Purchasing of promotional materials for use at community and informational events (pop-up tent, standing banner, brochures, pencils, custom tablecloth, mailers, etc.)	No	Partially Implemented	See Mid Year Outcome Data above.		\$5,000.00	\$5,696

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
5.2	Informational Meetings Information sessions at AGLA for new/interested families at least twice annually	No	Partially Implemented	See Mid Year Outcome Data above.		\$2,000.00	\$800
5.3	Community Outreach Creation and execution of various events on the AGLA campus (movie night, paint night, campus tours, tabling at community events)	No	Partially Implemented	See Mid Year Outcome Data above.		\$3,500.00	\$1,400
5.4	Online Presence. Social media manager; staff stipend	No	Partially Implemented	See Mid Year Outcome Data above.		\$6,000.00	\$2,400

Proposal #654



OREGON CONSTRUCTION
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Proposal: #654
Sheets: 1/2
Date: 2/12/2024

Name: Ian McFeat	Address: Same
Address: 1919 pinecrest Dr.	City/State/Zip Code: Same
City/State/Zip Code: Altadena, CA 91001	Date of Plans: Open
☎: (626) 773-6362	✉: ianmcfestataveson.org

Submitted to:

Work at:

SCOPE WORK

Proposal Auditorium

* Completely cover the floor with resistant paper "Ram board" To protect it from being damaged when we working and also for when We are using the scissors lift

- * Renting 2 (two) Scissors lift for Two weeks
- * Cover all places with plastic so that dust does not get in
- * Remove all the tile ceiling from the Two rooms
- * Remove all the glue that was put to install the tile ceiling

- * also prepare the work area that and leave smooth finish
- * will also be checked if the Ceiling material that will be left to prepare it is resistant in case it is not resistant, the indicated person will be notified
- * prepare, Prime & Paint Ceilings and walls

- * The color will be chosen by owner
- * Check the ceiling electrical outlet and will be the indicated person notified

Labor, Scissors lift Rent
And Materials (twenty four thousand seven hundred 00/100) \$ 24,700.00

This estimate does not include
To remove the curtain or to cover

This s estimate does not include
Any flooring

Schedule Payments:

- ✓ First startup of work: (\$16,000.00)
- ✓ Next payment when the work
It's complete done

Signature/Date: _____

Signature

- ***All the trash and debris will be hauling away to dump***
 - ***All the area work will be clean and checked by the owner and contractor.***
 - ***Any alteration or deviation from the above specifications involving extra costs, any unforeseen work. Contractor will stop the project, discuss options with owner, and resolve issues to satisfy both contractor and owner. Change orders will not be started until the owner acknowledges in writing.***
 - ***This estimate is valid for 15 days.***
- Page 2/2
- ***I will be providing the insurances***

Signature/Date: _____
OWNER

Signature/Date: _____
CONTRACTOR



Aveson Charter
Schools

Charters #0848, 0847

Audit Report

June 30, 2023



Aveson Charter Schools
Financial Statements and Supplemental Information
Year Ended June 30, 2023

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Independent Auditor's Report

To the Board of Directors of
Aveson Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Aveson Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, 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 present fairly, in all material respects, the financial position of Aveson Charter Schools as of June 30, 2023, 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 Aveson Charter Schools 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 opinions.

Emphasis of Matter – Changes in Accounting Principle and Policy

As described in Note A to the financial statements, in the fiscal year ended June 30, 2023, Aveson Charter Schools adopted new accounting guidance, *Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Aveson Charter Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

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 Aveson Charter Schools’ 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 Aveson Charter Schools’ 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 additional accompanying supplementary information, as identified in the Table of Contents and as required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 schedule of expenditures of federal awards and additional accompanying supplementary information, as identified in the Table of Contents, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of Aveson Charter Schools' 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 Aveson Charter Schools' 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 Aveson Charter Schools' internal control over financial reporting and compliance.



El Cajon, California
December 15, 2023

Financial Statements

Aveson Charter Schools

Statement of Financial Position

June 30, 2023

Assets

Cash and cash equivalents	\$ 4,404,903
Accounts receivable	1,062,050
Prepaid expenses	190,753
Security deposits	44,573
Property and equipment, net	605,113
Total Assets	<u>\$ 6,307,392</u>

Liabilities and Net Assets

Liabilities

Accounts payable - vendors	\$ 148,130
Accounts payable - grantor government	240,027
Accrued payroll liabilities	121,488
Accrued vacation liability	59,363
Deferred rent liability	542,657
Unearned revenue	1,123,305
Total Liabilities	<u>2,234,970</u>

Net Assets

Without donor restrictions	
Undesignated	3,467,309
Invested in property and equipment, net of related debt	605,113
	<u>4,072,422</u>

With donor restrictions -

Total Net Assets	<u>4,072,422</u>
Total Liabilities and Net Assets	<u>\$ 6,307,392</u>

The accompanying notes are an integral part of this statement.

