

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:

- 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 agendized 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.

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

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

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.

Balance Sheet

	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	\$0.0
9230 AR - State Aid	0.00	0.00	\$0.0
9231 AR - Categorical	0.00	0.00	\$0.0
9232 AR - Property Taxes	0.00	0.00	\$0.0
9233 AR - Lottery	0.00	0.00	\$0.0
9234 AR - Special Education AB602	0.00	0.00	\$0.0
9235 AR - Class Size Reduction		0.00	\$0.0
9236 AR - SB740 Facilities Grant	0.00	0.00	\$0.0
9237 AR - Education Protection Account	0.00	0.00	\$0.0
9238 A/R - Federal Child Nutrition	0.00	0.00	\$0.0
9239 AR State Child Nutrition	0.00	0.00	\$0.0
9240 Mental Health AR	0.00	0.00	\$0.0
9241 Other State AR	0.00	0.00	\$0.0
9242 Mandate Block Grant AR	0.00	0.00	\$0.0
9251 AR-GP PY Adjustment (due from district)	0.00	0.00	\$0.0
9260 AR - Misc	0.00	0.00	\$0.0
9261 Receivable from ASL	0.00		\$0.0
9262 AR - Receivable from AGLA		0.00	\$0.0
9263 BTSA Fees Receivable from ee	0.00	0.00	\$0.0
9264 Employee Salary Advances Receivable	0.00	0.00	\$0.0
Total 9200 Accounts Receivable	0.00	0.00	\$0.0
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

Balance Sheet

	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			
Liabilities Current Liabilities			
Current Liabilities	26,042.85	55,496.75	\$81,539.60
Current Liabilities Accounts Payable	26,042.85 0.00	55,496.75 0.00	
Current Liabilities Accounts Payable 9500 Accounts Payable			\$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P	0.00	0.00	\$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay	0.00 0.00	0.00 0.00	\$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax	0.00 0.00 0.00	0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj)	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 134,965.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 134,965.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 134,965.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 134,965.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA Total 9500 Accounts Payable	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 134,965.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00 \$216,504.60 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA Total 9500 Accounts Payable 9540 Accounts Payable (A/P) - Wages Payable	0.00 0.00 0.00 0.00 0.00 0.00 26,042.85	0.00 0.00 0.00 0.00 134,965.00 0.00 0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00 \$216,504.60 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA Total 9500 Accounts Payable 9540 Accounts Payable - Certificated Teachers	0.00 0.00 0.00 0.00 0.00 0.00 26,042.85	0.00 0.00 0.00 0.00 134,965.00 0.00 0.00 190,461.75	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00 \$216,504.60 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA Total 9500 Accounts Payable 9540 Accounts Payable (A/P) - Wages Payable 9541 Wages Payable - Certificated Teachers 9542 Wages Payable - Certificated Admin	0.00 0.00 0.00 0.00 0.00 0.00 26,042.85	0.00 0.00 0.00 0.00 134,965.00 0.00 0.00 190,461.75	\$0.00 \$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00 \$216,504.60 \$0.00 \$0.00
Current Liabilities Accounts Payable 9500 Accounts Payable 9501 Accrued A/P 9510 AP - Advanced Apportionment Repay 9512 AP - District PY Property Tax 9515 AP - Payable to OCS 9516 AP - Payable to County (PY Adj) 9517 Payable to AGLA 9518 AP - Payable to ASL 9519 AP - Educator's Co-Op COBRA Total 9500 Accounts Payable 9540 Accounts Payable (A/P) - Wages Payable 9541 Wages Payable - Certificated Teachers 9542 Wages Payable - Other Certificated	0.00 0.00 0.00 0.00 0.00 0.00 26,042.85	0.00 0.00 0.00 0.00 134,965.00 0.00 0.00 190,461.75	\$0.00 \$0.00 \$0.00 \$134,965.00 \$0.00 \$0.00 \$216,504.60 \$0.00 \$0.00 \$0.00

Balance Sheet

	AGLA (#847)	ASL (#848)	TOTA
Total 9540 Accounts Payable (A/P) - Wages Payable	0.00	0.00	\$0.0
Total Accounts Payable	\$26,042.85	\$190,461.75	\$216,504.6
Credit Cards			
9550 Credit Card			\$0.0
9551 Credit Card - Amex	6,776.79	-11,718.48	\$ -4,941.6
9552 Credit Card - Capital One	-6,484.95	20,709.47	\$14,224.5
Total 9550 Credit Card	291.84	8,990.99	\$9,282.8
Total Credit Cards	\$291.84	\$8,990.99	\$9,282.8
Other Current Liabilities			
9501.1 Accrued AP	3,200.00	3,200.00	\$6,400.0
9555 Sales & Use Tax Payable	9.51	117.73	\$127.2
9557.1 PPP Loan - Current Portion	0.00	0.00	\$0.0
9557.2 Accrued Interest Payable	0.00	0.00	\$0.0
9590 Due to Grantor	42,188.27	83,575.25	\$125,763.
9650 Deferred Revenue	492,095.61	815,724.73	\$1,307,820.
Other Current Liabilities			\$0.
9502 AP - District Oversight Fee	0.00	0.00	\$0.
9503 AP - Special Education	0.00	0.00	\$0.
9504 CCSA Growth Loan	0.00	0.00	\$0.0
9505 AP-Title I 2010/11	0.00	0.00	\$0.
9506 NFF Line of Credit	0.00	0.00	\$0.
9507 Wells Fargo LOC	0.00		\$0.
9508 Community Bank Line of Credit	0.00	0.00	\$0.0
9509 Unclaimed Property	834.75	2,109.08	\$2,943.8
9520 Payroll Tax Payable			\$0.0
9521 Federal Income Tax Payable	0.00	0.01	\$0.0
9522 Social Security (OASDI) Payable	0.00	0.00	\$0.0
9523 Medicare Payable	0.00	0.00	\$0.0
9524 State SDI / Income Tax Payable	0.00	0.00	\$0.0
9525 FUTA / SUTA Payable	-3,560.95	0.00	\$ -3,560.9
Total 9520 Payroll Tax Payable	-3,560.95	0.01	\$ -3,560.9
9530 Payroll Clearing	999.97	-3,056.63	\$ -2,056.6
9531 403B Payable	6,701.71	-245.41	\$6,456.3
9533 AFLAC Payable	-48.45	1,795.50	\$1,747.0
9534 FSA Payable	3,395.25	2,901.86	\$6,297.
9535 Garnishments Payable	-2,474.64	-958.50	\$ -3,433.
Total 9530 Payroll Clearing	8,573.84	436.82	\$9,010.6
Total Other Current Liabilities	5,847.64	2,545.91	\$8,393.5
Total Other Current Liabilities	\$543,341.03	\$905,163.62	\$1,448,504.6
Total Current Liabilities	\$569,675.72	\$1,104,616.36	\$1,674,292.0

Balance Sheet

	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



A CHRISTY WHITE SOLUTION™

Aveson Financial Update Thursday, February 22, 2024

Presentation Agenda

- Budget Timeline
- Monthly Financials
- Cash Flow

Budget Timeline

October-February

Continue to monitor projected budget as more actual information is available. Revise as needed.

August/September

Revision to Projected Budget reflecting actual funding, enrollment, personnel and non-personnel historical data (as needed)

July

Begin Revisions to Projected Budget (as needed)

January-April

In January, the governor presents preliminary budget proposal for next fiscal year

Begin preliminary budget draft for the next school year

May

The governor releases May Revise

Revise tentative multi- year budget draft based on the May Revise

June

The governor signs final budget

The board adopts initial budget for the following school year

End of June

CDE Budget Due
Budget due to
Authorizer

Monthly Financials YTD Dec 2023

FY23-24 Combined Master Summary

First Interim Budget Approved

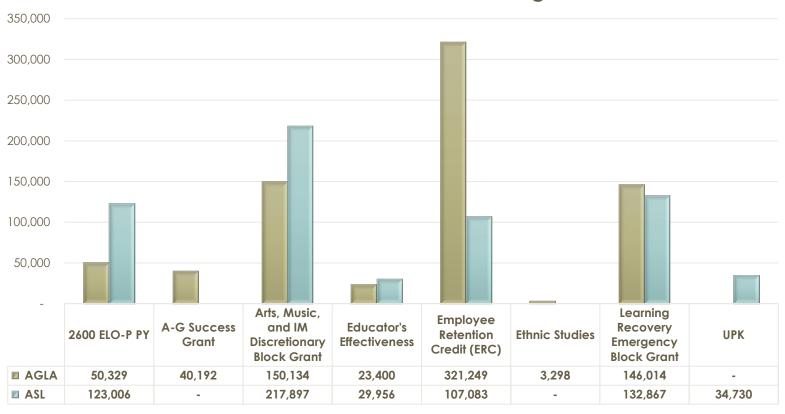
ļ	FY23-24	FY23-24	FY23-24
	AGLA FIRST	ASL FIRST	
	INTERIM	INTERIM	COMBINED
	BUDGET	BUDGET	
Enrollment	207	340	547
FY ADA (93%)	193	316	509
Total 8011-8096 Local Control Funding Formula Sources	2,307,878	3,589,852	\$ 5,897,730
Total 8100-8299 Federal Income	519,510	286,708	\$ 806,218
Total 8300-8599 State 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%
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FY23-24 Combined Master Summary

		V 1 C.O			
First Interim	Budget Forecast	FY23-24		FY23-24	FY23-24
		AGLA FORECAST	AS	L FORECAST	Combined
	Enrollment	220		343	563
	FY ADA	196		311	507
Fotal 80:	11-8096 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 5	000 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	Ş	645,538	\$ 1,380,154
	BEGINNING FUND BALANCE	\$ 2,304,567	Ş	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

Total 8011-8096 Local Control Funding Formula Sources
Total 8100-8299 Federal Income
Total 8300-8599 State Income
Total 8600-8799 Local Income

	١	WORKING BUDGET FY23-24	YTD Actuals	2023-24 Projections	udget VS rojections	\$) Budget Remaining	(%) Budget Remaining
I	\$	5,897,730	\$ 2,283,489	\$ 5,897,730	\$ -	\$ 3,614,241	61%
	\$	806,218	\$ 52,089	\$ 806,218	\$ -	\$ 754,129	94%
	\$	2,204,637	\$ 342,972	\$ 2,220,807	\$ 16,170	\$ 1,861,664	84%
[\$	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

Total 8011-8096 Local Control Funding Formula Sources Total 8100-8299 Federal Income Total 8300-8599 State Income Total 8600-8799 Local Income

Γ		ORKING UDGET	YTD 2023-24 (S) Budge		\$) Budget	(%) Budget	CWM Comments					
	F	Y23-24		Actuals	Projections		F	Projections		Remaining	Remaining	
[\$	2,307,878	\$	915,947	\$	2,307,878	\$	-	\$	1,391,931	60%	
	\$	519,510	\$	15,502	\$	519,510	\$	-	\$	504,008	97%	
	\$	951,581	\$	131,933	\$	967,735	\$	16,154	\$	795,176	84%	Prior year lottery not accrued
	Ş	403,052	\$	118,756	\$	403,284	\$	232	\$	284,296	71%	

Total 1000 Certificated Salaries
Total 2000 Classified Salaries
Total 3000 Employee Benefits
Total 4000 Supplies
Total 5000 Services and Other Operating Expenditures Total 6000 Capital Outlay

