

**AGENDA**  
**PUBLIC HEARING @ REGULAR MEETING**  
**BOARD OF DIRECTORS**

**Insight at San Diego**

**December 7, 2023**

**2:30 P.M.**

**Primary Location:**

**Zoom Meeting:** <https://zoom.us/j/6274679928>

**Conference call: (720) 707-2699**

**Meeting ID: 627 467 9928**

ORIGINAL

**INSTRUCTIONS FOR PRESENTATIONS TO  
THE BOARD BY PARENTS AND CITIZENS**

The Insight at San Diego ("School") welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School 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 School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all audience members at the door to the meeting or by requesting the agenda from the California Managed Schools Office (805-581-0202).
2. "Requests 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." Speakers may also request to be placed on "Speakers List" by calling the California Managed Schools Office (805-581-0202) seventy two hours in advance of the meeting.
3. The "Oral Communications" portion is set-aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your blue request form and you will be given an opportunity to speak for up to five (5) minutes when the Board discusses that item.
5. When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.
6. Citizens may request that a topic related to school business be placed on a future agenda by submitting a written request at least seventy-two (72) hours in advance of any regular meeting. Once such an item is properly agendized and publicly noticed, the Board can respond, interact, and act upon the item.

*Insight at San Diego does not discriminate on the basis of age, race, creed, color, sex, national origin, religion, gender, physical or mental disability, ancestry or marital status, in any of its policies, procedures or practices. In compliance with the Americans with Disabilities Act (ADA) and upon request, Charter School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order participate in Board meetings are invited to contact*

**I. PRELIMINARY**

**A. CALL TO ORDER**

Meeting was called to order by the Board Chair at 2:36 P.M.

**B. ROLL CALL**

	Present	Absent
Mr. Jack Creedon (President)	<u>  X  </u>	<u>      </u>
Dr. Ruben Garcia (Secretary)	<u>      </u>	<u>  X  </u>
Dr. Shelly Hess (Treasurer)	<u>  X  </u>	<u>      </u>

**C. FLAG SALUTE**

- Morgan shared video of students leading the flag salute

**NOTICE OF PUBLIC HEARING**

**TIME AND DATE: December 7, 2023 at 2:30 PM**

During its Regularly Scheduled Board Meeting

**LOCATION: Zoom Meeting:** <https://zoom.us/j/6274679928>

**SUBJECT: Local Control Accountability Plan**

Opening of Public Hearing: 2:39 PM

Closing of Public Hearing: 2:41 PM

**II. COMMUNICATIONS**

A. 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.

B. For Information: Director's Report

This is a presentation of information which has occurred since the previous Board meeting.

- Trimester 1 ended on November 7<sup>th</sup>. Here are a few of our wrap-up data points:
- 25 Actual/28 Potential Grads
- 77.6% pass rate
- 75.0% of students passed 60% or more of courses
- 92.2% average attendance T1
- Enrollment is currently at 201; 19 in 9<sup>th</sup>, 42 in 10<sup>th</sup>, 59 in 11<sup>th</sup>, and 81 in 12<sup>th</sup>
- 71 new students for T2; 35% increase
- 33 potential T2 graduates

- We began Star 360 testing today in math, tomorrow in reading
- This trimester we have onboarded several new staff members and are working on training a few others to handle growth
- Activities planned for the next couple of months include: guest speaker in nursing field, a virtual tour of cosmetology school, an operation gratitude activity, and a virtual escape room. We also have Learning Coach University, English language advisory committee, and winter LCAP meetings scheduled for families and staff, and our leadership team will be attending in-person data digs and a brain conference in the next couple of months.
- We are actively working on our WASC full self-study in preparation for our visit in April, and on our LCAP documents, as well as preparing for state testing!

C. For Information: Board/Staff Discussions  
Board and staff discuss items of mutual interest.

D. Approval of Previous Board Meeting Minutes  
Moved: Jack  
2<sup>nd</sup>: Shelly

APPROVED

**III. CONSENT AGENDA ITEMS**

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The director recommends approval of all consent agenda items.

**IV. SCHEDULED FOR ACTION**

**A. BUSINESS**

FY 2022-23 Audit Certification  
- Satpal from GHJ shared summary.

APPROVED  
BDRPT 01  
APPROVED

LCAP Budget Update  
- No questions asked.

BDRPT 02  
APPROVED

FY 2023-24 First Interim Budget Update  
- No questions asked.

BDRPT 03  
APPROVED

Ratification of Disbursements  
- No questions asked.

BDRPT 04

**B. PERSONNEL**

None

**C. INSTRUCTION AND CURRICULUM**

None

**C. PUPIL SERVICES**

None

**V. ITEMS SCHEDULED FOR INFORMATION**

None

**VI. ADJOURNMENT**

The meeting was adjourned at 3:01 P.M.

**TO: INSIGHT AT SAN DIEGO  
GOVERNING BOARD**

**BOARD REPORT # 01**

**APPROVED**

**VIA: INSIGHT STAFF**

December 7, 2023

**SUBJECT:** Fiscal Year 2022-23 Audit Certification

**PROPOSAL:**

It is proposed that the Governing Board of Insight at San Diego approve the attached audit certification.

**BACKGROUND:**

Each board member was provided a copy of the fiscal year 2022-23 annual audit conducted by Green Hasson and Janks LLP for their review. The result of the audit was fair, and the independent auditors have issued their unmodified opinion on the school's financial statements. The financial statements present fairly, in all material aspects, the financial position of the Organization as of June 30, 2023.

Green Hasson and Janks LLP has identified a state compliance finding related to Insight at San Diego's nonclassroom-based determination of funding request submitted to CDE in June 2022. The School inadvertently input incorrect payment amounts made to its vendor(s), the details of which are further discussed in the attached audited financial statements. The attached certification verifies for the public record that the Board has received the audit report.

**BUDGET IMPLICATIONS:**

There are no budget implications.

**RECOMMENDATIONS:**

It is recommended that the Governing Board approve the certification as presented.

**RESPECTFULLY SUBMITTED**

Kimberly Odom

Head of School

**PREPARED BY:**

Kimberly Odom  
Head of School

Francis "Paco" Burke  
Chief Business Official

**PRESENTED BY:**

Kimberly Odom  
Head of School

Francis "Paco" Burke  
Chief Business Official

Ayes: 2

No: 0

Abstain: 0

Approved: Yes Witnessed: *Cassidy Robinson* Date: 12/7/2023

Name	Aye	No	Abstain	Absent	Moved	Second
Jack Creedon	X				X	
Ruben Garcia				X		
Shelly Hess	X					X

**SCHOOL NAME: Insight at San Diego**

In accordance with Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before December 15 and

THEREBY, as written verification of said review, the Governing Board reviewed and accepted on December 7, 2023, the Annual Financial Report as of June 30, 2023.

\_\_\_\_\_  
(Signature) Head of School

\_\_\_\_\_  
12/7/23

Date

**PRELIMINARY DRAFT**

**November 28, 2023**

TO BE RETURNED TO GREEN HASSON &  
JANKS LLP AND NOT TO BE REPRODUCED  
IN ANY FORM WITHOUT PERMISSION

To the Board of Directors  
Insight @ San Diego

We have audited the financial statements of Insight @ Diego (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 7, 2023. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 22, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

#### **Significant Risks Identified**

We have identified the following significant risks:

- Risk of improper revenue recognition through overstatement of amounts earned, improper cutoff, or inaccurate amounts billed. This is a presumed significant risk under U.S. generally accepted auditing standards (U.S. GAAS)
- Risk of management override of controls, which is a presumed significant risk under U.S. GAAS.
- Risk of improper recognition of related party transactions
- Risk of non-adherence of the state compliance audit guidelines



## **Qualitative Aspects of the School's Significant Accounting Practices**

### **Significant Accounting Policies**

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 2 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### **Significant Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Recognition of revenue
- Collectability of recorded amounts of receivables
- Potential disallowance of costs under government contracts and grants
- Functional allocation of expenses

We evaluated the key factors and assumptions used to develop these estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### **Financial Statement Disclosures**

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the School's financial statements relate to related party transactions.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The attached schedule, **Proposed Adjusting Journal Entries**, summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. No such misstatements were identified.

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the School's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

**Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated December 7, 2023.

**Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

**Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the School, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

This report is intended solely for the information and use of the Boards of Directors and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

GREEN HASSON & JANKS LLP

December 7, 2023  
Los Angeles, California

Client: **Insight @ San Diego**  
 Period Ending: **June 30, 2023**  
 Workpaper: **Proposed Adjusting Journal Entries**

Account	Description	Debit	Credit
<b>Proposed Journal Entries JE # 1001</b>			
Entry to reconcile related party balances.			
11869	School CA: Due from / (to) Insight California	1,265.00	
52802	Office Supplies		1,265.00
<b>Total</b>		<b><u>1,265.00</u></b>	<b><u>1,265.00</u></b>
<b>Proposed Journal Entries JE # 1002</b>			
To move deferred revenue to revenue related to Ethnic Studies.			
23001	Deferred Revenue	4,014.00	
47001-830	Ethnic Studies		4,014.00
<b>Total</b>		<b><u>4,014.00</u></b>	<b><u>4,014.00</u></b>
<b>Proposed Journal Entries JE # 1003</b>			
To recognize revenue for prior years that is noted as due to government.			
23700	Due to Government	25,871.00	
46001-101	General		25,871.00
<b>Total</b>		<b><u>25,871.00</u></b>	<b><u>25,871.00</u></b>
<b>Proposed Journal Entries JE # 1004</b>			
To reclassify unused ESSER I Funding in deferred revenue to due to government.			
23001	Deferred Revenue	1,579.00	
21406	Due To Government		1,579.00
<b>Total</b>		<b><u>1,579.00</u></b>	<b><u>1,579.00</u></b>
<b>Proposed Journal Entries JE # 1005</b>			
To adjust vacation expense for the current year impact of prior year PAJE#1004.			
31003	Retained Earnings	4,366.00	
50005	Vacation Expense		4,366.00
<b>Total</b>		<b><u>4,366.00</u></b>	<b><u>4,366.00</u></b>
<b>Proposed Journal Entries JE # 1006</b>			
To record current year impact on K12 invoice credits.			
GHJ 1	K12 Invoice Credits	35,516.00	
11020	Due to / from K12		35,516.00
<b>Total</b>		<b><u>35,516.00</u></b>	<b><u>35,516.00</u></b>
<b>Proposed Journal Entries JE # 1007</b>			
To reclass overspent balances from receivables as they won't be collectible from FY19-20.			
31003	Retained Earnings	7,053.00	
11850	Program Receivables		7,053.00
<b>Total</b>		<b><u>7,053.00</u></b>	<b><u>7,053.00</u></b>

**PRELIMINARY DRAFT**

**November 28, 2023**

TO BE RETURNED TO GREEN HASSON &  
JANKS LLP AND NOT TO BE REPRODUCED  
IN ANY FORM WITHOUT PERMISSION

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**INSIGHT @ SAN DIEGO**

(A Non-Profit Organization)

FINANCIAL REPORTS

YEAR ENDED JUNE 30, 2023

**FINANCIAL REPORTS**  
**YEAR ENDED JUNE 30, 2023**

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## **SECTION A**

### Financial Statements

**INSIGHT @ SAN DIEGO**

(A Non-Profit Organization)

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2023

**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Insight @ San Diego

### Opinion

We have audited the financial statements of Insight @ San Diego (A Non-Profit Organization) (the School), which comprise the statement of financial position as of June 30, 2023, 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 accompanying financial statements referred to above present fairly, in all material respects, the financial position of the School 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 (GAAS) 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 the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the School's ability to continue as a going concern for one year after the date that the financial statements are issued.

### 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 GAAS 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 GAAS 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 the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

#### **Other Matters - Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of charter school organization structure, average daily attendance, instructional time and reconciliation of annual financial and budget report with audited financial statements are presented for purposes of additional analysis and are 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 GAAS and *Government Auditing Standards*. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 the School's internal control over financial reporting and compliance.

GREEN HASSON & JANKS LLP

December 7, 2023  
Los Angeles, California

STATEMENT OF FINANCIAL POSITION  
June 30, 2023

<b>ASSETS</b>	Without Donor Restrictions	With Donor Restrictions	Total
Cash	\$ 1,033,123	\$ 778	\$ 1,033,901
Due from Federal, State and Local Governments	101,958	-	101,958
Prepaid Expenses and Other Assets	8,975	-	8,975
Property and Equipment (Net)	11,182	-	11,182
<b>TOTAL ASSETS</b>	<b>\$ 1,155,238</b>	<b>\$ 778</b>	<b>\$ 1,156,016</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>LIABILITIES:</b>			
Accounts Payable and Accrued Expenses	\$ 101,329	\$ -	\$ 101,329
Deferred Revenue	455,337	-	455,337
Due to Federal, State and Local Governments	118,262	-	118,262
Due to K12 California LLC	375,138	-	375,138
<b>TOTAL LIABILITIES</b>	<b>1,050,066</b>	<b>-</b>	<b>1,050,066</b>
<b>COMMITMENTS AND CONTINGENCIES</b>			
<b>NET ASSETS:</b>			
Without Donor Restrictions	105,172	-	105,172
With Donor Restrictions	-	778	778
<b>TOTAL NET ASSETS</b>	<b>105,172</b>	<b>778</b>	<b>105,950</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,155,238</b>	<b>\$ 778</b>	<b>\$ 1,156,016</b>

The Accompanying Notes are an Integral Part of These Financial Statements

**INSIGHT @ SAN DIEGO**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
November 28, 2023

STATEMENT OF ACTIVITIES  
Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND SUPPORT:</b>			
Revenues from Governmental Agencies:			
State	\$ 1,986,196	\$ -	\$ 1,986,196
Federal	227,491	-	227,491
Other Local Revenues	1,605	-	1,605
Release from Purpose Restriction	56,822	(56,822)	-
<b>TOTAL REVENUE AND SUPPORT</b>	2,272,114	(56,822)	2,215,292
<b>EXPENSES:</b>			
Program Services	2,103,386	-	2,103,386
Administrative Support Services	111,906	-	111,906
<b>TOTAL EXPENSES</b>	2,215,292	-	2,215,292
<b>CHANGE IN NET ASSETS</b>	56,822	(56,822)	-
Net Assets - Beginning of Year	48,350	57,600	105,950
<b>NET ASSETS - END OF YEAR</b>	\$ 105,172	\$ 778	\$ 105,950

The Accompanying Notes are an Integral Part of These Financial Statements

**INSIGHT @ SAN DIEGO**  
(A Non-Profit Organization)

PRELIMINARY DRAFT  
November 28, 2023

**STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended June 30, 2023

	General Program Services	Supplemental Program Services	Special Education & Mental Health Program Services	Title I & Title II Program Services	Elementary and Secondary School Emergency Relief Services (Program)	Total Program Services	Administrative Support Services	Total
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268	\$ 268
Communication	-	-	715	-	-	715	6,021	6,736
Depreciation	5,282	-	-	-	-	5,282	-	5,282
Instructional Materials and Technology	533,879	27,512	896	1,722	-	564,009	-	564,009
Insurance	9,464	-	-	-	-	9,464	498	9,962
Leased Equipment	108,151	-	-	-	-	108,151	1,791	109,942
Office Expense	2,747	2	90	470	6	3,315	10,746	14,061
Oversight Fees to District	-	-	-	-	-	-	18,862	18,862
Personnel - Certificated	760,630	73,090	370,528	10,230	13,424	1,227,902	-	1,227,902
Personnel - Classified Instructional Support	193	25,626	8,288	54,434	50,148	138,689	26,661	165,350
Professional Fees	-	-	38,872	-	-	38,872	36,122	74,994
Support Services Fees	-	-	-	-	-	-	287,609	287,609
Travel and Conference	-	16	625	5,808	9,757	16,206	10,937	27,143
K12 Invoice Credits	(9,219)	-	-	-	-	(9,219)	(287,609)	(296,828)
<b>TOTAL FUNCTIONAL EXPENSES</b>	\$ 1,411,127	\$ 126,246	\$ 420,014	\$ 72,664	\$ 73,335	\$ 2,103,386	\$ 111,906	\$ 2,215,292

The Accompanying Notes are an Integral Part of These Financial Statements

**INSIGHT @ SAN DIEGO**

(A Non-Profit Organization)

PRELIMINARY DRAFT

November 28, 2023

**STATEMENT OF CASH FLOWS**

Year Ended June 30, 2023

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in Net Assets	\$ -
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	5,282
K12 Invoice Credits	(296,828)
Decrease in:	
Due from Federal, State and Local Governments	76,406
Prepaid Expenses and Other Assets	3,306
Increase in:	
Accounts Payable and Accrued Expenses	14,804
Deferred Revenue	300,908
Due to K12 California LLC	<u>607,755</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	711,633
<b>CASH FLOWS USED IN INVESTING ACTIVITY:</b>	
Purchase of Property and Equipment	<u>(4,712)</u>
<b>NET INCREASE IN CASH</b>	706,921
Cash - Beginning of Year	<u>326,980</u>
<b>CASH - END OF YEAR</b>	<u><u>\$ 1,033,901</u></u>

The Accompanying Notes are an Integral Part of These Financial Statements

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2023

**NOTE 1 - ORGANIZATION**

Insight @ San Diego (the School) is a non-profit public benefit corporation, which is part of Insight Schools (Insight). The School was founded in 2016 and operates a charter school which was founded in September 2011 by California Virtual Academy @ San Diego (CAVA @ San Diego) under the name, California Virtual Academy @ Santa Ysabel. The School is a virtual public charter school that offers non-classroom based classes to students. Insight programs blend innovative new instructional technology with a traditional curriculum for students all across California. The School has chosen K12 California LLC (K12) as its sole curriculum provider. K12 provides support services as well as technology services to the School. The School is funded principally through the State of California public education monies received through the California Department of Education and its chartering district, the Spencer Valley School District (the District) in San Diego County. The School received majority of its funding from a uniform base grant through the Local Control Funding Formula (LCFF).

In addition to this base grant, the School receives Supplemental grants through LCFF, which is based on the number of targeted pupils that are classified as English learners, socio-economically disadvantaged pupils, and foster youth (unduplicated pupils). The School uses Supplemental grants to help improve or increase services principally directed towards, and effective in meeting, the School's goals for unduplicated pupils.

The School receives other state and federal funds to provide additional programs and services to students based on certain demographics.

- Special Education funds to help ensure a free appropriate public education for eligible students with disabilities, as well as special education and related services for those students.
- Mental Health funds to deliver educational related mental health services to students with individualized education programs (IEPs), including out-of-home residential services students with development disorders and emotional and behavioral challenges.
- Title I, Part A funds to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards.
- Title II, Part A funds to increase the academic achievement of all students by improving teacher and principal quality through professional development and other activities, as well as providing socio-economically disadvantaged students greater access to effective teachers, principals, and other school leaders.

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2023

**NOTE 1 - ORGANIZATION** (continued)

- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Elementary and Secondary School Emergency Relief (ESSER I) funds to address the impact of Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have by coordinating with public health, addressing unique needs of socio-economically disadvantaged students, children with disabilities, English learners, foster youth, and other vulnerable student populations, purchasing educational technology, planning for long-term closures, training and supplying for sanitation, supporting mental health, offering summer school and after school programs, and continuing school operations and employment of existing staff.
- Coronavirus Response and Relief Supplemental Appropriations Act, 2022 (CRRSA Act) Elementary and Secondary School Emergency Relief (ESSER II) funds to be used for the same set of services covered under ESSER I and add activities such as addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings.
- The American Rescue Plan Act of 2022 (ARP Act) Elementary and Secondary School Emergency Relief (ESSER III) funds to be used for the same set of services covered under ESSER I and II and add activities such as developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the Center for Disease Control for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff.

The District has granted the charter to the school through June 30, 2028, subject to amendment and renewal. The School's principal office is located in Simi Valley, California.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) BASIS OF PRESENTATION**

The accompanying financial statements have been prepared on the accrual basis of accounting.

**(b) NET ASSETS**

Net assets, revenues, gains, and losses are presented based on the existence or absence of donor-imposed restrictions. Accordingly, all 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-imposed restrictions.



NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(b) NET ASSETS** (continued)

- **Net Assets With Donor Restrictions:** Net assets subject to donor-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 the 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. The School released \$56,822 of net assets with donor restrictions related to Education Protection Accounts Funds, with a remaining balance of \$778 as of June 30, 2023.

**(c) CASH**

The School maintains its cash in bank checking accounts and other highly liquid investments which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk.

As of June 30, 2023, the District holds \$261,300 of the School's cash in a bank checking account. The School has rights to such cash balances and may request to draw down on the balances at any time.

**(d) MANAGEMENT'S USE OF ESTIMATES**

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

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(e) DUE FROM (TO) FEDERAL, STATE AND LOCAL GOVERNMENTS**

Due from (to) federal, state and local governments are recorded based on amounts to be primarily awarded from the California Department of Education which are, in turn, based on the average daily attendance (ADA) of students. The amounts to be awarded are subject to change based on the availability of funds from the State of California. As a result, differences may occur when accruals are estimated because the exact amounts are not available at the time of the accrual. Any changes are recorded in the period that they are estimable.

The carrying value of due from federal, state and local governments, net of the allowance for doubtful accounts, represents their estimated net realizable value. The allowance for doubtful accounts is estimated based on historical collection trends, the age of outstanding amounts due from federal, state and local governments and existing economic conditions. If events or changes in circumstances indicate that specific due from federal, state and local government balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly. Past due balances are written off when internal collection efforts have been unsuccessful in collecting the amount due. As of June 30, 2023, the School has not established any allowance for doubtful accounts.

Due to federal, state and local governments represent amounts to be returned to the funding agency.

**(f) PROPERTY AND EQUIPMENT**

Property and equipment are recorded at cost if purchased or at fair value at the date of donation, if donated. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$1,000 and the useful life is greater than one year.

Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Office Equipment      5 Years

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(g) INCOME TAXES**

The School is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). There is no unrelated taxable income and, accordingly, no provision for income taxes has been recorded.

In accordance with the Financial Accounting Standards Board's Accounting Standards Codification Topic No. 740, *Uncertainty in Income Taxes*, the School recognizes the impact of tax positions in the financial statements if that position is more likely than not to be sustained on audit, based on the technical merits of the position. During the year ended June 30, 2023, the School performed an evaluation of uncertain tax positions and did not note any matters that would require recognition in the financial statements or which might have an effect on its tax-exempt status.

**(h) REVENUE RECOGNITION**

The School recognizes revenue when cash, other assets or an unconditional promise to give are received. The School reports unconditional promises as restricted support if they are received with donor stipulations that limit the use of the donated assets. 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 met.

Revenue from government contracts and grants may be conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Such grants are generally considered nonreciprocal transactions restricted by the awarding agencies for certain purposes.

Amounts received are recognized as revenue when the School has satisfied the specific performance requirements, if any, or incurred expenditures in compliance with specific contract or grant provisions, if applicable. The School has elected to adopt a policy whereby donor-restricted grants, whose restrictions are met in the same reporting period, are recognized as revenue without donor restrictions. Amounts received prior to incurring qualifying expenditures or fulfilling the specific performance obligations are reported as deferred revenue in the statement of financial position.

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2023

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**(i) FUNCTIONAL ALLOCATION OF EXPENSES**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited by a method that best measures the relative degree of benefit.

**(j) NEW ACCOUNTING PRONOUNCEMENTS**

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-13 (ASU 2016-13), Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which replaces the incurred loss impairment methodology previously used for certain financial instruments with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates in their measurement. The guidance has subsequently been amended through a series of targeted ASUs. For the School, the ASU and the subsequent amendments will be effective for the year ending June 30, 2024, and is expected to be adopted using the modified-retrospective approach.

**(k) SUBSEQUENT EVENTS**

The School evaluated events and transactions occurring subsequent to the statement of financial position date of June 30, 2023, for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through December 7, 2023, the date these financial statements were available to be issued. No such material events or transactions were noted to have occurred.

**NOTE 3 - PROPERTY AND EQUIPMENT**

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

Office Equipment	\$	39,339
Less: Accumulated Depreciation		<u>(28,157)</u>
<b>PROPERTY AND EQUIPMENT (NET)</b>	<b>\$</b>	<b><u>11,182</u></b>

Depreciation expense for the year ended June 30, 2023 was \$5,282.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 4 - COMMITMENTS AND CONTINGENCIES**

**(a) CONTRACTS**

The School's grants and contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs.

**(b) LEGAL PROCEEDINGS**

In the ordinary course of conducting its business, the School becomes involved in various claims or proceedings. Some of these proceedings may result in judgments being assessed against the School which, from time to time, may have an impact on changes in net assets. The School does not believe that these proceedings, individually or in the aggregate, are material to the accompanying financial statements.

**NOTE 5 - EMPLOYEE BENEFIT PLAN**

**Multiple-employer Defined Benefit Pension Plan**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. The risks of participating in this multiple-employer defined benefit pension plan are different from single-employer plans because: (a) assets contributed to the multiple-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multiple-employer plan, it may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multiple-employer plan.

**State Teachers' Retirement System (STRS)**

**Plan Description**

Certificated employees are members of the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the STRS. The School contributes to the STRS and the plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022, total STRS plan net assets were \$300 billion, the total actuarial present value of accumulated plan benefits was \$434 billion, contributions from all employers totaled \$6.5 billion, and the plan was 74% funded. The School did not contribute more than 5% of the total contributions to the plan. Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 5 - EMPLOYEE BENEFIT PLAN** (continued)

**State Teachers' Retirement System (STRS)** (continued)

**Funding Policy**

The School reports all applicable information to STRS through the District. Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The School is required to contribute 19.10% of annual payroll for active plan members for STRS during the year ended June 30, 2023.

The School's contributions to STRS for each of the last three years were as follows:

	STRS Required Contribution	STRS Percent Contributed
<b>Year Ending June 30</b>		
2021	\$ 147,654	100%
2022	129,603	100%
2023	155,575	100%

**NOTE 6 - RELATED PARTY TRANSACTIONS**

- (a) The District charges an amount equal to actual costs of supervisory oversight by the District not to exceed 1% of the School's LCFF revenues, unless the School is able to obtain substantially rent-free facilities from the District, in which case the District can increase charges up to 3% of the School's revenues. During the year ended June 30, 2023, the District did not provide rent-free facilities to the School, and therefore charged the School 1% for supervisory oversight, administrative and other services, in accordance with the amended memorandum of understanding agreement (MOU) between the School and the District. The total expense incurred for such supervisory oversight, administrative and other services for the year ended June 30, 2023 was \$18,862.
- (b) The School engages in transactions with the other public charter schools including CAVA, Insight and iQ schools. Common expenses such as office expenses and utilities are shared among the CAVA, Insight and iQ schools. The School also shares in teacher expenses for teachers who perform services among multiple schools among the CAVA, Insight and iQ schools. All inter-school receivables and liabilities have been assumed by K12. The net liability as of June 30, 2023 included in Due to K12 California LLC totaled \$295,759.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**NOTE 6 - RELATED PARTY TRANSACTIONS** (continued)

- (c) K12 charges the School 13% of all revenues received from charter school state funding for support services and 7% for technology services. The total expense incurred for these transactions for the year ended June 30, 2023 totaled \$442,476. K12 also provides curriculum and instructional materials to the School. These transactions amounted to \$370,316 for the year ended June 30, 2023.

In addition, K12 charges monthly fees for office expenses and the lease of instructional computers for students. These instructional computer lease expenses are under a month-to-month arrangements and totaled \$111,132 for the year ended June 30, 2023.

Total fees for office and lease expenses for the year ended June 30, 2023 were \$117,062.

Under the service agreement between K12 and the School, K12 has committed to provide credits (K12 invoice credits) to be applied to K12 invoices up to the amount necessary to assure the School does not end a fiscal year with a deficit. K12 and the School have established a fee structure that does not bind the parties together beyond an ordinary customer-vendor relationship by agreeing that all K12 invoice credits accumulated through 2016 per the Settlement Agreement and Final Judgement with the State of California, acting through the California Department of Justice, be expunged at the end of every year, and that no K12 invoice credits shall be permanently carried over between fiscal years. In the event the School receives, in a subsequent fiscal year, revenue attributable to a fiscal year in which K12 has already forgiven K12 invoice credits, such subsequently received funds may be used to compensate K12 for fees incurred under this agreement in such earlier fiscal year. The service agreement also covers various definitions, levels of authority, approvals, and various fiscal responsibilities between K12 and the School. The term of the service agreement between the two parties expires on June 30, 2029.

During the fiscal year ended June 30, 2023, K12 provided K12 invoice credits amounting to \$296,828 against amounts due to K12; resulting in net charges from K12 of \$633,026 relating to the above noted expenses. The amounts were treated as a reduction of expenses for financial reporting purposes on the statement of functional expenses.

There was \$375,138 due to K12 at June 30, 2023.

**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2023

**NOTE 7 - EMPLOYEE UNION CONTRACT**

Effective July 1, 2017, the School, along with all other schools within the Insight Schools network, entered into a collective bargaining agreement with California Virtual Educators United (CVEU) to allow all eligible certificated employees of Insight Schools to participate in CVEU's Union, which provides for specified benefits including (but not limited to) specific pay rates and benefits. All Union dues are deducted by the School from participating employees' payroll and remitted to CVEU, subject to the payment terms specified in the collective bargaining agreement. All certificated employees are allocated to each Insight school based on their proportion of student headcount relative to all Insight schools. Since headcount totals, and the resulting certificated employees' payroll and benefits allocations can vary each month, the percentage of the School's labor force covered by the collective bargaining agreement is presented in an aggregate level for all schools within the Insight Schools network. Approximately 52% of the Insight Schools network's labor force is covered by the collective bargaining agreement, which expires on June 30, 2024.

**NOTE 8 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The total financial assets held by the School at June 30, 2023 and the amounts of those financial assets that could be made available for general expenditures within one year of the date of the statement of financial position are summarized in the following table:

Financial Assets at June 30, 2023	
Cash	\$ 1,033,123
Due from Federal, State and Local Governments	<u>101,958</u>
<b>FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR</b>	<u>\$ 1,135,081</u>

The School regularly monitors liquidity required to meet its operating needs and other contractual commitments while also striving to maximize the investment of its available funds. As part of the School's liquidity management, the School structures its financial assets to be available and liquid as its general expenditures, liabilities and other obligations become due. Additionally as noted in Note 6(c), under the service agreement between K12 and the School, K12 has committed to provide K12 invoice credits to be applied to K12 invoices up to the amount necessary to assure the School does not end a fiscal year with a deficit.



**INSIGHT @ SAN DIEGO**  
(A Non-Profit Organization)

SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2023

CHARTER SCHOOL ORGANIZATION STRUCTURE  
June 30, 2023

a. Date and Granting Authority of Charter School: September 1, 2011; Spencer Valley School District

b. Members of the Governing Board:

Name	Title	Board Term	Term Expiration
Shelly Hess	Educator - Treasurer	2 Years	02/17/2025
Jack Creedon	Parent - President	2 Years	02/17/2025
Ruben Garcia	Secretary	2 Years	02/17/2025

c. Superintendent (District) : Kelly Baas  
Asst Superintendent (District): Kathleen McKenzie, Chief Business Official  
Administrator: Kimberly Odom, Head of School  
Chief Business Official: Francis Burke, Chief Business Official

d. Charter School Name: Insight @ San Diego  
Charter School Number: 1371

SCHEDULE OF AVERAGE DAILY ATTENDANCE  
(NON-CLASSROOM BASED)  
Year Ended June 30, 2023

	Second Period Report	Annual Report
Grades 9 through 12	135.66	141.59
<b>TOTAL</b>	<b>135.66</b>	<b>141.59</b>

There was no ADA generated through classroom-based instruction as the charter school is non-classroom based.