Aveson Charter Schools

Statement of Activities
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Support, and Gains			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 1,992,574	\$ -	\$ 1,992,574
Education protection account state aid	162,900	-	162,900
Transfers in lieu of property taxes	3,261,640	-	3,261,640
Total LCFF sources	<u>5,417,114</u>	<u>-</u>	<u>5,417,114</u>
Federal contracts and grants	-	421,924	421,924
Employee retention credit	-	1,739,478	1,739,478
State contracts and grants	2,135,153	1,289,402	3,424,555
Local contracts and grants	943,005	-	943,005
Donations and fundraising	147,003	-	147,003
Net assets released from restriction -			
Grant restrictions satisfied	3,450,804	(3,450,804)	-
Total revenue, support, and gains	<u>12,093,079</u>	<u>-</u>	<u>12,093,079</u>
Expenses and Losses			
Program services expense	7,875,996	-	7,875,996
Supporting services expense	2,942,675	-	2,942,675
Total expenses and losses	<u>10,818,671</u>	<u>-</u>	<u>10,818,671</u>
Change in Net Assets	1,274,408	-	1,274,408
Net Assets, Beginning of Year	<u>2,798,014</u>	<u>-</u>	<u>2,798,014</u>
Net Assets, End of Year	<u>\$ 4,072,422</u>	<u>\$ -</u>	<u>\$ 4,072,422</u>

The accompanying notes are an integral part of this statement.

Aveson Charter Schools
Consolidated Statement of Functional Expenses
Year Ended June 30, 2023

	<u>Program Services</u>	<u>Supporting Services</u>	
	Educational	Management and	
	Programs	General	Total
Salaries and wages	\$ 4,273,204	\$ 1,614,988	\$ 5,888,192
Other employee benefits	451,864	171,664	623,528
Payroll taxes	315,857	119,431	435,288
Fees for services:			
Management	-	151,010	151,010
Legal	-	52,249	52,249
Audit	-	18,700	18,700
Professional consulting	84,360	495,677	580,037
District oversight	-	53,956	53,956
Banking and service charges	-	12,828	12,828
Advertising and promotion	-	64,845	64,845
Information technology	206,881	-	206,881
Communication	52,492	-	52,492
Occupancy	786,836	-	786,836
Conferences, conventions, and meetings	43,783	-	43,783
Debt service interest	-	3,438	3,438
Depreciation	49,926	-	49,926
Insurance	-	155,029	155,029
Other expenses:			
Books and supplies	773,166	-	773,166
Equipment rental and repair	155,632	-	155,632
Special education encroachment	444,743	-	444,743
Student events	237,252	-	237,252
Dues and memberships	-	16,972	16,972
Miscellaneous	-	11,888	11,888
Total expenses by function	<u>\$ 7,875,996</u>	<u>\$ 2,942,675</u>	<u>\$ 10,818,671</u>

The accompanying notes are an integral part of this statement.

Aveson Charter Schools

Statement of Cash Flows
Year Ended June 30, 2023

Cash Flows from Operating Activities	
Receipts from federal, state, and local contracts and grants	\$ 9,986,300
Receipts from property taxes	3,261,640
Receipts from donations and fundraising	147,003
Payments to employees for services provided	(6,996,748)
Payments to vendors	(3,995,614)
Net Cash Provided by Operating Activities	<u><u>2,402,581</u></u>
Cash Flows from Investing Activities	
Purchases of property and equipment	(126,838)
Net Cash Used for Investing Activities	<u><u>(126,838)</u></u>
Cash Flows from Financing Activities	
Decrease in line of credit	(100,000)
Net Cash Used For Financing Activities	<u><u>(100,000)</u></u>
Net Change in Cash and Cash Equivalents	2,175,743
Cash and Cash Equivalents, Beginning of Year	2,229,160
Cash and Cash Equivalents, End of Year	<u><u>\$ 4,404,903</u></u>
Reconciliation of Change in Net Assets to Net Cash	
Cash Provided By Operating Activities	
Change in net assets	\$ 1,274,408
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	49,926
Realized and unrealized (gain) loss on operating investments	
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	602,745
Prepaid expenses	(91,585)
Security deposits	707
Increase (Decrease) in liabilities	
Accounts payable	5,628
Accrued expenses and other liabilities	(76,294)
Accounts payable grantor government	(83,274)
Accrued vacation liability	26,554
Deferred rent liability	(88,627)
Unearned revenue	782,393
Net Cash Provided by Operating Activities	<u><u>\$ 2,402,581</u></u>

The accompanying notes are an integral part of this statement.

Aveson Charter Schools
Notes to the Financial Statements
Year Ended June 30, 2023

A. Principal Activity and Summary of Significant Accounting Policies

Organization

Aveson Charter Schools (Organization) is a nonprofit public benefit corporation. The Organization operates two charter schools and petitioned and was approved through the Pasadena Unified School District. The Organization was incorporated in the state of California on June 7, 2005.

The mission of the Organization is to inspire the global leaders of this and future generations. The Organization provides the flexibility of time, space, and resources necessary for a diverse group of students from Pasadena and the surrounding area to move beyond dependency in learning to become successful independent learners and leaders. Through an academically, challenging, personalized, project-based, social entrepreneurial program, students will become inquisitive and confident learners who are prepared to be successful leaders in the global community.

Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Accounts Receivable

Accounts receivable consist primarily of non-interest bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

Prepaid Expenses

Prepaid expenses are recorded to account for expenditures during the benefiting period.

Property and Equipment

The Organization records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statements of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Net Assets

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

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

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

Revenue and Revenue Recognition

The Organization recognizes revenue from sales when the products are transferred and services are provided. The Organization records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Some federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. In such cases the revenue is recognized once all performance requirements have been met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to our program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

Advertising

Advertising costs are expensed as incurred and approximated \$64,845 during the year ended June 30, 2023.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Income Taxes

The Organization is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2023, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2023.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the Organization. The balance of the liabilities is recognized in the financial statements at year end.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Financial Instruments and Credit Risk

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies.