TOTAL INCOME

\$	4,182,021	\$	1,182,138	\$	4,198,407	\$	16,386	\$	2,975,411	71%	
\$	1,614,345	\$	723,104	\$	1,614,345	\$	-	\$	891,241	55%	
\$	808,313	\$	384,259	\$	808,313	\$	-	\$	424,054	52%	
\$	400,360	\$	213,710	\$	401,230	\$	870	\$	186,651	47%	
_	242.000	_	207.000	Ţ	200.474	_	42.500	_	45.700	120/	Increased Instructional Materials &
\$	342,866	þ	297,069	۶	386,474	\$	43,608	۶	45,798	13%	Supplies (Sports) & Computers
\$	1,394,473	\$	764,330	\$	1,403,252	\$	8,779	\$	630,143	45%	Sign to be capitalized
\$	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
NET INCOME (LOSS)	\$ (413,695)	\$ (1,218,013)	\$ (450,567)	\$ (36,871)	\$ 779,846

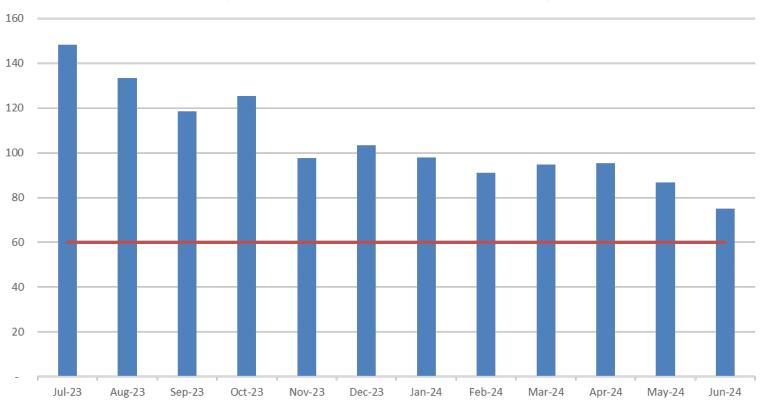
FY23-24 Budget Highlights: ASL

	WORKING	YTD	2023-24	Working	(\$) Budget	(%) Budget	
	BUDGET			Budget VS			
	FY23-24	Actuals	Projections	Projections	Remaining	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	ć 1.150.633	6 700.057	¢ 1.105.743	¢ 27.110	¢ 200.200	34%	Yurt, TK playground, Bungalow campus
Total 5000 Services and Other Operating Expenditures	\$ 1,158,623	\$ 762,357	\$ 1,195,742	\$ 37,118	\$ 396,266	3470	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

Projected

Cash Balance Cash Balance

as of

as of

12/31/2023

6/30/2024

\$ 2,164,611 2,983,736 103 75

Gold Standard

3 months of payroll \$ 1,795,297 Days Cash on Hand 60

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



				PRI	OR YEAR P-2					P	-1		P-2	2					
	WORKING BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast		YTD	2023-24	Budget VS	(\$) Budget (9	%) Budget
	FY23-24	Jul-23	AUG-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	Actuals	Projections	Projections		Remaining
INCOME																			
8011-8096 Local Control Funding Formula Sources																		l	
8011 Local Control Funding Formula State Aid (FKA Charter Schools State Aid) 8012 Education Protection Act Funds	2,293,356 359,700	117,264	-	117,264	211,077 68.503	211,077	211,077	122,099	260,700	260,700 89.925	260,700	260,700	38,187	260,700 163,085	867,759 68,503	2,293,356 359,700		1,425,597 291,197	62% 81%
8019 Charter Schools General Purpose - Prior Year	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
8096 In Lieu Property Tax Total 8011-8096 Local Control Funding Formula Sources	3,244,674 \$ 5,897,730	¢ 117.764	192,461	384,922	256,615 \$ 536,195	- \$ 211 077	513,229	259,574	259,574	459,433 \$ 810,057	229,716 \$ 490,416	229,716 \$ 490,416	229,716 \$ 267,904	229,716 \$ 653,501	1,347,227 2,283,489	3,244,674 5,897,730	-	1,897,447 3,614,241	58% 61%
Total 8011-8096 Local Control Funding Formula Sources	\$ 5,897,730		\$ 192,461		\$ 536,195						\$ 490,416	\$ 490,416		\$ 653,501	\$ 2,283,489	\$ 5,897,730		3,614,241	61%
8100-8299 Federal Income	02.226									24.550			40.770	50,000		02.226		02.225	4000/
8181 Federal Special Education (IDEA) Part B, Sec 611 8182 Special Ed: IDEA Mental Health	83,226		-	-	- 1	- 1				21,559	-	-	10,779	50,888		83,226		83,226	100%
8220 Child Nutrition Programs - Federal	126,826	2,913	6,252	11,301	12,513	10,447	2,732	2,732	2,732	2,732	2,732	2,732	1,366	65,641	46,159	126,826		80,667	64%
8291 Title I, A Basic Grants Low-Income 8295 ESSER II CRRSA & ESSER III ARPA	43,359		-	-	-	-	6,042	8,672	-	-	8,672	-	6,171	13,802	6,042	43,359	-	37,317	86% 0%
8292 Title II, A Teacher Quality	10,450	-						2,090		-	2,090	-	2,090	4,180		10,450		10,450	100%
8294 Title IV	20,000	-	-	-	-	-	-	-	-	-	5,000	-	5,000	10,000	-	20,000	-	20,000	100%
8290.1 One Time Loss Learning Mitigation Funds - SWD 8299 All Other Federal Revenue	522,357		-	-		-	(111)	-		-	-	-	-	522,468	(111)	522,357		522,468	0% 100%
Total 8100-8299 Federal Income	\$ 806,218	\$ 2,913		\$ 11,301	\$ 12,513	\$ 10,447	\$ 8,662	\$ 13,494	\$ 2,732		\$ 18,494	\$ 2,732		\$ 666,979	52,089	806,218		754,129	94%
8300-8599 State Income	\$ 806,218	\$ 2,913	\$ 6,252	\$ 11,301	\$ 12,513	\$ 10,447	\$ 8,662	\$ 13,494	\$ 2,732	\$ 24,291	\$ 18,494	\$ 2,732	\$ 25,406	\$ 666,979	\$ 52,089	\$ 806,218			
8311 Special Education - Entitlement (State)	411,983	-		12,578	28,922	7,179	74,696	37,078	37,078	42,890	40,506	38,599	37,074	55,382	123,375	411,983		288,608	70%
8312 Mental Health-SPED	62,269	-	2,069	2,069	3,724	3,724	3,724	-	-	-	-	-		46,959	15,310	62,269		46,959	75%
8519 Prior Year Adjustment	43,971	-	-	-	60,125	-	-	-	-				-	-	60,125	60,125	16,154	(16,154)	-37%
8520 State Child Nutrition 8545 SB 740	327,187 211,262	4,854	18,960	31,410	33,455	19,485	22,549	22,549	22,549	22,549	22,549 52,816	14,311	11,274	80,692 158,447	130,714	327,187 211,262		196,473 211,262	60% 100%
8550 Mandated Block Grant	13,617	-	-		-	-	13,449	-	-	-	-	-	-	185	13,449	13,634	17	168	1%
8560 State Lottery	115,986	-	-	-	-	-	-	28,996	-	-	28,996	-	-	57,993	-	115,986	-	115,986	100%
8591 One Time Loss Learning Mitigation Funds - LCFF 8592 Mental Health-SPED			-		-	-	-	-		-			-	-					0% 0%
8593 CA SB95 (In Person Instruction and Expanded Learning Opp Grant)		-	-		-	-	-	-	-	-	-		-	-	-		-		0%
8590 All Other State Revenue Total 8300-8599 State Income	1,018,362 \$ 2,204,637	6 4.054	\$ 21,029	. 46.057	\$ 126,226	. 20.207	f 114 410	151,249	\$ 59,627	\$ 65,439	151,249 \$ 296,116	\$ 52,911	\$ 48,348	715,864 \$ 1,115,522	6 242.072	1,018,362 \$ 2,220,807	. 16 170	1,018,362 \$ 1,861,664	100% 84%
Total 8300-8339 State Income	\$ 2,204,637	\$ 4,854	\$ 21,029	\$ 46,057	\$ 126,226			\$ 239,872	\$ 59,627		\$ 296,116	\$ 52,911	\$ 48,348	\$ 1,115,522	\$ 342,972	\$ 2,220,807	\$ 10,170	\$ 1,001,004	0470
8600-8799 Local Income																			
8634 Food Service Sales 8693 Field Trips	392,492 95.153	-	12	1,710 4.282	72,697 6.264	1,716	52,246	39,249 9,515	39,249 9.515	39,249 9.515	39,249 9.515	39,249 9,515	39,249 9.515	28,617 27.515	128,380 10.546	392,492 95.153	-	264,112 84.607	67% 89%
8694 Enterprise Revenue	412,921	6,590	68,651	49,232	23,551	22,561	43,617	33,090	33,090	33,090	33,090	33,090	31,090	2,181	214,202	412,921	-	198,719	48%
8801 Dontaions - Parents 8802 Donations - Private	111,000	4,339	4,951	8,417	8,052	14,449	17,869	11,100	11,100	11,100 3.000	11,100 3.000	6,100 3,000	3.000	2,422	58,078	111,000		52,922 29.000	48% 97%
8803 Fundraising	30,000 21,000		-	7	1,000 293	-	- 1	3,000 2,100	3,000 2,100	2,100	2,100	2,100	2,100	11,000 8,100	1,000 300	30,000 21,000		20,700	97%
8804 Computer Repair Fundraising	500	-	-	341	-	-	341	50	-	-	-	-	-	-	682	732	232	(182)	-36%
8699 All Other Local Revenue 8792 SPED State/County	110,122	344	1,403	5,174	11,269	6,911	2,130	11,012	11,012	11,012	11,012	11,012	6,496	21,334	27,231	110,122	-	82,891	75% 0%
Total 8600-8799 Local Income	\$ 1,173,188	\$ 11,272	\$ 75,016	\$ 69,163	\$ 123,125	\$ 45,637	\$ 116,203	\$ 109,116	\$ 109,066	\$ 109,066	\$ 109,066	\$ 104,066	\$ 91,450	\$ 101,171	440,417	1,173,420	232	732,771	62%
	\$ 1,173,188	\$ 11,272	\$ 75,016	\$ 69,163	\$ 123,125	\$ 45,637	\$ 116,203	\$ 109,116	\$ 109,066	\$ 109,066	\$ 109,066	\$ 104,066	\$ 91,450	\$ 101,171	\$ 440,417	\$ 1,173,420			
TOTAL INCOME	\$ 10,081,773	\$ 136.304	\$ 294,759	\$ 628,708	\$ 798,059	\$ 297,549	\$ 963,590	\$ 744,156	\$ 691,699	\$ 1,008,854	\$ 914,092	\$ 650,125	\$ 433,109	\$ 2,537,172	3,118,968	10,098,175	16,402	6,962,805	69%
	\$ 10,081,773		\$ 294,759							\$ 1,008,854						\$ 10,098,175	,		
EXPENSE	s -																		
1000 Certificated Salaries		-	-	-	-														
1100 Teachers' Salaries	2,560,650	6,137	131,333	254,773	242,206	238,451	232,707	242,507	242,507	242,507	242,507	242,507	242,507	-	1,105,608	2,560,650	-	1,455,043	57%
1200 Substitute Expense 1300 Certificated Super/Admin	116,618 839.636	2,523 36,906	5,041 71,411	5,431 72,661	6,665 70,161	12,971 70,496	21,401 78,245	10,431 73,293	10,431 73,293	10,431 73,293	10,431 73,293	10,431 73,293	10,431 73,293	-	54,033 399,880	116,618 839,636		62,586 439,756	54% 52%
1900 Other Certificated	485,493	4,268	23,858	44,092	43,656	41,837	34,489	41,899	41,899	41,899	41,899	41,899	41,899	41,899	192,198	485,493	-	293,294	60%
Total 1000 Certificated Salaries	\$ 4,002,398 \$ 4,002,398		\$ 231,642 \$ 231,642			\$ 363,755 \$ 363,755	\$ 366,842	\$ 368,130 \$ 368,130	\$ 368,130 \$ 368,130		\$ 368,130 \$ 368,130	\$ 368,130 \$ 368,130		\$ 41,899 \$ 41,899	1,751,719 \$ 1,751,719	4,002,398 \$ 4,002,398	-	2,250,678	56%
2000 Classified Salaries	\$ 4,002,398	3 45,634	\$ 251,042	\$ 370,336	\$ 302,000	\$ 303,733	\$ 300,042	\$ 300,130	\$ 500,150	\$ 368,130	\$ 500,150	\$ 300,130	\$ 368,130	\$ 41,033	3 1,751,719	\$ 4,002,556			
2100 Instructional Aide Salaries	1,102,095	17,302	59,706	110,844	109,714	123,239	106,151	95,857	95,857	95,857	95,857	95,857	95,857	-	526,955	1,102,095	-	575,139	52%
2200 Classified Support Salaries 2300 Classified Supervisor and Administrator Salaries	506,680	18,612	37,327	39,072	36,461	38,809	- 35,752	50,108	50,108	50,108	50,108	50,108	50,108	-	206,032	506,680		300,648	0% 59%
2400 Clerical/Technical/Office Staff Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
2700 Classified Staff/ Maintenance 2900 Other Classified Salaries	241,802 244.010	9,923 7,625	20,528 17,051	21,848	16,923 21,721	20,024 26,850	20,574	21,997	21,997	21,997	21,997	21,997	21,997	-	109,820 123,452	241,802 244.010	-	131,982 120,558	55% 49%
Total 2000 Classified Salaries	\$ 2,094,586		\$ 134,612			\$ 208,922	\$ 188,798		\$ 188,054		\$ 188,054			-	966,260	2,094,586	-	1,128,327	54%
	\$ 2,094,586	\$ 53,461	\$ 134,612	\$ 195,648	\$ 184,819	\$ 208,922	\$ 188,798	\$ 188,054	\$ 188,054	\$ 188,054	\$ 188,054	\$ 188,054	\$ 188,054	\$ -	\$ 966,260	\$ 2,094,586			
3000 Employee Benefits 3301 OASDI - Social Security/Medicare	378.013	6,127	20.868	33.383	31.840	33.382	32.302	34.483	34.483	34.483	34.483	34.483	34.483	13.210	157,903	378,013		220.110	58%
3302 MED - Medicare	88,406	1,480	5,211	8,145	7,777	8,137	7,885	8,065	8,065	8,065	8,065	8,065	8,065	1,384	38,634	88,406		49,772	56%
3401 H&W - Health & Welfare 3501 FUTA/SUTA	474,371 30.485	48,288	22,296 310	43,547 408	35,972 158	42,165 1.879	39,425 176	40,446 4,587	40,446 4.587	40,446 4,587	40,446 4,587	40,446 4,587	40,446 4,587	-	231,693 2.961	474,371 30.485	-	242,678 27.524	51% 90%
3601 Worker Compensation	60,970	30 12,709	7,898	11,099	4,236	4,236	8,472	2,198	2,198	2,198	2,198	4,587 2.198	2,198	-	48.650	61.840	870	12,320	20%
3901 403B	51,960	-	4,657	9,726	-	14,312	-	3,878	3,878	3,878	3,878	3,878	3,878	-	28,694	51,960	-	23,266	45%
Total 3000 Employee Benefits	\$ 1,084,206 \$ 1,084,206	\$ 68,634	\$ 61,240	\$ 106,308	\$ 79,982 \$ 79,982	\$ 104,111	\$ 88,261	\$ 93,658	,,	\$ 93,658 \$ 93,658	+,	\$ 93,658 \$ 93,658	+,	14,594 \$ 14,594	508,535 \$ 508,535	1,085,076 \$ 1,085,076	870	575,671	53%
4000 Books and Supplies	3 1,004,200	3 00,034	3 01,240	3 100,300	\$ 73,362	J 104,111	3 88,201	\$ 93,036	\$ 33,036	3 33,038	3 33,038	3 33,038	3 33,038	3 14,554	- 308,333	3 1,003,070			
4100 Approved Textbooks and Core Curriculum Materials	-		-	-	-	-	-	-	-	-	-	-	-	-	-		-		0%
4200 Books and Other Reference Materials 4300 Materials and Supplies			-	- 1		-	-	-		-		-		-	-				0% 0%
4315 Custodial Supplies	23,171	350	1,843	3,049	2,334	927	1,269	2,233	2,233	2,233	2,233	2,233	2,233	-	9,772	23,171		13,399	58%
4320 Education Software	50,160	32,078	5,000		5,100			1,330	1,330	1,330	1,330	1,330	1,330	-	42,178	50,160		7,982	16%
4325 Instructional Materials & Supplies 4326 SPED Instructional Materials	177,989 14.000	26,434 139	25,365 847	29,771 919	22,681 1,371	39,620 3,781	30,941 5,527	6,337 602	6,337 602	6,337 602	6,337 602	6,337 602	6,337 602		174,811 12,583	212,834 16.192	34,845 2,192	3,178 1,417	2% 10%
4330 Office Supplies	24,000	1,621	5,045	2,212	6,800	1,474	1,626	870	870	870	870	870	870	-	18,777	24,000	-,252	5,223	22%
4342 Athletics	-		-	-		-	-	-	-	-	-	-	-	-		-	-	-	0%
4381 Plant Maintenance 4400 Noncap Equipment		-	-	-		-			-		-	-	-	-	:				0% 0%
4410 Software/Licensing	9,200	332	3,055	2,271	586	-	1,569	231	231	231	231	231	231	-	7,813	9,200	-	1,387	15%
4420 Computers (individual items < \$5k) 4430 Office Furniture, Equipment & Supplies	62,826 16,000	1,385	59,011 6,242	- 204	- 7,124	- 563	6,571	405 311	405 311	405 311	405 311	405 311	405 311	-	66,967 14,132	69,397 16.000	6,571	(4,141) 1,868	-7% 12%
4430 Office Furniture, Equipment & Supplies 4700 Food/Food Supplies	16,000		6,242	- 204	- 7,124	- 563		- 311	- 311	- 311	- 311	311	511	-	14,132	- 16,000		1,868	12% 0%
													,					•	•