**INSIGHT @ SAN DIEGO**

(A Non-Profit Organization)

PRELIMINARY DRAFT

November 28, 2023

SCHEDULE OF INSTRUCTIONAL TIME  
(NON-CLASSROOM BASED)  
Year Ended June 30, 2023

Not Applicable. The charter school is non-classroom based.

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See Independent Auditor's Report

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
Year Ended June 30, 2023

June 30, 2023 Annual Financial and Budget Report Fund Balances (Net Assets)		\$	105,950
Adjustments and Reclassifications:			
Increasing (Decreasing) the Fund Balance (Net Assets)			
Cash	\$	246,300	
Due from Federal, State and Local Government		(604,331)	
Deferred Outflows of Resources		(105,950)	
Accounts Payable and Accrued Expenses		841,261	
Deferred Revenue		(2,142)	
Due to K12 California LLC		(375,138)	
Net Adjustments and Reclassifications			<u>-</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)		\$	<u>105,950</u>

See Independent Auditor's Report

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## **SECTION B**

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*

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

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Insight @ San Diego

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 Insight @ San Diego (A Non-Profit Organization) (the School), 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 7, 2023.

**Internal Control over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School'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 may exist that have not been identified.

**Compliance and Other Matters**

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

**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 School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

December 7, 2023  
Los Angeles, California



## **SECTION C**

Independent Auditor's Report on State Compliance

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## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Directors  
Insight @ San Diego

### Report on Compliance

#### Opinion

We have audited Insight @ San Diego's (the School) compliance, with the requirements specified, in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the School's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the School complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

#### Basis for Opinion

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

We are required to be independent of the School 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. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

#### Responsibilities of Management for Compliance

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

#### Auditor's Responsibilities for the Audit 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 the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, will always detect a material misstatement when it exists. The risk of not detecting a 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 the School's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 the School’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the School’s compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
<b>School Districts, County Offices of Education, and Charter Schools:</b>	
T. California Clean Energy Jobs Act	Not Applicable
U. After/Before School Education and Safety Program	Not Applicable
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not Applicable
Z. Immunizations	Not Applicable
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant	Not Applicable
CZ. Career Technical Education Incentive Grant	Not Applicable
EZ. Transitional Kindergarten	Not Applicable
<b>Charter Schools:</b>	
AA. Attendance	Yes
BB. Mode of Instruction	Not Applicable
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not Applicable
FF. Charter School Facility Grant Program	Not Applicable

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 identify during the audit.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2023-1.

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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 a material noncompliance with a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from 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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

December 7, 2023  
Los Angeles, California

SCHEDULES OF FINDINGS AND QUESTIONED COSTS  
June 30, 2023

**SECTION I - SCHEDULE OF AUDITOR'S FINDINGS**

Current year audit findings identified below have been coded as follows:

<u>Five Digit Code</u>	<u>Finding Type</u>
30000	Internal Control
40000	State Compliance

- **2023 - 1: Complete Reporting on Nonclassroom-Based Determination of Funding**

**Finding Code: 30000, 40000**

**Criteria:** A charter school that has an approved charter may receive funding for nonclassroom-based instruction only if a determination for funding is made pursuant to Section 47634.2 by the State Board of Education. (*Education Code Section 47612.5(d)(1)*).

**Condition:** During the audit, we noted the information provided on Section III (Supplemental Information) of the nonclassroom-based determination of funding was incorrect. We did not note any exceptions in Sections I-II or Sections IV-VII.

**Effect:** To determine the potential impact, we requested management to prepare an updated nonclassroom-based determination of funding. Management then re-examined the supporting documents to identify any missing information and determined \$80,261 in payments to K12 Management Inc. had been omitted from the original submission. We performed further audit procedures to verify the amount identified by management was accurate and concluded it was determined accurately.

SCHEDULES OF FINDINGS AND QUESTIONED COSTS  
June 30, 2023

**SECTION I - SCHEDULE OF AUDITOR'S FINDINGS** (continued)

- **2023 - 1: Complete Reporting on Nonclassroom-Based Determination of Funding** (continued)

**As Originally Submitted**

**Section III. Supplemental Information**

Did any entity receive \$50,000 or more OR 10% or more of total expenditures (Line B.5.) in the FY2020-21 OR will receive in the FY 2021-23? 5 CCR 11963.3 (b)(3)

Name of Entity	Amount	Purpose/Explanation	Based on Specific Services Rendered (Yes or No)?
K12 Management Inc.	\$ 412,227	Online Learning	Yes
K12 Management Inc.	80,232	Instruction Materials	Yes
K12 Management Inc.	183,601	Technology Fee	Yes
K12 Management Inc.	56,969	Computers	Yes
K12 Management Inc.	340,973	Supporting Services Fee	Yes
K12 Management Inc.	1,200	Testing Fees	Yes

SCHEDULES OF FINDINGS AND QUESTIONED COSTS  
June 30, 2023

**SECTION I - SCHEDULE OF AUDITOR'S FINDINGS** (continued)

- **2023 - 1: Complete Reporting on Nonclassroom-Based Determination of Funding** (continued)

**As Corrected**

**Section III. Supplemental Information**

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Did any entity receive \$50,000 or more OR 10% or more of total expenditures (Line B.5.) in the FY 2020-21 OR will receive in the FY 2021-22? 5 CCR 11963.3 (b)(3)

Name of Entity	Amount	Purpose/Explanation	Based on Specific Services Rendered (Yes or No)?
K12 Management Inc.	\$ 412,227	Online Learning	Yes
K12 Management Inc.	80,232	Instructional Materials	Yes
K12 Management Inc.	183,601	Technology Fees	Yes
K12 Management Inc.	137,230	Computers	Yes
K12 Management Inc.	340,973	Support Services Fees	Yes
K12 Management Inc.	1,200	Testing Fees	Yes

**Cause:** The School inadvertently input payment amounts made to its vendor(s), which was not identified in the review process.

**Recommendation:** We recommend that management review their internal review process in order to ensure that information reflected in the nonclassroom-based determination of funding forms in relation to payments to entities are accurately reflected.

**Management's Response:** The School is required to submit its nonclassroom-based determination of funding form using the CDE's PDF template. In order to ensure the School correctly and accurately reports payments in Section III in future nonclassroom-based determination of funding forms, management will strengthen their internal review process.

**SECTION II - SCHEDULE OF PRIOR AUDIT FINDINGS**

There were no prior audit findings.

APPROVED

**TO: INSIGHT AT SAN DIEGO  
GOVERNING BOARD**

**BOARD REPORT #02**

**VIA: INSIGHT STAFF**

December 7, 2023

**SUBJECT:** Local Control Accountability Plan Updates

**PROPOSAL:** It is proposed that the Governing Board of the Insight at San Diego approve the Local Control Accountability Plan Updates.

**BACKGROUND:** After reviewing the Local Control Accountability Plan implementation with educational partners, school leadership determined updates were necessary. A summary of updates is attached, as well as the updated plan.

**BUDGET IMPLICATIONS:** Upon approval, entitlements will be spent in accordance with the plan.

**RECOMMENDATIONS:** It is recommended that the Governing Board approve the updated Local Control Accountability Plan.

**RESPECTFULLY SUBMITTED**

Kimberly Odom  
Head of School

**PREPARED BY:**

Krista Mount  
Director of Categorical Programs

**PRESENTED BY:**

Krista Mount  
Director of Categorical Programs

Francis "Paco" Burke  
Chief Business Official



Ayes: 2

No: 0

Abstain: 0

Approved: Yes Witnessed: Casey Robinson Date: 12/7/2023

Name	Aye	No	Abstain	Absent	Moved	Second
Jack Creedon	X				X	
Ruben Garcia				X		
Shelly Hess	X					X

# LCFF Supplemental and Concentration Financial Report 2023-2024

Summary of changes from Board Approved LCAP (June 2023)

December 2023 Update

	Board Approved 2023- 24 LCAP Budget	Revised 2023- 24 LCAP Budget Update	Increase (Decrease)
<b>S&amp;C Funding</b>	<b>ISSD</b>	<b>ISSD</b>	<b>ISSD</b>
FY24 S&C Funding	\$ 241,997	\$ 243,268	\$ 1,271
FY23 Carryover %	0%	0%	0%
FY23 Carryover \$\$	\$ -	\$ -	\$ -
<b>Total FY24 S&amp;C Funding</b>	<b>\$ 241,997</b>	<b>\$ 243,268</b>	<b>\$ 1,271</b>
MPP%	14%	14%	0%
<b>S&amp;C Expenditures</b>	<b>ISSD</b>	<b>ISSD</b>	<b>ISSD</b>
(Insight) Lesson Planning & Standards Alignment	\$ 2,288	\$ 9,294	\$ 7,007
(Insight) Professional Development	\$ 1,167	\$ 6,059	\$ 4,892
(Insight) Intervention program	\$ -	\$ 7,436	\$ 7,436
(Insight) Specialized Academic Instruction (SAI)	\$ -	\$ -	\$ -
(Insight) Non-Instructional Days	\$ -	\$ -	\$ -
(Insight) Data Analysis	\$ 6,127	\$ 20,276	\$ 14,149
(Insight) Independent Work	\$ -	\$ -	\$ -
(Insight) Automatic Progress Updates	\$ 434	\$ 451	\$ 18
(Insight) ELD Support	\$ -	\$ -	\$ -
(Insight) RAISE Attendance Monitoring	\$ 17,021	\$ 29,550	\$ 12,530
(Insight) Interpreter & Translation Services	\$ 239	\$ 1,243	\$ 1,005
(Insight) Student Activities	\$ -	\$ -	\$ -
(Insight) 1 Trauma Counselor FTE	\$ 15,996	\$ 15,545	\$ (451)
(Insight) Student ISP Reimbursement	\$ 22,996	\$ 23,451	\$ 455
(Insight) RAISE & Counseling Team Support	\$ 21,352	\$ -	\$ (21,352)
(Insight) Teacher Salaries	\$ -	\$ 1,116	\$ 1,116
(Insight) RAISE and Counseling Team Support for Potential Graduates	\$ 7,040	\$ 18,248	\$ 11,208
(Insight) ELD Coordinator	\$ 19,080	\$ 11,168	\$ (7,912)
(Insight) ELD Specialist	\$ -	\$ 10,090	\$ 10,090
	\$ -	\$ -	\$ -
<b>Total S&amp;C Expenditures</b>	<b>\$ 113,739</b>	<b>\$ 153,928</b>	<b>\$ 40,190</b>
<b>Total S&amp;C Improve Services</b>	<b>6%</b>	<b>0.0%</b>	<b>-6.4%</b>
<b>S&amp;C Improved Services</b>	<b>ISSD</b>	<b>ISSD</b>	<b>ISSD</b>
Teachers	\$ 104,831	\$ 92,228	\$ (12,603)
	\$ -	\$ -	\$ -
<b>TOTAL Percentage Spent to Increase or Improve Ser</b>	<b>6%</b>	<b>5%</b>	<b>-1%</b>
<b>S&amp;C Estimated to Incr &amp; Improve Services</b>	<b>12.32%</b>	<b>5.14%</b>	<b>-7.18%</b>
<b>FY23 Carryover %</b>	<b>1.32%</b>	<b>8.41%</b>	<b>7.09%</b>
<b>FY23 Carryover \$\$</b>	<b>\$ 23,427</b>	<b>\$ -</b>	<b>\$ (23,427)</b>

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Insight at San Diego

CDS Code: 37-68403-0125401

School Year: 2023-24

LEA contact information:

Morgan Vincent

Academic Administrator

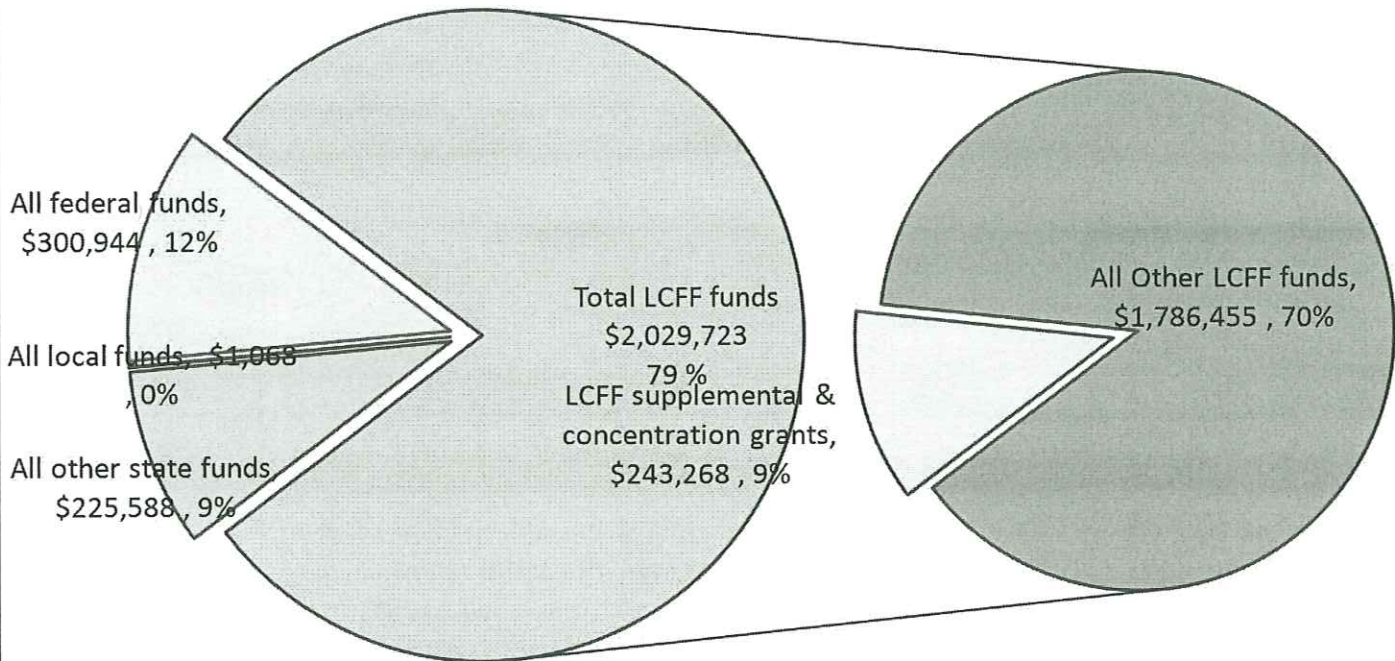
movincent@k12insightca.org

951-894-9089

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023-24 School Year

### Projected Revenue by Fund Source



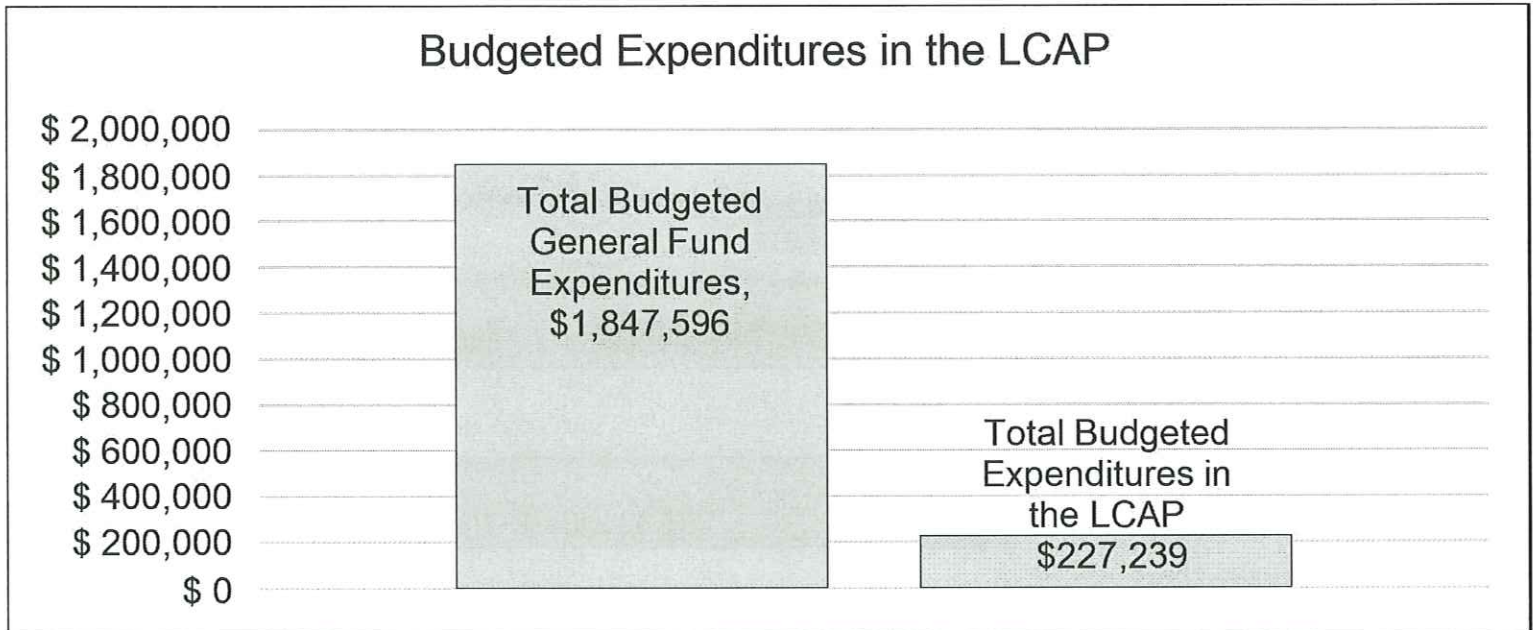
This chart shows the total general purpose revenue Insight at San Diego expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Insight at San Diego is \$2,557,323, of which \$2,029,723 is Local Control Funding Formula (LCFF), \$225,588 is other state funds, \$1,068 is local funds, and \$300,944 is federal funds. Of the \$2,029,723 in LCFF Funds, \$243,268 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

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# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Insight at San Diego plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Insight at San Diego plans to spend \$1,847,596 for the 2023-24 school year. Of that amount, \$227,239 is tied to actions/services in the LCAP and \$1,620,357 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General funded instruction and instruction-related materials and services, certificated staff salaries and benefits, classified staff salaries and benefits, teaching supplies and materials, and general administrative support and facilities.

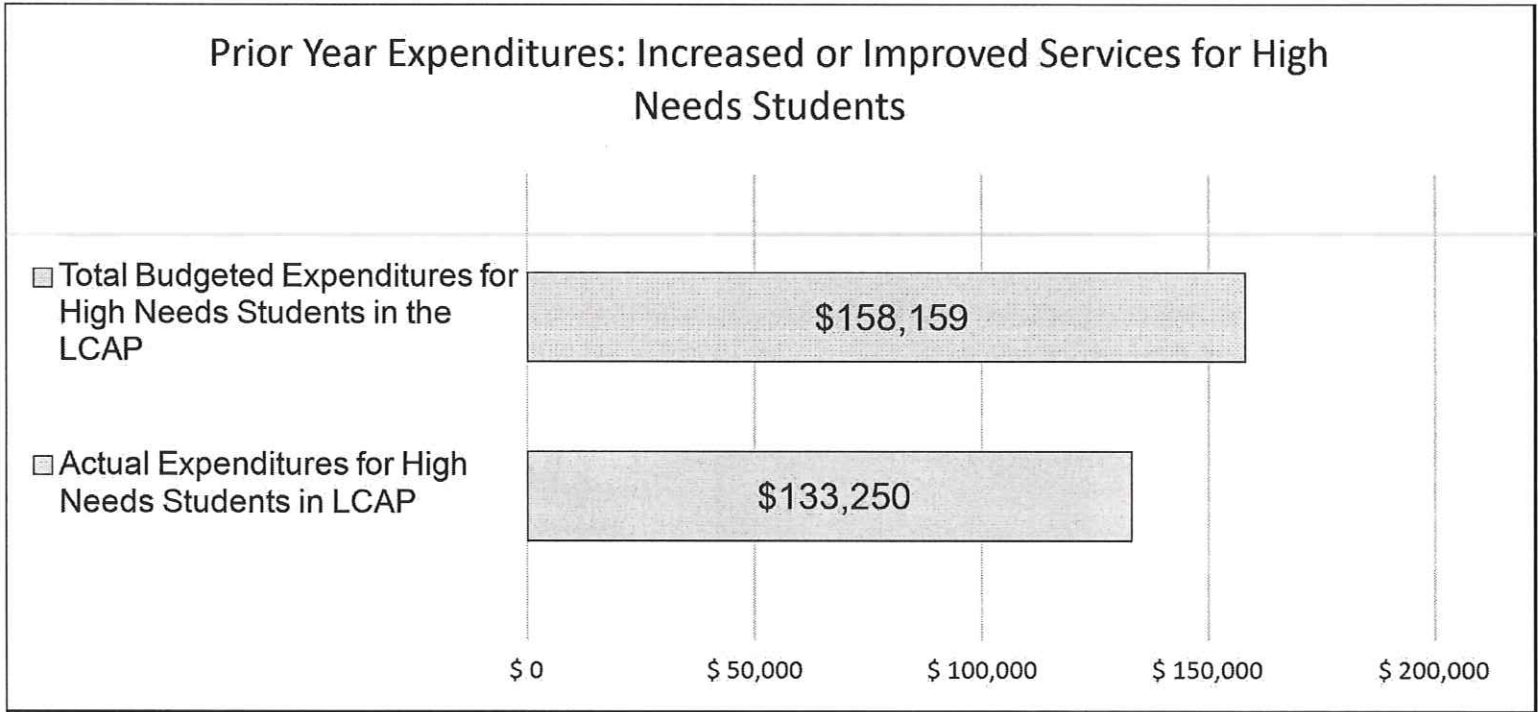
## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Insight at San Diego is projecting it will receive \$243,268 based on the enrollment of foster youth, English learner, and low-income students. Insight at San Diego must describe how it intends to increase or improve services for high needs students in the LCAP. Insight at San Diego plans to spend \$153,928 towards meeting this requirement, as described in the LCAP.

The School continues to reach out to its educational partners, assess student needs, and continues to engage its stakeholders to identify additional programs and areas that will benefit its high needs students

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Insight at San Diego budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Insight at San Diego estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Insight at San Diego's LCAP budgeted \$158,159 for planned actions to increase or improve services for high needs students. Insight at San Diego actually spent \$133,250 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$-24,909 had the following impact on Insight at San Diego's ability to increase or improve services for high needs students:

The difference between what the School budgeted vs what was and will be spent was due to an enrollment-based shift in cost-allocations to another Insight school. The School will carry forward and will utilize unspent funds in 2023-24 to provide additional programs and services that focus on core services for high needs students.

# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Insight at San Diego	Morgan Vincent Academic Administrator	movincent@k12insightca.org 951-894-9089

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Insight School at San Diego serves 4 counties in the state of California: Imperial, Orange, Riverside, and San Diego. ISSD specializes in serving at-risk high school students and operates as a DASS (Dashboard Alternative School Status) school. As a DASS school, students are not eligible to enter the UC/CSU system upon graduation; they must first attend a community college and then transfer into these institutions. ISSD is staffed by fully credentialed teachers, classified support staff, a counseling team, and an administrative team. While ISSD does have a physical office in Simi Valley, all instruction takes place online via a browser-based conferencing platform and online courses, and students and staff work primarily remotely.

For the 2021-2022 school year (as of October 2021), Insight School at San Diego had 157 students enrolled. School demographics are as follows: 66.9% socioeconomically disadvantaged, 27.4% students with disabilities, 1.3% homeless, and 7.6% English learners.

Insight School at San Diego works on a trimester system. Students take a minimum of 4 courses each trimester, based on what they need towards graduation. Students are supported by an academic advisor, who supports the whole student; their content teachers; a Retention and Academic Intuitive Support Experts (RAISE) team; a counseling department; special services providers, and administration. Each member of Team Insight is dedicated to ensuring the academic success for each of its students.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Dashboard data from 2022 reflect significant growth in ELA and math performance from the most recent dashboard (SY18-19). Overall, students went from being 81.8 points below standard in ELA to 58.5 points below standard, and from 191.2 points below standard to 144.6 points below standard in math. The percentage of students meeting or exceeding the standard in ELA grew from 25% in 2019 to 36.3% in 2022, and the percentage meeting or exceeding standard in math grew from 1.5% in 2019 to 3.7% in 2022. The subgroups with the most growth in ELA from 2019 to 2022 were socioeconomically disadvantaged, White, and Hispanic. In math, the subgroups with the most growth from 2019 to 2022 were socioeconomically disadvantaged and White. On the CAST, Insight @ San Diego grew overall from 5.56% meeting or exceeding standard in 2019 to 14.5% in 2022. Subgroups with significant increase were students with disabilities, socioeconomically disadvantaged, White, and Hispanic. Additionally, Insight @ San Diego is very excited about the growth in its graduation rate in 2022, which was 73.4% and reflected an increase of over 3% from the previous year. Almost all subgroups saw significant increase, including huge gains for the subgroups of African American, socioeconomically disadvantaged, students with disabilities, and Hispanic students. English Learners had not previously been a large enough group to report, but in 2022 had a graduation rate almost matching the overall population, at 72.7%.

In terms of local data, Insight @ San Diego continues to maintain high expectations for student attendance, both in course work and in live sessions, with increased implementation of its auto-dialer alert system and a continued emphasis on building connections with students via one-on-one conversations. Insight @ San Diego continues to focus heavily on data analysis across departments and roles. Insight @ San Diego utilizes Star 360 as its assessment tool several times throughout the school year and uses the resulting data to target students for its intervention program and other academic supports within classrooms. Insight @ San Diego continues to offer students opportunities to connect with peers and to expand their experiences through virtual and in-person outings, hosted by staff and offered in multiple locations all throughout the year. Insight @ San Diego continues its focus on social-emotional learning in homeroom live sessions and is currently working toward spreading this focus into all areas of the school.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Insight @ San Diego recognizes several areas of need related to both dashboard and local data. First, despite the increases Insight saw in graduation rates across several subgroups, there is still much room for improvement. The White student subgroup decreased by 13% from the previous year and trails the overall population by 8% and the next nearest subgroup by 7%. Insight @ San Diego recognizes this as a priority and will be continuing its efforts to educate all students on their graduation plans and providing additional support to struggling potential graduates. The Insight administration team has made increasing our graduation rate a top priority for data analysis this year and created weekly action plans to address various identified needs.

Despite growth in state assessments from the 2018-2019 school year, results from the 2021-2022 school year show a significant decline in ELA and a small decline in math from the previous year, and all students continued to perform in the lowest performance category. The



students with disabilities subgroup saw a decline in ELA performance on state assessments. This was true for math as well. Insight @ San Diego will continue to offer students academic supports, including intervention, access to Tutor.com, and individual and small group support from content teachers and the RAISE program. In addition, Insight @ San Diego will continue to focus heavily on classroom instruction, including frequent classroom observations and data-driven instruction meetings. Intervention specialists and the instructional coach will continue to ensure that students and teachers have all resources necessary to make significant growth. Insight @ San Diego will also continue to implement professional development and training focused on ensuring that instruction is data-based, standards-aligned, and accessible for all students.

Finally, Insight @ San Diego recognizes that college and career readiness has long been an area of significant struggle and is actively seeking ways to improve in this priority area. As an alternative school model, it has been the utmost priority for Insight @ San Diego to support students unto graduation, but in the coming school year Insight seeks to add to that support by increasing exposure to college and career options in a more structured, project-based format.

## **LCAP Highlights**

A brief overview of the LCAP, including any key features that should be emphasized.

In the upcoming school year, Insight will continue to place its focus on the academic growth of its students, while supporting their social emotional well-being. Insight will continue to offer social-emotional support to students via daily homeroom sessions, support sessions and clubs, and continue its efforts to build connections with students in all avenues. Insight will continue to monitor academic progress throughout the year with its internal assessment tool, Star 360, as well as via individual course progress and pass rates. Insight will continue to utilize its intervention program to support students with identified gaps in understanding. Teachers will continue modifying instructional practices, pacing, and curriculum to meet the needs of their students and adequately address standards. Insight will be actively working toward developing tools and resources to prepare students for college and careers. Insight will expand its support for English Learners by growing its ELD program, including the hiring of an ELD Coordinator.

## **Comprehensive Support and Improvement**

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

n/a (School doesn't qualify for CSI)

**Support for Identified Schools**

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

n/a

**Monitoring and Evaluating Effectiveness**

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

n/a

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Insight @ San Diego values the feedback of its students, parents, and staff in building policies and procedures to support student achievement. Insight welcomes input from all stakeholders and encourages ongoing and transparent communication. Insight regularly surveys parents and students regarding their levels of satisfaction and preparation throughout the school year (surveys are sent at various checkpoints throughout the year, dependent on students' enrollment dates). Questions on these surveys aim to determine whether students and families are satisfied with the current level of support they are receiving, how prepared they felt after the onboarding process, and what feedback they can provide to improve our practices. Insight also gauges student and family perception of teacher support and student connectedness at the end of each term via schoolwide surveys. Questions on these surveys aim to determine whether students have been adequately supported by their general and special education teachers, whether they feel connected to the school and partake in school outings, and what we can do to help build further connections. Students and families also have various other opportunities to provide feedback throughout the year via surveys and live meetings regarding Learning Coach support and learning opportunities, outing preferences, and feedback on school data and action plans. Live meetings to gather feedback were held November 9, 2022, February 15, 2023, and April 19, 2023. Additionally, teachers and staff members are surveyed anonymously throughout the year on satisfaction and preparation and have the opportunity to present suggestions, criticisms, and questions.

Schoolwide survey results and feedback are reviewed regularly by the leadership team and are used to evaluate the effectiveness of schoolwide action plans and make adjustments to the plans. Stakeholder feedback on school processes, procedures, and student performance data is collected from teachers and staff throughout the year during staff meetings, department meetings, and data team conferences. To create and monitor the LCAP actions, each department reviewed the school's areas of need in depth, and each team strategized specific ways to modify curriculum and instructional practices to address needs. Parents and students had the opportunity to provide feedback throughout the year in monthly evening Learning Coach meetings, the most recent of which was dedicated to the development of the LCAP document.

With the focus on improving and expanding our ELD program during this school year, additional surveys were sent to families of English Learners. 100% of parents who filled out our ELD Program Needs Assessment are Satisfied or Very Satisfied with our ELD Program. 100% of parents understand RFEP criteria. 92% said they receive communication in a language they understand. Many parents expressed that ELD was helpful to their students and their students enjoyed the class. Some parents said they needed more help in motivating their student and wanted to know how to help their student at home. Parents were all invited to a "How to Motivate Your Child" webinar on February 16, 2023. We also plan to focus on motivation next year for LTELS and to offer the EL Parent Meeting more than once next year, so all parents have the opportunity to learn how to help their child at home.

The leadership team, including the Head of Schools, academic administrator, and lead teachers, participated in a root cause analysis at each administration of schoolwide assessments to identify potential causes to current outcomes in each term. The SELPA administrator was consulted about supports for SWD. The administration team also consulted with the school's bargaining unit throughout the year on various topics to ensure the inclusion of input from all teaching staff.

A summary of the feedback provided by specific educational partners.