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

LCFF Revenues and Payments in Lieu of Property Taxes

The Organization’s primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools’ average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the Organization’s schools, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 44.80% of the Organization’s revenue.

The Organization is not at risk of losing these funding sources, as long as the Organization’s schools maintain a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

New Accounting Guidance

The Financial Accounting Standards Board (FASB) issues accounting standards updates and additional guidance for not-for-profit and for-profit agencies to establish consistent accounting across all organizations in the United States. The following table represents items that have been issued by FASB that became effective in the 2022-23 fiscal year:

Description	Date Issued
FASB Accounting Standards Update 2016-02 - Leases (Topic 842)	Feb-16
FASB Accounting Standards Update 2018-01 - Leases (Topic 842)	Jan-18
FASB Accounting Standards Update 2018-11 - Leases Targeted Improvements (Topic 842)	Jul-18
FASB Accounting Standards Update 2018-14 - Compensation, Retirement Benefits - Defined Benefit Plans (Topic 715-20)	Aug-18
FASB Accounting Standards Update 2018-20 - Leases (Topic 842)	Dec-18
FASB Accounting Standards Update 2019-01 - Leases (Topic 842)	Mar-19
FASB Accounting Standards Update 2019-12 - Income Taxes (Topic 740)	Dec-19
FASB Accounting Standards Update 2020-01 - Investments (Topics 321, 323, and 815)	Jan-20
FASB Accounting Standards Update 2020-05 - Revenue from Contracts with Customers (Topic 606)	Jun-20
FASB Accounting Standards Update 2020-05 - Leases (Topic 842)	Jun-20
FASB Accounting Standards Update 2020-08 - Codification Improvements for Receivables (Topic 310-20)	Oct-20

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

Description	Date Issued
FASB Accounting Standards Update 2021-02 - Franchisors Revenue (Topic 952-606)	Jan-21
FASB Accounting Standards Update 2021-04 - Earnings Per Share (Topic 260)	May-21
FASB Accounting Standards Update 2021-04 - Debt Modifications and Extinguishments (Topic 470-50)	May-21
FASB Accounting Standards Update 2021-04 - Stock Compensation (Topic 718)	May-21
FASB Accounting Standards Update 2021-04 - Derivatives and Hedging (Topic 815-40)	May-21
FASB Accounting Standards Update 2021-05 - Leases (Topic 842)	Jul-21
FASB Accounting Standards Update 2021-07 - Stock Compensation (Topic 718)	Oct-21
FASB Accounting Standards Update 2021-09 - Leases (Topic 842)	Nov-21
FASB Accounting Standards Update 2021-10 - Government Assistance (Topic 832)	Nov-21
FASB Accounting Standards Update 2022-06 - Reference Rate Reform (Topic 848): Deferral of the Sunset Date of Topic 848	Dec-22
FASB Accounting Standards Update 2023-03 - Financial Statement Reporting Amendments to SEC Paragraphs of Multiple Topics	Jul-23
FASB Accounting Standards Update 2023-04 - Liabilities (Topic 405): Amendments to SEC Paragraphs	Aug-23

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The School has adopted provisions of effective Accounting Standards Updates. The implementation of these items did not result in a change to financial presentation for the Organization.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 15, 2023, the date the financial statements were available to be issued.

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

B. Liquidity and Availability

The Organization's financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Aveson School of Leaders	Global Leadership Academy	Total
Cash and cash equivalents	\$ 1,957,875	\$ 2,447,028	\$ 4,404,903
Accounts receivable	465,684	596,366	1,062,050
Total	\$ 2,423,559	\$ 3,043,394	\$ 5,466,953

C. Cash and Cash Equivalents

The Organization's cash and cash equivalents on June 30, 2023, consisted of the following:

	Aveson School of Leaders	Global Leadership Academy	Total
Cash in bank accounts	\$ 1,957,875	\$ 2,447,028	\$ 4,404,903
Total cash and cash equivalents	\$ 1,957,875	\$ 2,447,028	\$ 4,404,903

Cash in Bank

All of the Organization's cash, \$4,404,903, is held in financial institutions which are insured by the Federal Deposit Insurance School (FDIC) up to a limit of \$250,000 per depositor. As of June 30, 2023, the School held \$4,379,433 amount in in excess of the FDIC insured amounts. The Organization reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Organization has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

D. Accounts Receivable

As of June 30, 2023, the Organization's accounts receivable consisted of the following:

	<u>Aveson School of Leaders</u>	<u>Global Leadership Academy</u>	<u>Total</u>
Federal Government			
Special Education	\$ 74,082	\$ 81,808	\$ 155,890
Child Nutrition	13,563	5,819	19,382
Emergency Connectivity Fund	-	121,116	121,116
Other Federal Programs	44	7	51
State Government			
Education Protection Account	20,727	-	20,727
State Aid	1,692	2,538	4,230
Lottery Funding	16,958	3,352	20,310
Child Nutrition	31,231	11,187	42,418
SB 740	5,394	206,574	211,968
Special Education	127,477	128,525	256,002
Other State Programs	1,646	1,646	3,292
Local Government			
Property Tax Payments	138,425	-	138,425
Other Local Sources			
Other Local Sources	34,444	33,795	68,239
Total Accounts Receivable	<u>\$ 465,683</u>	<u>\$ 596,367</u>	<u>\$ 1,062,050</u>

E. Prepaid Expenses

As of June 30, 2023, the Organization's prepaid expenses consisted of the following:

	<u>Aveson School of Leaders</u>	<u>Global Leadership Academy</u>	<u>Total</u>
Prepaid rent	\$ 7,357	\$ 47,663	\$ 55,020
Prepaid licences and subscriptions	21,529	11,052	32,581
Prepaid services	51,576	51,576	103,152
Total Prepaid Expenses	<u>\$ 80,462</u>	<u>\$ 110,291</u>	<u>\$ 190,753</u>

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

F. Property and Equipment

Property and equipment for Aveson School of Leaders consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	\$ 329,895	\$ 11,301	\$ -	\$ 341,196
Equipment, Furniture, and Fixtures	61,962	88,538	-	150,500
Total Depreciable Capital Assets	<u>391,857</u>	<u>99,839</u>	<u>-</u>	<u>491,696</u>
Total Capital Assets	391,857	99,839	-	491,696
Less Accumulated Depreciation	<u>(157,834)</u>	<u>(15,917)</u>	<u>-</u>	<u>(173,751)</u>
Capital Assets, Net	<u>\$ 234,023</u>	<u>\$ 83,922</u>	<u>\$ -</u>	<u>\$ 317,945</u>

Property and equipment for Aveson Global Leadership Academy consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	\$ 495,409	\$ 26,999	\$ -	\$ 522,408
Equipment, Furniture, and Fixtures	61,963	-	-	61,963
Total Depreciable Capital Assets	<u>557,372</u>	<u>26,999</u>	<u>-</u>	<u>584,371</u>
Total Capital Assets	557,372	26,999	-	584,371
Less Accumulated Depreciation	<u>(263,194)</u>	<u>(34,009)</u>	<u>-</u>	<u>(297,203)</u>
Capital Assets, Net	<u>\$ 294,178</u>	<u>\$ (7,010)</u>	<u>\$ -</u>	<u>\$ 287,168</u>

Consolidated Property and equipment consisted of the following at June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Depreciable Capital Assets				
Buildings and Improvements	\$ 825,304	\$ 38,300	\$ -	\$ 863,604
Equipment, Furniture, and Fixtures	123,925	88,538	-	212,463
Total Depreciable Capital Assets	<u>949,229</u>	<u>126,838</u>	<u>-</u>	<u>1,076,067</u>
Total Capital Assets	949,229	126,838	-	1,076,067
Less Accumulated Depreciation	<u>(421,028)</u>	<u>(49,926)</u>	<u>-</u>	<u>(470,954)</u>
Capital Assets, Net	<u>\$ 528,201</u>	<u>\$ 76,912</u>	<u>\$ -</u>	<u>\$ 605,113</u>

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

G. Unearned Revenue

At year end the School had performance obligations remaining to expend funds for multiple federal and state grants. As such, unexpended cash received is reflected in unearned revenue.

The following table provides information about significant changes in unearned revenue for the year ended June 30, 2023:

	<u>Aveson School of Leaders</u>	<u>Global Leadership Academy</u>
Unearned Revenue, beginning of period	\$ 197,260	\$ 143,652
Increases in unearned revenue due to cash received during the period	657,620	339,728
Decreases in unearned revenue due to performance obligations met during the period	(157,284)	(57,671)
Unearned Revenue, end of period	<u>\$ 697,596</u>	<u>\$ 425,709</u>

As of June 30, 2023, unearned revenue consisted of the following:

Expanded Learning Opportunity Program	\$ 123,006	\$ 50,329
Emergency Block Grant	155,219	170,577
Arts, Music, and Instructional Materials	112,960	77,831
Kitchen Infrastructure and Training	117,198	-
Universal Pre-K	106,979	-
Pandemic EBT Grant	614	614
Educator Effectiveness	81,620	82,868
A-G Access/Success Grant	-	34,992
A-G Learning Loss Mitigation Grant	-	5,200
Ethnic Studies Block Grant	-	3,298
Total	<u>\$ 697,596</u>	<u>\$ 425,709</u>

Aveson Charter Schools
Notes to the Financial Statements (Continued)
Year Ended June 30, 2023

H. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

Description	Date Issued	Fiscal Year Effective
FASB Accounting Standards Update 2016-13 - <i>Credit Losses (Topic 326)</i>	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - <i>Intangibles, Goodwill & Other (Topic 350)</i>	Jan-17	2023-24
FASB Accounting Standards Update 2018-12 - <i>Financial Services Insurance (Topic 944)</i>	Aug-18	2024-25
FASB Accounting Standards Update 2018-19 - <i>Codification Improvements for Credit Losses (Topic 326)</i>	Nov-18	2023-24
FASB Accounting Standards Update 2019-09 - <i>Financial Services, Insurance (Topic 944)</i>	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - <i>Financial Instruments, Credit Losses</i>	Nov-19	2023-24
FASB Accounting Standards Update 2020-06 - <i>Debt (Topic 470-20)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - <i>Derivatives and Hedging (Topic 815-40)</i>	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - <i>Codification Improvements</i>	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - <i>Business Combinations (Topic 805)</i>	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - <i>Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method</i>	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - <i>Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures</i>	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - <i>Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions</i>	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - <i>Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations</i>	Sep-22	2023-24
FASB Accounting Standards Update 2022-05 - <i>Financial Services - Insurance (Topic 944): Transition for Sold Contracts</i>	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - <i>Leases (Topic 842): Common Control Arrangements</i>	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - <i>Investments (Topic 323): Accounting for Investments in Tax Credit Structures</i>	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - <i>Business Combinations - Joint Venture Formations (Subtopic 805-60)</i>	Aug-23	2024-25