Part					-2	P		P-1						OR YEAR P-2	PRI				
Part	(\$) Budget (%) Budge Remaining Remaining				Accrual														
Part	194,153 45	- riojections			-														
Second control contr	\$ 224,465 28	\$ 43,608			\$ -														
1.00 1.00	1 1	1	850,014	581,941	· · · · · · · · · · · · · · · · · · ·	44,679	44,679	44,679	44,679	44,679	44,679	91,974	90,726	94,688	106,294	126,792	71,467	806,406	5000 Services and Other Operating Expenditures
Second content	6,478 58	-	11,150	4,672	-	1,080	1,080	1,080	1,080	1,080	1,080		2,511		2,067	-	94	11,150	
State Stat	1,851 10	-			-														
1.00 1.00	26,912 19	-		***	-														
100 100	57,478 43 11,633 69	-			-														
100 100	730 73			270	-							- 327		493	-		-		
100 100	11,427 61	-			-					1,904		1,256		1,256	1,196		1,196		
10 10 10 10 10 10 10 10	13,119 54	-			-														
20 20 20 20 20 20 20 20	21,644 58	-			-						-,								
Second	217,857 34 (122,759) -271				46.722		36,310	36,310	36,310	36,310	36,310								
Simple S	4,256 100	20,060		168,042	16,722		709	709	709	709	709	58,434	16,937	15,439	23,451	49,215	4,565		
Second S	1,523 50	_		1,553	-							-	928	534		91			
10 10 10 10 10 10 10 10	- 0	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	5800 Prof/Consulting
1.00 1.00	16,200 100	-	16,200	-	-	2,700	2,700	2,700	2,700	2,700	2,700	-	-		-	-	-	16,200	
Second Conclusions	- 0	-	-	-	-	-	-	-	-		-		-	-	-	-	-		
15 15 15 15 15 15 15 15	9,621 72	-	13,400			1,604		1,604	1,604	1,604	1,604	774	859	650	525	269	702	13,400	
15 15 15 15 15 15 15 15	- 0	-																	
Second	73,174 58	_	125,441	52,267	-	12,196	12,196	12,196	12,196	12,196	12,196	10,453	10,453	10,453	10,453	10,454		125,441	
150 150	60,449 0	-			-						10,075	-			-	-	-	60,449	
Second Content Seco	60,449 100	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	
1.50 Secret	98,782 80	-			-							* .	*				-		
Second	53 10 3,122 67				-										50	25	-		
545 Septime 15,00 1,0	3,122 67 - 0	204	4,879	1,553		554		554		554	554	101	104	1,348				4,675	
148 158 158 158 158 158 158 158 159 150		3.889	56,683	54,748	_	323		323		323	323	448	8.689	11.160	628	13,760	20.064	52,794	
Second 12,000 1,310 1,	5,111 77	-			-										-	-	-		
Second 1,70	20,814 35	-		38,186	-						3,469		11,828	11,391	-		1,125	59,000	3851 Marketing and Student Recruiting
1.50 1.50	143,501 62	-		88,523							- 7.	12,955	9,293	16,815	6,000	10,358	33,103		
\$157 Payed Services \$\frac{24,000}{20}\$ \$\frac{1}{15}\$ \$\frac{4,000}{4,000}\$ \$\frac{1}{15}\$ \$\frac{4}{15}\$ \$\frac{1}{15}\$ \$\fr	17,103 100 (9.331) -43				-	2,851	2,851	2,851	2,851	2,851	2,851	-		-	-				
100 100	(9,331) -43 10,518 44	9,331			-	1 752	1 752	1 752	1.752	1 752	1 752								
See Professional development 1,00	200 100			13,462	_							-	2,330	2,330	-	4,000	-		
577 Spring Consultants	- 0	-	-	-	-			-	-	-	-				-	-	-	-	
Strop Stro	46,835 73	-	64,500	17,665	-	7,806	7,806	7,806	7,806	7,806	7,806	1,750	750	4,434	7,049	3,683	-	64,500	
975 SPEC Comultantes 1 1,565 1 1,576 1	- 0	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	
\$76 \$\frac{5000}{5000}\$\frac{5}{5000	- 0 171,491 56	-	-	424.452	-						-	24 704	- 20.552			-			
587 Staff Reculting/Himing 587 Staff Reculting/Himing 587 Staff Reculting/Himing 588 Staff Reculting/Himing 589 Mixed Staff Reculting/Himing 589 Mixed Staff Reculting/Himing 589 Mixed Staff Reculting/Himing 589 Mixed Staff Reculting/Himi		1 902			-	28,582	28,582	28,582	28,582	28,582	28,582						6,852		
\$78 Student Assessment \$23,750 \$2,750 \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	1,700 100	1,092		19,545	-	283	283	283	283	283	283	- 1,077	- 215		10,545	0,130	-		
\$883 Sixiltures (Contracted) \$877 Technology Services \$164,34 \$5,00 \$12,700 \$8,00 \$12,700	6,000 20	-	29,750	23,750	-			1,000	1,000	1,000	1,000	-					23,750		
16,134	210 1				-	35	35	35	35	35	35	-	-		-	-	25,205		
Separation 1,000		9,450			-	-	-	-	-	-									
\$999 Misc Operating Expenses \$22,78	87,203 60	-	146,134	58,931	-	14,534	14,534	14,534	14,534	14,534	14,534	8,500	8,500	12,231	8,500	12,700	8,500	146,134	
9310 Communications-Postage and Delivery 9 23 1	- 0 1,800 8	907	73 701	20 994		, AEE	AEE .	465	465	465	465	1 730				19 255	-	22 794	
5915 Communications- Postage and Delivery 2,775 9 231	11,887 37	- 307											1,302	10,546	610		1,662		
5999 Expense Suspense Total 5000 Services and Other Operating Expenditures \$ 2,553,096 \$ 322,174 \$ 288,516 \$ 206,992 \$ 258,337 \$ 209,891 \$ 240,777 \$ 195,834 \$ 195,83	1,832 77	-			-				305	305							9		
Total Soul Services and Other Operating Expenditures \$ 2,553,096 \$ \$ 2,22,74 \$ 2,88,516 \$ 206,992 \$ \$ 288,377 \$ 209,891 \$ 240,777 \$ 195,834 \$ 195	9,280 44	-	21,000	11,720	-	1,547	1,547	1,547	1,547	1,547	1,547	2,001	1,732	1,969	2,037	1,947	2,035	21,000	
6000 Capital Outlay 6000 Depreciation Expense 6000 Capital Outlay 6000 Depreciation Expense 6000	- 0	-	-																
6000 Capital Outlay 6001 Depretation Expense 74,766 6,09 6,242 6,2	1,086,859 1	45,897																	
6900 Depreciation Expense 6901 Amortization Expense 6901 Depreciation Expense 6902 Depreciation Expense 6903 Amortization Expense 74,766			\$ 2,598,993	\$ 1,526,687	\$ 16,722	\$ 76,413	\$ 195,834	\$ 195,834	\$ 195,834	\$ 195,834	\$ 195,834	\$ 240,777	\$ 209,891	\$ 258,337	\$ 206,992	\$ 288,516	\$ 322,174	\$ 2,553,096	
6901 Amortization Expense Total 6000 Capital Outlay \$ 5, 74,766 \$ 6,009 \$ 6,242 \$ 6,2	37,449 50	(0)	74,766	37,317	-	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,242	6,109	74,766	
7438 Debt Service - Band Payments/ & interest Total 6000 Capital Outlay 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	- 0	-	-		-			-	-	-		-			-	-		-	
7438 Debt Service - Bond Payments & Interest Total 6000 Capital Outlay \$ 5 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5	37,449 50	(0)																	
Total 6000 Capital Outlay \$ \$. \$. \$. \$. \$. \$. \$. \$. \$.			\$ 74,766	\$ 37,317	\$ -	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,242	\$ 6,109	\$ 74,766	
Total 6000 Capital Outlay \$ \begin{array}{cccccccccccccccccccccccccccccccccccc	- 0																		7420 Dobt Conice Bond Dovements / C Interest
TOTAL EXPENSE \$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	- 0		s -	s -	s -	\$ -	s -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -	s -	\$ -	s -	s -	
\$ 10,615,458 \$ 571,678 \$ 849,044 \$ 998,441 \$ 986,756 \$ 933,646 \$ 982,893 \$ 896,597 \$ 896,597 \$ 896,597 \$ 896,597 \$ 896,597 \$ 777,176 \$ 73,215 \$ 5,372,458 \$ 10,705,833 \$ 10,705,833 \$ 10,805,805 \$ 10,80			\$ -		-	-	*	7	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	7	\$ -	\$ -	
\$ 10,615,458 \$ 571,678 \$ 849,044 \$ 998,441 \$ 986,756 \$ 933,646 \$ 982,893 \$ 896,597 \$ 896,597 \$ 896,597 \$ 896,597 \$ 896,597 \$ 777,176 \$ 73,215 \$ 5,372,458 \$ 10,705,833 \$ 10,705,833 \$ 10,805,805 \$ 10,80				0															
NET INCOME (LOSS) \$ (333,685) \$ (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 \$ (2,253,490) \$ (607,659) \$ (73,973) \$ (333,685) \$ (435,375) \$ (533,685) \$ (353,785) \$ (533,685) \$ (353,785) \$ (533,685) \$ (353,785) \$ (366,793) \$ (188,697) \$ (686,098) \$ (19,303) \$ (152,441) \$ (204,898) \$ 112,257 \$ 17,495 \$ (246,472) \$ (344,067) \$ 2,463,957 \$ (2,253,490) \$ (607,659) \$ (73,973) \$ (188,697) \$ (188,69	\$ 5,303,449 50	\$ 90,375																	
\$ (333,685) \$ (435,375) \$ (554,285) \$ (369,733) \$ (188,697) \$ (686,098) \$ (19,303) \$ (122,441) \$ (204,898) \$ 112,257 \$ 17,495 \$ (246,472) \$ (344,067) \$ 2,463,957 \$ (2,253,490) \$ (607,659) \$ (73,973) \$ (73,973) \$ (188,697) \$ (19,303			\$ 10,705,833	\$ 5,372,458	\$ 73,215	\$ 777,176	\$ 896,597	\$ 896,597	\$ 896,597	\$ 896,597	\$ 896,597	\$ 982,893	\$ 983,646	\$ 986,756	\$ 998,441	\$ 849,044	\$ 571,678	\$ 10,615,458	
\$ (533,685) \$ (435,375) \$ (554,285) \$ (369,733) \$ (188,697) \$ (686,098) \$ (19,303) \$ (122,441) \$ (204,898) \$ 112,257 \$ 17,495 \$ (246,472) \$ (344,067) \$ 2,463,957 \$ (2,253,490) \$ (607,659) \$ (73,973) \$ (19,303)	1,659,356	(73 972)	(607 659)	(2 253 490)	\$ 2.463.957	\$ (344.067)	\$ (246.472)	\$ 17.495	\$ 112.257	\$ (204.809)	\$ (152.441)	\$ (19.302)	\$ (686 000)	\$ (188 607)	\$ (369 722)	\$ (554 295)	\$ (435.275)	\$ (533.605)	NET INCOME (LOSS)
\$ - \$ - \$ - \$ - \$ - \$ - \$ (0) \$ - \$ - \$ (0) \$ (0) \$ - \$ - \$ - \$ - \$ -	33,377	(,,,,,,,)																	