Feedback from students and parents was primarily positive in that students felt supported by their teachers and had very few suggested improvements. Several students and families highlighted particular supports including more frequent reminders, extra support after school, providing more opportunities for student connections/making friends, and additional one-on-one student support sessions. In response to whether they felt connected, the majority of families indicated their appreciation of Insight staff and how students felt supported and motivated. Several families indicated that their students had difficulty attending events during the week due to parent's work schedules as well as lack of transportation, or that their students simply weren't interested in attending any events or were more focused on academics than anything else. A couple of students did suggest interest in other virtual clubs/classes that would have caught their attention, such as photography and anime.

Communication from teachers and school staff throughout the year indicated that the automated alerts system, including the addition of the tardy alerts each class period, has been largely successful throughout the year, and that communications between school and family have been more streamlined. Some parents have continued to indicate that they are overwhelmed by communications at certain points in the year (such as during state testing); however, the overall responses indicated the appreciation of phone call/text and other outreach efforts to ensure student support needs.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

In response to the feedback received, the following actions were implemented during SY22-23:

- Cougar connections: 1/1 phone conversations each month with each student to ensure student connection and support
- Cougar conferences: 1/1 virtual conferences for academic advisors and counselors to meet with students 'face-to-face' which solidifies connection, as well as offers a platform to address individual student needs
- Social Clubs and Virtual outings: Increased club offerings such as social club with parental permission to connect to fellow student peers thus enhancing the student experience, as well as increased monthly virtual outings to permit all student-body to attend outings without the hindrance of transportation and location obstacles
- Expanded use of autodialer: Daily tardy alerts each class period to increase student attendance within each period
- A focus on social media presence to meet students/families where they are (addition of the counseling social media presence)

# Goals and Actions

## Goal

Goal #	Description
1	Increase student achievement and proficiency across all metrics for all sub-groups of pupils, including unduplicated pupils and those with disabilities. Priority 4: Pupil Achievement (Pupil Outcomes) Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

Student academic performance in English Language Arts and math has consistently been severely below standard over the last several years. There will be an increased focus on classroom instruction and on interventions that can be put into place to support student proficiency and growth.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
SBAC Math Dashboard Score	191.2 points below standard	5% Met or Exceeded Standard Hispanic 0% Student with Disabilities 0% White 6.7% Low-income 10.7%	3.70% Met or Exceeded Standard for Math Hispanic: 0% Student with Disabilities: 0% White: 11.11% Low-income: 3.03%		150 or fewer points below standard
SBAC ELA Dashboard Score	81.8 points below standard	45% Met or Exceeded Standard Student with Disabilities 30.8% Hispanic 34.8% White 46.7%	36.36% Met or Exceeded Standard for ELA Student with Disabilities - data not available Hispanic 41.66%		50 or fewer points below standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Star 360 Math growth (% of students whose SGP increased from first to last administration)	42.56%	Low-income 53.6%	White 44.45% Low-income 41.17%		
Star 360 Reading Growth (% of students whose SGP increased from first to last administration)	41.24%	48%	51.57% At/Above SPED: 54.17% At/Above EL: 33.33% At/Above		70%
Star 360 Reading Performance (From EOY administration)	38.46%	41.24%	40.5% At/Above SPED 37.5% EL 38.46%		70%
Star 360 Math Performance (From EOY administration)	Level 1: 66.49% Level 2: 21.13% Level 3: 7.73% Level 4: 4.64%	Level 1: 72.08% Level 2: 20.13% Level 3: 5.84% Level 4: 1.95%	Level 1: 66.67% Level 2: 19.17% Level 3: 10.83% Level 4: 3.33%  SPED: Level 1: 92.31% Level 2: 7.69% Level 3: 0% Level 4: 0%  EL: Level 1: 83.33% Level 2: 16.67% Level 3: 0% Level 4: 0%		At least 30% of students test in levels 3 and 4; at most 50% of students test at level 1
Star 360 Reading Performance (from EOY administration)	Level 1: 45.77% Level 2: 24.38% Level 3: 25.37% Level 4: 4.48%	Level 1: 44.74% Level 2: 20.39% Level 3: 27.63% Level 4: 7.24%	Level 1: 29.75% Level 2: 36.36% Level 3: 29.93% Level 4: 4.96%		At least 50% of students test in levels 3 and 4; at most 30%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
			SPED: Level 1: 58.33% Level 2: 20.83% Level 3: 16.67% Level 4: 4.17%  EL: Level 1: 69.23% Level 2: 23.08% Level 3: 7.69% Level 4: 0.00%		of students test at level 1
Average SY Course Pass Rate	75.5%	73.13%	80.72% SPED: 78.38% EL: 71.35%		78%
Average SY Student Pass Rates (students passing 60% or more of courses)	Whole School: 70.9% (Quarters 1 & 2 only due to COVID pandemic)  Special ed: 60.4% (Quarters 1 & 2 only due to COVID pandemic)  59% (Student pass rate for Quarters 1 & 2 only due to COVID pandemic)	Whole School: 73.67% Sped: 70.03% 60.7% EL pass rate	77.78% SPED: 75.21% EL: 66.67%		75% across whole group and all subgroups
College/Career Indicator	2.2%	Data not available on SY20-21 dashboard	Data not available on SY21-22 dashboard		15%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
California Science Test	5.56% Met or Exceeded Standard (*SY18-19, no data for SY19-20))	10.91% Met or exceeded standard	14.49% Met or Exceeded Student with Disabilities 8.33% Hispanic 9.38% Low-income 13.64% White 28.57%		15% Met or Exceeded Standard

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Lesson Planning and standards alignment	Live sessions will include well thought out engaging lessons, that include multiple checks for understanding, independent practice, and meaningful closures that give students the opportunity to demonstrate mastery of the standard.	\$9,294.47	Yes
1.2	Professional development	Regular professional development opportunities will be offered to teachers to introduce new teaching strategies and skills that can be put into action in the classroom.	\$17,679.12	Yes
1.3	SAI	Specialized academic instruction to targeted small groups and individual students according to their needs and IEPs.		No
1.4	Intervention program	Academic support for students with specific learning gaps identified in internal assessments.	\$7,436.29	No Yes
1.5	Data conferencing	Teachers will participate in regular, ongoing data conferencing throughout the year and use it to inform instructional decisions.		No



Action #	Title	Description	Total Funds	Contributing
1.6	Fully credentialed teachers	Continued instruction from fully credentialed teachers.		No
1.7	Assessment data analysis	Analysis of internal assessment results to identify target areas for support.	\$20,275.75	Yes
1.8	Independent work	Increased focus on student work during live classes.		No
1.9	Automatic progress updates	Ongoing automatic progress alerts sent to families on a weekly basis.	\$451.35	Yes
1.11	Develop college and career readiness offerings	Develop program offerings to support student exploration of community college options and career pathways, including offering ASVAB to all students, and identify partners to implement and develop curriculum.		No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented as planned in the 22-23 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

n/a

An explanation of how effective the specific actions were in making progress toward the goal.

Teachers structured live lesson plans to more fully incorporate elements that would lead to student mastery of power and focus standards (Action 1.1). This process also included weekly data conferencing (Action 1.5) to evaluate the effectiveness of elements of instruction via

formative assessments. Additionally, intervention specialists (Action 1.4) provided direct targeted instruction during live support sessions and collected growth data and communicated it to students and families. As a result, students in our white subgroup increased 4% in SBAC math, and Hispanic students increased 7% in SBAC ELA.

Fully credentialed teachers used their expertise and content knowledge (Action 1.6) to review academic data from the previous Star 360 administration and determine power and focus standards to include in trimester pacing guides. They continued this process throughout the school year during weekly data analysis. Teachers focused heavily on student independent work during live sessions to best assess progress toward standards mastery between Star 360 administrations (Action 1.8). Special education teachers utilized Star 360 data to inform instructional decisions on student IEP goals during specialized academic instruction (Action 1.3). The leadership team met at each Star 360 administration to analyze growth data and make appropriate updates to live instruction and planning (Action 1.7). The intervention program supported low-performing students throughout the year based on their Star 360 performance and growth scores by providing additional live session support (Action 1.4). Comparison data between mid-year STAR360 assessment results and beginning-of-year results show a difference of over 19% of students who increased their reading score having been enrolled in the intervention program. As a school, Star 360 Math growth increased by 3.57%. Overall, the percentage of students scoring in the lowest level of Star 360 math decreased by 5.41%, and the percentage of students performing in the second highest level (3) increased by 5% and in the highest level (4) increased by 1.38%. In Star 360 Reading, the number of students performing at the lowest level (1) decreased by 15%, the second lowest level (2) decreased by 16%, and the second highest level (3) increased by 2.3%.

Teachers were offered various professional development opportunities, including of their own choice, throughout the school year to expose them to a variety of instructional methods and models (Action 1.2). In-person PD at the start of the school year focused on topics like necessary components of live instruction and scaffolding for English Learners and special education students in order to supplement the expertise of Insight's fully credentialed teachers (Action 1.6). Regular informal observations indicated that these practices were in use in classrooms throughout the school year. Teachers also participated in ongoing data conferencing to ensure that instructional strategies were effective in progressing students toward standards mastery (Action 1.5), and much of that formative data came from work students completed independently during the live sessions (Action 1.8). Special education teachers focused on increased engagement in specialized academic instruction (SAI), with the goal of leading to an increase in engagement with school in general. There has been continued positive correlation between attendance at SAI sessions and academic performance. Average attendance to SAI live sessions for Trimesters 1 and 2 is 44.8%, and average course pass rate for special education students in Trimesters 1 and 2 is 76%. Average school course pass rates overall increased by 7.59% from the previous school year. The average rate of students passing 60% or more of their courses overall increased by 4.11%. Student pass rates for 60% or more of their courses for special education students increased by 5.18%, and by 5.97% for English Learners. Some of this success is also attributed to continued automatic progress alerts (Action 1.9), which keep families updated on a weekly basis regarding student progress in courses and establish open means of communication.

Insight continued to explore college and career readiness offerings, such as career/technical in-person and virtual outings, college tours, visits from professional guest speakers, and college/career workshops (Action 1.11). CCI was not included in our 2022 dashboard, so we have only internal data to reference at this time. On average, over the course of the first two trimesters of the school year, 19% of students had engaged in these offerings.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The goal, metrics, desired outcomes, and actions remain mostly unchanged for the upcoming school year. A few notable adjustments are as follows:

- EL Proficiency and EL Reclassification rate metrics were deemed more suitable under Goal 4, which includes actions related to supporting English Learners and were moved as such.
- Action 1.2 Professional development: In addition to the in-person PD in August, the ongoing professional development model was further developed to include a variety of online trainings offered through Stride and by internal trainers that teachers and staff can choose (from school-provided options or PDs approved by lead) each trimester.
- Action 1.3 SAI: Upon reflection, it was deemed necessary to audit student SAI sessions to ensure that minutes on schedules match minutes assigned on most recent IEPs. Refining a process for this is still in progress.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	Increase the level of student and family engagement with the school as measured by attendance rates, withdrawal rates, and suspension rates Priority 3: Parental Involvement (Engagement) Priority 5: Pupil Engagement (Engagement) Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

With its at-risk population, the school has struggled with maintaining regular and frequent attendance from all students, as well as with family participation in school events and programs. The goal is to establish genuine connections with students and families, to maintain accountability for daily attendance, and to ensure that all students start the school program with a strong understanding of school expectations and policies.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Yearly attendance rate (reported at P2 due to COVID pandemic)	91.64%	Funded at previous school year's P2 rate of 91.64%	91.17%		92%
Withdraw rate	23.48%	18.9%	20.67%		21%
Live session attendance rate from year-end engagement dashboard	47.72%	70.1%	84.37%		75%
Suspension/expulsion rate	0%	Data not available in SY20-21	0%		0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Parent and Family Engagement	Met	Met	Met		Met
Local Climate Survey	Met	Met	Met		Met
Chronic Absenteeism Rate	Data not available for SY19-20	39.1% African American 15.8% Low-income 37.9% Student with Disabilities 38.6% White 40% Hispanic 40.2% English Learners 47.6%	28.30% EL: 36.4% Hispanic: 26.7% White: 35.5% Students with disabilities: 29.1% African American: 15.4% Low income: 30.5%		35%
Dropout Rate	12%	26.70%	14.90%		23%
Programs, services, and communications available and accessible to parents of unduplicated pupils	n/a - New metric for SY22-23	n/a - New metric for SY22-23	100 % of families invited to LCU/SSO, and receiving communications in language of preference		100% of families will be invited to Learning Coach University and Strong Start Orientation, and will receive communications in the language of their preference

## Actions

Action #	Title	Description	Total Funds	Contributing
<b>2.1</b>	Strong Start Orientation	All new LCs invited to Strong Start Orientation sessions outlining how their students can be successful, meet enrollment requirements, and also are provided SSO newsletter for the further resources/documents.		No
<b>2.2</b>	Ongoing attendance/withdrawal monitoring by RAISE	RAISE Team monitors student attendance and withdrawals on a daily/weekly basis and supports students in a tiered support systems to actively engage students.	\$42,568.39	Yes
<b>2.3</b>	Walk to Class Orientation	All students receive Walk-to-Class Orientation the first few days of enrollment start dates, are provided with video tutorial resources, and have explanation of attendance requirements(live sessions and course work)		No
<b>2.4</b>	Academic Advisor Role	Advisor deliver SEU/adulting curriculum to all students, furthering student social emotional strength and resilience throughout the year, and work to establish enduring connections with students and families throughout the year.		No
<b>2.5</b>	Ongoing attendance and withdrawal monitoring/training by Academic Advisors	Attendance and withdrawal metrics reviewed by Advisor Advisor team on a weekly basis and used for training on win-back strategies and re-engagement.		No
<b>2.6</b>	Consistent live session schedule	Master schedule developed to provide consistent structure and eliminate conflicts in their students.		No
<b>2.7</b>	Data Conferencing	Weekly tracking of live session attendance used for data conferencing with teachers to provide support to students missing live attendance and to guide the development of classroom climate.		No

Action #	Title	Description	Total Funds	Contributing
2.8	Automatic attendance alerts	Ongoing automatic attendance alerts sent to families on a daily basis.		No
2.9	Interpreter and translation services	Provide interpreter and translation services so families who speak language other than English will be engaged in school.	\$1,243.18	Yes
2.10	Learning Coach Support/Communication	Monthly live Learning Coach University sessions and monthly school newsletters		No
2.11	Student activities	Frequent and regular student outing (both virtual and in-person), virtual assemblies clubs, and support groups		No
2.12	Trauma Guidance Counselor	Leads and coordinates support programs for students, including mental health and grief support groups; communicates resources throughout the year to support student well-being; and provides training and support to the rest of the staff on trauma-informed practices.	\$15,544.99	Yes
2.13	Student Family Champion	Works directly with homeless, foster, and runaway youth and any other students experiencing crisis or difficult situations to ensure that they have access to community resources and school materials.	\$27,217.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented as planned in the 22-23 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

n/a

An explanation of how effective the specific actions were in making progress toward the goal.

"The RAISE team monitored and worked with student struggling with attendance non-compliance, as well as working 1/1 with students struggling with progress in courses (Action 2.2) resulting in a decreased withdrawal rate overall as compared with our baseline and year one metrics. Current overall withdrawal rate decreased by 1.77%. The Academic Advisor (Action 2.4) role also positively contributed to the decrease in withdrawal rate as each advisor monitored student engagement and attendance (Action 2.5) within the program on a daily basis, offering consistent support, as well as working to decrease barriers for student success within the program. Consistent data conferencing within each school department (Action 2.7) also contributed to the decrease in withdrawal rate, as all staff reflected on engagement, attendance, progress and overall student achievement consistently to ensure student needs are addressed within the program.

In addition to the RAISE team and Academic Advisor role support, (Action 2.2, 2.4 and 2.5), yearly attendance rate was roughly maintained from the previous year with the implementation of automatic attendance alerts (action 2.8). Daily attendance alerts deployed each period, supporting students by providing consistent attendance accountability and working to inform learning coaches of student truancy.

Strong Start Orientation (Action 2.1) and Walk to Class Orientation (Action 2.3) led to an increase in overall live session attendance rate by 14.27% as all students and families were actively introduced and trained on student success strategies, enrollment requirements, as well as student and family expectations before the start of school, as well as during the first week of school. Continued consistent live session schedule (Action 2.6) also allows student consistency within daily procedural expectations. Establishing these live attendance attendance expectations early on within the student experience positively contributes to the increase within live session attendance rates.

The increase in school attendance and decrease in withdrawals and dropouts was further achieved by family engagement opportunities and ongoing Learning Coach education and communication (Action 2.10). Families were sent a monthly newsletter including all important information regarding activities and events for the month, contact information, social-emotional learning tips, and academic supports. An interpreter service (Action 2.9) and the school's bilingual engagement coach contributed to further schoolwide involvement opportunities by enabling school staff to communicate with families in the language of their preference. Additionally, various outings and activities were offered to students and families throughout the year (Action 2.11), to provide opportunities to support the whole student and to enable connections between students and staff and amongst their peers. These outings took place both in physical settings and online, including college/career tours, community service opportunities, and academic experiences.

The RAISE team and Academic Advisor role support (Action 2.2, 2.4 and 2.5) also led to a decreased in chronic absenteeism schoolwide by 10.80%. Consistent data conferencing within each school department (Action 2.7) also contributed to the decrease in chronic absenteeism, as all staff consistently reflected on engagement, attendance, progress, and student achievement to ensure student needs were being addressed within the program. Additionally, the trauma guidance counselor (Action 2.12) led to a decrease in the student dropout rate by



11.80% and maintenance of a 0% suspension rate by implementing a holistic approach to student support, providing and overseeing various support groups, creating a series of mental health videos and messages, and providing support to staff members in handling students with past trauma. Support from the Student and Family Champion (Action 2.13) also enabled the school to ensure that all learners had access to school and to needed resources. She tracked and maintained contact with students and families dealing with homelessness, foster placement, and crisis situations, provided community resources where necessary and available, and connected families with internet hotspots when needed.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The goal, metrics, desired outcomes, and actions remain mostly unchanged for the upcoming school year. A few notable adjustments are as follows:

- Action 2.9: Language assistance through interpreter and translation services continue to be offered at all schools. A bilingual Raise Coach was hired and has been present during annual EL Parent Meeting, Learning Coach University sessions, and ELAC meetings to support Spanish-speaking families.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	<p>Provide all pupils access to standards-aligned courses in well-rounded curriculum taught by appropriately assigned and credentialed teachers, by utilizing 21st Century technology and targeted programs and services.</p> <p>Priority 1: Basic (Conditions of Learning)</p> <p>Priority 2: State Standards (Conditions of Learning)</p> <p>Priority 7: Course Access (Conditions of Learning)</p>

An explanation of why the LEA has developed this goal.

With the needs of students and families consistently changing, we need to continue to focus on conditions of learning. We need to continue to ensure all students have equitable access to appropriately assigned, experienced, and effective teachers. Also, ensure programs and services enable all students to access the state academic content standards and enrolled in a broad course of study.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Teachers of the school district are appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching	<p>SARC</p> <p>100% of teachers are fully credentialed Teaching Outside Subject Area of Competence (with full credential) - 0 Teacher Misassignments - 0 Vacant Teacher Positions - 0</p>	<p>SARC</p> <p>100% of teachers are fully credentialed Teaching Outside Subject Area of Competence (with full credential) - 0 Teacher Misassignments - 0 Vacant Teacher Positions - 0</p>	<p>SARC</p> <p>100% of teachers are fully credentialed Teaching Outside Subject Area of Competence (with full credential) - 0 Teacher Misassignments - 0 Vacant Teacher Positions - 0</p>		100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p>Every pupil in the school district has sufficient access to standards-aligned instructional materials.</p>	<p>2020 Dashboard Implementation of State Standards Local Indicator All courses are aligned to the appropriate standards via pacing guides. These guides are reviewed on a trimester basis and at the end of the year to ensure proper alignment. Teachers receive ongoing training on standards. Through their trainings, teachers create materials to support students in mastering the standards.</p>	<p>2021 Dashboard Implementation of State Standards Local Indicator All courses are aligned to the appropriate standards via pacing guides. These guides are reviewed on a trimester basis and at the end of the year to ensure proper alignment. Teachers receive ongoing training on standards. Through their trainings, teachers create materials to support students in mastering the standards.</p>	<p>2022 Dashboard Implementation of State Standards Local Indicator All courses are aligned to the appropriate standards via pacing guides. These guides are reviewed on a trimester basis and at the end of the year to ensure proper alignment. Teachers receive ongoing training on standards. Through their trainings, teachers create materials to support students in mastering the standards.</p>		Met
<p>School facilities are maintained in good repair</p>	<p>N/A Virtual independent study charter school with no brick and mortar school sites.</p>	<p>N/A Virtual independent study charter school with no brick and mortar school sites.</p>	<p>N/A Virtual independent study charter school with no brick and mortar school sites.</p>		N/A

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Implementation of the academic content and performance standards adopted by the state board	2020 Dashboard Implementation of State Standards Local Indicator Standard Met	2021 Dashboard Implementation of State Standards Local Indicator Standard Met	2022 Dashboard Implementation of State Standards Local Indicator Standard Met		Met
How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency	No data reported, fewer than 10 students tested.	20% English Language Proficiency Well Developed on ELPAC Level 4	12.5% of English Language Proficiency Well-Developed on ELPAC (level 4)		30%
A broad course of study that includes all of the subject areas described in Section 51210 and Section 51220(a) to (i), as applicable	SARC 100% of Pupils in the school have sufficient access to the standards aligned instructional materials	SARC 100% of Pupils in the school have sufficient access to the standards aligned instructional materials	SARC 100% of Pupils in the school have sufficient access to the standards aligned instructional materials		100%
Programs and services developed and provided to unduplicated pupils	SARC 100% of these student populations have access to all broad course of study and/or programs.	SARC 100% of these student populations have access to all broad course of study and/or programs	SARC 100% of these student populations have access to all broad course of study and/or programs		100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Programs and services developed and provided to individuals with exceptional needs	SARC 100% of students with disabilities have access to all broad course of study and/or programs	SARC 100% of students with disabilities have access to all broad course of study and/or programs	SARC 100% of students with disabilities have access to all broad course of study and/or programs		100%

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Student ISP Reimbursement	Provide an internet subsidy for students who qualify for free and reduced lunch.	\$23,451.00	Yes
3.2	Teachers	Provide highly qualified fully credentialed teachers. Salary increases and/or bonuses granted to better attract and retain highly qualified and credentialed instructional staff.	\$1,116.22	Yes
3.4	McKinney Vento and Foster Youth Liaison	McKinney Vento and Foster Youth Liaison will ensure students living in homeless situations and/or foster youth have full and equal access to school programs, support to meet academic standards, and resources to remove barriers so they can engage with school. These supports are need based, and include providing students living in a homeless situation a Kajeet Hotspot so they can access their online classes.		No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented as planned in the 22-23 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

n/a

An explanation of how effective the specific actions were in making progress toward the goal.

Offering internet service reimbursement (Action 3.1) to socioeconomically disadvantaged students ensured that all students maintained continuous access to school.

All students, including unduplicated pupils, maintained access to appropriately credentialed and assigned teachers (Action 3.2). Teachers worked throughout the year to align course content to academic standards and to evaluate student data continuously to evaluate standards mastery. This ensured that 100% of students had access to standards-aligned instructional materials throughout the school year. To retain high-quality teachers, salary increases and bonuses were given.

The McKinney Vento and Foster Youth Liaison (Action 3.4) ensured that students in homeless and foster situations have access to basic needs and, when needed, a hotspot to maintain internet access, to ensure that these students can continue accessing school programs, have support in overcoming barriers, and have access to appropriate personal resources.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The goal, metrics, desired outcomes, and actions remain unchanged for the upcoming school year.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
4	Increase graduation rate as a school and by each reported subgroup by 3% each year as measured by DASS graduation rate. Priority 5: Pupil Engagement (Engagement)

An explanation of why the LEA has developed this goal.

The overall graduation rate for the school in the previous year was 69.7%. The following subgroups show a need in grad rate, as they fell below the schoolwide rate:  
Socioeconomically Disadvantaged- 69.4%  
Students with Disabilities – 65.0%  
Hispanic – 66.2%

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Graduation Rate	Graduation rate 2020-69.7% African American- no data reported White- 72.9% Socioeconomically Disadvantaged- 69.4% Students with Disabilities- 65.0% Hispanic- 66.2% English Learners- no data reported	Graduation rate 2021-69.6% African American- 63.6% White- 78% Socioeconomically Disadvantaged- 66% Students with Disabilities- 59.3% Hispanic- 63% English Learners- no data reported	Graduation rate 2022 - 73.4% African American - 80% White - 65.1% Socioeconomically Disadvantaged- 73% Students with Disabilities - 72.7% Hispanic - 76.5% English Learners - 72.7%		At least 79% across the school and in all subgroups

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student views of grad plans (average of the year)	62%	75.56%	79.52%		85%
EL Proficiency	2019 ELPAC proficiency: No data reported, fewer than 10 students tested.	2021 Dashboard English Language Proficiency Well Developed on ELPAC (Level 4): 20%	12.50%		30%
EL Reclassification Rate	60%	67% The 2020–21 Reclassified Fluent English Proficient (RFEP) student enrollment counts may be lower due to difficulties experienced by local educational agencies (LEAs) while transitioning to remote administration of the initial and summative English Language Proficiency Assessments for California (ELPAC) during “distance-learning” resulting from the COVID-19 pandemic.	14.00%		70%

## Actions



Action #	Title	Description	Total Funds	Contributing
4.1	Graduation Plans	All students are provided a graduation plan, detailing their credits and courses earned and deficient toward graduation, within 6 weeks of the beginning of each term. Communication and explanation of grad plans via multiple methods and at various times throughout the year.		Yes
4.2	RAISE and Counseling Team Support for Potential Graduates	Potential graduates are prioritized for RAISE support, including providing back-on-track plans, re-engaging students, connecting students with resources, holding tutoring/small group live sessions, and frequently communicating with families and students. Counselors work individually with potential graduates to provide individualized guidance and support.	\$39,703.79	Yes
4.3	ELD Coordinator	ELD Coordinator will review EL student data, provide academic supports based on ELPAC and STAR360 scores in order to increase EL graduation rate data.	\$21,257.94	Yes
4.4	Tiered academic probation program	Insight will redesign and implement a tiered academic probation program aimed at early identification of struggling potential graduates and provide them with proactive supports including additional tutoring requirements, consistent outreach and communication, external resources as needed, and individualized support plans.		

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions were implemented as planned in the 22-23 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

n/a

An explanation of how effective the specific actions were in making progress toward the goal.

The RAISE and counseling teams identified students as potential graduates and provided support in the form of back-on-track plans, re-engagement techniques, relationship-building, constant communication, and additional resources as needed to help these students see their potential for meeting graduation requirements (Action 4.2). As a result, ISSD saw an increase in overall graduation rate of 3.80%. Students with disabilities increased by 13.40%, socioeconomically disadvantaged students increased by 7.00%, the Hispanic subgroup increased by 13.50%, and the African American student subgroup increased by 16.40%.

To ensure that students are informed about their credit status and have a vision of graduating, every student is provided with a graduation plan that outlines this information (Action 4.1). All students are also required to meet with their counselors for an individual conference once each term to review graduation status and expectations. Counseling staff utilized support classrooms to ensure students have viewed their grad plans and attended their conferences. Grad plan views increased over 3.96% from the previous year. Data collection for the 22-23 school year is still ongoing; however, currently graduation plan views are at 92% and average attendance at counselor conferences is above 90%.

Our EL population is growing; to address the needs of this growing population, an ELD Coordinator was hired (Action 4.3) to ensure implementation of a robust ELD program at the school.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

The goal, metrics, desired outcomes, and actions remain mostly unchanged for the upcoming school year. A few notable adjustments are as follows:

- EL proficiency and reclassification metrics were moved from Goal 1, as they were deemed more appropriate here, in connection with the ELD Coordinator role action
- To target the student subgroup that qualified Insight @ San Diego for ATSI (White student subgroup - the second largest ethnic subgroup at Insight), the tiered academic probation program action was added

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$243,268	\$0

**Required Percentage to Increase or Improve Services for the LCAP Year**

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
13.55%	0.00%	\$0.00	13.55%

**The Budgeted Expenditures for Actions Identified as Contributing may be found in the Contributing Actions Table.**

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

**Goal 1: Pupil Outcomes**

In our analysis of the performance of our English Learners and low-income students on our internal assessment (Star 360) over the course of the 20-21 school year, we found that 50% of low-income students and 50% of English learners made any growth in reading, and that 75% of low-income students and 44.4% of English learners made any growth in math. While our numbers in these subgroups are quite small, we recognize the need to focus on the performance gaps of these students. In order to address these needs, we instituted a robust data analysis process, in which teachers focused on identifying students' learning gaps so that they can be remediated (Action 7). Our instructional coach continues to work with teachers to improve instructional practices, and both of these practices will continue into next school year. Teachers will utilize non-instructional days to create action plans for their pacing and instruction based on their analysis of the data, as well as to create formative assessments within their PLC groups to assess student growth throughout each term (Action 6). Additionally, professional development is planned for the next school year, focused on addressing learning gaps across all contents, which should benefit all students. PD topics will include assessment and rubrics, SEL, and instructional best practices like differentiation, engagement strategies, and tools for monitoring and assessing independent work (Action 2).

**Goal 2: Engagement**

In our analysis of chronic absenteeism rates, we found that English Learners (47.6%) performed considerably lower than the overall rate (39.1%) and worst among the subgroups. All other measured subgroups performed near the overall rate, and African American (15.8%) and low-income students (37.9%) performed better than the overall rate. In order to support engagement for our lower-performing subgroups, we continued our system of monitoring daily attendance through the student information system and following up with students missing three or more days on at least a weekly basis. (Action 2) We then supplemented with an automated contact system during each period of the school day. Academic Advisors focused their data dig meetings on reducing missed attendance in target subgroups and implementing specific actions to immediately impact engagement and attendance. The RAISE team will continue to work with students to identify the root causes of students' lack of academic success, develop school habits, and establish relationships with students and families, in conjunction with the trauma guidance counselor (Action 2 & 12). The RAISE team will continue providing action plans for individual students to increase their engagement and communication with the school, and the trauma counselor will continue coordinating support services for students. We will also offer engagement opportunities to all students, including outings, clubs, and support groups, which we expect will benefit all students (Action 11). However, because of the current disparity in rates for these students, we expect the chronic absenteeism to decrease and graduation rate to increase at a greater rate for our EL and low-income students than for all students.

**Goal 4: Graduation Rate**

In our analysis of graduation rates on our DASS graduation rate report, we found that our socioeconomically disadvantaged students performed close to our overall rate (66% vs. 69.6%). Our students with disabilities subgroup performed the lowest of all subgroups at only 59.3%. Our English learner subgroup was too small to report. Because of the lower proficiency rates for sped and low-income students, we expect the math and ELA proficiency rates for these subgroups will increase significantly more than the average proficiency of all students, thus closing the gap. Our EL Learners will continue to receive differentiated instruction in core classes as well as supplemental instruction via the new ELD .coordinator position (Action 3).

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

In addition to the schoolwide actions described above, in order to address the condition for EL in pupil outcomes and engagement, we continue to increase ELD instruction and extra support for EL through supplemental resources and ELD specific coursework. ELs will receive this in addition to what is offered to all students. Language assistance will be provided to all families when needed. To ensure equitable

access to our online curriculum, low-income students may receive an internet reimbursement (Goal 3, Action 1). We expect this to provide equitable services to low-income which in turn will close the achievement gap between low-income and all students.

