

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

**Insight at San Joaquin**

**December 7, 2023**

**12:00 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 Joaquin ("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 Joaquin 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 of 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 Insight at San Joaquin office at (805)581-0202.*

**I. PRELIMINARY**

**A. CALL TO ORDER**

Meeting was called to order by the Board Chair at 12:05 P.M.

**B. ROLL CALL**

	Present	Absent
Mr. Fred Vallerga (Secretary/Treasurer)	<u>  X  </u>	<u>      </u>
Ms. Laurie Fracolli	<u>      </u>	<u>  X  </u>
Mr. Bill Bushman	<u>  X  </u>	<u>      </u>
Ms. Deanna Vallerga	<u>  X  </u>	<u>      </u>

**C. FLAG SALUTE**

- Sammy led (12<sup>th</sup> grade student)

**NOTICE OF PUBLIC HEARING**

**TIME AND DATE: December 7, 2023 at 12:00 PM**  
During its Regularly Scheduled Board Meeting

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

**SUBJECT: Local Control Accountability Plan**

Opening of Public Hearing: 12:08 PM

Closing of Public Hearing: 12:09 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.

- Enrollment is currently at 302; 23 in 9<sup>th</sup>, 61 in 10<sup>th</sup>, 81 in 11<sup>th</sup>, and 137 in 12<sup>th</sup>
- 34 graduates out of 38 for trimester 1
- 80.6% pass rate
- 77.7% of students passed 60% or more of courses
- 93.8% average attendance T1
- 81 new students for trimester 2 which is a 27% increase
- 49 potential graduates for trimester 2
- 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: Deanna  
2<sup>nd</sup>: Fred

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.

- **Remove board member, Laurie Fracoli**
- **Seat new board member, Jason Jones**  
Moved: Deanna  
2<sup>nd</sup>: Bill  
o 3 ayes

### IV. SCHEDULED FOR ACTION

#### A. BUSINESS

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

APPROVED  
BDRPT 01

LCAP Budget Update  
- We made a slight change to the estimated actuals from last year. Students and funding have increased. This is what drove the update.

APPROVED  
BDRPT 02

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

APPROVED  
BDRPT 03

Ratification of Disbursements  
- No questions asked.

APPROVED  
BDRPT 04

ASB Fundraising Policies and Procedures  
- No questions asked.

APPROVED  
BDRPT 05

**B. PERSONNEL**

None

**C. INSTRUCTION AND CURRICULUM**

None

**D. PUPIL SERVICES**

None

**V. ITEMS SCHEDULED FOR INFORMATION**

None

**VI. ADJOURNMENT**

The meeting was adjourned at 12:32 P.M.



New Jerusalem Elementary School District  
31400 South Koster Road -Tracy, CA 95304-8824  
District Office (209) 830-6363; Fax (209) 830-9707



November 13, 2023

Mrs. Odom  
Mrs. Warren  
Via Email Only

Mrs. Odom and Mrs. Warren,

Effective immediately, please remove Mrs. Laurie Fracolli from the respective boards from Insight @ San Joaquin and CAVA @ San Joaquin Charter Schools. Mrs. Fracolli previously filled her board position as an authorizer-appointed representative, but she is no longer employed by the New Jerusalem Elementary School District. As a replacement, I wish to appoint Dr. Jason Jones to this role. Dr. Jones was previously our district representative on both boards, so he is familiar with the processes that you follow. I have also attached a copy of his resume as requested.

Please feel welcome to reach out to me with questions.

Sincerely,

Kellyann Reis, Superintendent  
New Jerusalem Elementary School District  
(209) 830-6363 ext. 2285  
[kreis@njes.org](mailto:kreis@njes.org)

Enclosure

# Jason E. Jones, Ed.D.

Pleasanton, CA 94566 | (925) 301-7843 | jjones@njes.org

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## PROFESSIONAL PROFILE

I offer 10+ years of educational and nonprofit leadership experience dedicated to helping and empowering students, families, and teachers, and staff members alike to reach their goals and achieve new levels of personal and professional success.

## CORE COMPETENCIES

- Out of the Box Thinker
- Organizational Developer
- Data Analytics/Trend Analysis
- Key Performance Metrics
- HR Management
- Position Control
- Fiscal Management
- Audit Compliance
- Branding & Marketing
- Community Engagement
- Public Speaking
- Growth Management

## EDUCATION

**St. Mary's College of California, Moraga, CA**  
Ed.D., Educational Leadership

**University of La Verne, La Verne, CA**  
M.S., School Counseling

**Sacramento State University, Sacramento, CA**  
B.A., English

**Shasta College, Redding, CA**  
A.A., Transfer

## EXPERIENCE

**New Jerusalem Elementary School District, Tracy, CA**  
Director of Charter Oversight and Data Reporting, 7/2019 - Current

**Las Positas Community College (DSPS), Livermore, CA**  
Director of Disabled Student Programs and Services, 7/2018 - 6/2019

**New Jerusalem Elementary School District, Tracy, CA**  
Program Administrator (Empire), 1/2017 - 6/2018

**University of Phoenix, Livermore, CA**  
Director of Academic Affairs, 3/2009-8/2014

**University of Phoenix, Pleasanton, CA**  
College of Education Department Chair, 4/2004 - 1/2007

**Innovative Education Management, Placerville, CA**  
Chief Academic Officer 8/2014 - 12/2016

**Ohlone College, Fremont-Newark, CA**  
*Entrepreneurial Ventures Manager, 1/2007 - 2/2009*

**The Spanish Speaking Unity Council, Oakland, CA**

Social Services Manager 1/2003 - 4/2005

**Shasta College Extended Education Opportunities and Services (EOPS), Redding, CA**

Coordinator 7/2001 - 1/2003

**Kids' Turn, San Francisco, Redding, Dublin, Fremont, Concord**

Group Coordinator and Facilitator, 7/2001 - 1/2014

**PRESENTATIONS & PUBLICATIONS**

Jones, J. & Bowers, K. (2017). Using Net Promoter Scores® to Build Great Schools. 12th Annual Action Research Conference, St. Mary's College, Moraga, CA.

Jones, J. (2016). Developing an Effective Marketing and Social Media Campaign for Your Independent Study Charter School, A-Plus Annual Conference, Sacramento, CA.

Carr, M., Chu, R., Garretson, M., & Jones, J. (2013). The Effective Use of Online Special Education Services. Expert Panel Discussion at the Charter Schools Development Center Leadership Conference (CSDC), Burlingame, CA.

Moreland, J., Veloria, R., Jones, J. (2013). Using Net Promoter Scores® to Assess University Student Experiences. Presented at the Higher Learning Commission Annual Conference, Chicago, IL.

Jones, J., & Gulek, C. (2010). Characteristics of High Quality Teachers. ERS Spectrum: Journal of Research and Information, 28(3) p. 1-12, ISSN-0740-7874.

Jones, J. (2008). Characteristics of High Quality Teachers. St. Mary's College of California Dissertation.

Jones, J. (1993) Railroads to Retirement: A Cultural History of McCloud, CA. Presented at the California Geographical Society Conference (Number 47) at Shasta College, Redding, CA.

**AWARDS & CERTIFICATIONS**

- T9 Certificate of Completion for *Trauma Informed Training*, Public Interests Investigations & Van Dermeyden Maddux Law Corporation (3/2019)
- Alameda County Office of Education Charter Authorizers Regional Support Network *Master Class* graduate and certificate (2017)
- University of Phoenix Academic Excellence Award for Leadership, Western Regional (2009 & 2010)
- Certified California Community College Economic & Workforce Development Facilitator (2009)
- Summer Statistics Certificate, Texas A&M University, College Station, TX (2008)
- Certified California Community College Next Skills & Customer Service Academy Trainer (2007)

**COMMUNITY SERVICE & AFFILIATIONS**

- Pleasanton Little League, Coach (2019-current)
- Cub Scouts Pack 943 and Boy Scouts Troop 916 Adult Leader (2015-current)
- Fourth Degree Knight of Columbus Officer, Council #6043 and Assembly #1979 (2015-current)
- St. Mary's College of California Alumni Advisory Committee Member (2016-2018)
- Gnomon School of Visual Arts Board Member, Los Angeles, CA (2015-2017)
- American Educational Research Association (AERA) Member, Divisions J & K (2007-current)

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

APPROVED

**BOARD REPORT # 01**

**VIA: INSIGHT STAFF**

December 7, 2023

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

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**PROPOSAL:**

It is proposed that the Governing Board of Insight at San Joaquin 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.

There are no significant deficiencies or material weaknesses. 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: 4

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Fred Vallergera	X				X	
Bill Bushman	X					
Deanna Vallergera	X					X
Jason Jones	X					

**SCHOOL NAME: Insight at San Joaquin**

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.

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\_\_\_\_\_  
(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 Joaquin

We have audited the financial statements of Insight @ San Joaquin (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 Joaquin**  
 Period Ending: **June 30, 2023**  
 Workpaper: **Proposed Adjusting Journal Entries**

Account	Description	Debit	Credit
<b>Proposed Journal Entries JE # 1001</b>			
To adjust SELPA revenues to account for EDCOE Admin Fees.			
56321	Program Fees - Accounting	8,729.00	
47001-280	SPED		8,729.00
<b>Total</b>		<b><u>8,729.00</u></b>	<b><u>8,729.00</u></b>
<b>Proposed Journal Entries JE # 1002</b>			
To move deferred revenue to revenue related to Ethnic Studies.			
23001	Deferred Revenue	5,164.00	
47001-830	Ethnic Studies		5,164.00
<b>Total</b>		<b><u>5,164.00</u></b>	<b><u>5,164.00</u></b>
<b>Proposed Journal Entries JE # 1003</b>			
To reclassify overcollection on mental health to deferred revenue for PY balance of \$24k.			
11850	Program Receivables	24,217.00	
23001	Deferred Revenue		24,217.00
<b>Total</b>		<b><u>24,217.00</u></b>	<b><u>24,217.00</u></b>
<b>Proposed Journal Entries JE # 1004</b>			
To record current year impact on K12 invoice credits.			
GHJ 2	K12 Invoice Credits	5,164.00	
11020	Due to / from K12		5,164.00
<b>Total</b>		<b><u>5,164.00</u></b>	<b><u>5,164.00</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

**INSIGHT @ SAN JOAQUIN**

(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 JOAQUIN**  
(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 Joaquin

### **Opinion**

We have audited the financial statements of Insight @ San Joaquin (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 the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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	\$ 1,365,744	\$ 61,524	\$ 1,427,268
Due from Federal, State and Local Governments	529,348	-	529,348
Prepaid Expenses and Other Assets	56,726	-	56,726
Property and Equipment (Net)	18,992	-	18,992
<b>TOTAL ASSETS</b>	<b>\$ 1,970,810</b>	<b>\$ 61,524</b>	<b>\$ 2,032,334</b>
<b>LIABILITIES AND NET ASSETS (DEFICIT)</b>			
<b>LIABILITIES:</b>			
Accounts Payable and Accrued Expenses	\$ 50,363	\$ -	\$ 50,363
Deferred Revenue	589,547	-	589,547
Due to Federal, State, and Local Governments	144,080	-	144,080
Due to K12 California LLC	1,220,597	-	1,220,597
<b>TOTAL LIABILITIES</b>	<b>2,004,587</b>	<b>-</b>	<b>2,004,587</b>
<b>COMMITMENTS AND CONTINGENCIES</b>			
<b>NET ASSETS (DEFICIT):</b>			
Without Donor Restrictions	(33,777)	-	(33,777)
With Donor Restrictions	-	61,524	61,524
<b>TOTAL NET ASSETS (DEFICIT)</b>	<b>(33,777)</b>	<b>61,524</b>	<b>27,747</b>
<b>TOTAL LIABILITIES AND NET ASSETS (DEFICIT)</b>	<b>\$ 1,970,810</b>	<b>\$ 61,524</b>	<b>\$ 2,032,334</b>