AVESON -Combined CASHFLOW PROJECTIONS FISCAL YEAR 2023-24

Beginning Cash Balance Cash Flow from Operating Activities Net Income (Loss)

Change in Accounts Receivable
Due from Grantor

Change in Accounts Payable
Clean Energy funds - refund
Change in Other Liabilites (incl Due to Grantor)

Change in Payroll Liabilites
Change in Prepaid Expenditures
Change in Deferred Revenue

Depreciation Expense

Cash Flow from Investing Activities

Cash Flow from Investing Activities
Capital Expenditures
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)



PRIOR YEAR P-2 ACTUAL Jul-23 ACTUAL Oct-23 ACTUAL Nov-23 ACTUAL Dec-23 Forecast Jan-24 ACTUAL

(\$) Budget Remaining (%) Budget Remaining Budget VS

PRI	OR YEAR P-2								P-1		p.	-2
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
Jul-23	Aug-23	Sep-23	Oct-20	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual
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
(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
334,475	23,627	(18,553)	119,429	(37,111)	203,022							
(57,834)	137,404	(44,407)	(18,222)	(68,323)	(430)							
												(134,000)
(4,437)		(4,437)	75,589	(8,166)	(7,986)							
(120,462)	2,036	(5,940)	12,858	(17,350)	12,820							
141,753												
7,285		7,285	190,353	13,113	(33,520)							
6,109	6,242	6,242	6,242	6,242	6,242							
	(39,865)											
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