The school calculates its minimum proportionality percentage will be 13.64%. This percentage is the benchmark with which we will measure our plan to increase or improve services to unduplicated pupils as compared to services provided to all pupils. Through the goals set forth in Goals and Actions section, we believe sufficient services will be provided to meet or exceed the mandated minimum percentage.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

NA

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	NA	NA
Staff-to-student ratio of certificated staff providing direct services to students	NA	NA

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$153,928.49			\$73,311.00	\$227,239.49	\$163,151.04	\$64,088.45

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
1	1.1	Lesson Planning and standards alignment	English Learners Foster Youth Low Income	\$9,294.47						\$9,294.47
1	1.2	Professional development	English Learners Foster Youth Low Income	\$6,059.12				\$11,620.00		\$17,679.12
1	1.3	SAI	Students with Disabilities							
1	1.4	Intervention program	Low Performing Students English Learners Foster Youth Low Income	\$7,436.29						\$7,436.29
1	1.5	Data conferencing	All							
1	1.6	Fully credentialed teachers	All							
1	1.7	Assessment data analysis	English Learners Foster Youth Low Income	\$20,275.75						\$20,275.75
1	1.8	Independent work	All							
1	1.9	Automatic progress updates	English Learners Foster Youth Low Income	\$451.35						\$451.35

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.11	Develop college and career readiness offerings	All					
2	2.1	Strong Start Orientation	All					
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	English Learners Foster Youth Low Income	\$29,550.39			\$13,018.00	\$42,568.39
2	2.3	Walk to Class Orientation	All					
2	2.4	Academic Advisor Role	Low Performing Students					
2	2.5	Ongoing attendance and withdrawal monitoring/training by Academic Advisors	All					
2	2.6	Consistent live session schedule	All					
2	2.7	Data Conferencing	All					
2	2.8	Automatic attendance alerts	All					
2	2.9	Interpreter and translation services	English Learners	\$1,243.18				\$1,243.18
2	2.10	Learning Coach Support/Communication	All					
2	2.11	Student activities	All					
2	2.12	Trauma Guidance Counselor	English Learners Foster Youth Low Income	\$15,544.99				\$15,544.99
2	2.13	Student Family Champion	MKV & Foster Youth				\$27,217.00	\$27,217.00
3	3.1	Student ISP Reimbursement	Low Income	\$23,451.00				\$23,451.00
3	3.2	Teachers	English Learners Foster Youth Low Income	\$1,116.22				\$1,116.22
3	3.4	McKinney Vento and Foster Youth Liaison	MKV/Foster Youth					

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	4.1	Graduation Plans	English Learners Foster Youth Low Income					
4	4.2	RAISE and Counseling Team Support for Potential Graduates	English Learners Foster Youth Low Income	\$18,247.79			\$21,456.00	\$39,703.79
4	4.3	ELD Coordinator	English Learners Foster Youth Low Income	\$21,257.94				\$21,257.94
4	4.4	Tiered academic probation program						



### 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$1,795,336	\$243,268	13.55%	0.00%	13.55%	\$153,928.49	5.14%	13.71 %	<b>Total:</b>	\$153,928.49
								<b>LEA-wide Total:</b>	\$0.00
								<b>Limited Total:</b>	\$1,243.18
								<b>Schoolwide Total:</b>	\$152,685.31

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Lesson Planning and standards alignment	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$9,294.47	
1	1.2	Professional development	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$6,059.12	
1	1.4	Intervention program	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$7,436.29	
1	1.7	Assessment data analysis	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$20,275.75	
1	1.9	Automatic progress updates	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$451.35	
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$29,550.39	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.9	Interpreter and translation services	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$1,243.18	
2	2.12	Trauma Guidance Counselor	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$15,544.99	
3	3.1	Student ISP Reimbursement	Yes	Schoolwide	Low Income	All Schools	\$23,451.00	
3	3.2	Teachers	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$1,116.22	5.14%
4	4.1	Graduation Plans	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		
4	4.2	RAISE and Counseling Team Support for Potential Graduates	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$18,247.79	
4	4.3	ELD Coordinator	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$21,257.94	

**2022-23 Annual Update Table**

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$243,013.00	\$200,300.93

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Lesson Planning and standards alignment	Yes	\$8,546.78	\$9,476
1	1.2	Professional development	Yes	\$16,861.39	\$9,042
1	1.3	SAI	No		
1	1.4	Intervention program	No	\$16,337.00	
1	1.5	Data conferencing	No		
1	1.6	Fully credentialed teachers			
1	1.7	Assessment data analysis	Yes	\$15,494.44	\$13,830
1	1.8	Independent work	Yes	\$0.00	\$24
1	1.9	Automatic progress updates	Yes	\$433.65	\$5
1	1.11	Develop college and career readiness offerings	No		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.1	Strong Start Orientation	No		
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	No	\$48,713.62	\$33,667
			Yes		
2	2.3	Walk to Class Orientation	No		
2	2.4	Academic Advisor Role	No	\$7,800.00	
2	2.5	Ongoing attendance and withdrawal monitoring/training by Academic Advisors	No		\$30
2	2.6	Consistent live session schedule	No		
2	2.7	Data Conferencing	No		
2	2.8	Automatic attendance alerts	No		
2	2.9	Interpreter and translation services	Yes	\$4,341.64	\$5,210.32
2	2.10	Learning Coach Support/Communication	No		
2	2.11	Student activities			
2	2.12	Trauma Guidance Counselor	Yes	\$22,771.12	\$25,981
2	2.13	Student Family Champion	No		\$19,643

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Student ISP Reimbursement	Yes	\$20,544.00	\$15,097
3	3.2	Teachers	Yes	\$18,846.44	\$20,002.47
3	3.4	McKinney Vento and Foster Youth Liaison	No	\$1,400.00	
4	4.1	Graduation Plans	No		\$141
4	4.2	RAISE and Counseling Team Support for Potential Graduates	Yes	\$38,943.96	\$31,854
4	4.3	ELD Coordinator	Yes	\$21,978.96	\$16,298.14

**2022-23 Contributing Actions Annual Update Table**

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)	
\$208,135	\$158,159.00	\$133,249.99	\$24,909.01	5.30%	5.04%	-0.26%	
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Lesson Planning and standards alignment	Yes	\$8,546.78	\$3,869.71		
1	1.2	Professional development	Yes	\$10,861.39	\$5,210.04		
1	1.7	Assessment data analysis	Yes	\$15,494.44	\$11,791.57		
1	1.8	Independent work	Yes	\$0.00	\$0.00		
1	1.9	Automatic progress updates	Yes	\$433.65	\$0		
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	Yes	\$21,446.62	\$22,048.57		
2	2.9	Interpreter and translation services	Yes	\$4,341.64	\$5,210.57		
2	2.12	Trauma Guidance Counselor	Yes	\$22,771.12	\$23,835.25		
3	3.1	Student ISP Reimbursement	Yes	\$20,544.00	\$15,097.44		
3	3.2	Teachers	Yes	\$18,846.44	\$20,002.07	5.3%	5.04%
4	4.2	RAISE and Counseling Team Support for Potential Graduates	Yes	\$12,893.96	\$9,886.39		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
4	4.3	ELD Coordinator	Yes	\$21,978.96	\$16,298.38		

**2022-23 LCFF Carryover Table**

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	\$1,529,278	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	\$208,135	LCFF Carryover — Percentage (Percentage from Prior Year)	0%	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	13.61%	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	\$133,249.99	8. Total Estimated Actual Percentage of Improved Services (%)	5.04%	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	13.75%	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	\$0.00	13. LCFF Carryover — Percentage (12 divided by 9)	0.00%
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# Instructions

## Plan Summary

### Engaging Educational Partners

### Goals and Actions

#### Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California Education Code [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## **Plan Summary Purpose**

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners

## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

## **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

#### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.



Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in EC Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

**Goal Analysis:**

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## **Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students**

### **Purpose**

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### **Requirements and Instructions**

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

#### **Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

### **For School Districts Only:**

#### **Actions Provided on an LEA-Wide Basis:**

**Unduplicated Percentage > 55 percent:** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

**Unduplicated Percentage < 55 percent:** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions are the **most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

#### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word "input" has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).  
See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —



Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action is included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.  
 For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the 'Contributing to Increased or Improved Services?' column to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

- Pursuant to EC Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display "Not Required."
- 6. Estimated Actual LCFF Supplemental and Concentration Grants
    - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
  - 4. Total Planned Contributing Expenditures (LCFF Funds)
    - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

**LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
    - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
  - 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
    - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
  - 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
    - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.
- The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)

- This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022

**TO: INSIGHT AT SAN DIEGO  
GOVERNING BOARD**

**APPROVED**

**BOARD REPORT #03**

**VIA: INSIGHT STAFF**

December 7, 2023

**SUBJECT:** Fiscal Year 2023-24 First Interim Budget Update

**PROPOSAL:**

It is proposed that the Governing Board of Insight at San Diego approve the “First Interim Budget Update.”

**BACKGROUND:**

This report has been prepared using the Fiscal Crisis and Management Assistance Team’s (FCMAT’s) Local Control Funding Formula (LCFF) calculator.

The adopted budget for the 2023-24 fiscal year was based on anticipated P2 ADA of 144 students. The current P2 ADA estimate for Insight at San Diego has increased to 183 students, which is expected to generate \$2,557,324 in funding. The current budget anticipates a deficit of \$371,820, which K12 Inc. has agreed, under the terms of the Educational, Products, and Services Agreement, to issue invoice credits, to be applied to K12 Invoices, so that Insight at San Diego’s revenues meet all expenses with no deficit. As a result, the audited financials for the year will show a balanced budget.

**BUDGET IMPLICATIONS:**

The forecasted revenue is \$2,557,324. The school will experience a balanced budget for the 2023-24 school year.

**RECOMMENDATIONS:**

It is recommended that the Governing Board:

1. Approve the First Interim Budget Update for the 2023-24 school year on behalf of Insight at San Diego.
2. Authorize the Head of School to make budget adjustments periodically to include unanticipated revenue or unexpected costs that may arise.

**RESPECTFULLY SUBMITTED**

Kimberly Odom  
Head of School

**PREPARED BY:**

Kimberly Odom                      Francis "Paco" Burke  
Head of School                      Chief Business Official

**PRESENTED BY:**

Kimberly Odom                      Francis "Paco" Burke  
Head of School                      Chief Business Official

Ayes: 2                                      No: 0                                      Abstain: 0

Approved: Yes      Witnessed: *Casey Robinson*      Date: 12/7/2023

Name	Aye	No	Abstain	Absent	Moved	Second
Jack Creedon	X					X
Ruben Garcia				X		
Shelly Hess	X				X	



# **Insight at San Diego**

## **Board Presentation**

### **Fiscal Year 2023-24**

#### **First Interim Budget**





# Insight at San Diego

## Summary of Changes from Fiscal Year 2023-24 Adopted Budget

Category	Current	Incr (Decr)	Reason
ADA	145	1	1% increase compared to Fiscal Year 2023-24 Adopted Budget
LCFF Revenue	\$ 2,029,723	\$ 13,555	Increase primarily due to increase in estimated P2 ADA
Restricted Revenue	\$ 526,532	\$ 98,681	Primarily due to an enrollment & rate driven increase in SpEd Funding, an increase in planned ESSER & Title spending.
Expenses	\$ 2,557,324	\$ 112,873	Primarily due an increase in enrollment driven instructional materials and services, an increase in estimated SpEd contracted services expenditures, all of which were partialy offset by an increase in estimated FY24 K12 Invoice Credits

## Fiscal Year 2023-24 First Interim Budget Highlights

SB740	52.93% Certificated salaries and benefits, as a percent of revenue, is 12.9% higher than required 96.14% Instruction and instruction-related services, as a percent of revenue, is 16.1% higher than required
K12 Invoice Credits \$	(371,820) Amount of credits issued by K12 for Fiscal Year 2023-24, which guarantee the school does not end the year with a deficit



Fiscal Year 2023-24

First Interim Budget Comparison

Description	Object Code	2023-24 Adopted Budget	2023-24 First Interim Budget	vs. Adopted Budget Increase (Decrease)	
				\$ Difference	% Change
<b>P2 ADA</b>		144	145	1	0.74% <sup>a</sup>
<b>A. REVENUES</b>					
1. LCFF/Revenue Limit Sources	8010-8099	\$ 2,016,168	\$ 2,029,723	\$ 13,555	0.67% <sup>b</sup>
2. Federal Revenues	8100-8299	220,479	300,944	80,466	36.50% <sup>c</sup>
3. Other State Revenues	8300-8599	207,372	225,588	18,216	8.78% <sup>d</sup>
4. Other Local Revenues	8600-8799	432	1,068	636	147.23%
5. TOTAL REVENUES		\$ 2,444,451	\$ 2,557,324	\$ 112,873	4.62%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	\$ 844,758	\$ 909,469	\$ 64,710	7.66% <sup>e</sup>
2. Non-certificated Salaries	2000-2999	136,044	101,816	(34,228)	-25.16% <sup>f</sup>
3. Employee Benefits	3000-3999	324,123	330,104	5,981	1.85% <sup>g</sup>
4. Books and Supplies	4000-4999	429,143	430,313	1,170	0.27% <sup>h</sup>
5. Services and Other Operating Expenditures	5000-5999	703,762	780,559	76,797	10.91% <sup>i</sup>
6. Capital Outlay	6000-6999	6,620	5,063	(1,557)	-23.52% <sup>j</sup>
7. Other Outgo	7100-7499	-	-	-	
8. TOTAL EXPENDITURES		\$ 2,444,451	\$ 2,557,324	\$ 112,873	4.62%
<b>C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPEND. BEFORE OTHER FINANCING SOURCES</b>		-	-	-	
<b>D. OTHER FINANCING SOURCES/USES</b>		-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		-	-	-	

**EXPLANATION OF VARIANCES:**

- a 1% increase compared to Fiscal Year 2023-24 Adopted Budget
- b Increase primarily due to increase in estimated P2 ADA
- c Primarily due to increase in planned ESSER & Title spending
- d Enrollment & rate driven increase in State SpEd funding
- e Primarily due to the fact that certificated summer contracts were higher than previously estimated
- f Primarily due to a decrease in school's allocation of restricted funded classified personnel
- g Primarily due to increase in certificated personnel payroll
- h Primarily due to increase in enrollment driven instructional materials and services
- i Primarily due to increase in enrollment driven instructional materials and services, estimated SpEd contracted services expenditures, all of which partially offset by increase in estimated FY24 K12 Invoice Credits
- j Due to estimated decrease in asset purchases - employee computers and technology



# Insight at San Diego

## Fiscal Year 2023-24 First Interim Budget

Senate Bill 740 Instructional Cost		
Certificated Salaries and Benefits	Object Code	Total
Certificated Teacher Salaries	1100	\$ 710,342
Cert. Supervisors' and Admin. Salaries	1300	\$ 180,277
Additional Certificated Personnel Pay	1900	\$ 18,849
Certificated Employee Benefits	3000-3999	\$ 288,969
Special Ed. - Certificated Contract Services (Certificated Portion - 80%)	5100	\$ 155,082
<b>Certificated Staff Cost</b>		<b>\$ 1,353,519</b>
Non-Certificated Support Salaries	2200	\$ 101,816
Non-Certificated Employee Benefits	3000-3999	\$ 41,135
Approved Textbooks and Core Curricula Materials	4100	\$ 405,018
Materials and Supplies	4300	\$ 25,295
Special Ed. - Certificated Contract Services (Non-certificated portion - 20%)	5100	\$ 17,231
Travel and Conferences	5200	\$ 189,158
Inst. Computers/Printers/Leasing	5600	\$ 117,865
Contract - Student Instructional Technology (7%)	5800	\$ 173,512
Other Instructional and Operating Expenditures	5800	\$ 1,743
ISP Services/Telephone	5900	\$ 32,223
<b>Instruction &amp; Instruction-Related Costs</b>		<b>\$ 1,104,997</b>
<b>Total Instructional Cost</b>		<b>\$ 2,458,516</b>

SB 740 Requirement	Expenditures	Federal & State Revenues	% Spent (Expenditures / Revenues)
A. Certificated Teachers' Salaries and Benefits	\$ 1,353,519	\$ 2,557,324	52.93%
B. Total Instructional Costs	\$ 2,458,516	\$ 2,557,324	96.14%
C. PTR (Pupil-Teacher Ratio)	<b>22.02 : 1</b>		

**Note:**

In order to qualify for a 100% funding recommendation from ACCS, Insight at San Diego needs to meet the following criteria:

- 1) Line A. must equal or exceed 40 percent,
- 2) Line B. must equal or exceed 80 percent, AND
- 3) Line C. PTR (Pupil-Teacher Ratio) cannot exceed of 25:1

### K12 Invoice Credit Methodology

In the school's agreement with K12, Inc., K12, Inc. issues invoice credits, to be applied to K12 invoices, within the school year so that the school's revenues meets all operating expenses with no deficit. As a result, the audited financials for fiscal year 2023-24 will show a balanced budget.

K12 Charges	Original Invoice	Invoice Credits	Revised Invoice
Support Services Fees (13%)	\$ 354,465	\$ (354,465)	\$ -
Technology Fees (7%)	\$ 190,866	\$ (17,354)	\$ 173,512
OLS - Curriculum & Development	\$ 326,951	\$ -	\$ 326,951
Instruction Materials	\$ 63,247	\$ -	\$ 63,247
Inst. Computers/Printers/Leasing	\$ 111,269	\$ -	\$ 111,269
<b>Total Net K12, Inc.-Related Expenditures</b>	<b>\$ 1,046,798</b>	<b>\$ (371,820)</b>	<b>\$ 674,979</b>

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2023-24 FIRST INTERIM**

Charter School Name: Insight @ San Diego  
(continued) \_\_\_\_\_  
CDS #: 37684030125401  
Charter Approving Entity: Spencer Valley Elementary School  
County: San Diego  
Charter #: 1371  
Fiscal Year: 2023-24

To the entity that approved the charter school:

(      ) 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: December 7, 2023  
Charter School Official  
(Original signature required)  
Print Name: Kimberly Odom Title: Head of School

To the County Superintendent of Schools:

(      ) 2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the First Interim Report, please contact:

For Approving Entity:

Kathleen McKenzie  
Name  
Asst. Supt. HR & Business Services  
Title  
760-765-0336  
Phone  
kathleen@svesd.net  
E-mail

For Charter School:

Francis "Paco" Burke  
Name  
Chief Business Official  
Title  
805.232.4142  
Phone  
fburke@caliva.org  
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
County Representative

\_\_\_\_\_  
Date

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2023-24 FIRST INTERIM - SUMMARY**

Charter School Name: Insight @ San Diego  
 (continued)  
 CDS #: 37684030125401  
 Charter Approving Entity: Spencer Valley Elementary School  
 County: San Diego  
 Charter #: 1371  
 Fiscal Year: 2023-24

Description	Object Code	2023-24 Adopted Budget (X)	2023-24 First Interim (Z)	Adopted Budget vs. First Interim Increase (Decrease)	
				\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>					
1. LCFF/Revenue Limit Sources	8010-8099	2,016,168	2,029,723	13,555	0.67%
2. Federal Revenues	8100-8299	220,479	300,944	80,466	36.50%
3. Other State Revenues	8300-8599	207,372	225,588	18,216	8.78%
4. Other Local Revenues	8600-8799	432	1,068	636	147.23%
5. TOTAL REVENUES		2,444,451	2,557,324	112,873	4.62%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	844,758	909,469	64,710	7.66%
2. Non-certificated Salaries	2000-2999	136,044	101,816	-34,228	-25.16%
3. Employee Benefits	3000-3999	324,123	330,104	5,981	1.85%
4. Books and Supplies	4000-4999	429,143	430,313	1,170	0.27%
5. Services and Other Operating Expenditures	5000-5999	703,762	780,559	76,797	10.91%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)	6000-6999	6,620	5,063	-1,557	-23.52%
7. Other Outgo	7100-7499	0	0	0	
8. TOTAL EXPENDITURES		2,444,451	2,557,324	112,873	4.62%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>					
		0	0	0	
<b>D. OTHER FINANCING SOURCES / USES</b>					
1. Other Sources	8930-8979	0	0	0	
2. Less: Other Uses	7630-7699	0	0	0	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>					
		0	0	0	
<b>F. FUND BALANCE, RESERVES</b>					
1. Beginning Fund Balance					
a. As of July 1	9791	0	105,950	105,950	#####
b. Adjustments to Beginning Balance	9793, 9795	0	0	0	New
c. Adjusted Beginning Balance		0	105,950		
2. Ending Fund Balance, June 30 (E + F.1.c.)		0	105,950		
<b>Components of Ending Fund Balance :</b>					
a. Nonspendable					
Revolving Cash (equals object 9130)	9711	-	-	-	
Stores (equals object 9320)	9712	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	
All Others	9719	-	-	-	
b. Restricted	9740	-	-	-	
c. Committed					
Stabilization Arrangements	9750	-	-	-	
Other Commitments	9760	-	-	-	
d. Assigned					
Other Assignments	9780	-	-	-	
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	-	-	-	
Unassigned/Unappropriated Amount	9790	-	105,950	105,950	New

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2023-24 First Interim Report - Detail**

Charter School Name: Insight @ San Diego  
(continued)  
CDS #: 37684030125401  
Charter Approving Entity: Spencer Valley Elementary School  
County: San Diego  
Charter #: 1371  
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	2023-24 Adopted Budget			2023-24 Actuals thru 10/31			2023-24 First Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF/Revenue Limit Sources</b>										
State Aid - Current Year	8011	1,505,029	-	1,505,029	581,510	-	581,510	1,484,494	-	1,484,494
Education Protection Account State Aid - Current Year	8012	501,382	-	501,382	210,174	-	210,174	534,482	-	534,482
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	-	-	-	-	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Tax Relief Subventions	8020-8039	-	-	-	-	-	-	-	-	-
County and District Taxes	8040-8079	-	-	-	-	-	-	-	-	-
Miscellaneous Funds	8080-8089	-	-	-	-	-	-	-	-	-
<b>LCFF/Revenue Limit Transfers:</b>										
PERS Reduction Transfer	8092	-	-	-	-	-	-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	9,757	-	9,757	3,558	-	3,558	10,747	-	10,747
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
<b>Total, LCFF/Revenue Limit Sources</b>		<b>2,016,168</b>	<b>-</b>	<b>2,016,168</b>	<b>795,242</b>	<b>-</b>	<b>795,242</b>	<b>2,029,723</b>	<b>-</b>	<b>2,029,723</b>
<b>2. Federal Revenues</b>										
No Child Left Behind	8290	-	55,606	55,606	-	24,818	24,818	-	61,253	61,253
Special Education - Federal	8181, 8182	-	19,347	19,347	-	-	-	-	15,658	15,658
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	145,525	145,525	-	45,711	45,711	-	224,033	224,033
<b>Total, Federal Revenues</b>		<b>-</b>	<b>220,479</b>	<b>220,479</b>	<b>-</b>	<b>70,529</b>	<b>70,529</b>	<b>-</b>	<b>300,944</b>	<b>300,944</b>
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	126,353	126,353	-	65,443	65,443	-	140,414	140,414
All Other State Revenues	StateRevAO	39,085	41,934	81,020	12,276	12,071	24,347	39,690	45,484	85,174
<b>Total, Other State Revenues</b>		<b>39,085</b>	<b>168,287</b>	<b>207,372</b>	<b>12,276</b>	<b>77,513</b>	<b>89,789</b>	<b>39,690</b>	<b>185,898</b>	<b>225,588</b>
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	432	-	432	888	-	888	1,068	-	1,068
<b>Total, Local Revenues</b>		<b>432</b>	<b>-</b>	<b>432</b>	<b>888</b>	<b>-</b>	<b>888</b>	<b>1,068</b>	<b>-</b>	<b>1,068</b>
<b>5. TOTAL REVENUES</b>		<b>2,055,685</b>	<b>388,766</b>	<b>2,444,451</b>	<b>808,405</b>	<b>148,042</b>	<b>956,447</b>	<b>2,070,482</b>	<b>486,842</b>	<b>2,557,324</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	544,447	134,938	679,385	201,598	26,411	228,009	608,397	101,945	710,342
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	79,961	66,635	146,596	37,558	22,535	60,092	112,673	67,604	180,277
Other Certificated Salaries	1900	15,791	2,986	18,778	-	-	-	15,261	3,588	18,849
<b>Total, Certificated Salaries</b>		<b>640,199</b>	<b>204,559</b>	<b>844,758</b>	<b>239,155</b>	<b>48,946</b>	<b>288,101</b>	<b>736,332</b>	<b>173,137</b>	<b>909,469</b>
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	26,639	109,405	136,044	6,151	20,458	26,610	23,537	78,279	101,816
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
<b>Total, Non-certificated Salaries</b>		<b>26,639</b>	<b>109,405</b>	<b>136,044</b>	<b>6,151</b>	<b>20,458</b>	<b>26,610</b>	<b>23,537</b>	<b>78,279</b>	<b>101,816</b>
<b>3. Employee Benefits</b>										
STRS	3101-3102	122,278	39,071	161,349	44,465	10,562	55,027	140,639	33,069	173,708
PERS	3201-3202	7,107	29,189	36,297	1,641	5,458	7,099	6,280	20,885	27,164
OASDI / Medicare / Alternative	3301-3302	14,699	6,274	20,972	4,561	1,446	6,007	15,013	4,760	19,773
Health and Welfare Benefits	3401-3402	91,137	573	91,709	19,526	7,858	27,385	92,658	1,114	93,772
Unemployment Insurance	3501-3502	2,230	724	2,954	1,014	241	1,255	3,336	794	4,130
Workers' Compensation Insurance	3601-3602	8,185	2,656	10,842	2,836	675	3,511	9,335	2,221	11,556
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
<b>Total, Employee Benefits</b>		<b>245,637</b>	<b>78,487</b>	<b>324,123</b>	<b>74,043</b>	<b>26,240</b>	<b>100,284</b>	<b>267,262</b>	<b>62,842</b>	<b>330,104</b>
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	399,702	2,123	401,825	117,930	6,691	124,620	383,274	21,744	405,018
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	27,106	212	27,318	18	-	18	25,295	-	25,295
Noncapitalized Equipment	4400	-	-	-	-	-	-	-	-	-
Food	4700	-	-	-	-	-	-	-	-	-
<b>Total, Books and Supplies</b>		<b>426,809</b>	<b>2,335</b>	<b>429,143</b>	<b>117,948</b>	<b>6,691</b>	<b>124,638</b>	<b>408,569</b>	<b>21,744</b>	<b>430,313</b>

**CHARTER SCHOOL  
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM  
2023-24 First Interim Report - Detail**

Charter School Name: Insight @ San Diego  
(continued)  
CDS #: 37684030125401  
Charter Approving Entity: Spencer Valley Elementary School  
County: San Diego  
Charter #: 1371  
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	2023-24 Adopted Budget			2023-24 Actuals thru 10/31			2023-24 First Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	105,253	105,253	-	20,205	20,205	-	172,313	172,313
Travel and Conferences	5200	1,118	6,325	7,443	189	14,094	14,283	2,507	186,651	189,158
Dues and Memberships	5300	4,040	497	4,537	2,062	831	2,894	5,172	2,085	7,257
Insurance	5400	20,882	-	20,882	3,502	-	3,502	9,750	-	9,750
Operations and Housekeeping Services	5500	1,219	-	1,219	190	-	190	1,129	-	1,129
Rentals, Leases, Repairs, and Noncap. Improvements	5600	116,754	-	116,754	36,356	-	36,356	117,865	-	117,865
Transfers of Direct Costs	5700	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Exp.	5800	407,910	8,849	416,758	203,608	10,404	214,012	238,669	12,195	250,864
Communications	5900	30,181	736	30,916	11,412	173	11,585	31,742	481	32,223
<b>Total, Services and Other Operating Expenditures</b>		<b>582,103</b>	<b>121,659</b>	<b>703,762</b>	<b>257,320</b>	<b>45,707</b>	<b>303,027</b>	<b>406,834</b>	<b>373,725</b>	<b>780,559</b>
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	6,620	-	6,620	1,787	-	1,787	5,063	-	5,063
<b>Total, Capital Outlay</b>		<b>6,620</b>	<b>-</b>	<b>6,620</b>	<b>1,787</b>	<b>-</b>	<b>1,787</b>	<b>5,063</b>	<b>-</b>	<b>5,063</b>
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
<b>Total, Other Outgo</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,928,007</b>	<b>516,444</b>	<b>2,444,451</b>	<b>696,405</b>	<b>148,042</b>	<b>844,447</b>	<b>1,847,596</b>	<b>709,728</b>	<b>2,557,324</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		<b>127,679</b>	<b>(127,679)</b>	<b>-</b>	<b>112,000</b>	<b>-</b>	<b>112,000</b>	<b>222,886</b>	<b>(222,886)</b>	<b>(0)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	<b>(127,679)</b>	<b>127,679</b>	<b>-</b>	<b>778</b>	<b>(778)</b>	<b>-</b>	<b>(222,108)</b>	<b>222,108</b>	<b>-</b>
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(127,679)</b>	<b>127,679</b>	<b>-</b>	<b>778</b>	<b>(778)</b>	<b>-</b>	<b>(222,108)</b>	<b>222,108</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>112,778</b>	<b>(778)</b>	<b>112,000</b>	<b>778</b>	<b>(778)</b>	<b>(0)</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>105,950</b>	<b>-</b>	<b>105,950</b>	<b>105,950</b>	<b>-</b>	<b>105,950</b>
b. Adjustments to Beginning Balance	9793, 9795	<b>-</b>	<b>-</b>	<b>-</b>	<b>(778)</b>	<b>778</b>	<b>0</b>	<b>(778)</b>	<b>778</b>	<b>0</b>
c. Adjusted Beginning Balance		<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>105,172</b>	<b>778</b>	<b>105,950</b>	<b>105,172</b>	<b>778</b>	<b>105,950</b>
2. Ending Fund Balance, June 30 (E + F.1.c.)		<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>217,950</b>	<b>-</b>	<b>217,950</b>	<b>105,950</b>	<b>-</b>	<b>105,950</b>
<b>Components of Ending Fund Balance:</b>										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>217,950</b>	<b>-</b>	<b>217,950</b>	<b>105,950</b>	<b>-</b>	<b>105,950</b>





# Insight at San Diego

## Fiscal Year 2023-24 First Interim Budget

Multi-Year Projection Assumptions			
Factor	FY 2023-24 (Y1)	FY 2024-25 (Y2)	FY 2025-26 (Y3)
Estimated Enrollment	158	161	164
Estimated # Unduplicated Pupils	107	110	112
Estimated P2 ADA	145	146	148
Average Daily Attendance Growth Rate <sup>1</sup>	6.9%	1.0%	1.0%
Special Education	6.9%	1.0%	1.0%
California Consumer Price Index (CA CPI)	3.55%	3.03%	2.64%
Statutory Cost-of-Living Allowance (COLA)	8.22%	1.00%	3.29%
Augmentation Factor (FCMAT Calculator)	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Effective Incr (Decr) Local Control Funding Formula (LCFF) Funding Rate per ADA <sup>2</sup>	8.19%	0.95%	3.37%
Estimated Certificated FTEs	11.1	11.2	11.3
% Increase (Decrease) Certificated FTEs	-2.43%	1.00%	1.00%
% Increase (Decrease) Certificated Salaries per FTE	10.35%	2.52%	2.46%
Salaries (Min Wage Schedule)	3.33%	2.50%	2.44%
CalSTRS Employer Rate (statutory)	19.10%	19.10%	19.10%
Estimated Classified FTEs	2.4	2.4	2.4
% Increase (Decrease) Classified FTEs	-4.17%	0.00%	0.00%
% Increase (Decrease) Classified Salaries per FTE	-21.91%	3.03%	2.64%
CalPERS Employer Rate (statutory)	26.68%	27.70%	28.30%
Other State Revenues: Lottery	\$ 35,286	\$ 36,355	\$ 37,315
Other State Revenues: Mandated Block Grant	\$ 7,393	\$ 7,466	\$ 7,712
Other State Revenues: Educator Effectiveness	\$ 33,794	\$ 34,132	\$ 35,255
Other Federal Revenues: ESSA CSI	\$ -	\$ -	\$ -
Other Federal Revenues: ESSER I, II, III	\$ 224,033	\$ -	\$ -

<sup>1</sup> FY 2023-24 growth rate based on FY 2022-23 P2 ADA

<sup>2</sup> Based on FCMAT Local Control Funding Formula calculator (includes COLA & Grade Span Adjustments).