The Accompanying Notes are an Integral Part of These Financial Statements

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	\$ 2,849,601	\$ 50,111	\$ 2,899,712
Federal	339,101	-	339,101
Other Local Revenues	2,102	-	2,102
<b>TOTAL REVENUE AND SUPPORT</b>	3,190,804	50,111	3,240,915
<b>EXPENSES:</b>			
Program Services	2,844,815	-	2,844,815
Administrative Support Services	396,100	-	396,100
<b>TOTAL EXPENSES</b>	3,240,915	-	3,240,915
<b>CHANGE IN NET ASSETS</b>	(50,111)	50,111	-
Net Assets - Beginning of Year	16,334	11,413	27,747
<b>NET ASSETS (DEFICIT) END OF YEAR</b>	\$ (33,777)	\$ 61,524	\$ 27,747

The Accompanying Notes are an Integral Part of These Financial Statements

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

PRELIMINARY DRAFT  
November 28, 2023

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

	General Program Services	Supplemental & Concentration Program Services	Special Education & Mental Health Program Services	Title I & II Program Services	Elementary and Secondary School Emergency Relief Services (Program)	Total Program Services	Administrative Support Services	Total
Communication	\$ 7,883	-	1,009	-	-	1,009	7,915	8,924
Depreciation expenses	771,963	-	-	-	-	7,883	-	7,883
Instructional materials and technology	10,640	34,675	1,204	2,166	-	810,008	-	810,008
Insurance	168,374	-	-	-	-	10,640	560	11,200
Leased equipment	-	-	-	-	-	168,374	2,349	170,723
Support Services Fee	5,134	5	125	672	-	5,944	420,793	420,793
Office expense	-	-	-	-	8	-	16,536	22,480
Oversight fees to district	-	-	-	-	-	-	112,735	112,735
Personnel - Certificated	1,005,687	120,815	438,312	10,779	14,787	1,590,380	-	1,590,380
Personnel - Classified Instructional Support	262	38,043	11,455	78,310	65,803	193,873	35,216	229,089
Professional fees	-	-	35,326	-	-	35,326	39,884	75,210
Travel and conference	-	19	898	7,845	12,616	21,378	12,114	33,492
K12 Invoice Credits	-	-	-	-	-	-	(252,002)	(252,002)
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 1,969,943</b>	<b>\$ 193,557</b>	<b>\$ 488,329</b>	<b>\$ 99,772</b>	<b>\$ 93,214</b>	<b>\$ 2,844,815</b>	<b>\$ 396,100</b>	<b>\$ 3,240,915</b>

The Accompanying Notes are an Integral Part of These Financial Statements



**INSIGHT @ SAN JOAQUIN**  
(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 Without Donor Restrictions to Net Cash Provided By Operating Activities:	
Depreciation	7,883
K12 Invoice Credits	(252,002)
(Increase) Decrease in:	
Due from Federal, State and Local Governments	(355,992)
Prepaid Expenses and Other Assets	3,865
Increase (Decrease) in:	
Accounts Payable and Accrued Expenses	(16,904)
Deferred Revenue	440,949
Due to K12 California LLC	923,616

**NET CASH PROVIDED BY OPERATING ACTIVITIES** 751,415

**CASH FLOWS USED IN INVESTING ACTIVITY:**

Purchase of Property and Equipment	(1,154)
------------------------------------	---------

**NET INCREASE IN CASH** 750,261

Cash - Beginning of Year	677,007
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**CASH - END OF YEAR** \$ 1,427,268

The Accompanying Notes are an Integral Part of These Financial Statements

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

**NOTE 1 - ORGANIZATION**

Insight @ San Joaquin (the School) is a non-profit public benefit corporation, which is part of Insight Schools (Insight). The School was founded in July 2015. 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 New Jerusalem Elementary School District (the District) in San Joaquin 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 and Concentration 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 and Concentration 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 has \$61,524 of net assets with donor restrictions related to LCFF - Supplemental and Concentration Grants 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.

**(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.

**(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.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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

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

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

**(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.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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

**(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.

**(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.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

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

**(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 event 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	\$ 45,686
Less: Accumulated Depreciation	<u>(26,694)</u>
<b>PROPERTY AND EQUIPMENT (NET)</b>	<b><u>\$ 18,992</u></b>

Depreciation expense for the year ended June 30, 2023 was \$7,883.

**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.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**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).

**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:

	<u>STRS Required Contribution</u>	<u>STRS Percent Contributed</u>
<b>Year Ending June 30</b>		
2021	\$ 199,638	100%
2022	168,318	100%
2023	201,134	100%



NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**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 provided rent-free facilities to the School, and therefore charged the School 3% 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 \$75,235. The District also receives an additional fee for the services of support staff who will perform duties for the District in support of the School, which amounted to \$37,500 during the year ended June 30, 2023 and was included in oversight fees to District on the statement of functional expenses.
- (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 \$843,851.
- (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 \$647,374. K12 also provides curriculum and instructional materials to the School. These transactions amounted to \$532,257 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 month-to-month arrangements and totaled \$173,599 for the year ended June 30, 2023.

Total fees for office and lease expenses for the year ended June 30, 2023 were \$185,277.

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

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

**(c)** (continued)

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 \$252,002 against amounts due to K12; resulting in net charges from K12 of \$1,112,906 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 \$1,220,597 due to K12 at 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.

NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

**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	\$ 1,365,744
Due from Federal, State and Local Governments	529,348
	<hr/>
<b>FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR</b>	<b>\$ 1,895,092</b>

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.

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**INSIGHT @ SAN JOAQUIN**  
(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: July 1, 2015; New Jerusalem Elementary School District

b. Members of the Governing Board:

Name	Title	Board Term	Term Expiration
Laurie Fracolli	District Representative	2 Years	02/24/2025
Fred Vallerga	Member - Secretary/Treasurer	2 Years	02/24/2025
Bill Bushman	Member	2 Years	06/04/2024
Deanna Vallerga	Member	2 Years	06/07/2025

c. Superintendent (District): Kellyann Reis  
Assistant Superintendent (District): Billy Wessell, Chief Business Official  
Administrator: Kimberly Odom, Head of School  
Chief Business Official: Francis Burke, Chief Business Official

d. Charter School Name: Insight @ San Joaquin  
Charter School Number: 1762

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

	Second Period Report	Annual Report
Grades 9 through 12	184.90	199.48
<b>TOTAL</b>	<u>184.90</u>	<u>199.48</u>

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

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

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

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)		\$	27,747
Adjustments and Reclassifications:			
Increasing (Decreasing) the Fund Balance (Net Assets)			
Due from Federal, State and Local Government	\$	(663,106)	
Deferred Outflows of Resources		(27,747)	
Accounts Payable and Accrued Expenses		1,907,752	
Deferred Revenue		3,698	
Due to K12 California LLC		<u>(1,220,597)</u>	
Net Adjustments and Reclassifications			<u>-</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)		\$	<u>27,747</u>

See Independent Auditor's Report



## **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 Joaquin

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 Joaquin (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

## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Board of Directors  
Insight @ San Joaquin

### Report on Compliance

#### Opinion

We have audited Insight @ San Joaquin'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.

### **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**

There are no current audit findings.

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

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There are no prior year audit findings.



APPROVED

**TO: INSIGHT AT SAN JOAQUIN  
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 Joaquin 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: 4

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Fred Vallerger	X					
Bill Bushman	X					X
Deanna Vallerger	X				X	
Jason Jones	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>ISSJ</b>	<b>ISSJ</b>	<b>ISSJ</b>
FY24 S&C Funding	\$ 347,351	\$ 539,813	\$ 192,462
FY23 Carryover %	2%	3%	1%
FY23 Carryover \$\$	\$ 55,496	\$ 84,010	\$ 28,514
<b>Total FY24 S&amp;C Funding</b>	<b>\$ 402,847</b>	<b>\$ 623,823</b>	<b>\$ 220,976</b>
MPP%	18%	22%	4%
<b>S&amp;C Expenditures</b>	<b>ISSJ</b>	<b>ISSJ</b>	<b>ISSJ</b>
(Insight) Lesson Planning & Standards Alignment	\$ 2,572	\$ 20,981	\$ 18,409
(Insight) Professional Development	\$ 1,107	\$ 10,750	\$ 9,643
(Insight) Intervention program	\$ -	\$ 14,930	\$ 14,930
(Insight) Specialized Academic Instruction (SAI)	\$ -	\$ -	\$ -
(Insight) Non-Instructional Days	\$ -	\$ -	\$ -
(Insight) Data Analysis	\$ 11,198	\$ 42,125	\$ 30,927
(Insight) Independent Work	\$ -	\$ -	\$ -
(Insight) Automatic Progress Updates	\$ 488	\$ 940	\$ 452
(Insight) ELD Support	\$ -	\$ -	\$ -
(Insight) RAISE Attendance Monitoring	\$ 33,715	\$ 62,004	\$ 28,289
(Insight) Interpreter & Translation Services	\$ 473	\$ 1,385	\$ 912
(Insight) Student Activities	\$ -	\$ -	\$ -
(Insight) 1 Trauma Counselor FTE	\$ 31,686	\$ 31,141	\$ (545)
(Insight) Student ISP Reimbursement	\$ 27,549	\$ 28,449	\$ 900
(Insight) RAISE & Counseling Team Support	\$ 40,816	\$ -	\$ (40,816)
(Insight) Teacher Salaries	\$ 30,841	\$ 44,311	\$ 13,470
(Insight) RAISE and Counseling Team Support for Potential Graduates	\$ 13,945	\$ 36,691	\$ 22,746
(Insight) ELD Coordinator	\$ 37,595	\$ 22,403	\$ (15,191)
(Insight) ELD Specialist	\$ -	\$ 20,220	\$ 20,220
	\$ -	\$ -	\$ -
<b>Total S&amp;C Expenditures</b>	<b>\$ 231,983</b>	<b>\$ 336,330</b>	<b>\$ 104,347</b>
<b>Total S&amp;C Improve Services</b>	<b>10%</b>	<b>0.0%</b>	<b>-10.3%</b>
<b>S&amp;C Improved Services</b>	<b>ISSJ</b>	<b>ISSJ</b>	<b>ISSJ</b>
Teachers	\$ 150,470	\$ 204,654	\$ 54,184
	\$ -	\$ -	\$ -
<b>TOTAL Percentage Spent to Increase or Improve Ser</b>	<b>7%</b>	<b>7%</b>	<b>1%</b>
<b>S&amp;C Estimated to Incr &amp; Improve Services</b>	<b>16.92%</b>	<b>7.20%</b>	<b>-9.72%</b>
<b>FY23 Carryover %</b>	<b>0.90%</b>	<b>14.75%</b>	<b>13.84%</b>
<b>FY23 Carryover \$\$</b>	<b>\$ 20,394</b>	<b>\$ 82,839</b>	<b>\$ 62,445</b>

# LCFF Budget Overview for Parents

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

CDS Code: 39-68627-0133116

School Year: 2023-24

LEA contact information:

Morgan Vincent

Academic Administrator

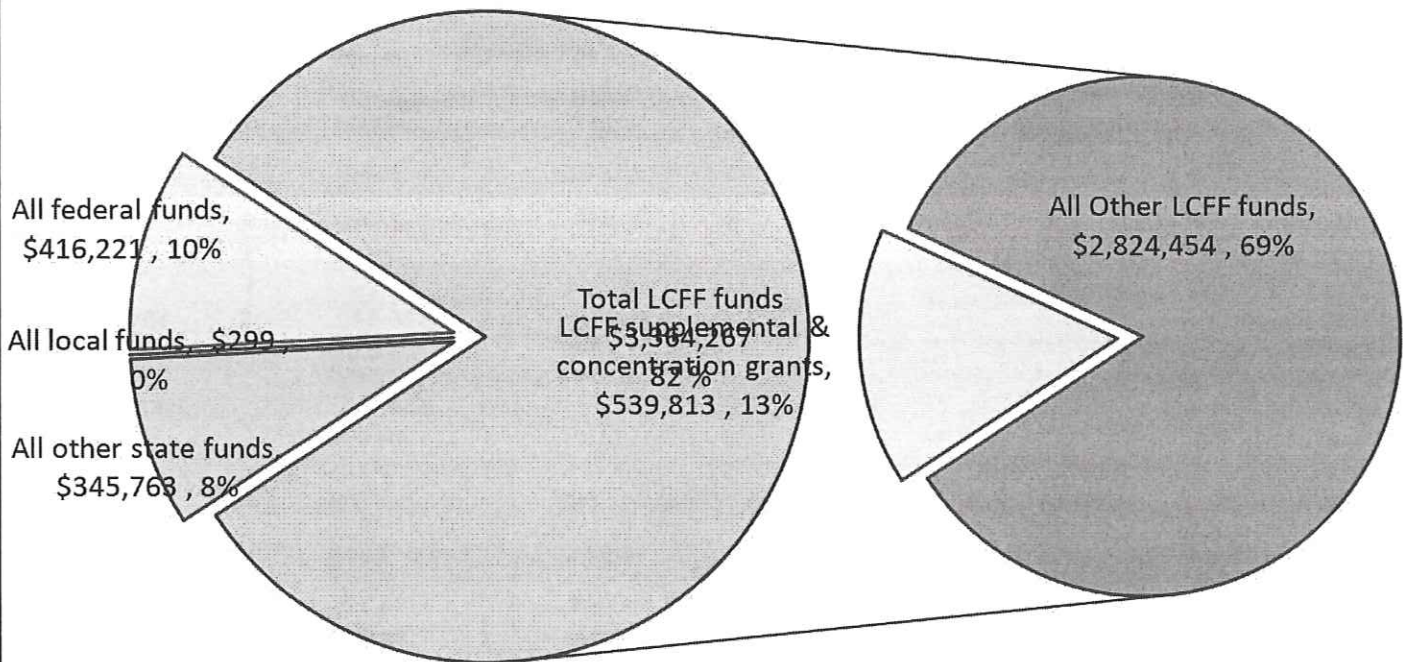
movincent@k12insightca.org

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

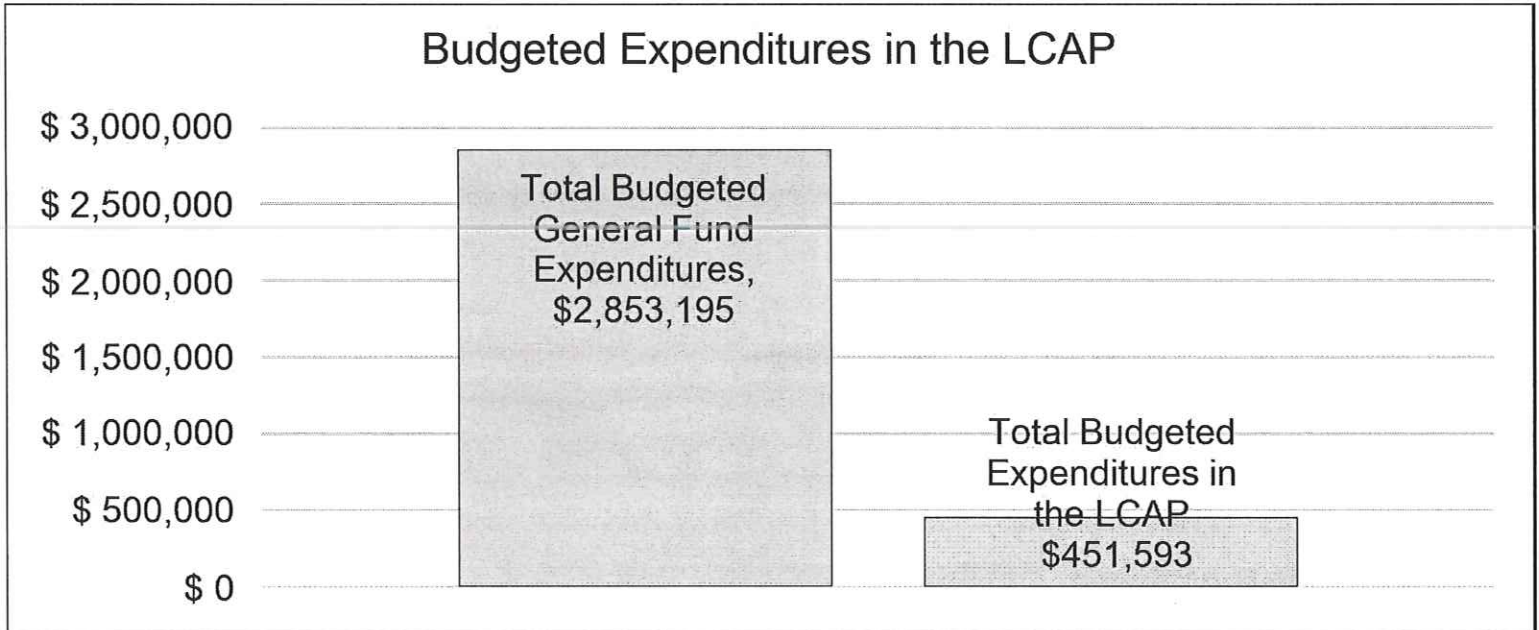


This chart shows the total general purpose revenue Insight at San Joaquin expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Insight at San Joaquin is \$4,126,550, of which \$3,364,267 is Local Control Funding Formula (LCFF), \$345,763 is other state funds, \$299 is local funds, and \$416,221 is federal funds. Of the \$3,364,267 in LCFF Funds, \$539,813 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## 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 Joaquin 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 Joaquin plans to spend \$2,853,195 for the 2023-24 school year. Of that amount, \$451,593 is tied to actions/services in the LCAP and \$2,401,602 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.

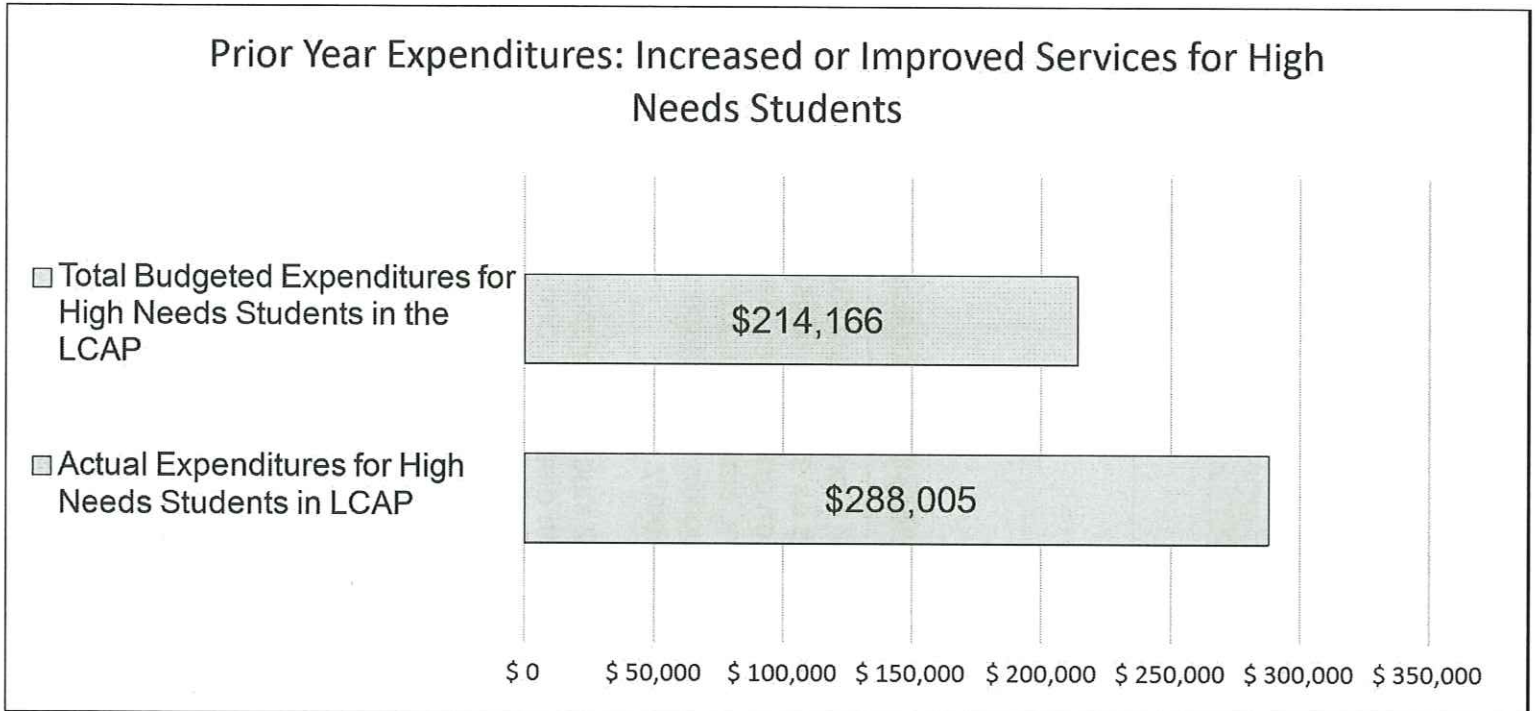
### Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Insight at San Joaquin is projecting it will receive \$539,813 based on the enrollment of foster youth, English learner, and low-income students. Insight at San Joaquin must describe how it intends to increase or improve services for high needs students in the LCAP. Insight at San Joaquin plans to spend \$336,330 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 Joaquin 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 Joaquin 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 Joaquin's LCAP budgeted \$214,166 for planned actions to increase or improve services for high needs students. Insight at San Joaquin actually spent \$288,005 for actions to increase or improve services for high needs students in 2022-23.

The difference between the budgeted and actual expenditures of \$73,839 had the following impact on Insight at San Joaquin'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 is very minor. 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 Joaquin	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 at San Joaquin serves 7 counties in the state of California: Alameda, Amador, Contra Costa, Sacramento, San Joaquin, Santa Clara, and Stanislaus. ISSJ 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. ISSJ is staffed by fully credentialed teachers, classified support staff, a counseling team, and an administrative team. While ISSJ 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 at San Joaquin had 202 students enrolled. School demographics are as follows: 62.9% socioeconomically disadvantaged, 6.9% English learners, 25.7% students with disabilities, and 2% homeless.

Insight at San Joaquin 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 87.6 points below standard in ELA to 69.5 points below standard, and from 184.9 points below standard to 171.9 points below standard in math. The percentage of students meeting or exceeding the standard in ELA grew from 21% in 2019 to 25.8% in 2022, and the percentage meeting or exceeding standard in math grew from 0% in 2019 to 1.5% 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 Hispanic. On the CAST, Insight @ San Joaquin grew overall from 7.75% meeting or exceeding standard in 2019 to 13.75% in 2022. Subgroups with significant increase were socioeconomically disadvantaged, Hispanic, and African American. Additionally, Insight @ San Joaquin is very excited about the growth in its graduation rate in 2022, which was 75.3% and reflected an increase of almost 3% from the previous year. Subgroups with significant increase were white, socioeconomically disadvantaged, and Hispanic students. English Learners had not previously been a large enough group to report, but in 2022 had a graduation rate higher than the overall population, at 76.9%.

In terms of local data, Insight @ San Joaquin 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 continues to focus heavily on data analysis across departments and roles. Insight 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 Joaquin 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 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 Joaquin recognizes several areas of need related to both dashboard and local data. First, despite the increases Insight saw in graduation rates across subgroups, there is still much room for improvement. The African American student subgroup decreased by 9% from the previous year, and students with disabilities decreased roughly 2%. Insight 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 roughly a 3% decline in both ELA and 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. In math, several subgroups either maintained 0% meeting or exceeding standards or were too small to report. On the CAST, the subgroup of White students also saw a small decline from the previous year. Insight @ San Joaquin 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 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 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 Joaquin 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 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

**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 Joaquin 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. ELAC meetings were held four times over the course of the year to involve our EL families in ongoing schoolwide data analysis and needs assessment, and we currently have two parents at Insight @ San Joaquin who are serving as the secretaries for our ELACs.