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

Supplementary Information

Aveson Charter Schools
Combining Statement of Financial Position
Year Ended June 30, 2023

	Aveson School of Leaders	Global Leadership Academy	Total
Assets			
Cash and cash equivalents	\$ 1,957,875	\$ 2,447,028	\$ 4,404,903
Accounts receivable	465,684	596,366	1,062,050
Prepaid expenses	80,462	110,291	190,753
Security deposits	5,050	39,523	44,573
Property and equipment, net	317,945	287,168	605,113
Total Assets	<u>\$ 2,827,016</u>	<u>\$ 3,480,376</u>	<u>\$ 6,307,392</u>
Liabilities and Net Assets			
Liabilities			
Accounts payable - vendors	\$ 114,365	\$ 33,765	\$ 148,130
Accounts payable - grantor government	138,286	101,741	240,027
Accrued payroll liabilities	65,217	56,271	121,488
Accrued vacation liability	43,697	15,666	59,363
Deferred rent	-	542,657	542,657
Unearned revenue	697,596	425,709	1,123,305
Total Liabilities	<u>1,059,161</u>	<u>1,175,809</u>	<u>2,234,970</u>
Net Assets			
Without donor restrictions			
Undesignated	1,449,910	2,017,399	3,467,309
Invested in property and equipment, net of related debt	317,945	287,168	605,113
	<u>1,767,855</u>	<u>2,304,567</u>	<u>4,072,422</u>
With donor restrictions			
	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Assets	<u>1,767,855</u>	<u>2,304,567</u>	<u>4,072,422</u>
Total Liabilities and Net Assets	<u>\$ 2,827,016</u>	<u>\$ 3,480,376</u>	<u>\$ 6,307,392</u>

See Accompanying Notes to Supplementary Information

Aveson Charter Schools

Combining Statement of Activities

Year Ended June 30, 2023

	Aveson School of Leaders		Global Leadership Academy		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	
Revenue, Support, and Gains					
Local Control Funding Formula (LCFF) sources					
State aid	\$ 1,215,281	\$ -	\$ 777,293	\$ -	\$ 1,992,574
Education protection account state aid	63,020	-	99,880	-	162,900
Transfers in lieu of property taxes	2,009,783	-	1,251,857	-	3,261,640
Total LCFF sources	3,288,084	-	2,129,030	-	5,417,114
Federal contracts and grants	-	271,345	-	150,579	421,924
Employee retention credit	-	624,728	-	1,114,750	1,739,478
State contracts and grants	771,621	680,765	1,363,532	608,637	3,424,555
Local contracts and grants	617,295	-	325,710	-	943,005
Donations and fundraising	77,900	-	69,103	-	147,003
Net assets released from restriction -					
Grant restrictions satisfied	1,576,838	(1,576,838)	1,873,966	(1,873,966)	-
Total revenue, support, and gains	6,331,738	-	5,761,341	-	12,093,079
Expenses and Losses					
Program services expense	4,200,620	-	3,675,376	-	7,875,996
Supporting services expense	1,628,995	-	1,313,680	-	2,942,675
Total expenses and losses	5,829,615	-	4,989,056	-	10,818,671
Change in Net Assets	502,123	-	772,285	-	1,274,408
Net Assets, Beginning of Year	1,265,732	-	1,532,282	-	2,798,014
Net Assets, End of Year	\$ 1,767,855	\$ -	\$ 2,304,567	\$ -	\$ 4,072,422

See Accompanying Notes to Supplementary Information

Aveson Charter Schools
Combining Statement of Functional Expenses
Year Ended June 30, 2023

	<u>Aveson School of Leaders</u>			<u>Global Leadership Academy</u>			Combined Total
	<u>Program Services</u>	<u>Supporting Services</u>	Total	<u>Program Services</u>	<u>Supporting Services</u>	Total	
	Educational Programs	Management and General		Educational Programs	Management and General		
Salaries and wages	\$ 2,358,861	\$ 981,611	\$ 3,340,472	\$ 1,914,343	\$ 633,377	\$ 2,547,720	\$ 5,888,192
Other employee benefits	259,866	108,140	368,006	191,998	63,524	255,522	623,528
Payroll taxes	175,040	72,841	247,881	140,817	46,590	187,407	435,288
Fees for services:					-		
Management	-	76,742	76,742	-	74,268	74,268	151,010
Legal	-	37,676	37,676	-	14,573	14,573	52,249
Audit	-	9,350	9,350	-	9,350	9,350	18,700
Professional consulting	58,656	190,323	248,979	25,704	305,354	331,058	580,037
District oversight	-	32,339	32,339	-	21,617	21,617	53,956
Banking and service charges	-	5,861	5,861	-	6,967	6,967	12,828
Advertising and promotion	-	27,742	27,742	-	37,103	37,103	64,845
Information technology	124,386	-	124,386	82,495	-	82,495	206,881
Communication	28,048	-	28,048	24,444	-	24,444	52,492
Occupancy	247,270	-	247,270	539,566	-	539,566	786,836
Conferences, conventions, and meetings	25,947	-	25,947	17,836	-	17,836	43,783
Debt service interest	-	1,719	1,719	-	1,719	-	3,438
Depreciation	15,917	-	15,917	34,009	-	34,009	49,926
Insurance	-	74,531	74,531	-	80,498	80,498	155,029
Other expenses:							
Books and supplies	449,653	-	449,653	323,513	-	323,513	773,166
Equipment rental and repair	56,938	-	56,938	98,694	-	98,694	155,632
Special education encroachment	368,678	-	368,678	76,065	-	76,065	444,743
Student events	31,360	-	31,360	205,892	-	205,892	237,252
Dues and memberships	-	8,618	8,618	-	8,354	8,354	16,972
Miscellaneous	-	1,502	1,502	-	10,386	10,386	11,888
Total expenses by function	<u>\$ 4,200,620</u>	<u>\$ 1,628,995</u>	<u>\$ 5,829,615</u>	<u>\$ 3,675,376</u>	<u>\$ 1,313,680</u>	<u>\$ 4,989,056</u>	<u>\$ 10,818,671</u>