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2023-24 First Interim**

Charter School Name: Insight @ San Diego

(continued)

CDS #: 37684030125401

Charter Approving Entity: Spencer Valley Elementary School

County: San Diego

Charter #: 1371

Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 2023-24			2024-25	2025-26
		Unrestricted	Restricted	Total	Projections	Projections
<b>A. REVENUES</b>						
<b>1. LCFF/Revenue Limit Sources</b>						
State Aid - Current Year	8011	1,484,494	0	1,484,494	1,513,576	1,581,115
Education Protection Account State Aid - Current Year	8012	534,482	0	534,482	545,225	568,794
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0	0	0	0	0
State Aid - Prior Years	8019	0	0	0	0	0
Tax Relief Subventions	8020-8039	0	0	0	0	0
County and District Taxes	8040-8079	0	0	0	0	0
Miscellaneous Funds	8080-8089	0	0	0	0	0
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0	0	0	0	0
Charter Schools Funding in lieu of Property Taxes	8096	10,747	0	10,747	10,747	10,747
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0
Total, LCFF/Revenue Limit Sources		2,029,723	0	2,029,723	2,069,548	2,160,656
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	61,253	61,253	63,109	64,775
Special Education - Federal	8181, 8182	0	15,658	15,658	15,814	15,972
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	224,033	224,033	0	0
Total, Federal Revenues		0	300,944	300,944	78,923	80,748
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0	140,414	140,414	141,818	143,236
All Other State Revenues	StateRevAO	39,690	45,484	85,174	77,953	80,282
Total, Other State Revenues		39,690	185,898	225,588	219,771	223,518
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	1,068	0	1,068	0	0
Total, Local Revenues		1,068	0	1,068	0	0
<b>5. TOTAL REVENUES</b>						
		2,070,482	486,842	2,557,324	2,368,242	2,464,921
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	608,397	101,945	710,342	736,274	763,304
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	112,673	67,604	180,277	185,740	190,643
Other Certificated Salaries	1900	15,261	3,588	18,849	19,420	19,933
Total, Certificated Salaries		736,332	173,137	909,469	941,434	973,880
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0	0	0	0	0
Non-certificated Support Salaries	2200	23,537	78,279	101,816	104,901	107,670
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0
Clerical and Office Salaries	2400	0	0	0	0	0
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		23,537	78,279	101,816	104,901	107,670
<b>3. Employee Benefits</b>						
STRS	3101-3102	140,639	33,069	173,708	179,814	186,011
PERS	3201-3202	6,280	20,885	27,164	29,058	30,471
OASDI / Medicare / Alternative	3301-3302	15,013	4,760	19,773	20,066	20,706
Health and Welfare Benefits	3401-3402	92,658	1,114	93,772	90,138	92,059
Unemployment Insurance	3501-3502	3,336	794	4,130	4,191	4,325
Workers' Compensation Insurance	3601-3602	9,335	2,221	11,556	11,727	12,101
OPEB, Allocated	3701-3702	0	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0
Total, Employee Benefits		267,262	62,842	330,104	334,994	345,672

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2023-24 First Interim**

Charter School Name: Insight @ San Diego  
 (continued) \_\_\_\_\_  
 CDS #: 37684030125401  
 Charter Approving Entity: Spencer Valley Elementary School  
 County: San Diego  
 Charter #: 1371  
 Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

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

Description	Object Code	FY 2023-24			2024-25	2025-26
		Unrestricted	Restricted	Total	Projections	Projections
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	383,274	21,744	405,018	339,453	372,143
Books and Other Reference Materials	4200	0	0	0	0	0
Materials and Supplies	4300	25,295	0	25,295	26,061	26,749
Noncapitalized Equipment	4400	0	0	0	0	0
Food	4700	0	0	0	0	0
<b>Total, Books and Supplies</b>		<b>408,569</b>	<b>21,744</b>	<b>430,313</b>	<b>365,514</b>	<b>398,892</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	172,313	172,313	177,534	182,221
Travel and Conferences	5200	2,507	186,651	189,158	194,890	200,035
Dues and Memberships	5300	5,172	2,085	7,257	2,594	2,663
Insurance	5400	9,750	0	9,750	10,045	10,310
Operations and Housekeeping Services	5500	1,129	0	1,129	1,164	1,194
Rentals, Leases, Repairs, and Noncap. Improvements	5600	117,865	0	117,865	119,178	123,054
Transfers of Direct Costs	5700	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	238,669	12,195	250,864	77,580	79,899
Communications	5900	31,742	481	32,223	33,199	34,076
<b>Total, Services and Other Operating Expenditures</b>		<b>406,834</b>	<b>373,725</b>	<b>780,559</b>	<b>616,184.05</b>	<b>633,452.89</b>
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	5,063	0	5,063	5,216	5,354
<b>Total, Capital Outlay</b>		<b>5,063</b>	<b>0</b>	<b>5,063</b>	<b>5,216</b>	<b>5,354</b>
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
<b>Total, Other Outgo</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,847,596</b>	<b>709,728</b>	<b>2,557,324</b>	<b>2,368,242</b>	<b>2,464,921</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>222,886</b>	<b>(222,886)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0	0	0		
2. Less: Other Uses	7630-7699	0	0	0		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(222,108)	222,108	0		
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(222,108)</b>	<b>222,108</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>778</b>	<b>(778)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
2023-24 First Interim**

Charter School Name: Insight @ San Diego

(continued)

CDS #: 37684030125401

Charter Approving Entity: Spencer Valley Elementary School

County: San Diego

Charter #: 1371

Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023-24			2024-25	2025-26
		Unrestricted	Restricted	Total	Projections	Projections
<b>F. FUND BALANCE, RESERVES</b>						
<b>1. Beginning Fund Balance</b>						
a. As of July 1	9791	105,950	0	105,950	105,950	105,950
b. Adjustments to Beginning Balance	9793, 9795	(778)	778	0		
c. Adjusted Beginning Balance		105,172	778	105,950	105,950	105,950
<b>2. Ending Fund Balance, June 30 (E + F.1.c.)</b>		105,950	0	105,950	105,950	105,950
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Stores (equals object 9320)	9712	0	0	0	0	0
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
b. Restricted	9740	0	0	0	0	0
c. Committed						
Stabilization Arrangements	9750	0	0	0	0	0
Other Commitments	9760	0	0	0	0	0
d. Assigned						
Other Assignments	9780	0	0	0	0	0
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	0
Unassigned/Unappropriated Amount	9790	105,950	0	105,950	105,950	105,950



Insight at San Diego  
Fiscal Year 2023-24  
First Interim Budget  
Cash Flow Worksheet

Object	Actual Cash Flow												Forecast Cash Flow												Total
	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	
<b>A. BEGINNING CASH</b>	767,197	844,636	790,469	729,522	811,430	707,461	678,728	735,579	631,610	618,743	675,594	571,625													
<b>B. RECEIPTS</b>																									
Local Control Funding Formula																									
Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Aid - LCFF & EPA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Revenues	0	5,282	2,675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,957
Other Local Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers In	246,000	70,000	71,000	290,000	141,371	216,607	302,191	141,371	232,473	302,191	141,371	232,473	302,191	141,371	232,473	302,191	141,371	232,473	302,191	141,371	232,473	302,191	141,371	232,473	2,549,366
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>246,000</b>	<b>75,282</b>	<b>73,675</b>	<b>290,000</b>	<b>141,371</b>	<b>216,607</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>302,191</b>	<b>141,371</b>	<b>232,473</b>	<b>2,557,324</b>
<b>C. DISBURSEMENTS</b>																									
Certificated Salaries	145,972	105,741	120,431	(154,499)	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	92,243	909,469
Classified Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	9,643	2,921	1,484	2,616	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	39,180	330,104
Supplies and Services	12,946	20,787	12,708	359,975	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	100,557	1,210,872
Capital Outlays	0	0	0	0	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	633	5,063
Other Outgo	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>168,561</b>	<b>129,449</b>	<b>134,623</b>	<b>208,092</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>245,340</b>	<b>2,557,324</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>																									
Accounts Receivable																									0
Accounts Payable																									0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>77,439</b>	<b>(54,167)</b>	<b>(60,947)</b>	<b>81,908</b>	<b>(103,969)</b>	<b>(28,733)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>(12,867)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>33,255</b>	<b>(103,969)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>56,851</b>	<b>(103,969)</b>	<b>33,255</b>	<b>(0)</b>
<b>F. ENDING CASH (A + E)</b>	<b>844,636</b>	<b>790,469</b>	<b>729,522</b>	<b>811,430</b>	<b>707,461</b>	<b>678,728</b>	<b>735,579</b>	<b>631,610</b>	<b>618,743</b>	<b>675,594</b>	<b>571,625</b>	<b>604,880</b>													
<b>G. ENDING CASH, PLUS ACCRUALS</b>																									<b>767,197</b>

Insight @ San Diego (125401) - FY23-24 First Interim Budget						
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>SUMMARY OF FUNDING</b>						
<b>General Assumptions</b>						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	1.00%	3.29%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>						
Base Grant	\$2,002,097	\$1,392,374	\$1,506,097	\$1,742,272	\$1,777,270	\$1,854,064
Grade Span Adjustment	52,150	36,223	39,206	45,243	46,281	48,223
Supplemental Grant	270,339	190,632	209,883	242,208	245,997	258,369
Concentration Grant	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,324,586</b>	<b>\$1,619,229</b>	<b>\$1,755,186</b>	<b>\$2,029,723</b>	<b>\$2,069,548</b>	<b>\$2,160,656</b>
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>2,324,586</b>	<b>1,619,229</b>	<b>1,755,186</b>	<b>2,029,723</b>	<b>2,069,548</b>	<b>2,160,656</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,832</b>	<b>\$ 11,399</b>	<b>\$ 12,938</b>	<b>\$ 13,997</b>	<b>\$ 14,131</b>	<b>\$ 14,607</b>
<b>Components of LCFF By Object Code</b>						
State Aid (Object Code 8011)	\$ 1,205,227	\$ 841,519	\$ 1,612,256	\$ 1,484,494	\$ 1,513,576	\$ 1,581,115
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 1,098,325	\$ 767,968	\$ 132,183	\$ 534,482	\$ 545,225	\$ 568,794
<i>Local Revenue Sources:</i>						
Property Taxes (Object Code 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	21,034	9,742	10,747	10,747	10,747	10,747
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>2,324,586</b>	<b>1,619,229</b>	<b>1,755,186</b>	<b>2,029,723</b>	<b>2,069,548</b>	<b>2,160,656</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (1,098,325)	\$ (767,968)	\$ (132,183)	\$ (534,482)	\$ (545,225)	\$ (568,794)
EPA in Excess to LCFF Funding	\$ 1,098,325	\$ 767,968	\$ 132,183	\$ 534,482	\$ 545,225	\$ 568,794
<b>Total LCFF Entitlement</b>	<b>2,324,586</b>	<b>1,619,229</b>	<b>1,755,186</b>	<b>2,029,723</b>	<b>2,069,548</b>	<b>2,160,656</b>
<b>SUMMARY OF EPA</b>						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 1,098,325	\$ 767,968	\$ 132,183	\$ 534,482	\$ 545,225	\$ 568,794
EPA, Current Year (Object Code 8012)	\$ 1,098,325	\$ 767,968	\$ 132,183	\$ 534,482	\$ 545,225	\$ 568,794
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 778.00	\$ 168,270.00	\$ 21,030.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,054,247	\$ 1,428,597	\$ 1,545,303	\$ 1,787,515	\$ 1,823,551	\$ 1,902,287
Supplemental and Concentration Grant funding in the LCAP year	\$ 270,339	\$ 190,632	\$ 209,883	\$ 242,208	\$ 245,997	\$ 258,369
Percentage to Increase or Improve Services	13.16%	13.34%	13.58%	13.55%	13.49%	13.58%
<b>SUMMARY OF STUDENT POPULATION</b>						
<b>Unduplicated Pupil Population</b>						
Enrollment	208	157	143	158	160	161
COE Enrollment	-	-	-	-	-	-
<b>Total Enrollment</b>	<b>208</b>	<b>157</b>	<b>143</b>	<b>158</b>	<b>160</b>	<b>161</b>
Unduplicated Pupil Count	142	108	95	107	108	110
COE Unduplicated Pupil Count	-	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>142</b>	<b>108</b>	<b>95</b>	<b>107</b>	<b>108</b>	<b>110</b>
Rolling %, Supplemental Grant	65.8000%	66.7200%	67.9100%	67.7500%	67.4500%	67.9100%
Rolling %, Concentration Grant	45.7600%	46.2300%	47.1200%	47.1200%	47.1200%	47.1200%

**TO: INSIGHT AT SAN DIEGO  
GOVERNING BOARD**

**APPROVED**

**BOARD REPORT # 04**

**VIA: INSIGHT STAFF**

December 7, 2023

**SUBJECT:** The ratification of disbursements made by Insight at San Diego from August 2023 through October 2023.

**PROPOSAL:**

It is proposed that the Governing Board of Insight at San Diego ratify the disbursements made by the school from August 2023 through October 2023.

**BACKGROUND:**

On a monthly basis, Insight at San Diego has been sending the board president a payment listing of all disbursements made each month, whether by check, or electronic payment processing, on behalf of the school. The monthly listing includes each payment date, reason for payment, account coding and amount. This board report presents the disbursements from August 2023 through October 2023.

**BUDGET IMPLICATIONS:**

The total disbursements for the months of August, September, and October were \$120,545, \$134,219, and \$548,115, respectively.

**RECOMMENDATIONS:**

It is recommended that the Governing Board ratify the disbursements made by Insight at San Diego from August 2023 through October 2023.

**RESPECTFULLY SUBMITTED**

Kimberly Odom  
Head of School

**PREPARED BY:**

Kimberly Odom	Arlene Arroyo
Head of School	Financial Analyst

**PRESENTED BY:**

Kimberly Odom	Francis "Paco" Burke
Head of School	Chief Business Official

Ayes: 2

No: 0

Abstain: 0

Approved: Yes Witnessed: *Casey Robinson* Date: 12/7/2023

Name	Aye	No	Abstain	Absent	Moved	Second
Jack Creedon	X				X	
Ruben Garcia				X		
Shelly Hess	X					X



**Insight School at San Diego**  
**Board Disbursements A/P Payment History**  
**August 01, 2023 - August 31, 2023**

<b>Vendor</b>	<b>Amount</b>
Insperty(INSIGHT@SAN DIEGO)	108,261.97
Spencer Valley Elementary School District(Insight @ San Diego)	5,240.44
Oak Grove Institute(Insight @ San Diego)	2,756.00
Green Hasson Janks(Insight @ San Diego)	1,700.00
Virtual Technologies Group, Inc.(Insight @ San Diego)	1,346.39
State Board of Equalization(INSIGHT@SAN DIEGO)	706.93
E-Therapy LLC(Insight @ San Diego)	532.80
<b>Grand Total</b>	<b>120,544.53</b>

**K12 : SA : Full Financials CA Node : CAVAISSD**  
**Board Disbursements A/P Payment History by Vendor**  
**August 01, 2023 - August 31, 2023**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #2431 - E-Therapy LLC(INSIGHT@SAN DIEGO)	Bill	08/11/2023	INV-06717		(532.80)
	Bill Payment	08/11/2023	2431		532.80
					0.00
Bill Payment #ACH 08.25.2023 - Insperity(INSIGHT@SAN DIEGO)	Bill	08/30/2023	ISD_AUG'23 PYRL	ISD_AUG 2023 Var. PYRL Invs	(64,280.35)
	Bill Payment	08/25/2023	ACH 08.25.2023	ISD_AUG 2023 Var. PYRL Invs	64,280.35
Bill Payment #ACH 08.10.2023 - Insperity(INSIGHT@SAN DIEGO)	Bill	08/30/2023	ISD_AUG'23 PYRL	ISD_AUG 2023 Var. PYRL Invs	(43,981.62)
	Bill Payment	08/10/2023	ACH 08.10.2023	ISD_AUG 2023 Var. PYRL Invs	43,981.62
					0.00
Bill Payment #ACH 08.16.2023 - State Board of Equalization(INSIGHT@SAN DIEGO)	Bill	07/25/2023	ISD_JUL'23 Use Tax	ISD_Matrls/Comptr Use Tax_JUL 2023	(676.39)
	Bill	08/21/2023	ISD_JUL'23 Use Tax Adj.	ISD_Matrls/Comptr Use Tax_JUL 2023 Adj.	(30.54)
	Bill Payment	08/16/2023	ACH 08.16.2023	ISD_Matrls/Comptr Use Tax_JUL 2023 & Adj.	706.93
					(0.00)
Amount Unapplied - Bill Payment #ACH 08.16.2023 - State Board of Equalization(INSIGHT@SAN DIEGO)					(0.00)
					0.00
Bill Payment #2434 - Green Hasson Janks(INSIGHT@SAN DIEGO)	Bill	08/25/2023	77963		(1,700.00)
	Bill Payment	08/27/2023	2434		1,700.00
					0.00
Bill Payment #2432 - Oak Grove Institute(Insight @ San Diego)	Bill	08/11/2023	OGC-WRAP-JUNE 2023		(2,756.00)
	Bill Payment	08/11/2023	2432		2,756.00
					0.00
					(5,240.44)
Bill Payment #2433 - Spencer Valley Elementary School District(INSIGHT@SAN DIEGO)	Bill	08/17/2023	2223-2		5,240.44
	Bill Payment	08/18/2023	2433		0.00
					0.00
Bill Payment #2435 - Virtual Technologies Group, Inc.(INSIGHT@SAN DIEGO)	Bill	08/25/2023	203063		(1,346.39)
	Bill Payment	08/27/2023	2435		1,346.39
					0.00
					0.00
<b>Total</b>					<b>120,544.53</b>

## Transaction Summary

### Insight at San Diego

Vendor	Amount
QuickSchools Inc.	2,214.71
Law Offices of Young, Minney & Corr, LLP	305.73
Sovos Compliance LLC	159.05
Pitney Bowes Bank Inc Purchase Power	122.82
Bill.com, Inc.	108.15
ULINE	87.07
Apple Inc.	78.80
Barrington Staffing Services	58.06
FusionPlus Inc	55.29
UPS	53.56
Your Way Tree Service Inc.	44.97
Supreme Facility Services, Inc.	24.26
The Back Room Inc	23.59
DataBasics, Inc.	20.05
AT&T Mobility	19.62
De Lage Landen Financial Services Inc.	19.54
Adobe Inc.	18.14
Southern California Edison	15.64
Comm-Core	14.66
AXIS Teletherapy	14.10
Certified Languages International	12.75
ISAFE Enterprises LLC	11.06
Staples	10.36
ADT Commercial	8.49
WPS	8.49
Green Hasson & Janks LLP	8.11
City of Simi Valley	7.57
AppleOne Employment Services	6.23
Taco Man Restaurant	5.32
Verizon Wireless	4.80
Walmart	4.74
Quill Corporation	4.44
Carmen Gomez Ruiz	4.42
Amazon	4.38
Waste Management	3.10
Smart & Final	2.88
VC Tax Collector	2.44
Sparkletts	2.35
Costco	2.32
School Services of California, Inc.	1.84
Doctors Wellness Company LLC dba WellnessMart MD	1.83
Simi Valley Chamber of Commerce	1.81

**Transaction Summary**  
**Insight at San Diego**

<b>Vendor</b>	<b>Amount</b>
Western Exterminator Company	1.64
Crisis Prevention Institute	1.47
Paper Recycling & Shredding	1.44
The Home Depot	0.32
<b>Grand Total</b>	<b>3,582.42</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2092	July	600.00	4.42
	Operations and Housekeeping Services Total					600.00	4.42
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>4.42</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 551263	July (7/20)	98.00	0.72
	Office Expense Total			LLC 552316	August (8/3)	98.00	0.72
						196.00	1.44
<b>Paper Recycling &amp; Shredding Total</b>						<b>196.00</b>	<b>1.44</b>
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3542275965	July (7/8)	16.78	0.12
				LLC 3542686279	July (7/15)	1,088.85	7.44
				LLC 3542686281	July (7/15)	33.57	0.25
				LLC 3542686282	July (7/15)	87.75	0.65
				LLC 3542867714	July (7/19)	192.28	1.42
				LLC 3543348192	July (7/26)	66.66	0.49
	Office Expense Total					1,405.89	10.36
<b>Staples Total</b>						<b>1,405.89</b>	<b>10.36</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E293	July (7/22)	386.11	2.85
				LLC 000073Y68E303	July (7/29)	347.54	2.56
				LLC 000073Y68E313	August (8/5)	379.73	2.80
				LLC 000073Y68E323	August (8/12)	557.60	4.11
				LLC 000073Y68E333	August (8/19)	1,768.23	13.04
			280 SPED	LLC 0000V9159W293	July (7/22)	446.61	5.22
				LLC 0000V9159W303	July (7/29)	222.65	2.60
				LLC 0000V9159W313	August (8/5)	733.55	8.58
				LLC 0000V9159W323	August (8/12)	473.36	5.54
				LLC 0000V9159W333	August (8/19)	534.73	6.26
	Shipping Total					5,850.11	53.56
<b>UPS Total</b>						<b>5,850.11</b>	<b>53.56</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6724386-0283-7	August	167.38	1.23
	Operations and Housekeeping Services Total			LLC 6724405-0283-5	August	253.00	1.87
						420.38	3.10
<b>Waste Management Total</b>						<b>420.38</b>	<b>3.10</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 42626	July (7/23)	3,062.85	22.58
				LLC 42657	July (7/30)	1,083.60	7.99
				LLC 42685	August (8/6)	1,823.57	13.44
				LLC 42711	August (8/13)	1,204.00	8.88
				LLC 42729	August (8/13)	701.00	5.17
	Outside Service Total					7,875.02	58.06
<b>Barrington Staffing Services Total</b>						<b>7,875.02</b>	<b>58.06</b>
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0811907	August	2,720.00	20.05
	Outside Service-General Total					2,720.00	20.05
<b>DataBasics, Inc. Total</b>						<b>2,720.00</b>	<b>20.05</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1001	August	7,500.00	55.29
	Outside Service-General Total					7,500.00	55.29
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>55.29</b>
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 5939	July	4,007.50	0.00
				LLC 5966	July	1,365.00	305.73
			280 SPED	LLC 5939	July	422.50	0.00
	Legal Fees Total					5,795.00	305.73
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>5,795.00</b>	<b>305.73</b>
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 080623	August (8/6)	319.25	2.35
	Office Expense Total					319.25	2.35
<b>Sparkletts Total</b>						<b>319.25</b>	<b>2.35</b>
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD S 410 SUPP - Transcr	LLC T-930650063 LLC FT9306524	August (8/7) August (8/6)	3,582.16	0.00
	Outside Service-General Total					575.00	0.00
						4,157.16	0.00
<b>Document Tracking Services Total</b>						<b>4,157.16</b>	<b>0.00</b>
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-21	August (8/16)	16,660.00	122.82
	Postage Total					16,660.00	122.82
<b>Pitney Bowes Bank Inc Purchase Power Total</b>						<b>16,660.00</b>	<b>122.82</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9941150890	July	650.53	4.80
	Telephone - Administration Total					650.53	4.80
<b>Verizon Wireless Total</b>						<b>650.53</b>	<b>4.80</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD S	LLC 74586073123	July	150.00	12.75
	Outside Service-General Total					150.00	12.75
<b>Certified Languages International Total</b>						<b>150.00</b>	<b>12.75</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1076931	August	1,988.69	14.66
	Communications Total					1,988.69	14.66
<b>Comm-Core Total</b>						<b>1,988.69</b>	<b>14.66</b>
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0138589-IN	August	250.00	1.84

Transaction Details  
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Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
School Services of California, Inc.	Outside Service-General					250.00	1.84
<b>School Services of California, Inc. Total</b>						<b>250.00</b>	<b>1.84</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3505	August	3,290.00	24.26
	Operations and Housekeeping Services Total					3,290.00	24.26
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>24.26</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplis - COS	101 General	8125001	August	26.50	0.20
				0177804	August	52.76	0.39
				6384216	August	25.40	0.19
				5990643	August	7.38	0.05
				8201827	August	39.64	0.29
				4189054	August	8.47	0.06
				3083407	August	8.57	0.06
				2066603	August	249.18	1.84
				4872209	August	10.71	0.08
				5796243	August	65.76	0.48
				3060214	August	48.24	0.36
				3284269	August	51.22	0.38
	<b>Office Expense Total</b>					<b>593.83</b>	<b>4.38</b>
<b>Amazon Total</b>						<b>593.83</b>	<b>4.38</b>
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplis - COS	101 General	LLC 3355583	July (7/18)	259.65	1.91
				LLC 33629895	July (7/21)	79.90	0.59
				LLC 33704901	July (7/26)	114.38	0.84
				LLC 33935220	August (8/9)	148.63	1.10
	<b>Office Expense Total</b>					<b>602.56</b>	<b>4.44</b>
<b>Quill Corporation Total</b>						<b>602.56</b>	<b>4.44</b>
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplis - COS	101 General	LLC 166433986	July (7/26)	4,803.93	35.42
				LLC 166738589	August (8/2)	7,005.81	51.65
	<b>Office Expense Total</b>					<b>11,809.74</b>	<b>87.07</b>
<b>Uline Total</b>						<b>11,809.74</b>	<b>87.07</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578 0'	August	913.31	6.73
				LLC 7446081800	August	1,748.36	12.89
	<b>Communications Total</b>					<b>2,661.67</b>	<b>19.62</b>
<b>AT&amp;T Mobility Total</b>						<b>2,661.67</b>	<b>19.62</b>
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - 08.	July	2,121.18	15.64
	Utilities Total					2,121.18	15.64
<b>Southern California Edison Total</b>						<b>2,121.18</b>	<b>15.64</b>
Green Hasson & Janks LLP	Accounting Fees	56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 77977	July (7/29)	1,100.00	8.11
	<b>Accounting Fees Total</b>					<b>1,100.00</b>	<b>8.11</b>
<b>Green Hasson &amp; Janks LLP Total</b>						<b>1,100.00</b>	<b>8.11</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 80601468	August	2,650.19	19.54
	<b>Equipment Rental Expense Total</b>					<b>2,650.19</b>	<b>19.54</b>
<b>De Lage Landen Financial Services Inc. Total</b>						<b>2,650.19</b>	<b>19.54</b>
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2099	July	3,200.00	23.59
	<b>Outside Service-General Total</b>					<b>3,200.00</b>	<b>23.59</b>
<b>The Back Room Inc Total</b>						<b>3,200.00</b>	<b>23.59</b>
Bill.com, Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	23080400268	July	1,352.00	108.15
	<b>Dues and Memberships Total</b>					<b>1,352.00</b>	<b>108.15</b>
<b>Bill.com, Inc. Total</b>						<b>1,352.00</b>	<b>108.15</b>
Smart & Final	Office Expense	52802 Office Supplies Expense : Office Supplis - COS	101 General	8152023	August	390.52	2.88
	<b>Office Expense Total</b>					<b>390.52</b>	<b>2.88</b>
<b>Smart &amp; Final Total</b>						<b>390.52</b>	<b>2.88</b>
Adobe Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 2521837823	August (8/7)	2,460.00	18.14
	<b>Dues and Memberships Total</b>					<b>2,460.00</b>	<b>18.14</b>
<b>Adobe Inc. Total</b>						<b>2,460.00</b>	<b>18.14</b>
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 151268428	August	385.45	2.84
				LLC 150862213	July	381.13	2.81
				LLC 151689412	September	385.45	2.84
	<b>Operations and Housekeeping Services Total</b>					<b>1,152.03</b>	<b>8.49</b>
<b>ADT Commercial Total</b>						<b>1,152.03</b>	<b>8.49</b>
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6676225	July (7/22)	844.56	6.23
	<b>Outside Service Total</b>					<b>844.56</b>	<b>6.23</b>
<b>AppleOne Employment Services Total</b>						<b>844.56</b>	<b>6.23</b>
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 109162-51067613 7	August (8/2)	1,026.83	7.57
	Utilities Total					1,026.83	7.57
<b>City of Simi Valley Total</b>						<b>1,026.83</b>	<b>7.57</b>
Crisis Prevention Institute	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-010139	July (7/13)	200.00	1.47
	<b>Teacher Training Total</b>					<b>200.00</b>	<b>1.47</b>
<b>Crisis Prevention Institute Total</b>						<b>200.00</b>	<b>1.47</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20230731	July	248.00	1.83
	<b>Outside Service-General Total</b>					<b>248.00</b>	<b>1.83</b>
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>248.00</b>	<b>1.83</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	i-SD
						4,110.00	0.00
Edmentum, Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV314216	July (7/27)		
	Non K12 Curriculum Total					4,110.00	0.00
<b>Edmentum, Inc. Total</b>						<b>4,110.00</b>	<b>0.00</b>
						2,000.00	0.00
Houghton Mifflin Harcourt	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC 955859328	July (7/18)		
	Non K12 Curriculum Total			LLC 955859329	July (7/18)	2,000.00	0.00
						800.00	0.00
	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	560 Title I	LLC 955859330	July (7/18)		
	Teacher Training Total					800.00	0.00
<b>Houghton Mifflin Harcourt Total</b>						<b>4,800.00</b>	<b>0.00</b>
						1,500.00	11.06
ISAFE Enterprises LLC	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC IVC12025690	July (7/13)		
	Dues and Memberships Total					1,500.00	11.06
<b>ISAFE Enterprises LLC Total</b>						<b>1,500.00</b>	<b>11.06</b>
						44,000.00	0.00
QuickSchools Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC 23/05-001	June (6/8)		
	Non K12 Curriculum Total		740 Title IV	LLC INV-115146	June (6/29)	8,850.00	2,214.71
<b>QuickSchools Inc. Total</b>						<b>52,850.00</b>	<b>2,214.71</b>
						210.00	0.00
Security & Event Staffing Professionals	School Event	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	101 General	LLC 230607-CAVA	June (6/7)		
	School Event Total					210.00	0.00
<b>Security &amp; Event Staffing Professionals Total</b>						<b>210.00</b>	<b>0.00</b>
						245.00	1.81
Siml Valley Chamber of Commerce	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 7535	May		
	Dues and Memberships Total					245.00	1.81
<b>Siml Valley Chamber of Commerce Total</b>						<b>245.00</b>	<b>1.81</b>
						1,174.50	0.00
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stud	LLC 5282311	July (7/21)		
				LLC 5282896	August (8/1)	29,960.00	0.00
				LLC 5282901	August (8/1)	46,438.00	0.00
			800 A-G Completio	LLC 5284298	August (8/23)	11,984.00	0.00
			730 CSI	LLC 5282015	July (7/17)	19,600.00	0.00
	Teacher Training Total					109,156.50	0.00
<b>Solution Tree Total</b>						<b>109,156.50</b>	<b>0.00</b>
						3,462.96	25.53
Sovos Compliance LLC	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-SCL-088616	June		
				LLC INV-SCL-121902	May (5/12)	12,130.20	89.43
				LLC INV-SCL-122597	May	5,979.90	44.09
	Outside Service-General Total					21,573.06	159.05
<b>Sovos Compliance LLC Total</b>						<b>21,573.06</b>	<b>159.05</b>
						31,200.00	0.00
TalkingPoints	Program Fees & Other Instructional : Miscellaneous	56303 Program Fees & Other Instructional : Miscellaneous	560 Title I	LLC 2833	July (7/14)		
	Program Fees & Other Instructional : Miscellaneous Total					31,200.00	0.00
<b>TalkingPoints Total</b>						<b>31,200.00</b>	<b>0.00</b>
						6,323.00	0.00
The Regents of the University of California	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 05122023	May (5/12)		
	Outside Service-General Total					6,323.00	0.00
<b>The Regents of the University of California Total</b>						<b>6,323.00</b>	<b>0.00</b>
						331.51	2.44
VC Tax Collector	Sales and Use Tax	67199 SG&A - Taxes & Licenses Expense : Sales and Use Tax	101 General	LLC 202300011537	July (7/24)		
	Sales and Use Tax Total					331.51	2.44
<b>VC Tax Collector Total</b>						<b>331.51</b>	<b>2.44</b>
						222.85	1.64
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 48730684	July (7/21)		
	Operations and Housekeeping Services Total					222.85	1.64
<b>Western Exterminator Company Total</b>						<b>222.85</b>	<b>1.64</b>
						707.80	8.49
WPS	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC Q23171 - SO18660	July (7/19)		
	Non K12 Curriculum Total					707.80	8.49
<b>WPS Total</b>						<b>707.80</b>	<b>8.49</b>
						6,100.00	44.97
Your Way Tree Service Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 143	August (8/2)		
	Operations and Housekeeping Services Total					6,100.00	44.97
<b>Your Way Tree Service Inc. Total</b>						<b>6,100.00</b>	<b>44.97</b>
						12,000.00	0.00
4 Successful Kids LLC	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stud	LLC 0002	July (7/9)		
	Teacher Training Total					12,000.00	0.00
<b>4 Successful Kids LLC Total</b>						<b>12,000.00</b>	<b>0.00</b>
						599.97	0.00
Apple Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC MA07052620	July (7/14)		
	Non K12 Curriculum Total					599.97	0.00
						350.00	4.09
	Computer Expense	54811 Computer & Maintenance Expense : Repairs & Maintenance	280 SPED	LLC MA08303457	July (7/18)		
	Computer Expense Total			LLC MA08507977	July (7/21)	6,386.30	74.71
<b>Apple Inc. Total</b>						<b>6,736.30</b>	<b>78.80</b>
						7,336.27	78.80
						3,026.00	0.00
Literacy Resources, LLC	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC 286287	July (7/31)		