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 conversation 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	184.9 points below standard	5.3% Met or Exceeded Standard for Math Student with Disabilities 0% Hispanic 3.3% Low-income 5.4% White 7.1%	1.49% Met or Exceeded Standard for Math Student with Disabilities: 0% Hispanic: 4% Low-income: 2.44% White: 0%		150 or fewer points below standard
SBAC ELA Dashboard Score	87.6 points below standard	28.4% Met or Exceeded Standard for ELA Student with Disabilities 12% Hispanic 27.6%	25.76% Met or Exceeded Standard for ELA Student with Disabilities - data not reported Hispanic - 20.83%		50 or fewer points below standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Low-income 27.8% White 28.6%	Low-income 22.50% White 26.32%		
Star 360 Math Growth (% of students whose SGP increased from first to last administration).	37.73%	46.36%	43.87% At/Above SPED 45.45% EL 40%		70%
Star 360 Reading Growth (% of students whose SGP increased from first to last administration).	39.69%	46.41%	41.51% At/Above SPED 43.75% EL 38.46%		70%
Star 360 Math Performance (from EOY administration).	Level 1: 70.55% Level 2: 15.34% Level 3: 10.43% Level 4: 3.68%	Level 1: 69.16% Level 2: 20.09% Level 3: 6.54% Level 4: 4.21%	Level 1: 71.34% Level 2: 17.83% Level 3: 6.37% Level 4: 4.46%  SPED: Level 1: 87.88% Level 2: 12.12% Level 3: 0% Level 4: 0%  EL Level 1: 66.67% Level 2: 16.67% Level 3: 8.33% Level 4: 8.33%		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: 45.78% Level 2: 27.41% Level 3: 20.48%	Level 1: 40.74% Level 2: 31.48% Level 3: 21.76%	Level 1: 45.91% Level 2: 20.75% Level 3: 26.42%		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
	Level 4: 6.33%	Level 4: 6.02%	Level 4: 6.92% SPED Level 1: 65.63% Level 2: 15.63% Level 3: 18.75% Level 4: 0% EL: Level 1: 61.54% Level 2: 23.08% Level 3: 15.38% Level 4: 0.00%		of students test at level 1
Average SY Course Pass Rates	78.5%	76.77%	72.59% SPED: 66.97% EL: 63.98%		79%
Average SY Student Pass Rates (students passing 60% or more of courses).	Whole School: 75% (Quarters 1 & 2 only due to COVID pandemic). SPED: 76% (Quarters 1 & 2 only due to COVID pandemic).	Whole school: 70.0% Sped: 65.09%	66.84% Sped: 59.86% EL: 57.78%		75% across whole group and all subgroups
College/Career Indicator	0.6%	Data not available on SY20-21 dashboard	Data not available on SY21-22 dashboard		15%
California Science Test	7.75% Met or Exceeded Standard	9.68% Met or Exceeded Standard	13.75% Met or Exceeded		15% Met or Exceeded Standard



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	(*SY18-19, no data for SY19-20)		Student with Disabilities 0% Hispanic 18.18% Low-income 10.64% White 9.10%		

## 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.	\$20,981.02	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.	\$25,283.27	Yes
1.3	SAI	Specialized academic instruction provided 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	\$14,929.97	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		
1.7	Assessment data analysis	Analysis of internal assessment results to identify target areas for support	\$42,125.16	Yes
1.8	Independent work	Increased focus on student work during live classes		
1.9	Automatic progress updates	Ongoing automatic progress alerts sent to families on a weekly basis	\$939.78	Yes
1.11	Develop college and career readiness offerings	Develop program offerings to support student exploration of college 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, our subgroup of Hispanic students increased by almost 1% in SBAC math.

Schoolwide, there was a slight increase in students performing at Level 4 in Star 360 math, and over 5% increase in students performing at Levels 3 and 4 in Star 360 reading. Although there was a slight decrease in growth in both Star 360 math and reading in the 21-22 school year, growth in math continues at almost 6% up from the baseline year, and growth in reading continues at almost two percent above baseline. 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 31% of students who increased their reading score having been enrolled in the intervention program. Overall, the percentage of students scoring in the lowest level of Star 360 math decreased by over 2.18%, and the percentage of students performing in the highest level increased by .25%. In Star 360 Reading, the number of students performing at the lowest level decreased by 5.4%, and the percentage of students at the highest level increased by .9%.

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 a 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 71%. English learner course pass rates increased by almost 20% from the previous year, and 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, 24.5% 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)	91.45%	Funded at previous school year's P2 rate of 91.45%	90.79%		92%
Withdrawal rate	21.59%	15.8%	22.31%		20%
Live session attendance rate from year-end engagement dashboard	50.96%	75.61%	85.64%		75%
Suspension/expulsion rate	0%	Data not available on SY20-21	0%/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	35.3% English Learners 26.3% Hispanic 34.1% White 35.7% Student with Disabilities 36% African American 37.5% Low-income 38.4%	31.3% Overall EL: 22.2% Hispanic: 33.6% White: 29.5% Students with disabilities: 29.7% African American: 33.3% Low income: 33.5% Asian: 28.6%		31%
Dropout Rate	14.70%	22.8%	9.6%		20%
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
2.1	Strong Start Orientation	All new LCs invited to Strong Start Orientation sessions outlining how their student can be successful, meet enrollment requirements, and also are provided SSO newsletter for further resources/documents.		No
2.2	Ongoing attendance/withdrawal monitoring by RAISE	RAISE Team and Academic Advisors monitor student attendance on a daily/weekly basis and supports students in a tiered support systems to actively engage student attendance.	\$83,258.95	Yes
2.3	Walk to Class Orientation	All students receive Walk-to-class sessions 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
2.4	Academic Advisor Role	Advisors deliver SEL/adulting curriculum to 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
2.5	Ongoing withdrawal monitoring/training by academic advisors	Withdrawal metrics shared with Advisor and RAISE teams on a weekly basis and used for training on win-back strategies.		No
2.6	Consistent live session schedule	Mast schedule developed to provide consistent structure for students and eliminate conflicts in their schedules.		No
2.7	Data Conferencing	Weekly training 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 a language other than English will be engaged in school.	\$1,384.96	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 outings (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.	\$31,140.66	Yes
2.13	Student and 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.	\$44,440.00	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 6.51%. 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 10.03% 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 decrease in chronic absenteeism schoolwide by 4.0%. 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 13.20% and maintenance of a 0% suspension and expulsion 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	14.29% English Language Proficiency Well Developed on ELPAC Level 4	8.33% English Language Proficiency Well Developed on ELPAC Level 4	6.25% 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.	\$28,449.00	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.	\$44,311.01	Yes
3.4	McKinney Vento and Foster Youth Liaison	McKinney Vento and Foster Youth Liaisons 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.

<p>The overall graduation rate for the school in the previous year was 70.8%. The following subgroups show a need in grad rate, as they fell below the schoolwide rate:                      African American- 65.2%                      Socioeconomically Disadvantaged- 65.7%                      Students with Disabilities- 54.1%                      Hispanic- 66.3%</p>
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## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
DASS graduation Rate	Graduation rate 2020- 70.8% African American- 65.2% White- 80.0% Socioeconomically Disadvantaged- 65.7% Students with Disabilities- 54.1% Hispanic- 66.3% English Learners- no data reported	Graduation rate 2021- 72.5% African American- 79.2% White- 66.1% Socioeconomically Disadvantaged- 71.6% Students with Disabilities- 75.9% Hispanic- 69.2% English Learners- no data reported	Graduation rate 2022 - 75.3% African American - 70% White - 68.9% Socioeconomically Disadvantaged - 72.4% Students with Disabilities - 73.5% Hispanic - 79.1% English Learners - 76.9%		79%



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)	66%	76.15%	80.04%		85%
EL Proficiency	EL: 83% (Student pass rate Quarters 1 & 2 only due to COVID pandemic). 2019 ELPAC proficiency: 14.3%	66.1% EL pass rate 2021 Dashboard 8.3% English Language Proficiency Well Developed on ELPAC (Level 4): 8.33%	13.33%		90%
EL Reclassification Rate	21.4%	23.5% *Comparison to Prior Year Counts 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-	n/a		30%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
		learning" resulting from the COVID-19 pandemic.			

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Graduation Plans	All student 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	Potential graduates are prioritized for RAISE support, including back on track plans, re-engaging students, etc., and counselors work individually with potential graduates to provide individualized guidance and support.	\$71,725.82	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.	\$42,623.48	Yes

## 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, ISSJ saw an increase in overall graduation rate of 2.80%. Socioeconomically disadvantaged students increased by 0.80%, the Hispanic subgroup increased by 9.90%, and the subgroup of White students increased by 2.80%.

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 3.9% 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 and Specialist role actions

**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)
\$539,813	\$173,684

## 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	Total Percentage to Increase or Improve Services for the Coming School Year
18.99%	2.95%	21.94%
	LCFF Carryover — Dollar	
	\$61,430.50	

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: Academic Growth

In our analysis of the performance of our English Learners on our internal assessment (Star 360) over the course of the 20-21 school year, we found that 41.7% made any growth in reading, while 45.5% made any growth in math. Our socioeconomically disadvantaged population was too small to return percentages. While our numbers in both of 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: Student/Family Engagement

In our analysis of chronic absenteeism rates, we found that low-income students (38.4%) and students with disabilities (36%) performed slightly worse than the overall rate (35.3%). Our English learners subgroup performed significantly better than the overall rate at 26.3%. 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 (71.6% vs. 72.5%). Our students with disabilities subgroup outperformed the overall rate at 75.9%. Our English learner subgroup was too small to report. We will continue to support all subgroups, and 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 18.98% with a carry-over of 2.45% for a total of 21.43%. 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.

In Goal 3, Action 2, you will see where the LCFF Concentration add-on grant was used to make sure we hired and maintained high-quality teachers to support unduplicated students.

Staff-to-student ratios by type of school and concentration of unduplicated students	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	n/a	n/a
Staff-to-student ratio of certificated staff providing direct services to students	n/a	n/a

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel	
Totals	\$336,330.08			\$115,263.00	\$451,593.08	\$352,004.56	\$99,588.52	
Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Lesson planning and standards alignment	English Learners Foster Youth Low Income	\$20,981.02				\$20,981.02
1	1.2	Professional development	English Learners Foster Youth Low Income	\$10,750.27			\$14,533.00	\$25,283.27
1	1.3	SAI	Students with Disabilities					
1	1.4	Intervention Program	English Learners Foster Youth Low Income	\$14,929.97				\$14,929.97
1	1.5	Data conferencing	All					
1	1.6	Fully credentialed teachers						
1	1.7	Assessment data analysis	English Learners Foster Youth Low Income	\$42,125.16				\$42,125.16
1	1.8	Independent work						
1	1.9	Automatic progress updates	English Learners Foster Youth Low Income	\$939.78				\$939.78
1	1.11	Develop college and career readiness offerings	All					

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.1	Strong Start Orientation	All					
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	English Learners Foster Youth Low Income	\$62,003.95			\$21,255.00	\$83,258.95
2	2.3	Walk to Class Orientation	All					
2	2.4	Academic Advisor Role	All					
2	2.5	Ongoing 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	\$1,384.96				\$1,384.96
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	\$31,140.66				\$31,140.66
2	2.13	Student and Family Champion	MKV & Foster Youth				\$44,440.00	\$44,440.00
3	3.1	Student ISP Reimbursement	Low Income	\$28,449.00				\$28,449.00
3	3.2	Teachers	English Learners Foster Youth Low Income	\$44,311.01				\$44,311.01
3	3.4	McKinney Vento and Foster Youth Liaison	MKV/Foster Youth					
4	4.1	Graduation Plans	English Learners Foster Youth Low Income					



Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
4	4.2	RAISE and Counseling Team Support	English Learners Foster Youth Low Income	\$36,690.82			\$35,035.00	\$71,725.82
4	4.3	ELD Coordinator	English Learners	\$42,623.48				\$42,623.48

## 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 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
\$2,842,615	\$539,813	18.99%	2.95%	21.94%	\$336,330.08	7.20%	19.03 %	<b>Total:</b>	\$336,330.08
								<b>LEA-wide Total:</b>	\$0.00
								<b>Limited Total:</b>	\$72,457.44
								<b>Schoolwide Total:</b>	\$263,872.64

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	\$20,981.02	
1	1.2	Professional development	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$10,750.27	
1	1.4	Intervention Program	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$14,929.97	
1	1.7	Assessment data analysis	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$42,125.16	
1	1.9	Automatic progress updates	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$939.78	
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$62,003.95	

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	\$1,384.96	
2	2.12	Trauma Guidance Counselor	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$31,140.66	
3	3.1	Student ISP Reimbursement	Yes	Limited to Unduplicated Student Group(s)	Low Income	All Schools	\$28,449.00	
3	3.2	Teachers	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$44,311.01	7.20%
4	4.1	Graduation Plans	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		
4	4.2	RAISE and Counseling Team Support	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$36,690.82	
4	4.3	ELD Coordinator	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$42,623.48	

**2022-23 Annual Update Table**

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$294,658.50	\$288,005.07

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	\$10,085.00	\$12,078
1	1.2	Professional development	Yes	\$21,928.00	\$9,998
1	1.3	SAI	No		
1	1.4	Intervention Program	No		
1	1.5	Data conferencing	No		
1	1.6	Fully credentialed teachers			
1	1.7	Assessment data analysis	Yes	\$17,192.00	\$17,352
1	1.8	Independent work	Yes	\$0.00	\$30
1	1.9	Automatic progress updates	Yes	\$487.50	\$6
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 Yes	\$61,516.00	\$39,235
2	2.3	Walk to Class Orientation	No		
2	2.4	Academic Advisor Role	No		
2	2.5	Ongoing withdrawal monitoring/training by academic advisors	No		\$44
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	\$351.00	\$7,162.18
2	2.10	Learning Coach Support/Communication	No		
2	2.11	Student activities	No		
2	2.12	Trauma Guidance Counselor	Yes	\$27,339.00	\$31,311
2	2.13	Student and Family Champion	No		\$26,235

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	\$24,511.00	\$19,588
3	3.2	Teachers	Yes	\$54,154.00	\$50,377.45
3	3.3				
3	3.4	McKinney Vento and Foster Youth Liaison	No	\$1,258.00	
4	4.1	Graduation Plans	No		\$169
4	4.2	RAISE and Counseling Team Support	Yes	\$49,571.00	\$47,088
4	4.3	ELD Coordinator	Yes	\$26,266.00	\$27,331.44

**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)
\$399,748	\$214,164.50	\$203,420.29	\$10,744.21	7.30%	7.11%	-0.19%	
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	\$10,085.00	\$4,512.86		
1	1.2	Professional development	Yes	\$12,628.00	\$6,311.67		
1	1.7	Assessment data analysis	Yes	\$17,192.00	\$15,391.35		
1	1.8	Independent work	Yes	\$0.00	0		
1	1.9	Automatic progress updates	Yes	\$487.50	\$0		
2	2.2	Ongoing attendance/withdrawal monitoring by RAISE	Yes	\$25,750.00	\$27,293.61		
2	2.9	Interpreter and translation services	Yes	\$351.00	\$7,162.53		
2	2.12	Trauma Guidance Counselor	Yes	\$27,339.00	\$29,245.66		
3	3.1	Student ISP Reimbursement	Yes	\$24,511.00	\$19,588.30		
3	3.2	Teachers	Yes	\$54,154.00	\$50,377.95	7.3%	7.11%
4	4.2	RAISE and Counseling Team Support	Yes	\$15,401.00	\$16,205.33		

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	\$26,266.00	\$27,331.03		



**2022-23 LCFF Carryover Table**

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$2,081,747	\$399,748	.63%	19.83%	\$203,420.29	7.11%	16.88%	\$61,430.50	2.95%

# 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 sufficiently 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 JOAQUIN  
GOVERNING BOARD**

**BOARD REPORT #03**

**VIA: INSIGHT STAFF**

December 7, 2023

**APPROVED**

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

---

**PROPOSAL:**

It is proposed that the Governing Board of Insight at San Joaquin 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 183 students. The current P2 ADA estimate for Insight at San Joaquin has increased to 236 students, which is expected to generate \$4,126,550 in funding. The current budget anticipates a deficit of \$608,417, 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 Joaquin’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 \$4,126,550. 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 Joaquin.
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  
Head of School

Francis "Paco" Burke  
Chief Business Official

**PRESENTED BY:**

Kimberly Odom  
Head of School

Francis "Paco" Burke  
Chief Business Official

Ayes: 3

No: 0

Abstain: 1

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

Name	Aye	No	Abstain	Absent	Moved	Second
Fred Vallergera	X					
Bill Bushman	X				X	
Deanna Vallergera	X					X
Jason Jones			X			

# **Insight at San Joaquin**

## **Board Presentation**

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

#### **First Interim Budget**



Insight Schools of California

**COUGARS**  
**BE THE REASON**



# Insight at San Joaquin

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

Category	Current	Incr (Decr)	Reason
ADA	236	53	29% increase compared to Fiscal Year 2023-24 Adopted Budget
LCFF Revenue	\$ 3,364,267	\$ 755,958	Increase primarily due to increase in estimated P2 ADA
Restricted Revenue	\$ 761,984	\$ 189,799	Primarily due to an enrollment & rate driven increase in SpEd Funding, an increase in planned ESSER & Title spending.
Expenses	\$ 4,126,550	\$ 945,495	Primarily due an increase in enrollment driven instructional materials and services, an increase in enrollment driven & restricted funded certificated personnel, and summer contracts were higher than previously estimated

## Fiscal Year 2023-24 First Interim Budget Highlights

SB740	51.28%	Certificated salaries and benefits, as a percent of revenue, is 11.3% higher than required
	94.22%	Instruction and instruction-related services, as a percent of revenue, is 14.2% higher than required
K12 Invoice Credits	\$ (608,417)	Amount of credits issued by K12 for Fiscal Year 2023-24, which guarantee the school does not end the year with a deficit



# Insight at San Joaquin

## 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)	% Change
<b>P2 ADA*</b> <i>*First Interim Budget P2 ADA reflects # of funded P2 ADA</i>		183	236	53	28.63% <sup>a</sup>
<b>A. REVENUES</b>					
1. LCFF/Revenue Limit Sources	8010-8099	\$ 2,608,309	\$ 3,364,267	\$ 755,958	28.98% <sup>b</sup>
2. Federal Revenues	8100-8299	299,332	416,221	116,890	39.05% <sup>c</sup>
3. Other State Revenues	8300-8599	272,854	345,763	72,909	26.72% <sup>d</sup>
4. Other Local Revenues	8600-8799	561	299	(262)	-46.75%
5. TOTAL REVENUES		\$ 3,181,056	\$ 4,126,550	\$ 945,495	29.72%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	\$ 1,127,873	\$ 1,369,007	\$ 241,134	21.38% <sup>e</sup>
2. Non-certificated Salaries	2000-2999	173,371	162,551	(10,820)	-6.24% <sup>f</sup>
3. Employee Benefits	3000-3999	415,108	485,487	70,379	16.95% <sup>g</sup>
4. Books and Supplies	4000-4999	546,889	694,494	147,605	26.99% <sup>h</sup>
5. Services and Other Operating Expenditures	5000-5999	909,377	1,407,293	497,916	54.75% <sup>i</sup>
6. Capital Outlay	6000-6999	8,436	7,718	(718)	-8.51% <sup>j</sup>
7. Other Outgo	7100-7499	-	-	-	
8. TOTAL EXPENDITURES		\$ 3,181,056	\$ 4,126,550	\$ 945,495	29.72%
<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 29% 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 increase in enrollment driven & restricted funded certificated personnel, and 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, and estimated SpEd contracted services expenditures
- j Due to estimated decrease in asset purchases - employee computers and technology



# Insight at San Joaquin

## Fiscal Year 2023-24 First Interim Budget

Senate Bill 740 Instructional Cost		
<b>Certificated Salaries and Benefits</b>	<b>Object Code</b>	<b>Total</b>
Certificated Teacher Salaries	1100	\$ 971,535
Cert. Supervisors' and Admin. Salaries	1300	\$ 288,491
Additional Certificated Personnel Pay	1900	\$ 108,980
Certificated Employee Benefits	3000-3999	\$ 419,336
Special Ed. - Certificated Contract Services (Certificated Portion - 80%)	5100	\$ 327,889
<b>Certificated Staff Cost</b>		<b>\$ 2,116,231</b>
Non-Certificated Support Salaries	2200	\$ 162,551
Non-Certificated Employee Benefits	3000-3999	\$ 66,151
Approved Textbooks and Core Curricula Materials	4100	\$ 653,247
Materials and Supplies	4300	\$ 41,247
Special Ed. - Certificated Contract Services (Non-certificated portion - 20%)	5100	\$ 36,432
Travel and Conferences	5200	\$ 303,043
Inst. Computers/Printers/Leasing	5600	\$ 187,181
Contract - Student Instructional Technology (7%)	5800	\$ 274,187
Other Instructional and Operating Expenditures	5800	\$ 2,458
ISP Services/Telephone	5900	\$ 45,431
<b>Instruction &amp; Instruction-Related Costs</b>		<b>\$ 1,771,928</b>
<b>Total Instructional Cost</b>		<b>\$ 3,888,160</b>

SB 740 Requirement	Expenditures	Federal & State Revenues	% Spent (Expenditures / Revenues)
A. Certificated Teachers' Salaries and Benefits	\$ 2,116,231	\$ 4,126,550	51.28%
B. Total Instructional Costs	\$ 3,888,160	\$ 4,126,550	94.22%
C. PTR (Pupil-Teacher Ratio)	<b>20.99 : 1</b>		

**Note:**

In order to qualify for a 100% funding recommendation from ACCS, Insight at San Joaquin 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%)	\$ 573,693	\$ (573,693)	\$ -
Technology Fees (7%)	\$ 308,912	\$ (34,724)	\$ 274,187
OLS - Curriculum & Development	\$ 527,052	\$ -	\$ 527,052
Instruction Materials	\$ 101,828	\$ -	\$ 101,828
Inst. Computers/Printers/Leasing	\$ 175,787	\$ -	\$ 175,787
<b>Total Net K12, Inc.-Related Expenditures</b>	<b>\$ 1,687,271</b>	<b>\$ (608,417)</b>	<b>\$ 1,078,854</b>

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

Charter School Name: Insight @ San Joaquin  
(continued) \_\_\_\_\_  
CDS #: 39686270133116  
Charter Approving Entity: New Jerusalem Elementary School District  
County: San Joaquin  
Charter #: 1762  
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:

Billy Wessell  
Name  
Chief Business Officer  
Title  
209-740-4699x1103  
Phone  
[bwessell@njes.org](mailto:bwessell@njes.org)  
E-mail

For Charter School:

Francis "Paco" Burke  
Name  
Chief Business Official  
Title  
805.232.4142  
Phone  
[fburke@caliva.org](mailto: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 Joaquin  
 (continued)  
 CDS #: 39686270133116  
 Charter Approving Entity: New Jerusalem Elementary School District  
 County: San Joaquin  
 Charter #: 1762  
 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	2,608,309	3,364,267	755,958	28.98%
2. Federal Revenues	8100-8299	299,332	416,221	116,890	39.05%
3. Other State Revenues	8300-8599	272,854	345,763	72,909	26.72%
4. Other Local Revenues	8600-8799	561	299	-262	-46.75%
5. TOTAL REVENUES		3,181,056	4,126,550	945,495	29.72%
<b>B. EXPENDITURES</b>					
1. Certificated Salaries	1000-1999	1,127,873	1,369,007	241,134	21.38%
2. Non-certificated Salaries	2000-2999	173,371	162,551	-10,820	-6.24%
3. Employee Benefits	3000-3999	415,108	485,487	70,379	16.95%
4. Books and Supplies	4000-4999	546,889	694,494	147,605	26.99%
5. Services and Other Operating Expenditures	5000-5999	909,377	1,407,293	497,916	54.75%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)	6000-6999	8,436	7,718	-718	-8.51%
7. Other Outgo	7100-7499	0	0	0	
8. TOTAL EXPENDITURES		3,181,056	4,126,550	945,495	29.72%
<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	27,747	27,747	-7944830504140930%
b. Adjustments to Beginning Balance	9793, 9795	0	0	0	New
c. Adjusted Beginning Balance		0	27,747		
2. Ending Fund Balance, June 30 (E + F.1.c.)		0	27,747		
<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	-	27,747	27,747	New

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

Charter School Name: Insight @ San Joaquin  
(continued)  
CDS #: 39686270133116  
Charter Approving Entity: New Jerusalem Elementary School District  
County: San Joaquin  
Charter #: 1762  
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	2,546,077	-	2,546,077	1,241,496	-	1,241,496	3,282,426	-	3,282,426
Education Protection Account State Aid - Current Year	8012	36,686	-	36,686	17,337	-	17,337	47,190	-	47,190
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	25,546	-	25,546	9,131	-	9,131	34,652	-	34,652
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF/Revenue Limit Sources		2,608,309	-	2,608,309	1,267,964	-	1,267,964	3,364,267	-	3,364,267
<b>2. Federal Revenues</b>										
No Child Left Behind	8290	-	86,356	86,356	-	35,038	35,038	-	94,531	94,531
Special Education - Federal	8181, 8182	-	25,116	25,116	-	-	-	-	25,903	25,903
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	187,860	187,860	-	56,796	56,796	-	295,788	295,788
Total, Federal Revenues		-	299,332	299,332	-	91,834	91,834	-	416,221	416,221
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	163,373	163,373	-	136,978	136,978	-	228,473	228,473
All Other State Revenues	StateRevAO	56,412	53,069	109,480	18,928	15,489	34,417	59,934	57,356	117,290
Total, Other State Revenues		56,412	216,442	272,854	18,928	152,467	171,395	59,934	285,829	345,763
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	561	-	561	-	-	-	299	-	299
Total, Local Revenues		561	-	561	-	-	-	299	-	299
<b>5. TOTAL REVENUES</b>										
		2,665,282	515,774	3,181,056	1,286,892	244,300	1,531,193	3,424,500	702,051	4,126,550
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	597,595	221,623	819,218	154,751	37,427	192,178	770,849	200,686	971,535
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	130,563	108,803	239,366	60,102	36,061	96,164	180,307	108,184	288,491
Other Certificated Salaries	1900	58,055	11,235	69,290	-	-	-	90,439	18,541	108,980
Total, Certificated Salaries		786,213	341,660	1,127,873	214,853	73,489	288,342	1,041,595	327,411	1,369,007
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	36,434	136,937	173,371	12,195	27,985	40,180	49,335	113,216	162,551
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		36,434	136,937	173,371	12,195	27,985	40,180	49,335	113,216	162,551
<b>3. Employee Benefits</b>										
STRS	3101-3102	150,167	65,257	215,424	39,383	15,690	55,073	198,945	62,536	261,480
PERS	3201-3202	9,721	36,535	46,255	3,254	7,466	10,720	13,163	30,206	43,369
OASDI / Medicare / Alternative	3301-3302	17,166	9,353	26,520	4,161	2,099	6,260	17,882	9,018	26,900
Health and Welfare Benefits	3401-3402	98,184	8,690	106,874	23,533	11,860	35,392	122,404	7,565	129,969
Unemployment Insurance	3501-3502	2,685	1,124	3,809	859	343	1,202	3,690	1,474	5,164
Workers' Compensation Insurance	3601-3602	11,439	4,788	16,227	3,094	1,236	4,330	13,294	5,311	18,605
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		289,362	125,746	415,108	74,283	38,694	112,977	369,378	116,109	485,487
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	509,602	2,473	512,076	187,757	9,337	197,094	622,301	30,946	653,247
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	34,749	65	34,814	24	-	24	41,247	-	41,247
Noncapitalized Equipment	4400	-	-	-	-	-	-	-	-	-
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		544,351	2,538	546,889	187,781	9,337	197,118	663,548	30,946	694,494



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

Charter School Name: Insight @ San Joaquin  
(continued)  
CDS #: 39686270133116  
Charter Approving Entity: New Jerusalem Elementary School District  
County: San Joaquin  
Charter #: 1762  
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	-	208,178	208,178	-	60,106	60,106	-	364,321	364,321
Travel and Conferences	5200	600	8,885	9,485	299	18,197	18,496	4,895	298,149	303,043
Dues and Memberships	5300	5,243	539	5,782	3,586	1,267	4,853	8,832	3,120	11,953
Insurance	5400	23,276	-	23,276	4,767	-	4,767	15,864	-	15,864
Operations and Housekeeping Services	5500	1,553	-	1,553	249	-	249	1,777	-	1,777
Rentals, Leases, Repairs, and Noncap. Improvements	5600	148,788	-	148,788	54,553	-	54,553	187,181	-	187,181
Transfers of Direct Costs	5700	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	467,948	3,213	471,161	354,443	14,976	369,419	458,357	19,367	477,723
Communications	5900	40,111	1,044	41,155	15,596	250	15,846	44,714	716	45,431
<b>Total, Services and Other Operating Expenditures</b>		<b>687,519</b>	<b>221,858</b>	<b>909,377</b>	<b>433,494</b>	<b>94,796</b>	<b>528,290</b>	<b>721,620</b>	<b>685,673</b>	<b>1,407,293</b>
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
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	8,436	-	8,436	2,387	-	2,387	7,718	-	7,718
<b>Total, Capital Outlay</b>		<b>8,436</b>	<b>-</b>	<b>8,436</b>	<b>2,387</b>	<b>-</b>	<b>2,387</b>	<b>7,718</b>	<b>-</b>	<b>7,718</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>2,352,315</b>	<b>828,740</b>	<b>3,181,056</b>	<b>924,993</b>	<b>244,300</b>	<b>1,169,293</b>	<b>2,853,195</b>	<b>1,273,355</b>	<b>4,126,550</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>312,967</b>	<b>(312,967)</b>	<b>-</b>	<b>361,900</b>	<b>0</b>	<b>361,900</b>	<b>571,305</b>	<b>(571,305)</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>(312,967)</b>	<b>312,967</b>	<b>-</b>	<b>61,524</b>	<b>(61,524)</b>	<b>-</b>	<b>(509,781)</b>	<b>509,781</b>	<b>-</b>
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>(312,967)</b>	<b>312,967</b>	<b>-</b>	<b>61,524</b>	<b>(61,524)</b>	<b>-</b>	<b>(509,781)</b>	<b>509,781</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>423,424</b>	<b>(61,524)</b>	<b>361,900</b>	<b>61,524</b>	<b>(61,524)</b>	<b>(0)</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	(0)	-	(0)	27,747	-	27,747	27,747	-	27,747
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	(61,524)	61,524	(0)	(61,524)	61,524	(0)
c. Adjusted Beginning Balance		(0)	-	(0)	(33,777)	61,524	27,747	(33,777)	61,524	27,747
2. Ending Fund Balance, June 30 (E + F.1.c.)		(0)	-	(0)	389,647	-	389,647	27,747	-	27,747
<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	(0)	-	(0)	389,647	-	389,647	27,747	-	27,747



# Insight at San Joaquin

## 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	257	262	268
Estimated # Unduplicated Pupils	168	160	173
Estimated P2 ADA	236	238	241
Average Daily Attendance Growth Rate <sup>1</sup>	27.6%	1.0%	1.0%
Special Education	27.6%	1.0%	1.0%
California Consumer Price Index (CA CPI)	3.55%	3.03%	2.64%
Statutory Cost-of-Living Allowance (COLA)	8.22%	3.94%	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>	5.15%	1.70%	3.02%
Estimated Certificated FTEs	18.0	18.2	18.4
% Increase (Decrease) Certificated FTEs	24.57%	1.00%	1.00%
% Increase (Decrease) Certificated Salaries per FTE	-2.56%	2.53%	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	3.9	3.9	3.9
% Increase (Decrease) Classified FTEs	-4.17%	0.00%	0.00%
% Increase (Decrease) Classified Salaries per FTE	-2.16%	3.03%	2.64%
CalPERS Employer Rate (statutory)	26.68%	27.70%	28.30%
Other State Revenues: Lottery	\$ 48,093	\$ 49,551	\$ 50,859
Other State Revenues: Mandated Block Grant	\$ 12,029	\$ 12,503	\$ 12,914
Other State Revenues: Educator Effectiveness	\$ 38,974	\$ 40,509	\$ 41,842
Other Federal Revenues: ESSA CSI	\$ -	\$ -	\$ -
Other Federal Revenues: ESSER I, II, III	\$ 295,788	\$ -	\$ -

<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 Joaquin

(continued) \_\_\_\_\_

CDS #: 39686270133116

Charter Approving Entity: New Jerusalem Elementary School District

County: San Joaquin

Charter #: 1762

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	3,282,426	0	3,282,426	3,373,777	3,513,237
Education Protection Account State Aid - Current Year	8012	47,190	0	47,190	47,662	48,138
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	34,652	0	34,652	34,391	34,269
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0
Total, LCFF/Revenue Limit Sources		3,364,267	0	3,364,267	3,455,830	3,595,645
<b>2. Federal Revenues</b>						
No Child Left Behind	8290	0	94,531	94,531	97,395	99,966
Special Education - Federal	8181, 8182	0	25,903	25,903	26,162	26,423
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	295,788	295,788	0	0
Total, Federal Revenues		0	416,221	416,221	123,557	126,389
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0	228,473	228,473	230,758	233,066
All Other State Revenues	StateRevAO	59,934	57,356	117,290	102,562	105,615
Total, Other State Revenues		59,934	285,829	345,763	333,320	338,680
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	299	0	299	0	0
Total, Local Revenues		299	0	299	0	0
<b>5. TOTAL REVENUES</b>		<b>3,424,500</b>	<b>702,051</b>	<b>4,126,550</b>	<b>3,912,707</b>	<b>4,060,714</b>
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	770,849	200,686	971,535	1,007,210	1,044,541
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	180,307	108,184	288,491	297,233	305,080
Other Certificated Salaries	1900	90,439	18,541	108,980	112,282	115,246
Total, Certificated Salaries		1,041,595	327,411	1,369,007	1,416,725	1,464,867
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0	0	0	0	0
Non-certificated Support Salaries	2200	49,335	113,216	162,551	167,476	171,898
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		49,335	113,216	162,551	167,476	171,898
<b>3. Employee Benefits</b>						
STRS	3101-3102	198,945	62,536	261,480	270,594	279,790
PERS	3201-3202	13,163	30,206	43,369	46,391	48,647
OASDI / Medicare / Alternative	3301-3302	17,882	9,018	26,900	27,310	28,181
Health and Welfare Benefits	3401-3402	122,404	7,565	129,969	124,469	127,090
Unemployment Insurance	3501-3502	3,690	1,474	5,164	5,243	5,410
Workers' Compensation Insurance	3601-3602	13,294	5,311	18,605	18,889	19,491
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		369,378	116,109	485,487	492,896	508,609