See Accompanying Notes to Supplementary Information

Aveson Charter Schools

LEA Organization Structure

Year Ended June 30, 2023

Aveson School of Leaders (Charter #0848) was formed pursuant to Education Code Section 47600 granted in with the San Diego Unified School District. Aveson Schools of Leaders serves students in grades kindergarten through five. Aveson Global Leadership Academy (Charter #0847) was formed pursuant to Education Code Section 47600 granted in with the San Diego Unified School District. Aveson Global Leadership Academy serves students in grades six through twelve.

GOVERNING BOARD

Name	Office	Term and Term Expiration
Elsie Rivas Gómez	President	Three Year Term Expires August 2023
Javier Guzman	Secretary	Three Year Term Expires August 2023
Trinity Jolley	Board Member	Three Year Term Expires June 2023
Mari Bennett	Board Member	Three Year Term Expires July 2023
Jeiran Lashai	Board Member	Three Year Term Expires August 2023
James Perreault	Board Member	Four Year Term Expires June 2023
Maris White-Hartman	Board Member	Two Year Term Expires August 2023

ADMINISTRATION

Ian McFeat
Superintendent

Aveson Charter Schools
Schedule of Average Daily Attendance
Year Ended June 30, 2023

Aveson School of Leaders

	Second Period Report		Annual Report	
	Original AFF7280F	Revised	Original DC7872AA	Revised
Classroom Based Attendance				
Grades TK/K-3	191.48	N/A	191.84	N/A
Grades 4-6	81.89	N/A	81.51	N/A
Total Classroom Based Attendance	273.37	N/A	273.35	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	31.08	N/A	30.55	N/A
Grades 4-6	10.65	N/A	10.51	N/A
Total Non-Classroom Based Attendance	41.73	N/A	41.06	N/A
Total ADA	315.10	N/A	314.41	N/A

Aveson Global Leadership Academy

	Second Period Report		Annual Report	
	Original 2A79A0B3	Revised	Original DF4A192B	Revised
Classroom Based Attendance				
Grades 4-6	30.89	N/A	31.74	N/A
Grades 7-8	58.93	N/A	59.93	N/A
Grades 9-12	67.51	N/A	70.95	N/A
Total Classroom Based Attendance	157.33	N/A	162.62	N/A
Non-Classroom Based Attendance				
Grades 4-6	5.94	N/A	4.93	N/A
Grades 7-8	5.31	N/A	4.65	N/A
Grades 9-12	27.69	N/A	24.00	N/A
Total Non-Classroom Based Attendance	38.94	N/A	33.58	N/A
Total ADA	196.27	N/A	196.20	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

Aveson Charter Schools

Schedule of Instructional Time

Year Ended June 30, 2023

Aveson School of Leaders

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
Transitional Kindergarten	36,000	53,480	0	53,480	176	0	176	Complied
Kindergarten	36,000	53,480	0	53,480	176	0	176	Complied
1st Grade	50,400	52,600	0	52,600	176	0	176	Complied
2nd Grade	50,400	52,600	0	52,600	176	0	176	Complied
3rd Grade	50,400	55,240	0	55,240	176	0	176	Complied
4th Grade	54,000	55,240	0	55,240	176	0	176	Complied
5th Grade	54,000	55,240	0	55,240	176	0	176	Complied

Aveson Global Leadership Academy

Grade Level	Annual Minutes Requirement	Actual Minutes Offered	J-13A Minutes	Total Minutes	Number of Actual Days Offered (Traditional)	J-13A Days	Total Instructional Days	Status
6th Grade	54,000	59,445	0	59,445	176	0	176	Complied
7th Grade	54,000	59,445	0	59,445	176	0	176	Complied
8th Grade	54,000	59,445	0	59,445	176	0	176	Complied
9th Grade	64,800	65,463	0	65,463	176	0	176	Complied
10th Grade	64,800	65,463	0	65,463	176	0	176	Complied
11th Grade	64,800	65,463	0	65,463	176	0	176	Complied
12th Grade	64,800	65,463	0	65,463	176	0	176	Complied

See Accompanying Notes to Supplementary Information

Aveson Charter Schools
Schedule of Financial Trends & Analysis
Year Ended June 30, 2023

Aveson School of Leaders

	Budget 2024	2023	2022	2021
Revenues	\$ 5,617,151	\$ 6,331,738	\$ 5,623,817	\$ 4,481,533
Expenses	<u>5,612,957</u>	<u>5,829,615</u>	<u>4,960,666</u>	<u>4,184,477</u>
Change in Net Assets	<u>4,194</u>	<u>502,123</u>	<u>663,151</u>	<u>297,056</u>
Ending Net Assets	<u>\$ 1,772,049</u>	<u>\$ 1,767,855</u>	<u>\$ 1,265,732</u>	<u>\$ 602,581</u>
Unrestricted Net Assets	<u>\$ 1,772,049</u>	<u>\$ 1,767,855</u>	<u>\$ 1,265,732</u>	<u>\$ 602,581</u>
Unrestricted net assets as a percentage of total expenses	<u>31.57%</u>	<u>30.33%</u>	<u>25.52%</u>	<u>14.40%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>335</u>	<u>315</u>	<u>332</u>	<u>413</u>

Aveson School of Leader’s ending net assets has increased by \$1,165,274 (193.38%) over the past two fiscal years. The significant increase is in large due to additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 98 over the past two years. As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$4,194 and ADA is projected to be 335 for the 2023-24 fiscal year.