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	i-SD
Literacy Resources, LLC	Non K12 Curriculum Total					3,026.00	0.00
<b>Literacy Resources, LLC Total</b>						<b>3,026.00</b>	<b>0.00</b>
2 Teach LLC	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Comple	LLC 10011	July (7/28)	2,500.00	0.00
<b>2 Teach LLC Total</b>	<b>Teacher Training Total</b>					<b>2,500.00</b>	<b>0.00</b>
AXIS Teletherapy	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2050 LLC 2150	June (6/30) July (7/31)	260.00	2.35
	<b>Subagreements for Services Total</b>					<b>1,560.00</b>	<b>14.10</b>
<b>AXIS Teletherapy Total</b>						<b>1,560.00</b>	<b>14.10</b>
DW Educational Research, Inc	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	101 General	LLC 1976	August (8/15)	7,000.00	0.00
<b>DW Educational Research, Inc Total</b>	<b>Non K12 Curriculum Total</b>					<b>7,000.00</b>	<b>0.00</b>
Hilton Seattle	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Comple	LLC CVA-SOL23	October	7,027.20	0.00
<b>Hilton Seattle Total</b>	<b>Teacher Training Total</b>					<b>7,027.20</b>	<b>0.00</b>
The Home Depot	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	8042023 8222023	August August	85.76	0.63
	<b>Office Expense Total</b>					<b>(42.88)</b>	<b>(0.32)</b>
<b>The Home Depot Total</b>						<b>42.88</b>	<b>0.32</b>
Marriott Costa Mesa	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	8052023	August	5,000.00	0.00
<b>Marriott Costa Mesa Total</b>	<b>Travel and Conferences Total</b>					<b>5,000.00</b>	<b>0.00</b>
Taco Man Restaurant	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	3774	August	721.40	5.32
<b>Taco Man Restaurant Total</b>	<b>Office Expense Total</b>					<b>721.40</b>	<b>5.32</b>
Costco	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	1053078820	August	314.68	2.32
<b>Costco Total</b>	<b>Office Expense Total</b>					<b>314.68</b>	<b>2.32</b>
Walmart	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	82267627 05328309	August August	514.80	3.80
	<b>Office Expense Total</b>					<b>128.70</b>	<b>0.95</b>
<b>Walmart Total</b>						<b>643.50</b>	<b>4.74</b>
<b>Grand Total</b>						<b>378,742.79</b>	<b>3,582.42</b>



**Insight School at San Diego  
Board Disbursements A/P Payment History  
September 01, 2023 - September 30, 2023**

<b>Vendor</b>	<b>Amount</b>
Insperty(INSIGHT@SAN DIEGO)	120,854.81
State Board of Equalization(INSIGHT@SAN DIEGO)	3,352.67
Oak Grove Institute(Insight @ San Diego)	2,980.00
Green Hasson Janks(Insight @ San Diego)	1,600.00
Accrediting Commission of Schools(Insight @ San Diego)	1,190.00
E-Therapy LLC(Insight @ San Diego)	1,164.80
Effectual Educational Consulting Service(Insight @ San Diego)	1,140.00
California Teachers Association(Insight @ San Diego)	660.00
Communicology, Inc., DBA Connect Teletherapy(Insight @ San Diego)	417.09
National TeleTherapy Resources, a Speech Pathology Corp.(Insight @ San Diego)	361.22
Anchor Counseling & Education Solutions(Insight @ San Diego)	300.00
Speech Guy, LLC(Insight @ San Diego)	130.00
TalkPath Live(Insight @ San Diego)	68.05
<b>Grand Total</b>	<b>134,218.64</b>

**K12 : SA : Full Financials CA Node : CAVAISSD**  
**Board Disbursements A/P Payment History by Vendor**  
**September 01, 2023 - September 30, 2023**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #2445 - Anchor Counseling & Education Solu	Bill	09/23/2023	INV-06318		(150.00)
	Bill Payment	09/25/2023	2445		150.00
Bill Payment #2437 - Anchor Counseling & Education Solu	Bill	09/07/2023	INV-06302		(150.00)
	Bill Payment	09/08/2023	2437		150.00
					<b>0.00</b>
Bill Payment #2438 - California Teachers Association(INSI	Bill	09/07/2023	Union Dues - 082023		(660.00)
	Bill Payment	09/08/2023	2438		660.00
					<b>0.00</b>
Bill Payment #2446 - Communicology, Inc., DBA Connect T	Bill	09/23/2023	INV-00881		(136.67)
	Bill Payment	09/25/2023	2446		136.67
Bill Payment #2439 - Communicology, Inc., DBA Connect T	Bill	09/07/2023	INV-00862		(136.67)
	Bill		INV-00867		(143.75)
	Bill Payment	09/08/2023	2439		280.42
					<b>0.00</b>
Bill Payment #2447 - E-Therapy LLC(INSIGHT@SAN DIEGO	Bill	09/23/2023	INV-06796		(232.00)
	Bill		INV-06819		(932.80)
	Bill Payment	09/25/2023	2447		1,164.80
					<b>0.00</b>
Bill Payment #2442 - PrentGraf Ltd dba TalkPath Live(Insig	Bill	09/07/2023	INV-00703		(68.05)
	Bill Payment	09/08/2023	2442		68.05
					<b>0.00</b>
Bill Payment #ACH 09.25.2023 - Insperty(INSIGHT@SAN I	Bill	09/27/2023	ISD_SEP'23 PYRL	ISD_SEP 2023 Var. PYRL Invs	(60,990.13)
	Bill Payment	09/25/2023	ACH 09.25.2023	ISD_SEP 2023 Var. PYRL Invs	60,990.13
Bill Payment #ACH 09.08.2023 - Insperty(INSIGHT@SAN I	Bill	09/27/2023	ISD_SEP'23 PYRL	ISD_SEP 2023 Var. PYRL Invs	(59,864.68)
	Bill Payment	09/08/2023	ACH 09.08.2023	ISD_SEP 2023 Var. PYRL Invs	59,864.68
					<b>0.00</b>
Bill Payment #2448 - Effectual Educational Consulting Sen	Bill	09/23/2023	INV-07038		(585.00)
	Bill		INV-07050		(390.00)
	Bill Payment	09/25/2023	2448		975.00
Bill Payment #2443 - Effectual Educational Consulting Sen	Bill	09/13/2023	INV-06997		(100.00)
	Bill Payment	09/18/2023	2443		100.00
Bill Payment #2440 - Effectual Educational Consulting Sen	Bill	09/07/2023	INV-06993		(65.00)
	Bill Payment	09/08/2023	2440		65.00
					<b>0.00</b>
Bill Payment #ACH 09.11.2023 - State Board of Equalizati	Bill	08/28/2023	ISSD_AUG'23 Use Tax	ISD_Matrls/Comptr Use Tax_AUG 2023	(3,207.81)
	Bill	09/11/2023	ISD_Use Tax_AUG 2023 Ad	ISD_Matrls/Comptr Use Tax_AUG 2023 Adj.	(144.86)
	Bill Payment	09/11/2023	ACH 09.11.2023	ISD_Matrls/Comptr Use Tax_AUG 2023 Adj.	3,352.67
					<b>0.00</b>
Bill Payment #2449 - Green Hasson Janks(INSIGHT@SAN I	Bill	09/23/2023	79136		(1,600.00)
	Bill Payment	09/25/2023	2449		1,600.00
					<b>0.00</b>
Bill Payment #2450 - National TeleTherapy Resources, a S	Bill	09/23/2023	INV-05247		(65.00)
	Bill		INV-05265		(68.72)
	Bill Payment	09/25/2023	2450		133.72
Bill Payment #2444 - National TeleTherapy Resources, a S	Bill	09/13/2023	INV-05190		(195.00)
	Bill Payment	09/18/2023	2444		195.00
Bill Payment #2441 - National TeleTherapy Resources, a S	Bill	09/07/2023	INV-05143		(32.50)
	Bill Payment	09/08/2023	2441		32.50
					<b>0.00</b>
Bill Payment #2451 - Oak Grove Institute(Insight @ San Di	Bill	09/23/2023	OGC-WRAP-JULY 2023		(2,980.00)
	Bill Payment	09/25/2023	2451		2,980.00
					<b>0.00</b>
Bill Payment #2436 - Accrediting Commission of Schools(II	Bill	09/07/2023	1319728		(1,190.00)
	Bill Payment	09/08/2023	2436		1,190.00
					<b>0.00</b>
Bill Payment #2452 - Speech Guy, LLC(Insight @ San Diegc	Bill	09/23/2023	INV-00877		(130.00)
	Bill Payment	09/25/2023	2452		130.00
					<b>0.00</b>
					<b>0.00</b>
<b>Total</b>					<b>134,218.64</b>

## Transaction Summary

### Insight at San Diego

Vendor	Amount
Document Tracking Services	1,529.05
ParentSquare Inc.	431.48
Law Offices of Young, Minney & Corr, LLP	356.68
Pitney Bowes Bank Inc Purchase Power	115.39
Bill.com	110.38
UPS	81.87
ULINE	76.29
Barrington Staffing Services	59.65
FusionPlus Inc	55.29
Integration Inc.	46.39
Effectual Educational Consulting Service	43.66
DataBasics, Inc.	37.59
The Back Room Inc	25.36
De Lage Landen Financial Services Inc.	24.79
Supreme Facility Services, Inc.	24.26
Staples	20.25
Kaeser & Blair, Inc	18.35
AT&T Mobility	17.59
Comm-Core	15.02
Green Hasson & Janks LLP	11.80
San Joaquin County Office of Education	8.85
Pitney Bowes Global Financial Services	6.12
AppleOne Employment Services	5.81
Red Robin	5.37
Verizon Wireless	5.33
Amazon	5.00
Carmen Gomez Ruiz	4.42
Ontario Refrigeration	4.38
Waste Management	3.10
Sparkletts	2.91
School Services of California, Inc.	1.84
Successories	1.69
Western Exterminator Company	1.64
Crisis Prevention Institute	1.47
Paper Recycling & Shredding	1.44
Quill Corporation	1.10
Wells Fargo (credit card annual fee)	0.92
Doctors Wellness Company LLC dba WellnessMart MD	0.91
Albertsons	0.58
Target	0.55
<b>Grand Total</b>	<b>3,164.59</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2093	August	600.00	4.42
	Operations and Housekeeping Services Total					600.00	4.42
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>4.42</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 553497 LLC 554505	August (8/17) August (8/31)	98.00	0.72
	Office Expense Total					196.00	1.44
<b>Paper Recycling &amp; Shredding Total</b>						<b>196.00</b>	<b>1.44</b>
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3544891317 LLC 3545240971	August (8/12) August (8/18)	2,544.88	18.76
	Office Expense Total					201.42	1.48
<b>Staples Total</b>						<b>2,746.30</b>	<b>20.25</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E343 LLC 000073Y68E353 LLC 000073Y68E363 LLC 000073Y68E373	August (8/26) September (9/2) September (9/9) September (9/16)	1,518.90	11.20
			280 SPED	LLC 0000V9159W343 LLC 0000V9159W353 LLC 0000V9159W363 LLC 0000V9159W373	August (8/26) September (9/2) September (9/9) September (9/16)	2,022.06 1,746.05 1,944.75 759.36	14.91 12.87 14.34 8.88
	Shipping Total					9,672.32	81.87
<b>UPS Total</b>						<b>9,672.32</b>	<b>81.87</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6728025-0283-7 LLC 6728044-0283-8	September September	167.38	1.23
	Operations and Housekeeping Services Total					253.00	1.87
<b>Waste Management Total</b>						<b>420.38</b>	<b>3.10</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 42754 LLC 42763 LLC 42782 LLC 42793 LLC 42809 LLC 42823 LLC 42849	August (8/20) August (8/27) August (8/27) September (9/3) September (9/3) September (9/10) September (9/10)	1,829.75	13.49
	Outside Service Total					8,090.86	59.65
<b>Barrington Staffing Services Total</b>						<b>8,090.86</b>	<b>59.65</b>
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0812025	September	5,099.30	37.59
	Outside Service-General Total					5,099.30	37.59
<b>DataBasics, Inc. Total</b>						<b>5,099.30</b>	<b>37.59</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1002	September (9/1)	7,500.00	55.29
	Outside Service-General Total					7,500.00	55.29
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>55.29</b>
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 6072 LLC 6273	August August	1,592.50	356.68
			280 SPED	LLC 6072	August	3,965.00	0.00
	Legal Fees Total					13,344.51	356.68
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>13,344.51</b>	<b>356.68</b>
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 090323	September (9/3)	394.19	2.91
	Office Expense Total					394.19	2.91
<b>Sparkletts Total</b>						<b>394.19</b>	<b>2.91</b>
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Se 410 SUPP - Transcr	LLC T-930650064 LLC 9306515 LLC FT9306525	September (9/1) August (8/31) September (9/6)	10,246.57	1,071.36
	Outside Service-General Total					5,050.00	457.69
						400.00	0.00
<b>Document Tracking Services Total</b>						<b>15,696.57</b>	<b>1,529.05</b>
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005- 2145 091723	September	15,651.39	115.39
	Postage Total					15,651.39	115.39
<b>Pitney Bowes Bank Inc Purchase Power Total</b>						<b>15,651.39</b>	<b>115.39</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9943547283	August	723.11	5.33
	Telephone - Administration Total					723.11	5.33
<b>Verizon Wireless Total</b>						<b>723.11</b>	<b>5.33</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Se	LLC 74586083123	August (8/31)	1,869.00	0.00
	Outside Service-General Total					1,869.00	0.00
<b>Certified Languages International Total</b>						<b>1,869.00</b>	<b>0.00</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1078360	September	2,037.32	15.02
	Communications Total					2,037.32	15.02
<b>Comm-Core Total</b>						<b>2,037.32</b>	<b>15.02</b>
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0138896-IN	September	250.00	1.84
	Outside Service-General Total					250.00	1.84
<b>School Services of California, Inc. Total</b>						<b>250.00</b>	<b>1.84</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3554	September (9/1)	3,290.00	24.26
	Operations and Housekeeping Services Total					3,290.00	24.26
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>24.26</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	0454638 7572233 8253858 8073047 8323408 9367458 1265005 8551453	September September September September September September September September	81.48	0.60
						32.29	0.24
						292.12	2.15
						21.87	0.16
						139.40	1.03
						45.02	0.33
						38.70	0.29
						27.87	0.21
	Office Expense Total					678.75	5.00
<b>Amazon Total</b>						<b>678.75</b>	<b>5.00</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SO
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 33962107	August (8/10)	148.63	1.10
	Office Expense Total					148.63	1.10
<b>Quill Corporation Total</b>						<b>148.63</b>	<b>1.10</b>
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 167315856	August (8/16)	8,863.17	65.34
	Office Expense Total			LLC 168080243	September (9/6)	1,485.10	10.95
<b>ULINE Total</b>						<b>10,348.27</b>	<b>76.29</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	September	637.60	4.70
	Communications Total			082823	September	1,748.36	12.89
<b>AT&amp;T Mobility Total</b>				LLC 6604962802		<b>2,385.96</b>	<b>17.59</b>
Green Hasson & Janks LLP	Accounting Fees	56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 79138	September (9/1)	1,600.00	11.80
	Accounting Fees Total					1,600.00	11.80
<b>Green Hasson &amp; Janks LLP Total</b>						<b>1,600.00</b>	<b>11.80</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 80708719	August (8/19)	709.31	5.23
	Equipment Rental Expense Total			LLC 80897464	September	2,653.20	19.56
<b>De Lage Landen Financial Services Inc. Total</b>						<b>3,362.51</b>	<b>24.79</b>
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2159	August (8/31)	3,440.00	25.36
	Outside Service-General Total					3,440.00	25.36
<b>The Back Room Inc Total</b>						<b>3,440.00</b>	<b>25.36</b>
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6697082	August (8/19)	788.19	5.81
	Outside Service Total					788.19	5.81
<b>AppleOne Employment Services Total</b>						<b>788.19</b>	<b>5.81</b>
Crisis Prevention Institute	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-022772	September (9/7)	200.00	1.47
	Teacher Training Total					200.00	1.47
<b>Crisis Prevention Institute Total</b>						<b>200.00</b>	<b>1.47</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20230831	August	124.00	0.91
	Outside Service-General Total					124.00	0.91
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>124.00</b>	<b>0.91</b>
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stud	LLC S284785	August (8/29)	225.50	0.00
	Teacher Training Total			LLC S282311-1	July (7/21)	3,025.50	0.00
<b>Solution Tree Total</b>						<b>3,025.50</b>	<b>0.00</b>
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 50116225	August (8/29)	222.85	1.64
	Operations and Housekeeping Services Total					222.85	1.64
<b>Western Exterminator Company Total</b>						<b>222.85</b>	<b>1.64</b>
2 Teach LLC	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Comple	LLC 1001a	August	10,000.00	0.00
	Teacher Training Total					10,000.00	0.00
<b>2 Teach LLC Total</b>						<b>10,000.00</b>	<b>0.00</b>
Hilton Seattle	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Comple	LLC CVA-SOL23-1	October (10/15)	468.48	0.00
	Teacher Training Total					468.48	0.00
<b>Hilton Seattle Total</b>						<b>468.48</b>	<b>0.00</b>
Effectual Educational Consulting Service	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 11121	July (7/31)	4,830.00	43.66
	Subagreements for Services Total					4,830.00	43.66
<b>Effectual Educational Consulting Service Total</b>						<b>4,830.00</b>	<b>43.66</b>
Kaeser & Blair, Inc	Other Student Expenses - K12	56703 Program Fees & Other Instructional : Other Student Expenses - K12	330 SUPP - Enga	LLC 30518143	June (6/28)	2,479.36	18.35
	Other Student Expenses - K12 Total					2,479.36	18.35
<b>Kaeser &amp; Blair, Inc Total</b>						<b>2,479.36</b>	<b>18.35</b>
Ontario Refrigeration	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW27663	August (8/25)	594.39	4.38
	Operations and Housekeeping Services Total					594.39	4.38
<b>Ontario Refrigeration Total</b>						<b>594.39</b>	<b>4.38</b>
ParentSquare Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	300 Supp	LLC SI-003269	July (7/1)	3,799.04	431.48
	Dues and Memberships Total					3,799.04	431.48
<b>ParentSquare Inc. Total</b>						<b>3,799.04</b>	<b>431.48</b>
Pitney Bowes Global Financial Services	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3106242238	August (8/30)	601.53	4.43
	Office Expense Total			LLC 1023807952	September (9/6)	155.62	1.15
				LLC 3106282416	September (9/15)	73.01	0.54
<b>Pitney Bowes Global Financial Services Total</b>						<b>830.16</b>	<b>6.12</b>
San Joaquin County Office of Education	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 242224	September (9/1)	1,200.00	8.85
	Dues and Memberships Total					1,200.00	8.85
<b>San Joaquin County Office of Education Total</b>						<b>1,200.00</b>	<b>8.85</b>
Integration Inc.	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 2308152	August (8/31)	3,587.10	26.45
	Postage Total					2,705.75	19.95
	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 2308152	August (8/31)	2,705.75	19.95
	Printing Expense Total					2,705.75	19.95
<b>Integration Inc. Total</b>						<b>6,292.85</b>	<b>46.39</b>
Kajee Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV30179	September (9/11)	320.54	0.00
	Non K12 Curriculum Total					320.54	0.00
<b>Kajee Inc. Total</b>						<b>320.54</b>	<b>0.00</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	23090759688	September	1,381.00	110.38
	Dues and Memberships Total					1,381.00	110.38
<b>Bill.com Total</b>						<b>1,381.00</b>	<b>110.38</b>
Wells Fargo (credit card annual fee)	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	090523	September	125.00	0.92
	Dues and Memberships Total					125.00	0.92
<b>Wells Fargo (credit card annual fee) Total</b>						<b>125.00</b>	<b>0.92</b>
Successories	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	5422001	September	229.42	1.69
	Office Expense Total					229.42	1.69
<b>Successories Total</b>						<b>229.42</b>	<b>1.69</b>
Red Robin	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	544283	September	728.50	5.37
	Office Expense Total					728.50	5.37
<b>Red Robin Total</b>						<b>728.50</b>	<b>5.37</b>
Albertsons	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	531911411170	September	78.79	0.58
	Office Expense Total					78.79	0.58
<b>Albertsons Total</b>						<b>78.79</b>	<b>0.58</b>
Target	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	092223	September	75.00	0.55
	Office Expense Total					75.00	0.55
<b>Target Total</b>						<b>75.00</b>	<b>0.55</b>
<b>Grand Total</b>						<b>147,338.44</b>	<b>3,164.59</b>

**Insight School at San Diego**  
**Board Disbursements A/P Payment History**  
**October 01, 2023 - October 31, 2023**

<b>Vendor</b>	<b>Amount</b>
K12 MANAGEMENT INC	340,226.88
Insperty(INSIGHT@SAN DIEGO)	120,326.91
California Virtual Academy @ Los Angeles(INSIGHT@SAN DIEGO)	66,497.00
Green Hasson Janks(Insight @ San Diego)	7,920.00
Oak Grove Institute(Insight @ San Diego)	2,980.00
PresenceLearning, Inc.(Insight @ San Diego)	1,895.00
National TeleTherapy Resources, a Speech Pathology Corp.(Insight @ San Diego)	1,502.60
State Board of Equalization(INSIGHT@SAN DIEGO)	1,395.40
California Teachers Association(Insight @ San Diego)	1,320.00
E-Therapy LLC(Insight @ San Diego)	1,194.80
Effectual Educational Consulting Service(Insight @ San Diego)	490.00
Speech Guy, LLC(Insight @ San Diego)	390.00
Communicology, Inc., DBA Connect Teletherapy(Insight @ San Diego)	381.25
Anchor Counseling & Education Solutions(Insight @ San Diego)	349.17
TalkPath Live(Insight @ San Diego)	281.75
Grace Speech Therapy Corp.(Insight @ San Diego)	240.00
California Department of Education(Insight @ San Diego)	211.00
Axis Teletherapy(Insight @ San Diego)	195.00
Bay Area SpeechWorks(Insight @ San Diego)	180.00
Cornerstone Educational Solutions(Insight @ San Diego)	80.00
Children's Therapy Network(Insight @ San Diego)	58.33
<b>Grand Total</b>	<b>548,115.09</b>

**K12 : SA : Full Financials CA Node : CAVAISSD**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2023 - October 31, 2023**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #2469 - Anchor Counseling & Education Solutions(INSIGHT@SAN DIEGO)	Bill	10/21/2023	INV-06391		(250.00)
	Bill		INV-06400		(35.00)
	Bill Payment	10/24/2023	2469		285.00
Bill Payment #2453 - Anchor Counseling & Education Solutions(INSIGHT@SAN DIEGO)	Bill	10/04/2023	INV-06362		(64.17)
	Bill Payment	10/05/2023	2453		64.17
					<b>0.00</b>
Bill Payment #2455 - California Teachers Association(INSIGHT@SAN DIEGO)	Bill	10/04/2023	Union Dues - 092023		(1,320.00)
	Bill Payment	10/05/2023	2455		1,320.00
					<b>0.00</b>
Bill Payment #2466 - Communicology, Inc., DBA Connect Teletherapy(Insight @ San Diego)	Bill	10/12/2023	INV-00936		(200.00)
	Bill Payment	10/13/2023	2466		200.00
Bill Payment #2457 - Communicology, Inc., DBA Connect Teletherapy(Insight @ San Diego)	Bill	10/04/2023	INV-00906		(181.25)
	Bill Payment	10/05/2023	2457		181.25
					<b>0.00</b>
Bill Payment #2472 - E-Therapy LLC(INSIGHT@SAN DIEGO)	Bill	10/21/2023	INV-06906		(232.00)
	Bill Payment	10/24/2023	2472		232.00
Bill Payment #2458 - E-Therapy LLC(INSIGHT@SAN DIEGO)	Bill	10/04/2023	INV-06837		(377.00)
	Bill		INV-06871		(585.80)
	Bill Payment	10/05/2023	2458		962.80
					<b>0.00</b>
Bill Payment #ACH 10.26.2023 - K12 MANAGEMENT INC	Bill	02/21/2023	iSSD - INV-003-9518 - FY22 - Summer OLS	iSSD - INV-003-9518 - FY22 - Summer OLS	(2,043.51)
	Bill	03/16/2023	iSSD - INV-003-9584 - Feb 23 - SS&T	iSSD - INV-003-9584 - Feb 23 - SS&T	(38,845.00)
	Bill		iSSD - INV-003-9628 - Mar 23 - COM	iSSD - INV-003-9628 - Mar 23 - COM	(11,810.75)
	Bill		iSSD - INV-003-9677 - Mar 23 - MAT	iSSD - INV-003-9677 - Mar 23 - MAT	(12,960.00)
	Bill		iSSD - INV-003-9726 - Mar 23 - OLS	iSSD - INV-003-9726 - Mar 23 - OLS	(9,867.00)
	Bill	05/12/2023	iSSD - INV-003-10372 - May 23 - COM	iSSD - INV-003-10372 - May 23 - COM	(4,505.00)
	Bill		iSSD - INV-003-10465 - May 23 - OLS	iSSD - INV-003-10465 - May 23 - OLS	(11,253.00)
	Bill		iSSD - INV-003-10490 - Apr 23 - SS&T	iSSD - INV-003-10490 - Apr 23 - SS&T	(37,934.00)
	Bill	06/15/2023	iSSD - INV-003-10700 - May 23 - SS&T	iSSD - INV-003-10700 - May 23 - SS&T	(47,693.00)
	Bill	06/21/2023	iSSD - INV-003-11007 - FY23 - Testing Nirvana	iSSD - INV-003-11007 - FY23 - Testing Nirvana	(932.00)
	Bill	06/20/2023	iSSD - INV-003-10923 - May 23 - Lease	iSSD - INV-003-10923 - May 23 - Lease	(462.37)
	Bill	05/17/2023	iSSD - INV-003-10532 - Apr 23 - Lease	iSSD - INV-003-10532 - Apr 23 - Lease	(462.37)
	Bill		iSSD - INV-003-10578 - May 23 - Block	iSSD - INV-003-10578 - May 23 - Block	(7,458.00)
	Bill	06/19/2023	iSSD - INV-003-10773 - Jun 23 - OLS	iSSD - INV-003-10773 - Jun 23 - OLS	(11,121.00)
	Bill		iSSD - INV-003-10819 - Jun 23 - COM	iSSD - INV-003-10819 - Jun 23 - COM	(3,755.00)
	Bill		iSSD - INV-003-7414 - Jun 23 - Block	iSSD - INV-003-7414 - Jun 23 - Block	(7,414.00)
	Bill	07/20/2023	iSSD - INV-003-11128 - Jul 23 - COM	iSSD - INV-003-11128 - Jul 23 - COM	(2,297.89)
	Bill		iSSD - INV-003-11174 - Jul 23 - MAT	iSSD - INV-003-11174 - Jul 23 - MAT	(850.00)
	Bill	03/21/2023	iSSD - INV-003-9766 - Feb 23 - Lease	iSSD - INV-003-9766 - Feb 23 - Lease	(462.37)
	Bill		iSSD - INV-003-9807 - Mar 23 - Block	iSSD - INV-003-9807 - Mar 23 - Block	(6,578.00)
	Bill	04/17/2023	iSSD - INV-003-10028 - Apr 23 - OLS	iSSD - INV-003-10028 - Apr 23 - OLS	(52,240.50)
	Bill		iSSD - INV-003-10080 - Apr 23 - COM	iSSD - INV-003-10080 - Apr 23 - COM	(10,315.75)
	Bill		iSSD - INV-003-9938 - Mar 23 - SS&T	iSSD - INV-003-9938 - Mar 23 - SS&T	(36,320.00)
	Bill	04/20/2023	iSSD - INV-003-10139 - Mar 23 - Lease	iSSD - INV-003-10139 - Mar 23 - Lease	(462.37)



**K12 : SA : Full Financials CA Node : CAVAISSD**  
**Board Disbursements A/P Payment History by Vendor**  
**October 01, 2023 - October 31, 2023**