\$ 2,093 \$ 18,834.30



WORKING								
BUDGET ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL ACTUAL FY23-24 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23	ACTUAL Foreca Dec-23 Jan-2		Forecast Forecast Apr-24 May-24				WORKING Budget VS (\$) Budge Projections Remaining	
INCOME								
8011-8096 Local Control Funding Formula Sources 8011 Local Control Funding Formula State Aid (FKA Charter Schools State Aid) 873,053 43,825 43,825 78,886 78,786	186 78,886 42,5				324,308	873,053	- 548,74	
8012 Education Protection Act Funds 8019 State Aid-Prior Years 8096 in Lieu Property Tax 1,227,875 - 76,984 153,969 102,646	205.292 98.2	51,738 		102,465 7 82,087 82,087	52,748 - 538,891	206,950 - 1,227,875	- 154,20 - 688,98	-
Total 8011-8096 Local Control Funding Formula Sources 5 2,307,878 \$ 43,825 \$ 76,984 \$ 197,794 \$ 234,280 \$ 78,00		,=== == == == == == == == = = = = = = =				2,307,878	- 1,391,93	
8100-8299 Federal Income \$ - 8181 Federal Special Education (IDEA) Part B, Sec 611 43,117		21,559		10,779 10,779		43,117	- 43,11	.7 100%
8181 Federal Special Education (IDEA) Part B, Sec 611 43,117	58 2,732 2,7	21,559 			15,613	38,571	- 43,11	- 0%
8291 Title I, A Basic Grants Low-Income 30,856 - - 8295 ESSER II CRRSA & ESSER III ARPA - - -		.171	6,171 -	6,171 12,342		30,856	- 30,85	6 100% - 0%
8292 Title II, A Teacher Quality 5,198	- 1,0	.,040	1,040 - 2,500 -	1,040 2,079 2,500 5,000	-	5,198 10,000	- 5,19 - 10,00	100%
8290.1 One Time Loss Learning Mitigation Funds - SWD	(111)			- 391,879	(111)	391,768	- 391,87	9 100%
	58 \$ 2,621 \$ 9,9	,943 \$ 2,732 \$ 24,291	\$ 12,443 \$ 2,733	2 \$ 21,856 \$ 430,011	15,502 \$	519,510	- 504,00	97%
8300-8599 State Income 8311 Special Education - Entitlement (State) 162,250 - 28,922 7,	.79 37,348 14,6	,603 14,603 11,919	9,535 7,62	8 6,103 24,411	73,449	162,250	- 88,80	1 55%
8312 Mental Health-SPED 30,347 - 794 794 1,429 1, 8519 Prior Year Adjustment 16,154				- 24,472	5,875 16,154	30,347 16,154	16,154 (16,15	
8520 State Child Nutrition 87,976 548 5,373 8,595 8,642 8545 \$8 740 206,340	6,074 6,0	6,074 6,074 6,074	6,074 6,074 51,585 -	4 3,037 25,340 - 154,755	29,231	87,976 206,340	- 58,74 - 206,34	5 67%
8550 Mandated Block Grant 7,409 8560 State Lottery 43,892	7,224		10,973	- 185 - 21,946	7,224	7,409 43,892	- 18 - 43,89	5 2%
8591 One Time Loss Learning Mitigation Funds - LCFF 8592 Mental Health-SPED	:			: :		-	-	- 0%
8593 CA S895 (In Person Instruction and Expanded Learning Opp Grant) 8590 All Other State Revenue 413,367				- 413,367		413,367	- 413,36	- 0%
Total 8300-8599 State Income \$ 951,581 \$ 548 \$ 6,167 \$ 9,389 \$ 55,148 \$ 8,	08 \$ 52,075 \$ 31,6	,649 \$ 20,676 \$ 17,993	\$ 78,167 \$ 13,700		131,933 \$	967,735	16,154 795,17	
8600-8799 Local Income 8634 Food Service Sales 194,492 - 677 36,240	25,966 19,4	,449 19,449 19,449	19,449 19,449	9 19,449 14,288	63,509	194,492	- 130,98	3 67%
8693 Field Trips 95,000 - - 4,282 6,264 8694 Enterprise Revenue 897 - - -		9,500 9,500 9,500 90 90 90	9,500 9,500 90 9		10,546	95,000 897	- 84,45 - 89	
8801 Donations - Parents 61,000 2,169 2,475 4,209 4,026 7;	33 8,935 6,1	,100 6,100 6,100	6,100 6,100	0 1,453	29,047	61,000	- 31,95	3 52%
8802 Donations - Private 5,000 500 8803 Fundraising 1,000 (274) 293		500 500 500 100 100 100			500 18	5,000 1,000	- 4,50 - 98	
8804 Computer Repair Fundraising 500 341	341	50			682	732	232 (18	-36%
8792 SPED State/County	· ·	4,516 4,516 4,516 			14,454	45,163 - 403,284	- 30,70 - 232 284,29	- 0%
		,637 \$ 263,140 \$ 399,698				4,198,407 \$	5 16,386 \$ 2,975,41	
EXPENSE \$ -								
1000 Certificated Salaries								
1100 Teachers' Salaries 1,108,776 750 52,379 106,492 105,229 97, 1200 Tutor/Substitute Expense 51,176 1,176 31 205 6,6		,410 108,410 108,410 ,274 6,274 6,274			458,314 13,535	1,108,776 51,176	- 650,46 - 37,64	
1300 Certificated Super/Admin 263,970 12,982 25,964 27,364 26,364 26,100 1900 Other Certificated 190,423 4,125 14,379 22,644 22,641 20,700			18,441 18,44	1 18,441 -	153,321 97,935	263,970 190,423	- 110,64 - 92,48	9 42%
Total 1000 Certificated Salaries \$ 1,614,345 \$ 19,033 \$ 92,722 \$ 156,531 \$ 154,439 \$ 150,000 Classified Salaries	84 \$ 149,995 \$ 146,3	,338 \$ 146,338 \$ 146,338	\$ 146,338 \$ 146,338	8 \$ 146,338 13,213	723,104 \$	1,614,345	- 891,24	1 55%
2100 Instructional Aide Salaries 447,201 3,113 23,722 45,704 44,709 46,000 2200 Classified Support Salaries - - - - - - -	42,863 40,0	,075 40,075 40,075	40,075 40,079	5 40,075 -	206,753	447,201	- 240,44	8 54% - 0%
2300 Classified Supervisor and Administrator Salaries 181,672 8,336 16,622 16,777 16,851 17, 2400 Clerical/Technical/Office Staff Salaries	13,805 15,2	,220 15,220 15,220	15,220 15,220	0 15,220 -	90,351	181,672	- 91,32 -	1 50%
2700 Classified Staff/ Maintenance 81,452 97,988 2,270 6,820 9,554 6,870 6,905 7,988 7,988 11, 2900 Other Classified Salaries 97,988 3,050 6,820 9,554 8,688 11, 11,		7,502 7,502 7,502 7,879 7,879 7,879			36,439 50,716	81,452 97,988	- 45,01 - 47,27	.3 55%
		,676 \$ 70,676 \$ 70,676			384,259 \$	808,313	- 424,05	
3301 OASDI - Social Security/Medicare 150,205 2,108 8,266 13,775 13,578 13,					64,675	150,205	- 85,53	
3302 MED - Medicare 35,129 512 2,065 3,357 3,307 3, 3401 M&W - Health & Welfare 161,306 18,219 9,145 15,942 15,151 18;		,147 3,147 3,147 ,202 11,202 11,202			15,808 94,096	35,129 161,306	- 19,32 - 67,21	
3501 FUTA/SUTA/ETT 12,113 134 145 19 3601 Worker Compensation 24,227 6,355 5,780 4,490 2,118 2,		,818 1,818 1,818	1,818 1,818	8 1,818 -	1,204 25,097	12,113 25,097	- 10,90 870 (87	
3700 403B 17,381 1,701 3,561 7,	67 7	759 759 759 ,380 \$ 30,380 \$ 30,380	759 759 \$ 30,380 \$ 30,380		12,829 213,710 \$	17,381 401,230	- 4,55 870 186,65	2 26%
4000 Books and Supplies	37,610 \$ 30,3	,380 \$ 30,380 \$ 30,380	\$ 30,380 \$ 30,380	0 \$ 30,380 5,241	213,710 \$	401,230	870 186,65	
4100 Approved Textbooks and Core Curriculum Materials 4200 Books and Other Reference Materials						-	-	- 0% - 0%
4300 Materials and Supplies		964 964 964	964 96	 4 964 -	4,983	10,769	- - 5,78	- 0%
4320 Education Software 38,560 29,693 5,000 3,740		21 21 21			38,433	38,560	- 12	7 0%
4325 Instructional Materials & Supplies 65,228 7,192 10,636 6,201 15,998 34,9 4326 SPED Instructional Materials 5,000 80 594 11 620 3,	39 25,406 80 2,707				100,073 7,192	100,073 7,192	34,845 (34,84 2,192 (2,19	
4330 Office Supplies 8,000 188 2,182 1,291 1,609		301 301 301			6,194	8,000	- 1,80	16 23%
4381 Plant Maintenance						-	-	- 0%
4400 Noncap Equipment		 220 220 220	220 220	0 220 -	3,282	4,600	- - 1,31	- 0% .8 29%
4420 Computers (individual items < \$5k) 30,326 692 29,634	6,571	259 259 259			36,897 3,446	36,897 5,000	6,571 (6,57 - 1,55	'1) -22%
4430 Unice Furniture, Equipment & Supplies 5,000 2,040 080 4700 Food/Food Supplies			259 25		-	-	- 1,53	- 0%

\$ 2,093 \$ 18,834.30



Part					Р	RIOR YEAR P-2					P-1	1		Р	-2					
1					ACTUAL	ACTUAL	ACTUAL										2023-24	Budget VS		
The section of the se															Accrual			Projections		
Professional pro		175,383	3,636	8,181	28,816	19,497	17,787	18,650	13,136	13,136	13,136	13,136	13,136	13,136		96,568	175,383	-	78,815	
Second Content Conte		\$ 342.866	\$ 41,669	\$ 60,369	\$ 40,410	\$ 42.824	\$ 56,595	\$ 55,203	\$ 14.901	\$ 14.901	\$ 14.901	\$ 14.901	\$ 14.901	\$ 14.901	s -	\$ 297.069	\$ 386,474	\$ 43,608	\$ 45.798	
Column C		7	7,	7 55,555	7,	, ,,,,,,,	7 33,533	7 77,222	7,	7 - 7	+,	+,	7 - 7	7 - 7,552	7	-		7 10,000	7 .0,	
Column C	mana i lau a li e li	1	1 1	İ		1			l		1		1 1	1	1			İ	I	
Second Second		5,000	94		1 378		1 608		320	320	320	320	320	320		3.080	5,000		1 920	38%
10 10 10 10 10 10 10 10				690		60		408							-					
15 15 15 15 15 15 15 15																		-		
Mary Conting No. Mary Contin				4,534	7,037	4,263	3,827	2,696										-		
Mathematic			428	135			135													
Mathematical content 1,000			360		360	378		378							-					
Second S																		-		
Second Secondary - Secondary															-			-		
Second content									30,717	30,717	30,717	30,717	30,717		16 722					
Second Second			4,170	17,034	1,740	13,407	7,550	1,504	171	171	171	171	171			40,737				
Second Second	5618 Repairs and Maintenance - Vehicles expense	1,576		91		494	928		11	11	11	11	11	11	-	1,513	1,576	-	63	4%
Second Second									-	-	-	-		-		-	-	-	-	
15.00 2.00		8,100							1,350		1,350	1,350		1,350		-	8,100	-	8,100	
19 Section 19 19 19 19 19 19 19 1		5 500	268	131	325	434	530	387	571		571	571		571		2.076	5.500		3,424	
542 Secretary 542 Secr		-	200	151	323		330	307				-				-	-			
Second Second									-		-		-	-	-	-			-	
941 Montange Recording 941 Montange Recording 942 Montange Recording 943 Montange Recording 943 Montange Recording 944 Montange Record 944 Montange Record 945 Montang				5,227	5,227	5,227	5,227	5,227								26,134		-		
150 150		23,079							3,846		3,846	3,846	.,	3,846		-	23,079	-	23,079	
Substitution Subs		95.000		3.760	1.408	16.963			12.145		12.145	12.145		12.145		22.131	95.000		72.869	
1399 Mineral Expension 1,175 1,176 1,176 1,176 1,176 1,176 1,176 1,176 1,176 1,176 1,176 1,177 1				-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,.00		100	100		,	/	,	,	,				84		
545 Light files 10,250 5,860 5,800 542 595 700 231 2		1,175				1,174	104	101								1,379	1,379	204	(204)	
584 Element of the Free Size Matering and Submitted method of the Free Size Matering and disturbed method of the Free S											-	-	-					-		
1.00 1.00				6,880		482														
18.518 18.522 6.600 3.000 8.815 6.1460 6.740 1.545 1.5450 1.5450 1.5450 1.5450 1.5450 1.5450 1.5500			563	4.688		6.118		2.316												
5855 Eff. Consultaners				6,660	3,000										-			-		
587 Paymil Services 680 Printing and Berprodiction 700 701 702 703 Paymil Services 703 Paymil Services 703 Paymil Services 703 Paymil Services 703 Paymil Services 703 Paymil Services 703 Paymil Services 703 Paymil Services 704 Paymil Services 705		8,100							1,350	1,350		1,350	1,350	1,350	-	-	8,100	-	8,100	
586 Pringers (luxcouer)			_						-	-	-	-	-	-				-		
Second S			8	2,300	1,199	1,195	1,195	844								6,741				
1800 1800		-							-	-	-	-	-	-		_	-		-	
\$577 SEPE Encroachment 1019.7 1,820 1,555 3,685 3,455 2,107 14,884 14,884 14,884 14,884 14,884 1,884		28,000		1,810	3,424	2,188			3,430	3,430	3,430	3,430	3,430	3,430	-	7,422	28,000	-	20,578	
\$875 SPEC Consultants \$ 10.1.927 \$ 1.8.00 \$ 1.5.55 \$ 3.655 \$ 3.455 \$ 2.107 \$ 14.884 \$ 14.884 \$ 14.884 \$ 14.884 \$ 14.884 \$ 14.884 \$ 14.884 \$. \$ 14.884 \$ 14.884 \$. \$ 14.884 \$ 14.884 \$. \$ 18.884 \$ 14.884 \$. \$ 19.887 \$ 19.543 \$									-	-	-	-	-	-	-	-	-	-	-	
587 Sorts		101 027		1 020	4 555	2.005	2.456	2.407	- 14 004	- 14 004	- 14 004	-	- 14 004	- 14 004		- 42 622	101 027	-	- 00 204	
\$787 Student Information System									14,884	14,884	14,884	14,884	14,884	14,884	-			1 892		
588 Student Information System 588 Student Information System 588 Student Information System 589 Student Information System 56,896 4,250 4,2				0,130	10,545	3,0	213	2,077	117	117	117	117	117	117	-	-				
5887 Technology services 56,896 4,270 976 732 2,318 1,708 4,148 5887 Technology services 56,896 4,250 6,155 4,250 6,115 4,250	5878 Student Assessment	6,000									1,000				-	-	6,000		6,000	100%
5887 Student Transportation			12,603															(-)	-	
S893 Student Transportation 20,007 19,255 30 (Sommunications- Internet/Website Fees 15,000 811 2,744 435 5,253 1,108 135 752 752 752 752 752 752 752 7			4.250						4.022	4022	4 022	4.022	4.022	4 022				5,612		
S899 Misc Operating Expenses 20,007 19,255 15,000 811 2,744 435 5,253 1,108 135 752		30,030	4,230	4,230	4,230	0,113	4,230	4,230	4,322	4,522	- 4,522	4,322	4,522	- 4,522		27,303			25,551	
5915 Communications Postage and Delivery 1,000 924 938 939 951 810 944 916 916 916 916 916 916 916 916 916 916		20,007		19,255				1,739								20,994	20,994	987	(987)	
5930 Communications Telephone & Fax 11,000 924 938 939 951 810 944 916 916 916 916 916 916 916 916 916 916			811		435	5,253									-			-		
5999 Expenses Suspense																		-		
Total 5000 Services and Other Operating Expenditures \$ 1,394,473 \$ 164,371 \$ 160,918 \$ 94,009 \$ 138,702 \$ 105,694 \$ 100,636 \$ 108,399 \$ 108,399 \$ 108,399 \$ 108,399 \$ 108,399 \$ 80,203 \$ 16,722 \$ 6000 Capital Outlay \$ 13,5359 \$ 2,947 \$ 2,		11,000	924	938	939	951	810	944	916	916	916	916	916	916		5,506	11,000		5,494	
6000 Capital Outlay 5 35,359 2,947		\$ 1,394,473	\$ 164,371	\$ 160,918	\$ 94,009	\$ 138,702	\$ 105,694	\$ 100,636	\$ 108,399	\$ 108,399	\$ 108,399	\$ 108,399	\$ 108,399	\$ 80,203	\$ 16,722	764,330	\$ 1,403,252	8,779	630,143	
6901 Amortization Expense	6000 Capital Outlay																			
Total 6000 Capital Outlay \$ 35,359 \$ 2,947 \$		35,359	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947		17,680	35,359	0	17,679	
7438 Debt Service - Bond Payments / & Interest Total Other Outgo \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ 35,359	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	\$ 2947	٠.	17 680	\$ 35,359		17 679	
Total Other Outgo \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Total 6000 Capital Outlay	33,333	y 2,547	y 2,547	y 2,547	Ç 2,547	¥ 2,547	y 2,547	y 2,547	J 2,547	y 2,547	7 2,547	y 2,547	Ų 2,547	,	17,000	ų 33,33 3		17,075	30/6
TOTAL EXPENSE \$ 4,595,716 \$ 271,984 \$ 396,098 \$ 413,570 \$ 450,237 \$ 445,803 \$ 422,458 \$ 373,640			-	-	-	-		-	-	-	-	-	-	-		-	-			0%
	Total Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -		-	-
	TOTAL EXPENSE	\$ 4 505 716	\$ 271 004	\$ 306,000	\$ 412 570	\$ 450 227	\$ 445.902	\$ 422.450	\$ 372 640	\$ 372 640	\$ 372 640	\$ 372 640	\$ 372 640	\$ 345 444	\$ 35 176	2 400 151	4 649 972	\$ 52.257	\$ 2 105 565	//20/
NET INCOME (LOSS) \$ (243,695) \$ (224,983) \$ (308,037) \$ (193,355) \$ (193,772) \$ (341,202) \$ (47,663) \$ (110,500) \$ 26,057 \$ (59,441) \$ (105,001) \$ (202,723) \$ 1,398,673 \$ (12,218,013) \$ (450,567) \$ (36,871) \$ 779,846	- S THE EAST ENGL	4,555,716	y 2/1,704	y 350,038	y 413,370	y 430,23/	y +43,0U3	y 462,438	J 3/3/040	J 3/3/04U	y 3/3,040	y 3/3,040	y 3/3,040	y 545,444	y 33,170	2,400,131	T,U+0,7/3	7 33,23/	y 2,173,305	40%
	NET INCOME (LOSS)	\$ (413,695)	\$ (224,983)	\$ (308,037)	\$ (193,355)	\$ (102,772)	\$ (341,202)	\$ (47,663)	\$ (151,004)	\$ (110,500)	\$ 26,057	\$ (59,441)	\$ (133,617)	\$ (202,723)	\$ 1,398,673	(1,218,013)	(450,567)	(36,871)	779,846	