Aveson Charter Schools
Schedule of Financial Trends & Analysis (Continued)
Year Ended June 30, 2023

Aveson Global Leadership Academy

	Budget 2024	2023	2022	2021
Revenues	\$ 4,120,609	\$ 5,761,341	\$ 5,214,938	\$ 4,715,063
Expenses	4,117,604	4,989,056	4,590,009	4,158,148
Change in Net Assets	<u>3,005</u>	<u>772,285</u>	<u>624,929</u>	<u>556,915</u>
Ending Net Assets	<u>\$ 2,307,572</u>	<u>\$ 2,304,567</u>	<u>\$ 1,532,282</u>	<u>\$ 907,353</u>
Unrestricted Net Assets	<u>\$ 2,307,572</u>	<u>\$ 2,304,567</u>	<u>\$ 1,532,282</u>	<u>\$ 907,353</u>
Unrestricted net assets as a percentage of total expenses	<u>56.04%</u>	<u>46.19%</u>	<u>33.38%</u>	<u>21.82%</u>
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ADA at P2	<u>223</u>	<u>196</u>	<u>234</u>	<u>368</u>

Aveson Global Leadership Academy's ending net assets has increased by \$1,397,214 (153.99%) over the past two fiscal years. The significant increase is in large due to enrollment growth and additional funding received as a result of the COVID-19 pandemic. Restricted ending net assets include multi-year grants that will be expended over the next two to three years.

Average daily attendance (ADA) has decreased by 172 over the past two years. As a result of the COVID-19 pandemic there was no attendance reporting for the 2020-21 fiscal year. Each LEA was funded on the 2019-20 average daily attendance (ADA) reported.

The 2023-24 budget is presented for purposes of analysis only and has not been audited. Net assets are projected to increase by \$3,005 and ADA is projected to be 223 for the 2023-24 fiscal year.

Aveson Charter Schools

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements Year Ended June 30, 2023

Aveson School of Leaders

June 30, 2023 annual financial alternative form net assets:	\$ 1,767,856
Adjustments and reclassifications:	
Rounding	<u>(1)</u>
Total adjustments and reclassifications	<u>(1)</u>
June 30, 2023 audited financial statements net assets:	<u>\$ 1,767,855</u>

Aveson Global Leadership Academy

June 30, 2023 annual financial alternative form net assets:	\$ 2,304,567
Adjustments and reclassifications:	
Total adjustments and reclassifications	<u>-</u>
June 30, 2023 audited financial statements net assets:	<u>\$ 2,304,567</u>

Aveson Charter Schools
Notes to Supplementary Information
Year Ended June 30, 2023

A. Purpose of Schedules

Combining Statement of Financial Position

This schedule provides a breakdown by school of the statement of financial position.

Combining Statement of Activities

This schedule provides a breakdown by school of the statement of activities.

Combining Statement of Functional Expenses

This schedule provides a breakdown by school of the statement of functional expenses.

LEA Organization Structure

This schedule provides information about the Organization's schools charter number, district of authorization, members of the governing board, and members of administration.

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measure of the number of pupils attending classes of each 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.

Schedule of Instructional Time

This schedule provides information regarding compliance with Education Code §47612.

Compliance with Education Code §47612 includes the following:

- 1) Charter schools may operate up to 5 tracks for attendance reporting.
- 2) Each track must be operated for a minimum of 175 days.
- 3) Each track must offer the required number of instructional minutes specified in Education Code §47612.5.
- 4) No track shall have less than 55% of its school days before April 15 each school year.

Compliance with Education Code §47612 involves offering a minimum number of annual instructional minutes as defined by grade level.

An LEA that closed due to a qualifying emergency in the 2022-23 fiscal year may submit a Form J-13A to avoid a penalty for not meeting the annual instructional day requirements. The Organization's schools did not have an emergency closure and as such there are no credited days to account for on the Schedule of Instructional Time.

Aveson Charter Schools
Notes to Supplementary Information (Continued)
Year Ended June 30, 2023

Schedule of Financial Trends & Analysis

This schedule displays summarized information from the current year and two previous years, along with budget information for the upcoming year. The information from this schedule is used to evaluate whether there are any financial indicators the School will not be able to continue operations in the next fiscal year. Based upon the information presented, the School appears to have sufficient reserves to continue operations for the 2023-24 fiscal year.

Reconciliation of Unaudited Actual Financial Report to Audited Financial Statements

This schedule provides information necessary to reconcile between the audited financial statements and the financial data submitted to the sponsoring school district via the unaudited actual financial report.

Other Independent Auditor's Reports

Independent Auditor's 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*

To the Board of Directors of
Aveson Charter Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aveson Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 Aveson Charter Schools' 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilkinson Hadley King & Co. LLP

El Cajon, California

December 15, 2023

Independent Auditor's Report on State Compliance and on Internal Control Over
State Compliance

To the Board of Directors of
Aveson Charter Schools

Report on Compliance for Applicable State Programs

Opinion on Each Applicable State Program

We have audited Aveson Charter Schools' compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 applicable to the Aveson Charter School's statutory requirements identified below for the year ended June 30, 2023.