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

Charter School Name: Insight @ San Joaquin

(continued) \_\_\_\_\_

CDS #: 39686270133116

Charter Approving Entity: New Jerusalem Elementary School District

County: San Joaquin

Charter #: 1762

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	622,301	30,946	653,247	635,531	680,893
Books and Other Reference Materials	4200	0	0	0	0	0
Materials and Supplies	4300	41,247	0	41,247	42,497	43,619
Noncapitalized Equipment	4400	0	0	0	0	0
Food	4700	0	0	0	0	0
Total, Books and Supplies		663,548	30,946	694,494	678,028	724,512
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0	364,321	364,321	375,360	385,270
Travel and Conferences	5200	4,895	298,149	303,043	312,226	320,468
Dues and Memberships	5300	8,832	3,120	11,953	4,273	4,386
Insurance	5400	15,864	0	15,864	16,345	16,776
Operations and Housekeeping Services	5500	1,777	0	1,777	1,831	1,879
Rentals, Leases, Repairs, and Noncap. Improvements	5600	187,181	0	187,181	194,452	200,773
Transfers of Direct Costs	5700	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	458,357	19,367	477,723	198,335	205,071
Communications	5900	44,714	716	45,431	46,807	48,043
Total, Services and Other Operating Expenditures		721,620	685,673	1,407,293	1,149,629.50	1,182,667.26
<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	7,718	0	7,718	7,952	8,162
Total, Capital Outlay		7,718	0	7,718	7,952	8,162
<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
Total, Other Outgo		0	0	0	0	0
<b>8. TOTAL EXPENDITURES</b>		2,853,195	1,273,355	4,126,550	3,912,707	4,060,714
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		571,305	(571,305)	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	(509,781)	509,781	0		
4. TOTAL OTHER FINANCING SOURCES / USES		(509,781)	509,781	0	0	0
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		61,524	(61,524)	(0)	0	(0)

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

Charter School Name: Insight @ San Joaquin  
 (continued) \_\_\_\_\_  
 CDS #: 39686270133116  
 Charter Approving Entity: New Jerusalem Elementary School District  
 County: San Joaquin  
 Charter #: 1762  
 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 Projections	2025-26 Projections
		Unrestricted	Restricted	Total		
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	27,747	0	27,747	27,747	27,747
b. Adjustments to Beginning Balance	9793, 9795	(61,524)	61,524	(0)		
c. Adjusted Beginning Balance		(33,777)	61,524	27,747	27,747	27,747
2. Ending Fund Balance, June 30 (E + F.1.c.)		27,747	0	27,747	27,747	27,747
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	27,747	0	27,747	27,747	27,747



Insight @ San Joaquin (133116) - 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%	3.94%	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	\$2,973,059	\$1,766,516	\$2,052,760	\$2,834,927	\$2,975,996	\$3,104,680
Grade Span Adjustment	77,442	45,957	53,436	73,616	77,451	80,632
Supplemental Grant	386,376	223,840	271,531	376,133	402,383	410,332
Concentration Grant	127,053	79,522	129,510	79,592	-	-
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>\$3,563,930</b>	<b>\$2,115,835</b>	<b>\$2,507,237</b>	<b>\$3,364,268</b>	<b>\$3,455,830</b>	<b>\$3,595,644</b>
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>3,563,930</b>	<b>2,115,835</b>	<b>2,507,237</b>	<b>3,364,268</b>	<b>3,455,830</b>	<b>3,595,644</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 11,183</b>	<b>\$ 11,740</b>	<b>\$ 13,560</b>	<b>\$ 14,258</b>	<b>\$ 14,501</b>	<b>\$ 14,939</b>
<b>Components of LCFF By Object Code</b>						
State Aid (Object Code 8011)	\$ 3,454,677	\$ 2,052,125	\$ 2,444,136	\$ 3,282,426	\$ 3,373,777	\$ 3,513,237
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 63,738	\$ 36,044	\$ 36,980	\$ 47,190	\$ 47,662	\$ 48,138
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 45,515	\$ 27,666	\$ 26,121	\$ 34,652	\$ 34,391	\$ 34,269
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>3,563,930</b>	<b>2,115,835</b>	<b>2,507,237</b>	<b>3,364,267</b>	<b>3,455,830</b>	<b>3,595,645</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ (63,738)	\$ (36,044)	\$ (36,980)	\$ (47,191)	\$ (47,662)	\$ (48,137)
EPA in Excess to LCFF Funding	\$ 63,738	\$ 36,044	\$ 36,980	\$ 47,190	\$ 47,662	\$ 48,138
<b>Total LCFF Entitlement</b>	<b>3,563,930</b>	<b>2,115,835</b>	<b>2,507,237</b>	<b>3,364,268</b>	<b>3,455,830</b>	<b>3,595,644</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)	\$ 63,738	\$ 36,044	\$ 36,980	\$ 47,190	\$ 47,662	\$ 48,138
EPA, Current Year (Object Code 8012)	\$ 63,738	\$ 36,044	\$ 36,980	\$ 47,190	\$ 47,662	\$ 48,138
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 92.00	\$ -	\$ 8.00	\$ -	\$ -	\$ -
(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)	\$ 3,050,501	\$ 1,812,473	\$ 2,106,196	\$ 2,908,543	\$ 3,053,447	\$ 3,185,312
Supplemental and Concentration Grant funding in the LCAP year	\$ 513,429	\$ 303,362	\$ 401,041	\$ 455,725	\$ 402,383	\$ 410,332
Percentage to Increase or Improve Services	16.83%	16.74%	19.04%	15.67%	13.18%	12.88%
<b>SUMMARY OF STUDENT POPULATION</b>						
<b>Unduplicated Pupil Population</b>						
Enrollment	305	202	188	257	260	262
COE Enrollment	-	-	-	-	-	-
<b>Total Enrollment</b>	<b>305</b>	<b>202</b>	<b>188</b>	<b>257</b>	<b>260</b>	<b>262</b>
Unduplicated Pupil Count	197	129	122	168	175	160
COE Unduplicated Pupil Count	-	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>197</b>	<b>129</b>	<b>122</b>	<b>168</b>	<b>175</b>	<b>160</b>
Rolling %, Supplemental Grant	63.3300%	61.7500%	64.4600%	64.6600%	65.8900%	64.4100%
Rolling %, Concentration Grant	63.3300%	61.7500%	64.4600%	59.2100%	54.5500%	52.6300%

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

**APPROVED**

**BOARD REPORT # 04**

**VIA: INSIGHT STAFF**

December 7, 2023

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

**PROPOSAL:**

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

**BACKGROUND:**

On a monthly basis, Insight at San Joaquin 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 \$46,721, \$362,097, and \$580,630, respectively.

**RECOMMENDATIONS:**

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

**RESPECTFULLY SUBMITTED**

Kimberly Odom  
Head of School

**PREPARED BY:**

Kimberly Odom Head of School	Arlene Arroyo Financial Analyst
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**PRESENTED BY:**

Kimberly Odom Head of School	Francis "Paco" Burke Chief Business Official
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Ayes: 3

No: 0

Abstain: 1

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

Name	Aye	No	Abstain	Absent	Moved	Second
Fred Vallergera	X				X	
Bill Bushman	X					X
Deanna Vallergera	X					
Jason Jones			X			

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

<b>Vendor</b>	<b>Amount</b>
Insperty(Insight@San Joaquin)	23,741.43
SAN JOAQUIN COUNTY OF EDUCATION	13,137.60
Northern California Preparatory School(Insight @ San Joaquin)	5,508.00
Green Hasson & Janks LLP(Insight @ San Joaquin)	1,700.00
San Joaquin County Office of Education(Insight @ San Joaquin)	1,056.00
State Board of Equalization(Insight@San Joaquin)	886.50
Anchor Counseling & Education Solutions(Insight @ San Joaquin)	377.06
E-Therapy LLC(Insight @ San Joaquin)	164.80
TalkPath Live(Insight @ San Joaquin)	150.00
<b>Grand Total</b>	<b>46,721.39</b>

**K12 : SA : Full Financials CA Node : CAVAISSJ**  
**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
					(100.00)
Bill Payment #1592 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	08/16/2023	INV-06286		
	Bill Payment	08/16/2023	1592		100.00
					(277.06)
Bill Payment #1587 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	08/11/2023	INV-06273		
	Bill Payment	08/11/2023	1587		277.06
					0.00
Bill Payment #ACH 08.25.2023 - Insperity(Insight@San Joaquin)	Bill	08/30/2023	iSJ_AUG'23 PYRL	iSJ_AUG 2023 Var. PYRL Invs	(14,090.12)
	Bill Payment	08/25/2023	ACH 08.25.2023	iSJ_AUG 2023 Var. PYRL Invs	14,090.12
					(9,651.31)
Bill Payment #ACH 08.10.2023 - Insperity(Insight@San Joaquin)	Bill	08/30/2023	iSJ_AUG'23 PYRL	iSJ_AUG 2023 Var. PYRL Invs	
	Bill Payment	08/10/2023	ACH 08.10.2023	iSJ_AUG 2023 Var. PYRL Invs	9,651.31
					0.00
Bill Payment #1590 - PrentGraf Ltd dba TalkPath Live(Insight @ San Joaquin)	Bill	08/11/2023	INV-00691		(150.00)
	Bill Payment	08/11/2023	1590		150.00
					0.00
					(763.38)
Bill Payment #ACH 08.16.2023 - State Board of Equalization(Insight@San Joaquin)	Bill	07/25/2023	iSJ_JUL'23 Use Tax	iSJ_Compnr/Matrls Use Tax_JUL 2023	
	Bill	08/21/2023	iSJ_JUL'23 Use Tax Adj.	iSJ_Compnr/Matrls Use Tax_JUL 2023 Adj.	(123.12)
	Bill Payment	08/16/2023	ACH 08.16.2023	iSJ_Compnr/Matrls Use Tax_JUL 2023 & Adj.	886.50
					0.00
Bill Payment #1595 - SAN JOAQUIN COUNTY OF EDUCATION	Bill	08/29/2023	iSJ_AUG'23 STRS Contrib	iSJ_AUG 2023 STRS EE/ER Contrib	(6,568.80)
	Bill Payment	08/30/2023	1595	iSJ_AUG 2023 STRS EE/ER Contrib	6,568.80
					6,568.80
Bill Payment #1594 - SAN JOAQUIN COUNTY OF EDUCATION	Bill Payment	08/29/2023	1594	iSJ_AUG 2023 STRS EE/ER Contrib	6,568.80
					6,568.80
					(164.80)
Bill Payment #1588 - E-Therapy LLC(Insight@San Joaquin)	Bill	08/11/2023	INV-06720		164.80
	Bill Payment	08/11/2023	1588		0.00
					(3,900.00)
Bill Payment #1589 - Northern California Preparatory School(Insight @ San Joaquin)	Bill	08/11/2023	NCPSS367		
	Bill	08/11/2023	NCPSS386		(1,608.00)
	Bill Payment	08/11/2023	1589		5,508.00
					0.00
Bill Payment #1593 - Green Hasson & Janks LLP(Insight@San Joaquin)	Bill	08/25/2023	77971		(1,700.00)
	Bill Payment	08/27/2023	1593		1,700.00
					0.00
Bill Payment #1594 - SAN JOAQUIN COUNTY OF EDUCATION	Journal	08/29/2023	JE-186-974	iSJ_AUG 2023 STRS EE/ER Contrib (vd to re-open/fix bill)	(6,568.80)
					(6,568.80)
					(1,056.00)
Bill Payment #1591 - San Joaquin County Office of Education(Insight @ San Joaquin)	Bill	08/11/2023	AR24-00006		
	Bill Payment	08/11/2023	1591		1,056.00
					0.00
					0.00
					Total
					46,721.39