12 11 10 9 8 7 6 5 4 3 2 1

Enrollment 340.00
P2 ADA 316.20

P2 ADA 316.20 Unduplicated Pupil Count % 19%

\$ 12,176

PRIOR YEAR P-2

	WORKING BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			YTD	2023-24	Working Budget VS	(\$) Budget	(%) Budget
	FY23-24	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual	_	Actuals	Projections	Projections	Remaining	Remaining
INCOME																				
8011-8096 Local Control Funding Formula Sources 8011 Local Control Funding Formula State Aid (FKA Charter Schools State Aid	1.420.303	73,439		73,439	132,191	132,191	132,191	79,590	159,452	159,452	159,452	159,452		159,452		543,451	1.420.303		876.852	62%
8012 Education Protection Act Funds	152,750		-	75,455	15,755	-	132,131	-	133,432	38,187	133,432	-	38,187	60,620		15,755	152,750		136,995	90%
8019 State Aid-Prior Years 8096 In Lieu Property Tax	2.016.799	-	115.477	230.953	153.969	-	307.938	161.344	161.344	295,258	147.629	147.629	147.629	147.629		808.336	2.016.799	-	1.208.463	0% 60%
Total 8011-8096 Local Control Funding Formula Sources	\$ 3,589,852	\$ 73,439	\$ 115,477	\$ 304,392	\$ 301,915	\$ 132,191	\$ 440,129	\$ 240,934	\$ 320,796	\$ 492,898	\$ 307,082	\$ 307,082	\$ 185,817	\$ 367,702		1,367,542	\$ 3,589,852		2,222,310	
8100-8299 Federal Income 8181 Federal Special Education (IDEA) Part B, Sec 611	\$ -	-			-					_				40,109		_	40,109	ا	40,109	100%
8182 Special Ed: IDEA Mental Health		-	-	-	-	-		-	-	-	-	-	-	-		-	-	-	-	0%
8220 Child Nutrition Programs - Federal 8291 Title I. A Basic Grants Low-Income	88,255 12,503	2,610	4,389	7,818	8,640	7,089	6.042	2,501	-	-	2,501	-	-	57,709 1.460		30,546 6,042	88,255 12,503	-	57,709 6,461	65% 52%
8295 ESSER II CRRSA & ESSER III ARPA (One time)		-	-	-	-	-		-	-	-		-				-		-	-	0%
8292 Title II, A Teacher Quality 8294 Title IV	5,252 10,000	-		-	-			1,050	-	-	1,050 2,500		1,050 2,500	2,101 5,000		-	5,252 10,000	- 1	5,252 10,000	100% 100%
8290.1 One Time Loss Learning Mitigation Funds - SWD		-	-	-	-	-		-	-	-		-				-		-	130.589	0%
8299 All Other Federal Revenue Total 8100-8299 Federal Income	130,589 \$ 286,708	\$ 2,610	\$ 4,389	\$ 7,818	\$ 8,640	\$ 7,089	\$ 6,042	\$ 3,551	\$ -	\$ -	\$ 6,051	\$ -	\$ 3,550	130,589 \$ 236,968		36,588	130,589 \$ 286,708	-	130,589 250,121	100% 87%
8300-8599 State Income	\$ -																			
8311 Special Education - Entitlement (State) 8312 Mental Health-SPED	249,733 31.922	-	1,275	12,578 1,275	2,295	2,295	37,348 2,295	22,476	22,476	30,971	30,971	30,971	30,971	30,971 22,487		49,926 9,435	249,733 31.922	-	199,807 22,487	80% 70%
8519 Prior Year Adjustment	43,971	-	-	1,273	43,971		-	-	-	-		-	-	22,407		43,971	43,971	(0)	0	0%
8520 State Child Nutrition 8545 SB 740	239,211 4,922	4,307	13,588	22,816	24,813	19,485	16,475	16,475	16,475	16,475	16,475 1,231	8,238	8,238	55,352 3,692		101,483	239,211 4,922	-	137,728 4,922	58% 100%
8550 Mandated Block Grant	6,208						6,225				- 1,231			3,032		6,225	6,225	17	(17)	0%
8560 State Lottery	72,094	-	-	-		-	-	18,023	-	-	18,023	-	-	36,047		-	72,094	-	72,094	100%
8591 One Time Loss Learning Mitigation Funds - LCFF 8592 Mental Health-SPED									-							-		- 1	[]	0% 0%
8593 CA SB95 (In Person Instruction and Expanded Learning Opp Grant)	604,995	-	-	-		-	-	- 151,249	-	-	- 151,249	-	-	- 302,497		-	- 604,995	-	604,995	0% 100%
8590 All Other State Revenue Total 8300-8599 State Income	\$ 1,253,056	\$ 4,307	\$ 14,863	\$ 36,669	\$ 71,078	\$ 21,780	\$ 62,343		\$ 38,951	\$ 47,446		\$ 39,209	\$ 39,209	\$ 451,046		211,039		16		
8600-8799 Local Income	400.000		42	4 000	25.457	4 000	25 202	40.000	40.000	40.000	40.000	40.000	40.000	44.000			400.000		422.420	67704
8634 Food Service Sales 8693 Field Trips	198,000 153	-	12	1,033	36,457	1,090	26,280	19,800 15	19,800 15	19,800 15	19,800 15	19,800 15	19,800 15	14,329 61		64,871	198,000 153	[]	133,129 153	67% 100%
8694 Enterprise Revenue	412,024	6,590	68,651	49,232	23,551	22,561	43,617	33,000	33,000	33,000	33,000	33,000	31,000	1,822		214,202	412,024	-	197,822	48%
8801 Donations - Parents 8802 Donations - Private	50,000 25,000	2,169	2,475	4,209	4,026 500	7,216	8,935	5,000 2,500	5,000 2,500	5,000 2,500	5,000 2,500	2,500	2,500	970 9,500		29,030 500	50,000 25,000	- 1	20,970 24,500	42% 98%
8803 Fundraising	20,000	-	-	281				2,000	2,000	2,000	2,000	2,000	2,000	7,719		281	20,000	-	19,719	99%
8804 Computer Repair Fundraising 8699 All Other Local Revenue	64,959	189	831	4,859	4,427	1,021	1,450	6,496	6,496	6,496	6,496	6,496	6,496	13,207		12,777	64,959	[]	52,182	0% 80%
8792 SPED State/County	\$ 770,136	\$ 8,948	\$ 71,969	£ 50.014	\$ 68,961	\$ 31,888	\$ 80,281	\$ 68,811	\$ 68,811	\$ 68,811	\$ 68,811	\$ 63,811	\$ 61,811	\$ 47,608		321,661	6 770.136		448,475	0% 58%
Total 8600-8799 Local Income				\$ 59,614													\$ 770,136 -	-		
TOTAL INCOME	\$ 5,899,752	\$ 89,303	\$ 206,698	\$ 408,493	\$ 450,594	\$ 192,948	\$ 588,795	\$ 521,519	\$ 428,559	\$ 609,156	\$ 599,893	\$ 410,101	\$ 290,387	\$ 1,103,323	\$	1,936,830	\$ 5,899,768	\$ 16	\$ 3,962,922	67%
EXPENSE	\$ -																	ļ		
1000 Certificated Salaries 1100 Teachers' Salaries	1,451,874	5,387	78,954	148,281	136,978	141,143	136,551	134,097	134,097	134,097	134,097	134,097	134,097	-		647,293	1,451,874	ا	804,581	55%
1200 Substitute Expense	65,443	1,347	5,041	5,400	6,460	6,944	15,306	4,157	4,157	4,157	4,157	4,157	4,157	-		40,498	65,443	-	24,945	38%
1300 Certificated Super/Admin 1900 Other Certificated	575,666 295,070	23,924 143	45,447 9,479	45,297 21,448	43,797 21,015	43,797 21,487	44,297 20,693	54,851 28,687	54,851 28,687	54,851 28,687	54,851 28,687	54,851 28,687	54,851 28,687	28,687		246,560 94,264	575,666 295,070	- 1	329,107 200,806	57% 68%
Total 1000 Certificated Salaries	\$ 2,388,053	\$ 30,800	\$ 138,920	\$ 220,426	\$ 208,250	\$ 213,371	\$ 216,847	\$ 221,792	\$ 221,792	\$ 221,792	\$ 221,792	\$ 221,792	\$ 221,792	28,687		1,028,615	\$ 2,388,053	-	1,359,438	57%
2000 Classified Salaries 2100 Instructional Aide Salaries	654,894	14,189	35,983	65,139	65,005	76,599	63,288	55,782	55,782	55,782	55,782	55,782	55,782			320,203	654,894	- 1	334,691	51%
2200 Classified Support Salaries	225 000	10.275	- 20.705	- 22 205	-	- 20.040	- 24.047	- 24.000	- 24 000	24.000	- 24 000	- 24 000	24.000	-		-	- 225 000	-	200 227	0% 64%
2300 Classified Supervisor and Administrator Salaries 2400 Clerical/Technical/Office Staff Salaries	325,008	10,275	20,705	22,295	19,610	20,849	21,947	34,888	34,888	34,888	34,888	34,888	34,888			115,681	325,008	[]	209,327	0%
2700 Classified Staff/ Maintenance	160,350	7,653 4,575	15,641 10,231	15,479 14,331	10,018 13,033	12,519 15.144	12,072 15,423	14,495 12.214	14,495 12.214	14,495 12.214	14,495 12.214	14,495 12.214	14,495 12.214	-		73,382 72,735	160,350 146,022	-	86,968 73,287	54% 50%
2900 Other Classified Salaries Total 2000 Classified Salaries	146,022 \$ 1,286,274	\$ 36,692		\$ 117,243		\$ 125,111	\$ 112,730	\$ 117,379	\$ 117,379	\$ 117,379	\$ 117,379	\$ 117,379	\$ 117,379	-		582,001	\$ 1,286,274	-	704,273	55%
3000 Employee Benefits 3301 OASDI - Social Security	227.808	4.019	12.603	19.608	18.263	19.650	19.085	21.029	21.029	21.029	21.029	21.029	21.029	8.409		93.228	227.808		134.580	59%
3302 MED - Medicare	53,278	968	3,146	4,787	4,469	4,794	4,662	4,918	4,918	4,918	4,918	4,918	4,918	944		22,826	53,278		30,452	57%
3401 H&W - Health & Welfare 3501 SUI - State Unemployment Insurance	313,065 18,372	30,068	13,150 176	27,606 264	20,821 138	23,408 1,023	22,543 125	29,245 2,769	29,245 2,769	29,245 2,769	29,245 2,769	29,245 2,769	29,245 2,769	-		137,597 1,756	313,065 18,372	-	175,469 16,615	56% 90%
3601 Worker Compensation	36,743	6,355	2,118	6,608	2,118	2,118	4,236	2,198	2,198	2,198	2,198	2,198	2,198	-		23,553	36,743	_	13,190	36%
3901 403B Total 3000 Employee Benefits	34,579 \$ 683,845	\$ 41,440	2,956 \$ 34,149	6,165 \$ 65,039	\$ 45,809	6,745 \$ 57,738	\$ 50,651	3,119 \$ 63,278	3,119 \$ 63,278	3,119 \$ 63,278	3,119 \$ 63,278	3,119 \$ 63,278	3,119 \$ 63,278	9,353		15,865 294,825	34,579 \$ 683,845		18,714 389,020	54% 57%
4000 Books and Supplies	y 003,843	y 41,440	y 34,143	Ų 03,035	¥ 43,003	y 31,130	y 30,031	y 03,278	y 03,278	y 03,276	y 03,278	y 03,278	y 03,278	3,333		234,023	Q 003,043		303,020	
4100 Approved Textbooks and Core Curriculum Materials 4200 Books and Other Reference Materials									-	-	-	-	-	-		-	-	-	-	0% 0%
4300 Materials and Supplies			-	-				-	-	-	-	-	-	-		-	-	[]	[]	0%
4315 Custodial Supplies 4320 Education Software	12,403 11,600	163 2,385	1,318	672	1,655 1.360	390	591	1,269 1,309	1,269 1,309	1,269 1,309	1,269 1,309	1,269 1,309	1,269 1,309	-		4,789 3,745	12,403 11,600	-	7,613 7,855	61% 68%
4325 Instructional Materials & Supplies	112,761	19,241	14,729	23,570	6,683	4,981	5,535	6,337	6,337	6,337	6,337	6,337	6,337			74,738	112,761	[]	38,023	34%
4326 SPED Instructional Materials	9,000	59	254	908	751	601	2,819	602	602	602	602	602	602	-		5,391	9,000	-	3,609	40%