In our opinion, Aveson Charter Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its applicable state programs for the year ended June 30, 2023.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Aveson Charter Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Aveson Charter Schools' compliance with the requirements of each applicable state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 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 Aveson Charter Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Aveson Charter Schools' internal control over state 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 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Aveson Charter Schools' internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the Charter School's compliance with the state laws and regulations applicable to the following items:

	Aveson Global Leadership Academy	Aveson School of Leaders
	Procedures Performed	Procedures Performed
<u>School Districts, County Offices of Education, and Charter Schools</u>		
T. California Clean Energy Jobs Act.....	Yes	Yes
U. After/Before School Education and Safety Program.....	N/A	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes
X. Local Control and Accountability Plan.....	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A
Z. Immunizations.....	Yes	Yes
AZ. Educator Effectiveness.....	Yes	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G).....	Yes	Yes
CZ. Career Technical Education Incentive Grant.....	N/A	N/A
EZ. Transitional Kindergarten.....	N/A	Yes
<u>Charter Schools</u>		
AA. Attendance.....	Yes	Yes
BB. Mode of Instruction.....	Yes	Yes
CC. Nonclassroom-Based Instruction/Independent Study.....	Yes	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction.....	Yes	N/A
EE. Annual Instructional Minutes - Classroom Based.....	Yes	Yes
FF. Charter School Facility Grant Program.....	Yes	Yes

N/A – The Charter School did not offer the program during the current fiscal year or the program applies to a different type of Local Education Agency.

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

Report on Internal Control over State 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a 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 Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



El Cajon, California
December 15, 2023

Auditor's Results, Findings & Recommendations

Aveson Charter Schools

Schedule of Auditor's Results

Year Ended June 30, 2023

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

One or more material weakness(es) identified?

_____ Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)?

_____ Yes X No

Noncompliance material to financial statements noted?

_____ Yes X No

STATE AWARDS

Type of auditor's report issued on compliance for state programs:

Unmodified

Internal control over applicable state programs:

One or more material weakness(es) identified?

_____ Yes X No

One or more significant deficiencies identified that are not considered material weakness(es)?

_____ Yes X No

Any audit findings disclosed that are required to be reported in accordance with *2022-23 Guide for Annual Audits of California K-12 Local Education Agencies?*

_____ Yes X No

Aveson Charter Schools
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2023

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, or the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
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

A. Financial Statement Findings

None

B. State Award Findings

None

Aveson Charter Schools
Schedule of Prior Year Audit Findings
Year Ended June 30, 2023

<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

**AMENDMENT NO. 2 TO THE MEMORANDUM OF AGREEMENT
WITH THE AVESON CHARTER SCHOOLS FOR SCHOOL-SPONSORED
RECREATION AT COUNTY FACILITIES**

This Amendment No. 2 to Memorandum of Agreement (MOA) No. _____ is made and entered as of _____, 2024 ("Amendment Effective Date") by and between the County of Los Angeles ("County") a body corporate and politic, and Aveson Charter Schools, a California non-profit charter school organization ("School") (collectively the "Parties" or individually "Party").

RECITALS

- A. On May 9, 2022 the Parties entered into MOA No.2022-A-1029 whereby the County permitted District/School to access County Parks for the purposes of athletics and school gatherings.
- B. The MOA had an initial term of one (1) year. The initial term expired on May 7, 2023. The school then Amended the MOA on May 8, 2023 for an additional term which will expire on May 7, 2024.
- C. Per Section 2 of the MOA, the District/School may exercise the option to extend their MOA for an additional term of up to four (4) one (1)-year periods by providing written notice to County.
- D. Pursuant to Section 2 of the MOA, District/School wishes to extend their Agreement with the County and County agrees, to extend the term of the MOA for an additional one (1) year, as the second extension of four.

Now therefore, in consideration of the mutual promises, covenants, and conditions contained herein, District/School and County agree to amend the MOA as follows:

- 1. **Incorporation of Recitals.** The foregoing recitals are true and correct and are incorporated herein by this reference.
- 2. **Term.** The Term is amended to extend the term of the MOA an additional one (1) year, which shall be effective as of the Amendment Effective Date, such that the Term shall expire on May 7, 2025.
- 3. **Counterparts and Electronic Signatures and Representations.** This Amendment No. 2 may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same Amendment No. 2. The facsimile, email or electronic signature of the Parties shall be deemed to constitute original signatures, and facsimile or electronic copies hereof shall be deemed to constitute duplicate originals.
- 4. **Priority of Amendments.** In the event of any conflict between the terms and conditions of this Amendment No. 2 and the terms and conditions of the MOA, the terms and conditions of this Amendment No. 2 shall prevail.
- 5. **Full Force and Effect.** Except as modified by this Amendment No. 2, all of the terms, conditions, agreements, covenants, representations, warranties and indemnities contained in the MOA remain in full force and effect.

(Signature Page Follows)

THE COUNTY OF LOS ANGELES
DEPARTMENT OF PARKS AND RECREATION

By: _____

Jill Sourial, Deputy Director

AVESON CHARTER SCHOOL , a non-profit charter school organization

By _____
_____, _____

APPROVED AS TO FORM:

THE COUNTY OF LOS ANGELES

DAWYN R. HARRISON

County Counsel

By: _____
Sonia L. Chan, Senior Deputy Counsel