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #ACH 10.26.2023 - K12 MANAGEMENT INC	Bill	04/20/2023	iSSD - INV-003-10200 - Apr 23 - Block	iSSD - INV-003-10200 - Apr 23 - Block	(7,502.00)
	Bill	04/24/2023	iSSD - INV-003-10120 - FY22 M&T True Up	iSSD - INV-003-10120 - FY22 M&T True Up	(14,682.00)
	Bill Payment	10/26/2023	ACH 10.26.2023	OCT 2023 K12/Stride Payment	340,226.88
					0.00
Bill Payment #2463 - PrentGraf Ltd dba TalkPath Live(Insight @ San Diego)	Bill	10/04/2023	INV-00718		(281.75)
	Bill Payment	10/05/2023	2463		281.75
					0.00
Bill Payment #ACH 10.25.2023 - Insperity(INSIGHT@SAN DIEGO)	Bill	10/31/2023	ISSD_OCT'23 PYRL	ISD_OCT 2023 Var. PYRL Invs	(61,563.20)
	Bill Payment	10/25/2023	ACH 10.25.2023	ISD_OCT 2023 Var. PYRL Invs	61,563.20
					(58,763.71)
Bill Payment #ACH 10.10.2023 - Insperity(INSIGHT@SAN DIEGO)	Bill	10/31/2023	ISSD_OCT'23 PYRL	ISD_OCT 2023 Var. PYRL Invs	
	Bill Payment	10/10/2023	ACH 10.10.2023	ISD_OCT 2023 Var. PYRL Invs	58,763.71
					0.00
Bill Payment #2473 - Effectual Educational Consulting Service(INSIGHT@SAN DIEGO)	Bill	10/21/2023	INV-07099		(490.00)
	Bill Payment	10/24/2023	2473		490.00
					0.00
Bill Payment #ACH 10.31.2023 - State Board of Equalization(INSIGHT@SAN DIEGO)	Bill	09/28/2023	iSD_Use Tax_SEP 2023	iSD_Matrls/Comptr Use Tax_SEP 2023	(1,302.47)
	Bill	10/31/2023	iSD_Use Tax_SEP'23 Qtr End Adj	iSD_Matrls/Comptr Use Tax_SEP 2023 Qtr End Adj.	(92.93)
	Bill Payment	10/31/2023	ACH 10.31.2023	iSD_Matrls/Comptr Use Tax_SEP 2023 Qtr End & Adj.	1,395.40
					0.00
Bill Payment #2474 - Green Hasson Janks(INSIGHT@SAN DIEGO)	Bill	10/21/2023	80774		(4,700.00)
	Bill Payment	10/24/2023	2474		4,700.00
Bill Payment #2460 - Green Hasson Janks(INSIGHT@SAN DIEGO)	Bill	10/04/2023	68307 - 10% Withheld		(3,220.00)
	Bill Payment	10/05/2023	2460		3,220.00
					0.00
					(32.50)
Bill Payment #2475 - National TeleTherapy Resources, a Speech Pathology Corp.(Insight @ San Diego)	Bill	10/24/2023	INV-05459		
	Bill Payment	10/24/2023	2475		32.50
					(1,435.74)
Bill Payment #2468 - National TeleTherapy Resources, a Speech Pathology Corp.(Insight @ San Diego)	Bill	10/12/2023	INV-05376		
	Bill Payment	10/13/2023	2468		1,435.74
					(34.36)
Bill Payment #2461 - National TeleTherapy Resources, a Speech Pathology Corp.(Insight @ San Diego)	Bill	10/04/2023	INV-05335		
	Bill Payment	10/05/2023	2461		34.36
					0.00
Bill Payment #2462 - Oak Grove Institute(Insight @ San Diego)	Bill	10/04/2023	OGC-WRAP-AUGUST 2023		(2,980.00)
	Bill Payment	10/05/2023	2462		2,980.00
					0.00
Bill Payment #2477 - Speech Guy, LLC(Insight @ San Diego)	Bill	10/21/2023	INV-00901		(260.00)
	Bill Payment	10/24/2023	2477		260.00
Bill Payment #2464 - Speech Guy, LLC(Insight @ San Diego)	Bill	10/04/2023	INV-00889		(130.00)
	Bill Payment	10/05/2023	2464		130.00
					0.00
Bill Payment #2454 - Bay Area SpeechWorks(Insight @ San Diego)	Bill	10/04/2023	INV-00215		(180.00)
	Bill Payment	10/05/2023	2454		180.00
					0.00
Bill Payment #2456 - Christy Bock dba Cornerstone Educational Solutions(Insight @ San Diego)	Bill	10/04/2023	INV-00294		(80.00)
	Bill Payment	10/05/2023	2456		80.00
					0.00
Bill Payment #2467 - Grace Speech Therapy Corp.(Insight @ San Diego)	Bill	10/12/2023	INV-00314		(60.00)
	Bill		INV-00300		(120.00)
	Bill Payment	10/13/2023	2467		180.00
Bill Payment #2459 - Grace Speech Therapy Corp.(Insight @ San Diego)	Bill	10/04/2023	INV-00287		(60.00)
	Bill Payment	10/05/2023	2459		60.00
					0.00

K12 : SA : Full Financials CA Node : CAVAISSD  
 Board Disbursements A/P Payment History by Vendor  
 October 01, 2023 - October 31, 2023

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #2465 - Axis Teletherapy(Insight @ San Diego)	Bill	10/12/2023	INV-00017		(195.00)
	Bill Payment	10/13/2023	2465		195.00
					0.00
Bill Payment #2470 - California Department of Education(INSIGHT@SAN DIEGO)	Bill	10/21/2023	20230930-ISSD		(211.00)
	Bill Payment	10/24/2023	2470		211.00
					0.00
Bill Payment #2471 - Children's Therapy Network(INSIGHT@SAN DIEGO)	Bill	10/24/2023	INV-01085		(58.33)
	Bill Payment	10/24/2023	2471		58.33
					0.00
Bill Payment #2476 - PresenceLearning, Inc.(Insight @ San Diego)	Bill	10/21/2023	INV-08314		(1,895.00)
	Bill Payment	10/24/2023	2476		1,895.00
					0.00
Bill Payment #2478 - California Virtual Academy @ Los Angeles(INSIGHT@SAN DIEGO)	Bill	10/26/2023	iSD_OCT'23 Interco_LA	iSD_Interco Settlement OCT 2023_LA	(66,497.00)
	Bill Payment	10/26/2023	2478	iSD_Interco Settlement OCT 2023_LA	66,497.00
					0.00
					0.00
<b>Total</b>					<b>548,115.09</b>

## Transaction Summary

### Insight at San Diego

Vendor	Amount
Virtual Technologies Group	610.60
Zoom Video Communications, Inc.	190.07
Kajeet Inc.	170.48
Bill.com	110.38
California State Controller's Office	80.41
UPS	64.07
Simply Solar LLC	63.77
FusionPlus Inc	53.15
Conejo Valley Electric	45.75
Barrington Staffing Services	42.13
Southern California Edison	28.61
DataBasics, Inc.	27.27
The Back Room Inc	24.38
Supreme Facility Services, Inc.	23.31
De Lage Landen Financial Services Inc.	18.80
Facilitron	18.45
AT&T Mobility	16.91
AXIS Teletherapy	16.45
UBEO Business Services	15.63
Comm-Core	14.65
Lozano Smith Attorneys at Law	14.23
Staples	11.87
Law Offices of Young, Minney & Corr, LLP	9.51
City Printing Graphics	9.10
City of Simi Valley	7.38
Quill Corporation	5.82
Ontario Refrigeration	5.71
Verizon Wireless	5.13
Amazon	4.76
Carmen Gomez Ruiz	4.25
Crisis Prevention Institute	4.25
AppleOne Employment Services	3.80
Costco	3.47
ADT Commercial	3.33
VistaPrint	3.12
Waste Management	2.98
Sparkletts	2.35
Wayfair	1.63
Western Exterminator Company	1.58
Paper Recycling & Shredding	1.39
Doctors Wellness Company LLC dba WellnessMart MD	0.88
<b>Grand Total</b>	<b>1,741.80</b>

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
Carmen Gomez Ruiz		53400 Rent and Utilities : Repairs and Maintenance				600.00	4.25
	Operations and Housekeeping Service:		101 General	LLC 2094	September		
	Operations and Housekeeping Services Total					600.00	4.25
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>4.25</b>
Paper Recycling & Shredding		52802 Office Supplies Expense : Office Supplies - COS				98.00	0.69
	Office Expense		101 General	LLC 555630 LLC 556663	September (9/14) September (9/28)		
	Office Expense Total					98.00	0.69
<b>Paper Recycling &amp; Shredding Total</b>						<b>98.00</b>	<b>0.69</b>
Staples		52802 Office Supplies Expense : Office Supplies - COS				1,589.36	11.26
	Office Expense		101 General	LLC 3547080067 LLC 3547080068	September (9/8) September (9/8)		
	Office Expense Total					1,589.36	11.26
<b>Staples Total</b>						<b>1,589.36</b>	<b>11.26</b>
UPS		54302 Postage & Delivery Expense : Messenger & Delivery					
	Shipping		101 General	LLC 000073Y68E383 LLC 000073Y68E393 LLC 000073Y68E403 LLC 000073Y68E413	September (9/23) September (9/30) October (10/7) October (10/14)		
			280 SPED	LLC 0000V9159W383 LLC 0000V9159W393 LLC 0000V9159W403 LLC 0000V9159W413	September (9/23) September (9/30) October (10/7) October (10/14)		
	Shipping Total					2,713.88 1,168.07 1,877.19 405.69	19.23 8.28 13.30 3.57
<b>UPS Total</b>						<b>8,706.41</b>	<b>64.07</b>
Waste Management		53400 Rent and Utilities : Repairs and Maintenance				167.38	1.19
	Operations and Housekeeping Service:		101 General	LLC 6762646-0283-7 LLC 6762665-0283-7	October October		
	Operations and Housekeeping Services Total					253.00 420.38	1.79 2.98
<b>Waste Management Total</b>						<b>420.38</b>	<b>2.98</b>
Barrington Staffing Services		51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help				1,211.03	8.58
	Outside Service		101 General	LLC 42876 LLC 42902 LLC 42926 LLC 42944 LLC 42951	September (9/24) October (10/1) October (10/8) October (10/8) October (10/15)		
	Outside Service Total					2,003.36 718.53 1,293.60 718.53	14.20 5.09 9.17 5.09
<b>Barrington Staffing Services Total</b>						<b>5,945.05</b>	<b>42.13</b>
DataBasics, Inc.		51801 Professional Svcs & Outside Labor : Other Professional Services				3,848.75	27.27
	Outside Service-General		101 General	LLC 0812161	October		
	Outside Service-General Total					3,848.75	27.27
<b>DataBasics, Inc. Total</b>						<b>3,848.75</b>	<b>27.27</b>
FusionPlus Inc		51801 Professional Svcs & Outside Labor : Other Professional Services				7,500.00	53.15
	Outside Service-General		101 General	LLC INV-1003	October		
	Outside Service-General Total					7,500.00	53.15
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>53.15</b>
Law Offices of Young, Minney & Corr, LLP		51807 Professional Svcs & Outside Labor : Legal				1,342.50	9.51
	Legal Fees		101 General	LLC 6718 LLC 6917 LLC 6999 LLC 6999	September September September September		
	Legal Fees Total		280 SPED			910.00 9,639.36 162.50	0.00 0.00 0.00
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>12,054.36</b>	<b>9.51</b>
Sparkletts		52802 Office Supplies Expense : Office Supplies - COS				331.74	2.35
	Office Expense		101 General	LLC 15182654 100123	September		
	Office Expense Total					331.74	2.35
<b>Sparkletts Total</b>						<b>331.74</b>	<b>2.35</b>
Document Tracking Services		51801 Professional Svcs & Outside Labor : Other Professional Services				15,079.62	0.00
	Outside Service-General		320 Supp-ELD Se	LLC T-930650065	September		
	Outside Service-General Total					15,079.62	0.00
<b>Document Tracking Services Total</b>						<b>15,079.62</b>	<b>0.00</b>
Verizon Wireless		56504 Program Fees & Other Instructional : Admin - Telephone				723.27	5.13
	Telephone - Administration		101 General	LLC 9945964876	September		
	Telephone - Administration Total					723.27	5.13
<b>Verizon Wireless Total</b>						<b>723.27</b>	<b>5.13</b>
Certified Languages International		51801 Professional Svcs & Outside Labor : Other Professional Services				2,833.50	0.00
	Outside Service-General		320 Supp-ELD Se	LLC 74586093023	September		
	Outside Service-General Total					2,833.50	0.00
<b>Certified Languages International Total</b>						<b>2,833.50</b>	<b>0.00</b>
Comm-Core		53801 Phone & Internet Expense : Telephone				2,066.94	14.65
	Communications		101 General	LLC 1078891	October		
	Communications Total					2,066.94	14.65
<b>Comm-Core Total</b>						<b>2,066.94</b>	<b>14.65</b>
Supreme Facility Services, Inc.		53400 Rent and Utilities : Repairs and Maintenance				3,290.00	23.31
	Operations and Housekeeping Service:		101 General	LLC 3595	October		
	Operations and Housekeeping Services Total					3,290.00	23.31
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>23.31</b>
Amazon		52802 Office Supplies Expense : Office Supplies - COS				73.98	0.55
	Office Expense		101 General	3123448 6472218 1433837 9528253 4563411 4106605 7591424 2729840 3672209	October October October October October October October October October		
	Office Expense Total					173.73 29.91 23.35 59.73 59.57 61.11 101.87 62.78	1.28 0.22 0.17 0.44 0.44 0.45 0.75 0.46
<b>Amazon Total</b>						<b>646.03</b>	<b>4.76</b>
Quill Corporation		52802 Office Supplies Expense : Office Supplies - COS				175.65	1.24
	Office Expense		101 General	LLC 34661519 LLC 34688888 LLC 34791271 LLC 34791688	September (9/18) September (9/19) September (9/25) September (9/25)		
	Office Expense Total					440.24 18.22 187.63	3.12 0.13 1.33
<b>Quill Corporation Total</b>						<b>821.74</b>	<b>5.82</b>
AT&T Mobility		53801 Phone & Internet Expense : Telephone				637.71	4.52
	Communications		101 General	LLC 80557846671578_1 LLC 2654573805	October October		
	Communications Total					1,748.36 2,386.07	12.39 16.91
<b>AT&amp;T Mobility Total</b>						<b>2,386.07</b>	<b>16.91</b>
De Lage Landen Financial Services Inc.		55304 Facilities & Equipment Rental Expense : Equipment Rental				2,653.35	18.80
	Equipment Rental Expense		101 General	LLC 81160400	October		

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
De Lage Landen Financial Services Inc.	Equipment Rental Expense Total					2,653.35	18.80
De Lage Landen Financial Services Inc. Total						2,653.35	18.80
The Back Room Inc	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2241	September (9/30)	3,440.00	24.38
The Back Room Inc Total						3,440.00	24.38
AppleOne Employment Services	Outside Service Outside Service Total	51805 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6714284	September (9/16)	536.64	3.80
AppleOne Employment Services Total						536.64	3.80
Crisis Prevention Institute	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-025920 LLC NAIN-025932 LLC NAIN-025967	September (9/12) September (9/12) September (9/12)	200.00 200.00 200.00	1.42 1.42 1.42
Crisis Prevention Institute Total	Teacher Training Total					600.00	4.25
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General Outside Service-General Total	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20230930	September	124.00	0.88
Doctors Wellness Company LLC dba WellnessMart MD Total						124.00	0.88
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stud	LLC 5286691 LLC 5286706 LLC 5287329	September (9/27) September (9/27) October (10/5)	4,780.00 4,780.00 12,620.00	0.00 0.00 0.00
Solution Tree Total	Teacher Training Total					12,620.00	0.00
Western Exterminator Company	Operations and Housekeeping Service: Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 51097485	September (9/29)	222.85	1.58
Western Exterminator Company Total						222.85	1.58
Ontario Refrigeration	Operations and Housekeeping Service: Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW28534M	October (10/1)	806.00	5.71
Ontario Refrigeration Total						806.00	5.71
Kajeet Inc.	Non K12 Curriculum Non K12 Curriculum Total	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV30795 LLC INV30921	September (9/30) October (10/11)	2,872.82 10,392.04	102.56 170.48
Kajeet Inc. Total						10,392.04	170.48
Bill.com	Dues and Memberships Dues and Memberships Total	55801 Dues, Memberships & Research Svcs : Memberships	101 General	2310259985	October	1,381.00	110.38
Bill.com Total						1,381.00	110.38
ADT Commercial	Operations and Housekeeping Service: Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 152060261 LLC 152237222	October September (9/25)	394.23 75.00	2.79 0.53
ADT Commercial Total						469.23	3.33
Avant Assessment, LLC.	Materials and Supplies Materials and Supplies Total	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	800 A-G Comple	LLC 28796	July (7/12)	491.40	0.00
Avant Assessment, LLC. Total						491.40	0.00
AXIS Teletherapy	Subagreements for Services Subagreements for Services Total	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2212	August (8/31)	1,820.00	16.45
AXIS Teletherapy Total						1,820.00	16.45
City Printing Graphics	Printing Expense Printing Expense Total	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 23-31050	September (9/19)	1,284.75	9.10
City Printing Graphics Total						1,284.75	9.10
Crestline Specialties, Inc	School Event School Event Total	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	330 SUPP - Enga	LLC 3571999	September (9/14)	7,575.41	0.00
Crestline Specialties, Inc Total						7,575.41	0.00
ESGI LLC	Materials and Supplies Materials and Supplies Total	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	440 SUPP - Asse	LLC ESGI46837	September (9/21)	585.00	0.00
ESGI LLC Total						585.00	0.00
Lozano Smith Attorneys at Law	Travel and Conferences Travel and Conferences Total	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	280 SPED	LLC 2199347	September (9/28)	185.00	14.23
Lozano Smith Attorneys at Law Total						185.00	14.23
Resonant Education, LLC	Program Fees & Other Instructional : Program Fees & Other Instructional : Miscellaneous Total	56303 Program Fees & Other Instructional : Miscellaneous	560 Title I	LLC 1615 LLC 1616	September (9/21) September (9/21)	17,700.00 13,000.00	0.00 0.00
Resonant Education, LLC Total						30,700.00	0.00
Southern California Edison	Utilities Utilities Total	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - 09 August LLC 700203189681 - 101-September		2,169.98 1,867.06	15.38 13.23
Southern California Edison Total						4,037.04	28.61
Virtual Technologies Group	Computer Expense Computer Expense Total	54811 Computer & Maintenance Expense : Repairs & Maintenance	101 General	LLC 204162	September (9/29)	86,168.78	610.60
Virtual Technologies Group Total						86,168.78	610.60
City of Stockton	School Event School Event Total	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	101 General	LLC 100523	October	2,390.00	0.00
City of Stockton Total						2,390.00	0.00
Conejo Valley Electric	Operations and Housekeeping Service: Operations and Housekeeping Services Total	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 19637	August (8/31)	6,457.00	45.75
Conejo Valley Electric Total						6,457.00	45.75
NASSP	Prepaid Other	13514 Prepaid Other	101 General	LLC 9001678197	December (12/14)	385.00	0.00

Transaction Details  
Insight San Diego

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SD
NASSP	Prepaid Other	13514 Prepaid Other	101 General	LLC 9001678198	December (12/14)	385.00	0.00
	<b>Prepaid Other Total</b>					<b>770.00</b>	<b>0.00</b>
<b>NASSP Total</b>						<b>770.00</b>	<b>0.00</b>
						<b>11,550.00</b>	<b>0.00</b>
PATHWAYos	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	310 SUPP - CRE	LLC 791	September (9/1)		
	<b>Non K12 Curriculum Total</b>					<b>11,550.00</b>	<b>0.00</b>
<b>PATHWAYos Total</b>						<b>11,550.00</b>	<b>0.00</b>
						75.00	0.00
SkillsUSA California	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	310 SUPP - CRE	LLC 7217	September (9/12)		
	<b>Travel and Conferences Total</b>					<b>75.00</b>	<b>0.00</b>
<b>SkillsUSA California Total</b>						<b>75.00</b>	<b>0.00</b>
						40,475.00	190.07
Zoom Video Communications, Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	480 SUPP - Stud	LLC INV219548411	September (9/18)		
	<b>Non K12 Curriculum Total</b>					<b>40,475.00</b>	<b>190.07</b>
<b>Zoom Video Communications, Inc. Total</b>						<b>40,475.00</b>	<b>190.07</b>
						1,041.35	7.38
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 109162-51067613	October (10/4)		
	<b>Utilities Total</b>					<b>1,041.35</b>	<b>7.38</b>
<b>City of Simi Valley Total</b>						<b>1,041.35</b>	<b>7.38</b>
						224.00	0.00
Interpreters Unlimited	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	280 SPED	LLC 363864	September		
	<b>Outside Service-General Total</b>					<b>224.00</b>	<b>0.00</b>
<b>Interpreters Unlimited Total</b>						<b>224.00</b>	<b>0.00</b>
						60.00	0.00
SkillsUSA	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	310 SUPP - CRE	LLC N105716	September (9/29)		
	<b>Travel and Conferences Total</b>					<b>60.00</b>	<b>0.00</b>
<b>SkillsUSA Total</b>						<b>60.00</b>	<b>0.00</b>
UBEO Business Services	53304 Equipment Rental Expense	#N/A	101 General	LLC 4281742	October (10/12)	2,205.91	15.63
	<b>53304 Equipment Rental Expense Total</b>					<b>2,205.91</b>	<b>15.63</b>
<b>UBEO Business Services Total</b>						<b>2,205.91</b>	<b>15.63</b>
California State Controller's Office	SPED Settlements and Reimburse	#N/A	101 General	LLC 2018010321	October	10,000.00	80.41
	<b>SPED Settlements and Reimburse Total</b>					<b>10,000.00</b>	<b>80.41</b>
<b>California State Controller's Office Total</b>						<b>10,000.00</b>	<b>80.41</b>
						9,000.00	63.77
Simply Solar LLC	Operations and Housekeeping Service:	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3269	October (10/23)		
	<b>Operations and Housekeeping Services Total</b>					<b>9,000.00</b>	<b>63.77</b>
<b>Simply Solar LLC Total</b>						<b>9,000.00</b>	<b>63.77</b>
						470.10	3.47
Costco	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	1062924384	October		
	<b>Office Expense Total</b>					<b>470.10</b>	<b>3.47</b>
<b>Costco Total</b>						<b>470.10</b>	<b>3.47</b>
						422.57	3.12
VistaPrint	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	VP_LSR7K1HC	October		
	<b>Office Expense Total</b>					<b>422.57</b>	<b>3.12</b>
<b>VistaPrint Total</b>						<b>422.57</b>	<b>3.12</b>
						500.00	0.00
Marriott Burbank	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	10072023	October		
	<b>Travel and Conferences Total</b>					<b>500.00</b>	<b>0.00</b>
<b>Marriott Burbank Total</b>						<b>500.00</b>	<b>0.00</b>
						110.46	0.81
Wayfair	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	3929491366 3975475026	October October		
	<b>Office Expense Total</b>					<b>110.46</b>	<b>0.81</b>
<b>Wayfair Total</b>						<b>220.92</b>	<b>1.63</b>
						2,353.59	17.35
Facilitron	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	3CQ7WGG3YGCR 48KYFTGBRZQQ	October October		
	<b>Travel and Conferences Total</b>					<b>148.76</b>	<b>1.10</b>
<b>Facilitron Total</b>						<b>2,502.35</b>	<b>18.45</b>
<b>Grand Total</b>						<b>323,581.54</b>	<b>1,741.80</b>

APPROVED

**TO: INSIGHT AT SAN DIEGO  
GOVERNING BOARD**

**BOARD REPORT #05**

**VIA: INSIGHT STAFF**

December 7, 2023

**SUBJECT:** ASB Fundraising Policies and Procedures

**PROPOSAL:** It is proposed that the Governing Board of Insight at San Diego approve the Associated Student Body (ASB) Constitution, Bylaws, Fundraising Policies and Procedures.

**BACKGROUND:** The purpose of the Associated Student Body (ASB) is to enable students to participate meaningfully in their school, foster a strong community spirit within the school, establish close cooperation among the students and staff at Insight at San Diego, and enhance the organization and efficiency of student-led activities. The constitution, bylaws, policies, and procedures will help ensure the staff and students involved in ASB adhere to proper governance, compliance, accounting procedures and internal controls even though they may have little to no prior experience or training in such matters.

**BUDGET IMPLICATIONS:** There are no budget implications.

**RECOMMENDATIONS:** It is recommended that the Governing Board approve the Associated Student Body (ASB) Constitution, Bylaws, Fundraising Policies and Procedures.

**RESPECTFULLY SUBMITTED**

Kimberly Odom

Head of School

**PREPARED BY:**

Francis "Paco" Burke  
Chief Business Official

**PRESENTED BY:**

Francis "Paco" Burke  
Chief Business Official

Ayes: 2

No: 0

Abstain: 0

Approved: Yes      Witnessed: Casey Robinson      Date: 12/7/2023

Name	Aye	No	Abstain	Absent	Moved	Second
Jack Creedon	X					X
Ruben Garcia				X		
Shelly Hess	X				X	





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SCHOOLS OF CALIFORNIA

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**POWERED BY K<sup>12</sup>**

# **Associated Student Body (ASB)**

Policies and Procedures Guideline

# 2023

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## ASB CONSTITUTION AND BYLAWS

### Article I- Name and Structure of Organization

This student government organization shall be known as The Insight Schools of California (INSIGHT) Associated Student Body (ASB). This group shall be led by the ASB Officers, a representative body of students elected by Insight High School students to serve as leaders while promoting the growth and being the voice of the Student Body.

### Article II- Purpose of Organization

The purposes of this organization shall be:

1. To enable students to participate meaningfully in their School;
2. To foster a strong community spirit within the School;
3. To establish close cooperation among the students and staff of Insight Schools of California;
4. To enhance the organization and efficiency of student-led activities;
5. To make official recommendations to the administration and other policy making bodies

### Article III – Membership

Members shall consist of those with a minimum of a 2.0 GPA, and an application to become a member of ASB. All members must abide by the INSIGHT School Agreement and Parent/Student Handbook when participating in ASB meetings, events, and activities. As an Associated Student Body, we will stand for non-discrimination and will not allow race, gender, color, disability, religion, conscience, belief, preference, culture, or language to affect a student's participation in the ASB. Any discriminatory remarks or actions by officers, homeroom representatives, or ASB Members will be subject to immediate referral to INSIGHT administration.

### Article IV – Executive Board Members

**Principal or Site Administrator:** Directly responsible for the conduct of student body activities and financial affairs in accordance with the policies and procedures established by the State, Governing Board, Superintendent, and Business Department.

**ASB Advisor:** Works directly with the students, supervising the activities of the student council and serving as a link from the student council to the ASB Bookkeeper and the principal/site administrator. ASB advisor is responsible for ensuring that adequate planning and internal controls are established, and all funds are properly accounted for and given to the ASB bookkeeper with all necessary paperwork at the end of the event. Will assist with the annual

budget and revenue projection estimates and ensure that only valid expenditures are made and authorized from the funds.

**ASB Bookkeeper:** Responsible for all student body activities and funds and should maintain records and follow procedures established by the Business Department.

#### Article IV Cont.- ASB Officers (Student Council)

**Executive President:** Oversees the officers and conducts meetings along with initiating and following through with student led events. The president will work closely with the ASB advisor to create meeting agendas and PowerPoint presentations. The president will be required to attend every ASB meeting and event. If they will be absent, they need to notify the ASB Advisor and Vice President who will conduct the meeting/event in their stead. The president will also communicate regularly and in a timely fashion with the ASB advisor. Must be a INSIGHT student who is a 10<sup>th</sup> grader (with a letter of rec from a Homeroom teacher), junior (11<sup>th</sup> grade), or senior (12<sup>th</sup> grade). Must have a minimum of 1 year of experience serving in ASB (e.g., Homeroom Rep, member, or Executive Board). Must be in good academic standing (at least a 3.0 grade point average) without any compliancy issues.

**Executive Vice President:** Assists the President in running the meetings and planning the events, including meeting agendas. The Vice President will also be, with the ASB advisor and ASB Secretary, the webmaster of INSIGHT's ASB web page, and will update the website twice a month at minimum. The Vice President will be responsible for overseeing the Campus Presidents. If the President can no longer fulfill their duties, the Vice President will take over the President's responsibilities. Must be an INSIGHT student who will be a sophomore (10<sup>th</sup> grade), junior (11<sup>th</sup> grade) or senior (12<sup>th</sup> grade). Must have a minimum of 1 year experience serving in ASB (e.g., Homeroom Rep, member, or Executive Board). Must be in good academic standing at INSIGHT High School (at least a 2.5 grade point average) without any compliancy issues.

**Parliamentarian:** The Parliamentarian serves as the procedural interpreter of the ASB Constitution for all functions of student government at INSIGHT. It is their responsibility to ensure that every ASB meeting follows *Robert's Rules of Order*. Must have a minimum of 1 year experience serving in ASB (e.g., Homeroom Rep, member, or Executive Board). Must be without any compliance issues.

**Executive Treasurer:** Treasurer is responsible for keeping track of fundraising goals and the accounting ledger for ASB. The Treasurer will be responsible for providing details regarding funds during meetings. The treasurer must approve all funds before they can be used. Any grade level can be Executive Treasurer. However, 9<sup>th</sup> graders must have a letter of recommendation from their Math Teacher. Must not have any compliancy issues.

**Executive Secretary:** Secretary is responsible for keeping the minutes of meetings/events along with ASB member attendance. If the Secretary cannot make a meeting, he/she/they are responsible for designating an ASB Member to record the minutes. The Secretary will be responsible for emailing notes from meetings and activities within 24 hours or adding to the Teams files. The Secretary is responsible, along with the Executive Vice President, in creating the

monthly newsletter and updating the ASB website. Any grade level can be Executive Secretary but must be without any compliancy issues.

**Spirit Coordinators (9<sup>th</sup>/10<sup>th</sup> Grade; 11<sup>th</sup>/12<sup>th</sup> Grade):** The Spirit Coordinators are responsible for creating/initiating events, spirit competitions, etc. to promote INSIGHT School Spirit. Spirit Coordinators are responsible for creating their own committees to support them. Must be a 9<sup>th</sup>/10<sup>th</sup> grader to be the 9<sup>th</sup>/10<sup>th</sup> grade Spirit Coordinator and must be an 11<sup>th</sup>/12<sup>th</sup> grader to be the 11<sup>th</sup>/12<sup>th</sup> grade Spirit Coordinator. Each Spirit Coordinator will be allowed a vote on any legislation and/or proposal that they themselves have not brought forth. Must be without any compliancy issues.

**Campus Presidents:** The Campus Presidents are responsible for representing their respective campuses and student population. The Campus Presidents will be required to attend all ASB meetings and ASB events (that pertain to their respective campus). The Campus Presidents are responsible for creating and leading HR rep meetings and other duties as needed to keep homeroom representatives in the loop with ASB. The Campus Presidents will try and be at as many INSIGHT outings as possible in their area (minimum of 1 per semester) to represent ASB. Any grade level can be a Campus President but must be assigned to the campus which they are representing. Must be in good academic standing at INSIGHT high school (at least 2.0 GPA) without any compliancy issues.

*All elected officers must commit to being at every weekly ASB meeting. Failure to attend without prior notice, given to the ASB President, may result in the removal from the position. All officers and Homeroom Representative jobs will be tracked by the ASB advisor. Failure to complete officer responsibilities may result in removal from office.*

#### Terms in Office

Each position on the ASB Executive Board shall serve for a 1-year term (Fall to Spring), however, may campaign again at the start of each school year.