12 11 10 9 8 7 6 5 4 3 2 1

Charterwise
MANAGEMENT
ACHRISTY WHITE SOLUTION**

 Enrollment
 340.00

 P2 ADA
 316.20

 Unduplicated Pupil Count %
 19%
 \$ 12,176

					PRIOR YEAR P-2	2				P	-1		P-:	2
	WORKING BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
	FY23-24	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Accrual
4330 Office Supplies	16,000	1,433	2,863	921	5,192	1,143	1,031	569	569	569	569	569	569	-
4342 Athletics	-	-	-	-		-		-	-	-	-	-	-	-
4381 Plant Maintenance	-	-	-	-		-		-	-	-	-	-	-	-
4400 Noncap Equipment	-	-	-	-		-		-	-	-	-	-	-	-
4410 Classroom Furniture, Equipment & Supplies	4,600	332	2,083	558	586		973	11	11	11	11	11	11	-
4420 Computers (individual items < \$5k)	32,500	692	29,377					405	405	405	405	405	405	-
4430 Other Furniture, Equipment & Supplies	11,000		3,596	204	6,444	443		52	52	52	52	52	52	
4700 Food/Food Supplies	-	-	-	-		-		-	-	-	-	-	-	-
4710 Student Food Service	253,676	5,492	12,204	39,052	29,195	26,574	25,821	19,223	19,223	19,223	19,223	19,223	19,223	
4720 Other Food	-	-	-	-	-	-		-	-	-	-	-	-	-
Total 4000 Supplies	\$ 463,540	\$ 29,798	\$ 66,423	\$ 65,884	\$ 51,864	\$ 34,132	\$ 36,771	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778	\$ 29,778	\$ -

YTD Actuals	2023-24 Projections	Working Budget VS Projections	(\$) Budget Remaining	(%) Budget Remaining
12,583	16,000	-	3,417	21%
-	-	-	-	0%
	-	-	-	0%
-	-	-	-	0%
4,531	4,600	-	69	1%
30,070	32,500	-	2,431	7%
10,686	11,000	-	314	3%
-	-	-	-	0%
138,339	253,676	-	115,337	45%
-	-	-	-	0%
\$ 284,872	\$ 463,540	\$ -	\$ 178,668	39%

\$389 Fundarising Expenses \$380 Interest Expenses/Misc. Fee \$42,544	Sad Stage Sad Stage Sad Stage Sad Stage Sad Stage Sad Stage Sad Stage Sad Stage Sad Stage Sad
Second Second	Same Same
Secondariants	Second Computation
57 Payroll Services 12,000 8 2,300 1,199 1,195 1,195 844 877	12,000 8 2,300 1,199 1,195 1,195 844 877 8
161 Pt Expenses (Unacruce)	161 PY Expenses (Unacrued)
774 SPED Encroachment	February September 1, 200, 200
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178 Student Assessment 23,750 23,750 23,750 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 12,603 12,813 1	178 Student Assessment 23,750 23,
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Misc. Operating Expenses 2,787	2,787
915 Communications- Postage and Delivery 1,375 9 223 223 223 223 223 223 223 223 223 2	11.5 Communications- Potage and Delivery 1,375 9 223 223 223 223 223 223 223 223 223 2
Total 5000 Services and Other Operating Expenditures \$ 1,158,623 \$ 157,803 \$ 127,598 \$ 112,983 \$ 119,635 \$ 104,197 \$ 140,141 \$ 87,435 \$ 87,435 \$ 87,435 \$ 87,435 \$ 87,435 \$ (3,790) \$ 00 Capital Outlay	
01 Amortization Expense	

30,070		32,500	-	2,431	7%
10,686		11,000	-	314	3%
		-	-	-	0%
138,339		253,676		115,337	45%
130,333		233,070		113,337	0%
284,872	\$	463,540	\$ -	\$ 178,668	39%
-		-			
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1,592		6,150	-	4,558	74%
9,824		10,000	_	176	2%
5,024					25%
53,438		70,788	-	17,351	
51,931		88,645	-	36,714	41%
4,689		13,750	-	9,061	66%
-		500	-	500	100%
5,143		14,161	-	9,018	64%
9,002		18,450		9,448	51%
					66%
7,489		22,000	-	14,511	
84,853		118,406	-	33,553	28%
121,285		30,060	20,060	(111,285)	-1113%
-		3,231	-	3,231	100%
40		1,500		1,460	97%
		_,	_	-,	0%
		8,100		0.100	100%
-		8,100	-	8,100	
-			-	-	0%
1,703		7,900	-	6,197	78%
-			-	-	0%
-			-	-	0%
26,134		68,993		42,859	62%
20,254		37,370	_	37,370	100%
		37,370		37,370	0%
-		-	-	-	
3,120		29,033	-	25,913	89%
125		263	-	138	52%
174		3,500	-	3,326	95%
		-	_	-	0%
46,433		46,433	3,889	(3,889)	-9%
			3,003		
750		2,818	-	2,068	73%
18,446		28,000	-	9,554	34%
40,873		93,506	-	52,633	56%
-		9,003	-	9,003	100%
30,856		30,856	9,331	(9,331)	-43%
6,741		12,000	-,	5,259	44%
0,741		12,000		3,233	
-		-	-	-	0%
-		-	-	-	0%
10,243		36,500	-	26,257	72%
		-	-	-	0%
		-	_	-	0%
121,839		204,025	_	82,187	40%
121,033		204,023		02,107	0%
-			-		
-		1,000	-	1,000	100%
23,750		23,750	-	-	0%
12,603		12,813	-	210	2%
21,838		21,838	3,838	(3,838)	-21%
31,565		89,237	-	57,672	65%
32,303		03,237	_	37,372	0%
-		2.707	-	2 707	
		2,787	-	2,787	100%
9,628		17,000	-	7,372	43%
38		1,375	-	1,338	97%
6,214		10,000	-	3,786	38%
1			-		0%
762,357	\$	1,195,742	37,118	396,266	34%
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19,637		39,407	(0)	19,770	50%
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/+ aar					
[1,035,477]		(157,092)	(37,102)	915,487	

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	ianmcfeat@aveson.org
	Executive Director/Superintendent	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 is 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. 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	Continuation of Anti Racist Education (ARE) Team (now AAA team), including 4 advisors and one leader. 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.	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	Continue to offer monthly PD for all staff centered on DEI and Anti Racism topics. 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 Antiracist knowledge and	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	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.	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	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	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	Bi-annually, assess and adjust behavioral as well as instructional policies, practices, and procedures to ensure BIPOC inclusion is the norm. Procedures to ensure that inclusion of all marginalized groups is the norm. 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.	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	On a monthly basis, staff will monitor academic, social and emotional performance of students from marginalized social groups.	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	Monthly meetings between	1 monthly meeting	1 monthly meeting	Continued monthly	Continued monthly
between GenEd and	GenEd and SPED staff	between GenEd and	between GenEd and	meeting with GenEd and	collaboration time between
SPED staff	('19-'20)	SPED staff	SPED staff		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.