#### Officer Succession

In the case that the President can no longer hold office, the Vice President will take over as president. In the case that the acting Vice President can no longer hold office, the order of succession will be as follows:

- 1) Parliamentarian
- 2) Executive Treasurer
- 3) Executive Secretary
- 4) Stride Career Prep Campus President
- 5) North Campus President
- 6) South Campus President
- 7) 11<sup>th</sup>/12<sup>th</sup> Grade Spirit Coordinator

- 8) Freshman Academy President
- 9) 9<sup>th</sup>/10<sup>th</sup> Grade Spirit Coordinator

### Article V – Homeroom Representatives

The ASB shall also consist of all Homeroom Representatives.

#### Eligibility

All students serving as Homeroom Representatives must meet the following eligibility requirements:

- 1 student per homeroom (as designated by the respective Homeroom Teacher) unless otherwise allowed at the discretion of the ASB Advisor
- Hold a GPA of 2.0 or better
- Be in good standing with no compliancy issues
- Demonstrate clear communication skills, leadership qualities and a desire to represent their homeroom at Homeroom Representative Meetings

#### Expectations

All Homeroom Representatives must be willing to agree to the following expectations:

- Commit to serve during the entire school year
- Maintain the eligibility requirements during the academic year stated above
- Attend all virtual meetings as scheduled. Be open & available for additional meetings and preparation as needed. If more than two unexcused absences occur within the semester this may be grounds for dismissal. Absences must be cleared with the ASB Advisor
- Assist in school wide projects as designed by the Associated Student Body (ASB)
- Submit in a timely and organized fashion all necessary and delegated tasks
- Share announcements/updates with their homeroom at homeroom meetings
- Attend in-person events with learning coach that are within a reasonable driving distance

#### Homeroom Representative Succession

If a Homeroom Representative can no longer hold office, the acting Homeroom Teacher will appoint a replacement.

## Article VI- Advisor

The ASB Advisor shall be designated by INSIGHT administration. The ASB advisor acts as a designee of INSIGHT's administrative team, and is empowered to manage council activities and provide leadership training.

## Article VII – Meetings, Activities, and Absences

### Meetings and ASB Led Activities

Meetings of the entire executive board of the ASB may be called by the ASB advisor, the ASB President or ASB Vice President. Regular ASB Board meetings shall be held weekly. In case of technical difficulties or emergency, the ASB Advisor shall have the authority to cancel a meeting. No special meeting may be called without prior notification of the ASB Advisor, and meetings will not be held without the ASB Advisor present.

Homeroom Representative meetings will be conducted at a minimum of once per month. These meetings will be run by the Campus Presidents with the ASB Advisor present.

ASB officers and homeroom representatives are not allowed to organize any type of strike against activities, rules, guidelines, etc. dictated by INSIGHT administration or the ASB advisor. Striking is defined as "a refusal to work organized by a body of people as a form of protest, typically in an attempt to gain a concession or concessions from their supervisor/administration/employer." If any INSIGHT ASB officer, homeroom representative, or other participant chooses to rally fellow students in to striking any INSIGHT ASB meeting or activity, that officer/homeroom representative/participant may be removed from his or her position on the first incident of striking. Any and all issues with ASB and/or INSIGHT must be presented to the ASB Advisor without affecting ASB meetings, events, etc.

### Meeting and ASB Led Activities Absence Policy

- All members must alert the Executive President or ASB Advisor at least twenty-four hours (24) before the meeting if they are to miss the meeting unless it is an emergency.
- An unexcused absence is one where the Executive President or ASB advisor is uninformed of the absence or was not given twenty-four-hour (24) notice.
- All members have up to **two** unexcused absences.
- All members are required to read the minutes of the meeting if they arrive more than 10 minutes late or miss the entire meeting. Meeting minutes will be sent out by the Executive Secretary.
- If a member exceeds their two unexcused absences they may be eligible for removal from ASB. This will be based solely on the discretion of ASB President and ASB advisor.

### Article VIII- Quorum

To conduct Executive Board business, at least 3/4 of the Board must be present.

### Article IX- Legislation

All legislation and proposals must be officially brought to the discussion floor by one or more of the following:

- ASB Advisor
- ASB Executive Board Officer
- Committee Chair

A motion must be made in order to proceed with discussion and adoption of said legislation and proposals.

### Articles X- Amendments

Amendments to this constitution may be proposed by:

1. ASB Advisor
2. ASB Executive Board Officer
3. ASB Member

### Articles XI- Ratification

All legislation, proposals, and or amendments to this Constitution shall be ratified via a  $\frac{3}{4}$  majority of the Executive Board and ASB Members.

### Articles XII – Oath of Office

All elected ASB Executive Board officers shall take the *Oath of Office* prior to the date/time they begin their duties.

The ASB Advisor shall administer the *Oath of Office* to the elected Executive President. The Executive President shall then administer the *Oath of Office* to all newly elected Executive Board Officers.

“I (Name) do hereby affirm that I will, to the best of my ability, support the Constitution of the Insight Schools of California’s Associated Student Body. I affirm that I will, to the best of my ability, promote, maintain, and extend the worth, value and name of Insight Schools of California.”



## GENERAL BUSINESS PRACTICES & INTERNAL CONTROLS

### The Business Operating Cycle & Bank Account Management

The business operating cycle is oriented around the school year and fiscal year starting at July 1<sup>st</sup> and ending June 30<sup>th</sup>. The business operating cycle consists of various phases that normally recur each year, such as posting transactions, closing the books, and preparing financial reports.

Each ASB organization will need a checking account at a local bank. Only the charter school's business office can open or close bank accounts. The business office maintains an up-to-date list of all charter school's bank accounts, including ASB accounts.

The bank account will be in the name of the ASB organization or in the name of the charter school supported by the ASB organization, not in the name of any individual and is for the exclusive use of the ASB organization.

### Internal Controls

Internal controls are needed to safeguard assets, ensure the accuracy and reliability of accounting data, promote operational efficiency, ensure adherence to managerial policies and state and federal statutes, and assign accountability.

Segregation of Duties - Different individuals should perform the different general duties of management, accounting, and maintaining custody of student body funds:

1. Student council – Develops ASB budget, including estimated revenues and expenditures
2. Club Advisor – Approves ASB budget and related requests
3. Principal or School Administrator – 2<sup>nd</sup> Approver of ASB budget and related requests, and authorizes purchase orders
4. Head of School, Academic Administrator, or Director – Approves expenditures (i.e. payments to vendors)
5. ASB Bookkeeper – Maintains a ledger for fundraising activities (i.e. revenues) and expenditures, submits to School Accounting and Business Office Support
6. School Accounting – Reconciles ASB Bank Account on a monthly basis and records ASB transactions in the School's financial ledger
7. Business Office Support – Maintains custody of assets involved in fundraising activities, and of ASB records

## Maintaining ASB Records

The business office will have a complete list of which documents need to be maintained and for how long. If the business office does not have specific guidelines, they should maintain all ASB information for at least four years from the date of the audit, unless considered a permanent record (meaning those records should never be destroyed). The principal or other administrator at each charter school will ensure that there is a safe place to store permanent ASB records indefinitely and nonpermanent records for four years.

Retention guidelines for student body records are as follows:

<b>Record</b>	<b>Retention Period</b>
ASB Constitution & Bylaws	Permanent
Equipment Inventory	Permanent
Club and Council Minutes	4 Years
Budgets	4 Years
Invoices & Approval Documents	4 Years
Bank Statements, Deposit Slips, Cancelled Checks & other Banking Records	4 Years
Financial Statements & other Accounting Records	4 Years

E-mail messages that are usually public records and must meet retention requirements before being destroyed:

- Policy and procedure directives
- Correspondence or memoranda related to official public business
- Agendas and minutes of meetings
- Documents relating to legal or audit issues
- Messages which document agency actions, decisions, operations, and responsibilities
- Documents that initiate authorize or complete a business transaction
- Drafts of documents that are circulated for comment of approval
- Final reports or recommendations
- Appointment calendars
- E-mail distribution list
- Routine information requests
- Other messages sent or received that relate to the transaction of local government business

E-mail messages that are usually administrative materials with no retention value:

- Information-only copies, or extracts of documents distributed for reference of convenience, such as announcements or bulletins
- Phone messages slip that do not contain information that may constitute a public record
- Copies of published materials or informational copies
- Preliminary drafts
- Routing slips
- Transmittals (letters/memos)

## BUDGET DEVELOPMENT

The budget provides the estimated annual expenses and income and allows the ASB to estimate as the beginning of the school year what its financial position will be at the end of the year. The budget should be monitored throughout the year and be revised periodically. The student council prepares the budget with assistance from the ASB advisor – it should not be prepared by the ASB bookkeeper.

Before a purchase is made, all club members, teachers, advisors, and other staff cannot obligate ASB funds until a purchase order is prepared and approved by the student club representative, a certified employee of the charter school (the advisor), and a school principal.

There are four parts when creating the budget: estimated revenues, estimated expenses, ending balance and carryover, and budget approval.

### Estimated Revenues

- The advisor and students will create a Chart of Accounts that will include account number and description, revenues from previous year & estimated revenues for the new school year.
- The students will create estimated revenue for each fundraising event, it will also include fundraising approval form, & once approved, create a fundraising event profit form.
- The students should prepare a Fundraising Event Profit form for all approved fundraisers, even those added later and were not in the original budget.
- The students will add all the estimates of revenues for each fundraising event and other sources of revenue and calculate their estimated total for the year.

### Estimated Expenses

- The students are to review the previous years' expenses to determine the expenses that will incur each year (i.e., supplies & postage).
- The students should include any items that the organization may have to pay for along with the cost of planned projects.
- The students should include the expenses estimated in the fundraising event profit form.
- Sum expenses to compute estimated total for the year.

(It is best to budget the maximum amount an item is likely to cost and adjust the budget once the actual cost is determined.)

### Ending Balance & Carryover

- Differentiate between the estimated revenues & estimate expenses – desired result is when they are equal to or exceed estimated expenses.
- The advisor should ensure that the students prepare a balanced budget and include any balance from the previous year. Funds should be carried over only when there is a definite plan and purpose for the use of the funds.
- If the students find that the expenses exceed budgeted revenues and there is no carryover from the previous year, students must review and reduce expenditures to balance the budget or plan additional fundraisers to make up the difference.
- The difference between the estimated revenues and expenses and the carryover from the prior year are added together to determine the amount of the projected ending balance – it will be the estimated carryover for the next year school year.

### Budget Approval

- Both the student representative and advisor approve the budget in writing after determining that the budget is realistic & reasonable – the student council should never approve a budget with a negative ending fund balance.
- Students will vote on the budget and include that vote in their meetings before submitting the budget to the student council.
- The student council will approve all submitted budgets for each club.
- After the students, advisor, and student council approve the budget, either the student representative or advisor send the budget to the charter school's business office support for approval by Head of School or Head of School delegate.

## FUNDRAISING

### Fundraising Approval Process

A revenue potential form and request for fundraising activity should be filled out at the beginning of the year by the club members that outlines the number and type of fundraising events that will be held that year. The student council approves the request for fundraising activity and submits the request to the student representative for signature. The student representative or ASB advisor then send the form(s) to the charter school's business office upon completion and they either prepare a resolution for the governing board to authorize the events or send the information to the governing board's designee for approval of all items. Once approved, the preparations for the fundraiser may begin – including ordering of any materials or supplies.

### Parameters for Fundraising Events

- The raising of funds must have one specific purpose, which is to promote the general welfare and morale of the students as a whole.
- They should contribute to the educational experience and not conflict with the school's educational program.
- Participation and contributions to events are voluntary to students – they cannot be required to contribute, and they cannot be excluded from the events because they did not participate in raising funds.
- Funds are raised to benefit the entire club or student group, not to individual students.
- The student council, advisor and principal or designee should approve all fundraising activities before the event.
- Profits made by activities which are supported by the general student body should be considered general ASB revenues, and not directed to special interest groups.

### Purchasing Procedure

ASB funds are used to produce goods and services that promote the students' general welfare, morale, and educational experiences, and for expenditures that will benefit a group of students rather than the individuals. Expenses that do not meet these criteria are not allowable. See examples of allowable and prohibited expenses in Appendix A. Under guidance of the advisor who assures the club operates within established regulations, the students are in the decision-making role and have the final authority as to how their funds are used.

The approval process is as follows:

1. ASB purchase order requisition – student discuss purchases at the club meeting and record decisions made in the club minutes
2. Quote and/or itemized descriptions – attach any quotes and/or at a minimum include quantities, item numbers, and item descriptions on the requisition
3. Submit all documents to the ASB student council for approval
4. Purchase requisitions, or purchase orders requests, must be completed by either Student Council designee or ASB Advisor for all ASB expenditures and submitted to Business Office Support, who submits to the Head of School or Head of School delegate for approval
5. Expense reimbursement requests, if the purchases are made by School employee(s), must be pre-approved by Head of School or Head of School delegate
6. Purchase requisitions or expense reimbursement requests must show the amount of the purchase, if known, or if not known, as estimate must be made
7. Quotes and/or other backup documentation must be attached to the purchase requisition
8. Purchase requisitions must be approved by the Head of School or Head of School delegate
9. Prior to approving ASB purchase order requests, the Head of School must be certain the proposed expenditures are in accordance with the federal or state requirements
10. Once purchase order request is fully approved, Business Office Support returns a completed Purchase Order, with PO#, to requestor (Student Council designee or ASB Advisor). The purchase requestor sends the purchase order, or simply the PO#, to the vender
11. Business Office Support notifies ASB when items are received at the administrative office, and signs packaging slip noting items were received and submits to ASB bookkeeper. Instances in which goods or services are delivered to a fundraising site, ASB advisor must sign or accept goods or services rendered. Vendor invoices cannot be paid without either ASB Advisor or Business Office Support confirming goods were delivered or services were rendered.

Advisors are not authorized to place any orders with vendors without a Purchase Order. When items are received, or services have been fully rendered, the advisor must notify the ASB bookkeeper immediately. The best way to handle this is to sign and date the packing slip and/or purchase order showing that the goods were received as ordered and forward the information to the ASB bookkeeper. Payment on the invoice cannot be processed without this proof of receipt.

## Payment Procedure

Unless otherwise specified below, all expenditures and accounts payable payments adhere to the School's board approved Fiscal Policies and Procedures.

- Compensation and any other payments for goods and services must not be paid in advance of receipt of goods and services
- Bill payment requests must be sent to: [accountspayable@caliva.org](mailto:accountspayable@caliva.org)
- For payments to be processed, vendor needs to provide:
  - Completed and signed W9 form
  - Fully itemized invoice with correct PO#
- For payments to be processed, ASB bookkeeper needs to provide:
  - Confirmation and/or written acknowledgement goods were delivered or services were rendered
- Invoice must be approved and coded properly by Accounts Payable and matched to a purchase requisition
- Once the vender bill is approved, it is reviewed and routed for payment processing by School Accounting
- Allow 2-3 weeks for payment processing via the following methods of payment:
  1. Check payment
  2. Credit card payment
  3. Wire payment – requires ACH bank information and should be utilized for payments in excess of \$5,000
  4. PayPal – to be used exclusively for fundraising activities for which donations/payments submitted electronically via PayPal
- Two signatures are required for expenditures greater than \$5,000
- Checks outstanding and unpaid for a period of one (1) year shall be declared void, included as receipts, and removed from the outstanding check listing unless state escheatment treatment is required

## FINANCIAL MANAGEMENT

### Payment Control

The School administrator must approve all activities where funds will be generated, including ticket sales for athletic and social events, ASB cards, yearbook sales, food sales, or other merchandise type of sales or donation. The school does not handle cash and does not accept cash for fundraising activities. In lieu of collecting cash from parents or students for fundraising activities, the school allows:

- Parents or students to send payments electronically to the appropriate ASB PayPal account. Contact the ASB Advisor for an updated list of active ASB PayPal accounts.
- Parents or students to send check payments, made out to the correct school, and mailed to the school administrative office, located at:  
50 Moreland Road, Simi Valley, CA 93065
- Check payments must be attached to a completed fundraising form which includes student name or ID, quantity purchased, or amount donated, receipt/purchase #, fundraising activity, and return address

The activity sponsor should prepare the proper forms in order to prove that the money is in balance with the receipts. A report of ticket sales documents the sales of tickets for activities such as athletic games, dances and drama activities. Business Office Support is responsible for depositing the checks collected after verifying with the ASB bookkeeper.

### Receipt Procedures

#### 1. Receipt Forms

Receipt forms must be standard throughout the charter school. **Generic receipts are not acceptable.** Since the schools are nonclassroom-based, electronic receipts are preferred, though handwritten receipts are acceptable as an alternative. Receipt books should be obtained from Business Office Support.

Items that must be included on receipt:

- Pre-numbered receipts
- Pre-printed with school name
- Date of transaction
- From whom money is received
- Signature of person receiving money



- Indication of check amounts
- Applicable revenue codes

## 2. Receipting

An authorized ASB representative shall receipt all money at the time of collection by either a charter school authorized receipt book or point of sale program.

- Receipts must be issued in numeric order.
- Checks may NOT be cashed from ASB funds.
- Checks may NOT be written for more than the amount of purchase.
- ASB money may NOT be used to make change.
- The “PayPal” or “Check” box on the receipt must be marked to indicate whether money received was in the form of check or PayPal deposit. If a mixture of both is received, note the amount of each on the receipt.
- Checks must be endorsed immediately upon receipt.

*Note:* Do NOT hold any person’s check. Do NOT accept post-dated checks.

Hand-written charter school receipts are to be prepared in a minimum of two parts with copies as follows:

- Original to Customer
- Second copy is Numerical File (left in book or put in a file)
- Voided receipts are to be noted as such, i.e., write the word “VOID” across the face of all copies and **save**. Staple payee copy to all other copies of the receipt and leave in numerical file.

## Financial Reporting

The principal/school administrator, advisors, and students must review their financial status periodically (preferably per month).

The ASB bookkeeper is responsible to produce financial reports and to many customers, all with a unique set of needs/responsibilities related to those reports:

- Principal/School Administrator – must review and approve all financial reports throughout the year and ensure that all required reports and submissions are made to the business office as requested.

- Student Council – must review, approve, and enter into their meeting minutes the monthly and annual financial reports for their own information and various clubs' information.
- Individual Clubs – must review, approve, and enter into their meeting minutes their monthly and annual financial reports.
- Business Office – must receive the approved financial statements at least quarterly

The ASB bookkeeper produces two main types of financial reports: the profit and loss statement which compares ASB revenue to expenses, and the balance sheet which summarizes the assets and liabilities of the ASB.

With the profit and lost statement reports, the principal/school administrator should do the following:

1. Review the year-end report to ensure it balances; the revenues less expenditures equals the net profit/loss and the beginning balances are reconciled with ending balances from the prior year
2. Review and investigate any excess of expenditures over revenues, both budget and actual, at both the individual club and ASB levels, to ensure data accuracy and understanding of the deficiency
3. Review any encumbered purchase orders that appear out of the ordinary, especially if unexpected
4. Initial and date the report as evidence of their review

With the balance sheet, the principal/school administrator or designee should:

1. Review the report to determine that assets less liabilities equals equity/fund balance
2. Review assets and liabilities for reasonableness and investigate any anomalies or anything that appears out of the ordinary
3. Initial and date the report as evidence of their review

### Closing the Books

At the end of June, the ASB books must be closed for that school year, which means posting all financial transactions for that year done by the ASB bookkeeper.

The following must be completed by June 30:

- Collect all undeposited money from fundraising events and deposit the funds into the bank

- Pay all outstanding invoices for goods and services received
- Contact the vendor for any outstanding purchase orders and obtain an invoice for purchase orders that have been delivered by the vendor but not invoiced – pay these invoices
- Ensure that the ASB advisor and students take a final inventory of the student store and any other stock on hand
- Balance the inventory count with the book value of the inventory. Make adjusting entries as needed
- Verify and balance all trust and club accounts; coordinate this bank reconciliation with the ASB advisor and with individual club sponsors. Many any adjusting entries if needed and verify data
- Prepare the financial statements for the fiscal year
- Distribute the financial statements according to district guidelines

### Bank Reconciliations

Best practices for bank account management and bank reconciliations are as follows:

- ASB bookkeeper should reconcile the total amount in the club accounts with the checkbooks or general ledger monthly
- ASB treasurer should provide monthly reports on bank account balances and all club and trust account balances, which gets entered in the student council minutes
- The principal/school administrator or ASB advisor should compare the bank statement and the checkbook/general ledger to ensure the totals match the numbers on the bank reconciliation
- Principal/school administrator or ASB advisor should verify that outstanding items are cleared in the following month
- Principal/school administrator or ASB advisor should ensure that any journal entries made were properly approved and authorized
- Principal/school administrator or ASB advisor should initial and date the bank reconciliation and bank statement as evidence they reviewed the totals as identical
- The business office should conduct a monthly review of ASB bank reconciliations prepared at the school sites, then sign and date the reconciliation once completed

The ASB bookkeeper finishes the bank reconciliation by balancing all the general ledger accounts and provides copies of the bank reconciliations to the principal/school administrator, ASB advisor and business office.

The bookkeeper should also prepare a report of bank account and club and trust account balances for the ASB treasurer to present at the student council's monthly meeting and provide each club advisor with a monthly report that shows year-to-date activity and summary balances.

## FRAUD

The purpose of internal controls is to protect individuals from situations in which all elements of fraud – motive, opportunity, and access – are present. Strong payment controls are needed to limit the opportunity and access needed to commit fraud and help identify the suspect and help exclude from suspicion innocent individuals who may be wrongfully accused.

### Fundraising and Deposits

Control points at which fraud may occur:

1. During a fundraising event
  - monitor how funds are collected, safeguarded, and accounted for
2. After the fundraising event but before the money is taken to the ASB bookkeeper
  - money should never be counted alone, always count in the presence of a witness
3. After the money is counted but before taken to the ASB bookkeeper
  - always use a cash count form and ensure it is signed by the individual responsible for the money and by a witness
  - Make multiple copies of the completed form, and always keep at least one copy in a safe place, separate from the copy sent with the deposit
4. After the deposit reaches the ASB bookkeeper
  - always keep a copy of the completed and signed cash count form
  - count money again in the presence of the ASB bookkeeper and document the second count
  - When the cash and checks are retrieved from the safe, the bookkeeper should issue a receipt for the cash and checks, but only after the two individuals (the advisor and the bookkeeper) have counted the dollar amount together and recorded that amount on the receipt. If the advisor is not able to count the funds with the bookkeeper, an alternate individual must do so; the bookkeeper should never count funds alone.

## Checks, Reimbursements, and Advances

Having weak or nonexistent cash controls and authorization procedures can lead to an unauthorized vendor can being added to the payee lists or fictitious invoices for products or services can be created and money siphoned from clubs or the ASB general fund. The purchase order, authorization, and disbursement processes should properly document the cash disbursement process – it helps to prevent fraud and errors.

In other scenarios, someone will obtain the proper authorizations and purchase orders for a check, then the club advisor, ASB bookkeeper, or any other person in control of the check will remove the payee's name and insert their own. Extra care must be used to confirm that the payee on the check is the same as that listed on the check register – confirming who endorsed a check helps establish the chain of custody.

Any returned checks to the office should be examined thoroughly by the school administrator or ASB advisor to look for fading and other signs that the payee has been altered. The digital copies printed in the bank statements should be periodically compared to the clear check register and verify the endorsements on the reverse side of the checks.

With reimbursements, two different frauds can occur:

- The person receiving the reimbursement can falsify the reimbursement - add expenses that do have documentation and increase the total value
- The amount of reimbursement can be altered and money stolen – pocket the money and alter the accounting records to agree with the new larger money advance total

Confirm every receipt and every line item of the reimbursement; original receipts should be presented for reimbursement whenever possible.

*Theft:* To reduce theft and safeguard against money advance fraud, write the advance amount on at least two separate documents and have the recipient sign both documents and initial the advance amount.

*Fictitious Advances:* Usually occurs unsuspecting club advisor does not check their club's monthly financial report. A dishonest ASB bookkeeper could take money and record it as an advance for a certain club but if the financial reports are not checked monthly, the club advisor may be unlikely to remember or recognize that the funds were not used for club purposes.

## ASB Financial Reports

Club advisors should receive a detailed monthly transaction report for the club showing at least the deposits, checks, journal entries, transfers, and memos/notes of the club's financial

transactions. Club advisors should also hold onto duplicate cash count forms, club minutes, copies of purchase orders and other paperwork. Doing this will enable them to do the following:

- Compare the deposit amounts on the cash forms with the financial report for the club to verify that the club's deposits are accounted for correctly. Any discrepancies should be identified, if any, question them, and help with the solution.
  - Discrepancies do not always mean fraud; a deposit may have been miscoded to another club's account which can be corrected
  - Failure to review financial reports or keep copies of records and other paperwork makes it difficult to detect errors or fraud; also gives a dishonest ASB bookkeeper the opportunity to commit fraud
- Review the transfers and/or journal entries in the club's financial report, which all should have been approved before being entered into the club account.
  - It is important to question any discrepancies regarding forged or altered checks or shorted deposits to reduce any fraud
- Review and compare the checks, reimbursements, and advances in the financial report for the club with records of financial and other activity and note/question any disbursement transactions that are not readily recognizable.

### Copies of Financial Documents

Club advisors should keep all copies of every club-related record in their possession including cash count forms, copies of receipts, revenue potentials, budgets, purchase orders, minutes, and any other related paperwork. Perpetrators of fraud will try to destroy any records they have access to so the records the club advisor retains may be the only source from which it is possible to reconstruct events and determine the amount and probable location of any missing funds.

Club advisors should retain records for as long as they serve in that capacity, then give records to the charter school for safekeeping.

For everyone's protection, do the following:

- Never leave money unattended.
- Always count all money with a witness.
- When possible, have two people transport deposits.
- Always sign and initial and have a witness sign and initial documentation in as many places as possible indicating the status and amount of money that the two signers counted.
- Always retain duplicate cash count forms for the club's records.

- Always protect the ASB bookkeeper by counting cash with them and obtaining signatures attesting that the cash counts agree.
- Safeguard user identities, passwords, combinations, and other access controls.
- Double-check bank reconciliations, cancelled/cleared checks, and check endorsements.
- Obtain proper authorizations for all transactions including journal entries, transfers, reimbursements, and advances.
- Always compare the advisor's copies of club transactions with the financial report for the club.
- Ensure that all club advisors retain club-related records for as long as they serve as club advisor.
- Ensure that the ASB bookkeeper is never afraid to say no. The ASB bookkeeper should never be afraid to refuse an incorrect deposit or improper authorization for disbursement.

## Appendix A: Examples of Allowed and Prohibited Fundraising Activities

### Typically Allowed Fundraising Events/Revenues

1. Athletic Events
  - income comes from various sources like ticket sales, program sales, and concessions
  - Governing board decides which club, parent organization, or charter school account will receive the different types of revenues
  - Funds are deposited into an ASB account, the coach might want full control over the funds – not allowed (funds are only handled the ASB students and co-approval of authorized adults)
2. Concession Sales
  - Food sales to adults, staff, & students – must be in compliance with any local wellness policy and nor in conflict with food services program
  - May be operated by the students themselves or enter an agreement with an outside agency, this will involve a contract to split the profits based on an agreed-upon formula
  - Tips and donations jars can be included
3. Advertising / Sponsorships
  - Sell space in a school newspaper, yearbook, athletic/entertainment programs, athletic billboards, or other school publications
  - Appropriate contracts and invoicing systems need to be developed so all applicable revenue is collected
4. Publications
  - Includes yearbooks, literary magazines, and school newspapers
  - Joint fundraisers between ASB and clubs and/or PTA/PTO/Booster/other school-connected organizations – including other activities with student participation when approved by principal/board designee
  - Retailer participation drives, scrips, or other forms of merchant participation or loyalty payments
5. Student Stores
  - Sells items students need or promotional products with the school logo (hats, sweatshirts, etc.)
  - Any ASB product or inventory to students at an ASB sponsored and approved activity
  - Optional stoles to wear at graduation
6. Cultural Events/International Fairs
  - F/B sales must comply with various laws and local charter school policy
  - Fundraising for out-of-state fields trips / travel – should coincide with charter school existing travel policy



## 7. Scholarships and Trusts

- Awards, prizes, or incentives to students for excellence
- Student assembly costs (honor roll assembly, sports assembly, etc.)
- Acceptance of any scholarships must be made in writing with all conditions clearly described
- A separate account should be established within the ASB's accounting system
- Requirements of the scholarship should be documented & retained at the school

## 8. Gifts and Grants

- Money, material, or equipment may be accepted with approval of the governing board & must have a legitimate use in the school program
- Any financial grant / fiscal assistance from the charter school to the ASB or clubs
- Acceptance of credit cards by ASB – subject to approval by charter school business office equipment, service provider, contractual terms, etc.

## 9. Interest Earned

- Interest may be earned on bank accounts and prorated to the various student activity accounts or credited as revenue to the general student body account
- Events with variable pricing structures (advance price vs. at-the-door prices – must be described clearly on the request form & revenue potential form)

## 10. Sale of Surplus Items

- Items that were purchased and are no longer needed or usual – only allowed if the item is no longer required for school purposes, or if it will be disposed of due to the purchase of a replacement, or unsatisfactory or no longer suitable for school use
- Proceeds are appropriate ASB revenue – can proceed if the governing board is willing to approve the raising of funds by selling surplus property
- Cannot succeed more than \$2,500
- Repurposing excess / leftover fundraiser proceeds to use for different activity or event originally planned is allowed
- Silent auctions are allowable

## 11. Loans / Donations

- Lending or rental of ASB/club equipment between clubs
- Lending or rental of ASB/club equipment between school site ASBs within the charter school
- Lending or rental of ASB/club equipment to school charter school
- Loans to clubs from ASB general / student council
- Receipt by ASB of club of donated gift cards – retention of gift card inventory recommended
- ASB general / student council providing start-up / seed money to new clubs
- Petty cash (suggested limit is \$50)

Revenue Sources other than Fundraisers – this includes vending machines, student stores, gifts, and donations; all must be included in the budget of the ASB council and must be allocated to a specific use.

#### Fundraisers/Revenues Not Allowed

1. Raffles or games of chance – they are not nonprofit organizations exempt from state tax
2. Activities that pose liability, safety, or risk concerns – eating contests, mechanical or animal rides, use of darts, arrows, or other weapons, objects thrown at people, water tanks where a person is dunked, destruction of cars or similar objects with hammers, trampolines, or mini trampolines
3. Rental of charter school-owned equipment or facilities to outside groups
4. Return/refund of a donation (unless otherwise specified when funds are collected or received)
5. Clubs established solely to fundraise for other charities – specific board approval recommended
6. Fundraisers for charities and other non-profit organizations – if allowed, governing board should establish annual limits on number of charitable fundraisers
7. Fundraising using crowdfunding websites such as GoFundMe – strong internal controls and oversight required if allowed
8. Repurposing all fundraiser proceeds to use for different activity / event other than originally planned – funds should typically be spent on the original purpose, or a similar purpose for which they were raised
9. Donation of funds from one club to another club
10. Lending or rental of ASB/club equipment to outside entities
11. Loans between clubs
12. Non-ASB funds held/deposited in ASB accounts(s) – AP testing fees, library fines, testing fees, staff coffee funds, etc.
13. Salaries/ benefits and equipment/supplies/clothing for ASB support staff – includes ASB bookkeepers, coaches, custodians, ASB Advisors, etc.
14. ASB accounting software and support costs
15. ASB staff training (Activities Director, ASB Advisor, ASB Bookkeeper, business office staff, etc.) – includes training for CADA or other membership organizations, coach clinics, ASB accounting software workshops, etc.
16. Purchase of gift cards for any reason, including awards