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 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.

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.	hires as well as PML	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 mastey	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.	iReady data as well as	We conducted several staff PDs focused on analyzing data in the areas of math and literacy using iReady data as well as writing rubrics, SIPPs 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.			

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

Expected Annual Measurable Objectives

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

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)

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

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

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 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.

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 mastey	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.	

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 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.

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	Many teachers have implemented having rubrics attached to assignments. A PD is scheduled to teach data analysis for student PML plan conversations and goal setting.	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.

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 Description

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

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. 2023-2410th 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.	

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 Description

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

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
			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.	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. 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.	
Promotional Activities/Community Outreach	AGLA has been working closely with the Altadena Council Representative for school perimeter signage on streets. Students participating in Council meetings. Opening building for community events	Ongoing	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	AGLA has undertaken with Arts Bridging the Gap, a program dedicated to connecting artists with communities to promote artistic exploration and education. 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	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)

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			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.	professionals in various artistic disciplines, including visual arts, performing arts, and creative writing. 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.	
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	, ,	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.	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,	An increase of 30% student enrollment. More outreach opportunities for students.

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



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

Name: lan McFeat	Address: Same	
Address: 1919 pinecrest Dr.	City/Sate/Zip Code: Same	
City/State/Zip Code: Altadena, CA 91001	Date of Plans: Open	
©: (626) 773-6362	ianmcfeat@aveson.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	
unforeseen work. Contractor will stop th	ked by the owner and contractor. ve specifications involving extra costs, any neeproject, discuss options with owner, and r and owner. Change orders will not be started
	Page 2/2
• I will be providing the insurances	
Signature/Date:OWNER	Signature/Date: CONTRACTOR



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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Brian K. Hadley, CPA Aubrey W. Mann, CPA Kevin A. Sproul, CPA

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



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	\$ 6,307,392
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	 2,234,970
Net Assets	
Without donor restrictions	
Undesignated	3,467,309
Invested in property and equipment, net of related debt	 605,113
	4,072,422
With donor restrictions	
Total Net Assets	 4,072,422
Total Liabilities and Net Assets	\$ 6,307,392

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		5,417,114				5,417,114
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		12,093,079		-		12,093,079
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		10,818,671				10,818,671
Change in Net Assets		1,274,408		_		1,274,408
Net Assets, Beginning of Year		2,798,014				2,798,014
Net Assets, End of Year	\$	4,072,422	\$	-	\$	4,072,422

Consolidated Statement of Functional Expenses Year Ended June 30, 2023

	Program Services		Supporting Services		
	Educational		Management and		
	F	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	\$	7,875,996	\$	2,942,675	\$ 10,818,671

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	2,402,581
Cash Flows from Investing Activities	
Purchases of property and equipment	(126,838)
Net Cash Used for Investing Activities	(126,838)
Cash Flows from Financing Activities	
Decrease in line of credit	(100,000)
Net Cash Used For Financing Activities	(100,000)
	 _
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	\$ 4,404,903
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	\$ 2,402,581

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.

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.

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.

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

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.

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 Accounts receivable	\$ 1,957,875 465,684	\$	2,447,028 596,366	\$	4,404,903 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:

	eson School f 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.

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:

	Aveson School of Leaders		Global Leadership Academy		Total	
	- 01	Leaders		cademy		Total
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	\$	465,683	\$	596,367	\$	1,062,050

E. Prepaid Expenses

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

	Aveson School of Leaders		Global Leadership Academy		Total	
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	\$	80,462	\$	110,291	\$	190,753

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			Ending
	Balance	Additions	Deletions	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	391,857	99,839		491,696
Total Capital Assets	391,857	99,839	-	491,696
Less Accumulated Depreciation	(157,834)	(15,917)		(173,751)
Capital Assets, Net	\$ 234,023	\$ 83,922	\$ -	\$ 317,945

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

	Beginning			Ending
	Balance	Additions	Deletions	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	557,372	26,999		584,371
Total Capital Assets	557,372	26,999	-	584,371
Less Accumulated Depreciation	(263,194)	(34,009)		(297,203)
Capital Assets, Net	\$ 294,178	\$ (7,010)	\$ -	\$ 287,168

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

	Beginning			Ending
	Balance	Additions	Deletions	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	949,229	126,838	=	1,076,067
Total Capital Assets	949,229	126,838	-	1,076,067
Less Accumulated Depreciation	(421,028)	(49,926)		(470,954)
Capital Assets, Net	\$ 528,201	\$ 76,912	\$ -	\$ 605,113

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:

		eson School f Leaders	Global Leadership Academy		
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	\$	697,596	\$	425,709	
As of June 30, 2023, unearned revenue consisted of the follow	-				
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 Universal Pre-K		117,198 106,979		-	
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	\$	697,596	\$	425,709	

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 - Credit Losses (Topic326)	Jun-16	2023-24
FASB Accounting Standards Update 2017-04 - Intangibles, Goodwill & Other (Topic 350)	Jan-17	2023-24
FASB Accounting Standards Update 2018-12 - Financial Services Insurance (Topic 944)	Aug-18	2024-25
FASB Accounting Standards Update 2018-19 - Codification Improvements for Credit Losses (Topic 326)	Nov-18	2023-24
FASB Accounting Standards Update 2019-09 - Financial Services, Insurance (Topic 944)	Nov-19	2024-25
FASB Accounting Standards Update 2019-10 - Financial Instruments, Credit Losses	Nov-19	2023-24
FASB Accounting Standards Update 2020-06 - Debt (Topic 470-20)	Aug-20	2024-25
FASB Accounting Standards Update 2020-06 - Derivatives and Hedging (Topic 815-40)	Aug-20	2024-25
FASB Accounting Standards Update 2020-10 - Codification Improvements	Nov-20	2025-26
FASB Accounting Standards Update 2021-08 - Business Combinations (Topic 805)	Oct-21	2024-25
FASB Accounting Standards Update 2022-01 - Derivatives and Hedging (Topic 815): Fair Value Hedging - Portfolio Layer Method	Mar-22	2024-25
FASB Accounting Standards Update 2022-02 - Financial Instruments-Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures	Mar-22	2023-24
FASB Accounting Standards Update 2022-03 - Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions	Jun-22	2025-26
FASB Accounting Standards Update 2022-04 - Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations	Sep-22	2023-24
FASB Accounting Standards Update 2022-05 - Financial Services - Insurance (Topic 944): Transition for Sold Contracts	Dec-22	2025-26
FASB Accounting Standards Update 2023-01 - Leases (Topic 842): Common Control Arrangements	Mar-23	2024-25
FASB Accounting Standards Update 2023-02 - Investments (Topic 323): Accounting for Investments in Tax Credit Structures	Mar-23	2025-26
FASB Accounting Standards Update 2023-05 - Business Combinations - Joint Venture Formations (Subtopic 805-60)	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.



Combining Statement of Financial Position Year Ended June 30, 2023

	eson School of Leaders	al 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	\$ 2,827,016	\$ 3,480,376	\$	6,307,392	
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	1,059,161	1,175,809		2,234,970	
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	
	1,767,855	2,304,567		4,072,422	
With donor restrictions	 	 			
Total Net Assets	1,767,855	2,304,567		4,072,422	
Total Liabilities and Net Assets	\$ 2,827,016	\$ 3,480,376	\$	6,307,392	

Combining Statement of Activities Year Ended June 30, 2023

	Aveson School of Leaders			aders	Global Leadership Academy					
		Without Donor Restrictions		With Donor Restrictions		Without Donor Restrictions		h Donor trictions	Total	
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

Combining Statement of Functional Expenses Year Ended June 30, 2023

		Aveson School of Leaders					Glob	al Lead	ership Academy	•	
	Prograi	m Services	Support	ing Services		Pro	gram Services	Suppo	orting Services		
	Edu	cational	Manag	gement and		I	Educational	Man	agement and		Combined
	Pro	ograms	G	eneral	Total		Programs		General	Total	Total
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	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	\$	4,200,620	\$	1,628,995	\$ 5,829,615	\$	3,675,376	\$	1,313,680	\$ 4,989,056	\$ 10,818,671

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

	GOVERNING BOTTED	
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

Schedule of Average Daily Attendance Year Ended June 30, 2023

Aveson School of Leaders

	Second Perio	od Report	Annual R	eport
	Original		Original	
	AFF7280F	Revised	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 Perio	od Report	Annual Report		
	Original		Original		
	2A79A0B3	Revised	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.

Schedule of Instructional Time Year Ended June 30, 2023

Aveson School of Leaders

					Number of			
		Actual			Actual Days		Total	
	Annual Minutes	Minutes	J-13A		Offered	J-13A	Instructional	
Grade Level	Requirement	Offered	Minutes	Total Minutes	(Traditional)	Days	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

		Actual			Number of Actual Days		Total	
	Annual Minutes	Minutes	J-13A		Offered	J-13A	Instructional	
Grade Level	Requirement	Offered	Minutes	Total Minutes	(Traditional)	Days	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

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

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

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.

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

Aveson Global Leadership Academy

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

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.

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	 (1)
Total adjustments and reclassifications	(1)
June 30, 2023 audited financial statements net assets:	\$ 1,767,855
Aveson Global Leadership Academy	
June 30, 2023 annual financial alternative form net assets:	\$ 2,304,567
Adjustments and reclassifications:	
Total adjustments and reclassifications	
1 star asjactimental and rectablifications	

2,304,567

June 30, 2023 audited financial statements net assets:

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.

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.





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.

El Cajon, California
December 15, 2023

Brian K. Hadley, CPA Aubrey W. Mann, CPA Kevin A. Sproul, CPA

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	
	ol Districts, County Offices of Education, and Charter Schools			
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	
Char	ter Schools			
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



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

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?

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

Schedule of Prior Year Audit Findings Year Ended June 30, 2023

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

MOA	No.			

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 Memor	randum 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 Ave	eson Charter
Schools, a California non-profit charter s	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.

MOA	No.			

(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