## Transaction Summary Insight at San Joaquin

Vendor	Amount
QuickSchools Inc.	3,204.09
Law Offices of Young, Minney & Corr, LLP	400.46
Sovos Compliance LLC	208.33
Pitney Bowes Bank Inc Purchase Power	160.88
Apple Inc.	114.13
ULINE	114.04
Bill.com, Inc.	108.15
Barrington Staffing Services	76.05
UPS	74.06
FusionPlus Inc	72.43
Your Way Tree Service Inc.	58.91
Supreme Facility Services, Inc.	31.77
The Back Room Inc	30.90
DataBasics, Inc.	26.27
AT&T Mobility	25.70
De Lage Landen Financial Services Inc.	25.59
Adobe Inc.	23.76
Southern California Edison	20.48
Comm-Core	19.20
AXIS Teletherapy	15.85
ISAFE Enterprises LLC	14.49
Staples	13.58
WPS	12.03
Certified Languages International	11.25
ADT Commercial	11.12
Green Hasson & Janks LLP	10.62
City of Simi Valley	9.92
AppleOne Employment Services	8.16
Taco Man Restaurant	6.97
Verizon Wireless	6.28
Walmart	6.21
Quill Corporation	5.82
Carmen Gomez Ruiz	5.79
Amazon	5.73
Waste Management	4.06
Smart & Final	3.77
VC Tax Collector	3.20
Sparkletts	3.08
Costco	3.04
School Services of California, Inc.	2.41
Doctors Wellness Company LLC dba WellnessMart MD	2.39
Simi Valley Chamber of Commerce	2.37

**Transaction Summary**  
**Insight at San Joaquin**

<b>Vendor</b>	<b>Amount</b>
Western Exterminator Company	2.15
Crisis Prevention Institute	1.93
Paper Recycling & Shredding	1.89
The Home Depot	0.41
<b>Grand Total</b>	<b>4,969.73</b>

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2092	July	600.00	5.79
Carmen Gomez Ruiz Total	Operations and Housekeeping Services Total					600.00	5.79
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 551263	July (7/20)	98.00	0.95
	Office Expense Total			LLC 552316	August (8/3)	98.00	0.95
Paper Recycling & Shredding Total						196.00	1.89
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3542275965	July (7/8)	16.78	0.16
				LLC 3542686279	July (7/15)	1,008.85	9.74
				LLC 3542686281	July (7/15)	33.57	0.32
				LLC 3542686282	July (7/15)	87.75	0.85
				LLC 3542867714	July (7/19)	192.28	1.86
				LLC 3543348192	July (7/26)	66.66	0.64
	Office Expense Total					1,405.89	13.58
Staples Total						1,405.89	13.58
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073V68E293	July (7/22)	386.11	3.73
				LLC 000073V68E303	July (7/29)	347.54	3.36
				LLC 000073V68E313	August (8/5)	379.73	3.67
				LLC 000073V68E323	August (8/12)	557.60	5.38
			280 SPED	LLC 000073V68E333	August (8/19)	1,768.23	17.08
				LLC 0000V9159W293	July (7/22)	446.61	7.57
				LLC 0000V9159W303	July (7/29)	222.65	3.77
				LLC 0000V9159W313	August (8/5)	733.55	12.43
				LLC 0000V9159W323	August (8/12)	473.36	8.02
				LLC 0000V9159W333	August (8/19)	534.73	9.06
	Shipping Total					5,850.11	74.06
UPS Total						5,850.11	74.06
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6724386-0283-7	August	167.38	1.62
	Operations and Housekeeping Services Total			LLC 6724405-0283-5	August	253.00	2.44
Waste Management Total						420.38	4.06
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 42626	July (7/23)	3,062.85	29.58
				LLC 42657	July (7/30)	1,083.60	10.46
				LLC 42685	August (8/6)	1,823.57	17.61
				LLC 42711	August (8/13)	1,204.00	11.63
				LLC 42729	August (8/13)	701.00	6.77
	Outside Service Total					7,875.02	76.05
Barrington Staffing Services Total						7,875.02	76.05
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0811907	August	2,720.00	26.27
	Outside Service-General Total					2,720.00	26.27
DataBasics, Inc. Total						2,720.00	26.27
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1001	August	7,500.00	72.43
	Outside Service-General Total					7,500.00	72.43
FusionPlus Inc Total						7,500.00	72.43
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	400.46
			280 SPED	LLC 5939	July	422.50	0.00
	Legal Fees Total					5,795.00	400.46
Law Offices of Young, Minney & Corr, LLP Total						5,795.00	400.46
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 08062	August (8/6)	319.25	3.08
	Office Expense Total					319.25	3.08
Sparkletts Total						319.25	3.08
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp-ELD Ser	LLC T-930650063	August (8/7)	575.00	0.00
	Outside Service-General Total		410 SUPP - Transcri	LLC FT9306524	August (8/6)	4,157.16	0.00
Document Tracking Services Total						4,157.16	0.00
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-	August (8/16)	16,660.00	160.88
	Postage Total					16,660.00	160.88
Pitney Bowes Bank Inc Purchase Power Total						16,660.00	160.88
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9941150890	July	650.53	6.28
	Telephone - Administration Total					650.53	6.28
Verizon Wireless Total						650.53	6.28
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp-ELD Ser	LLC 74586073123	July	150.00	11.25
	Outside Service-General Total					150.00	11.25
Certified Languages International Total						150.00	11.25
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1076931	August	1,988.69	19.20
	Communications Total					1,988.69	19.20
Comm-Core Total						1,988.69	19.20
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0138589-IN	August	250.00	2.41
	Outside Service-General Total					250.00	2.41
School Services of California, Inc. Total						250.00	2.41
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3505	August	3,290.00	31.77
	Operations and Housekeeping Services Total					3,290.00	31.77
Supreme Facility Services, Inc. Total						3,290.00	31.77
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	8125001	August	26.50	0.26
				0177804	August	52.76	0.51
				6384216	August	25.40	0.25
				5990643	August	7.38	0.07
				8201827	August	39.64	0.38
				4189054	August	8.47	0.08
				3083407	August	8.57	0.08
				2066603	August	249.18	2.41
				4872209	August	10.71	0.10
				5796243	August	65.76	0.64
				3060214	August	48.24	0.47
				3284269	August	51.22	0.49
	Office Expense Total					593.83	5.73
Amazon Total						593.83	5.73

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SI
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 33555583 LLC 33629895 LLC 33704901 LLC 33935220	July (7/18) July (7/21) July (7/26) August (8/9)	259.65 79.90 114.38 148.63 602.56	2.51 0.77 1.10 1.44 5.82
<b>Office Expense Total</b>						<b>602.56</b>	<b>5.82</b>
<b>Quill Corporation Total</b>						<b>4,803.93</b>	<b>46.39</b>
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 166433986 LLC 166738589	July (7/26) August (8/2)	7,005.81 11,809.74	67.65 114.04
<b>Office Expense Total</b>						<b>11,809.74</b>	<b>114.04</b>
<b>ULINE Total</b>						<b>11,809.74</b>	<b>114.04</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578 LLC 7446081800	August August	913.31 1,748.36	8.82 16.88
<b>Communications Total</b>						<b>2,661.67</b>	<b>25.70</b>
<b>AT&amp;T Mobility Total</b>						<b>2,661.67</b>	<b>25.70</b>
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - I	July	2,121.18	20.48
<b>Utilities Total</b>						<b>2,121.18</b>	<b>20.48</b>
<b>Southern California Edison Total</b>						<b>2,121.18</b>	<b>20.48</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	10.62
<b>Accounting Fees Total</b>						<b>1,100.00</b>	<b>10.62</b>
<b>Green Hasson &amp; Janks LLP Total</b>						<b>1,100.00</b>	<b>10.62</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	25.59
<b>Equipment Rental Expense Total</b>						<b>2,650.19</b>	<b>25.59</b>
<b>De Lage Landen Financial Services Inc. Total</b>						<b>2,650.19</b>	<b>25.59</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	30.90
<b>Outside Service-General Total</b>						<b>3,200.00</b>	<b>30.90</b>
<b>The Back Room Inc Total</b>						<b>3,200.00</b>	<b>30.90</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 Supplies - COS	101 General	8152023	August	390.52	3.77
<b>Office Expense Total</b>						<b>390.52</b>	<b>3.77</b>
<b>Smart &amp; Final Total</b>						<b>390.52</b>	<b>3.77</b>
Adobe Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 2521837823	August (8/7)	2,460.00	23.76
<b>Dues and Memberships Total</b>						<b>2,460.00</b>	<b>23.76</b>
<b>Adobe Inc. Total</b>						<b>2,460.00</b>	<b>23.76</b>
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 151268428 LLC 150862213 LLC 151689412	August July September	385.45 381.13 385.45 1,152.03	3.72 3.68 3.72 11.12
<b>Operations and Housekeeping Services Total</b>						<b>1,152.03</b>	<b>11.12</b>
<b>ADT Commercial Total</b>						<b>844.56</b>	<b>8.16</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	8.16
<b>Outside Service Total</b>						<b>844.56</b>	<b>8.16</b>
<b>AppleOne Employment Services Total</b>						<b>1,026.83</b>	<b>9.92</b>
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 109162-5106761	August (8/2)	1,026.83	9.92
<b>Utilities Total</b>						<b>1,026.83</b>	<b>9.92</b>
<b>City of Simi Valley Total</b>						<b>1,026.83</b>	<b>9.92</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	1.93
<b>Teacher Training Total</b>						<b>200.00</b>	<b>1.93</b>
<b>Crisis Prevention Institute Total</b>						<b>200.00</b>	<b>1.93</b>
Doctors Wellness Company LLC dba WellnessMart MI	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20230731	July	248.00	2.39
<b>Outside Service-General Total</b>						<b>248.00</b>	<b>2.39</b>
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>248.00</b>	<b>2.39</b>
Edmentum, Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV314216	July (7/27)	4,110.00	0.00
<b>Non K12 Curriculum Total</b>						<b>4,110.00</b>	<b>0.00</b>
<b>Edmentum, Inc. Total</b>						<b>4,110.00</b>	<b>0.00</b>
Houghton Mifflin Harcourt	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC 955859328 LLC 955859329	July (7/18) July (7/18)	2,000.00 4,000.00 800.00	0.00 0.00 0.00
<b>Non K12 Curriculum Total</b>						<b>800.00</b>	<b>0.00</b>
<b>Teacher Training Total</b>						<b>800.00</b>	<b>0.00</b>
<b>Houghton Mifflin Harcourt Total</b>						<b>4,800.00</b>	<b>0.00</b>
ISAFE Enterprises LLC	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC IVC12025690	July (7/13)	1,500.00	14.49
<b>Dues and Memberships Total</b>						<b>1,500.00</b>	<b>14.49</b>
<b>ISAFE Enterprises LLC Total</b>						<b>1,500.00</b>	<b>14.49</b>
QuickSchools Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I 740 Title IV	LLC 23/05-001 LLC INV-115146	June (6/8) June (6/29)	44,000.00 8,850.00 52,850.00	0.00 3,204.09 3,204.09
<b>Non K12 Curriculum Total</b>						<b>52,850.00</b>	<b>3,204.09</b>
<b>QuickSchools Inc. Total</b>						<b>52,850.00</b>	<b>3,204.09</b>
Security & Event Staffing Professionals	School Event	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	101 General	LLC 230607-CAVA	June (6/7)	210.00	0.00
<b>School Event Total</b>						<b>210.00</b>	<b>0.00</b>
<b>Security &amp; Event Staffing Professionals Total</b>						<b>210.00</b>	<b>0.00</b>
Simi Valley Chamber of Commerce	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 7535	May	245.00	2.37
<b>Dues and Memberships Total</b>						<b>245.00</b>	<b>2.37</b>
<b>Simi Valley Chamber of Commerce Total</b>						<b>245.00</b>	<b>2.37</b>
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Studt	LLC 5282311 LLC 5282896	July (7/21) August (8/1)	1,174.50 29,960.00	0.00

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	i-SJ
Solution Tree	Teacher Training	56313 Program Fees & Other	480 SUPP - Student	LLC 5282901	August (8/1)	46,438.00	0.00
			800 A-G Completion	LLC 5284298	August (8/23)	11,984.00	0.00
			730 CSI	LLC 5282015	July (7/17)	19,600.00	0.00
	<b>Teacher Training Total</b>					<b>109,156.50</b>	<b>0.00</b>
<b>Solution Tree Total</b>						<b>109,156.50</b>	<b>0.00</b>
Sovos Compliance LLC	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-SCL-088616	June	3,462.96	33.44
				LLC INV-SCL-121902	May (5/12)	12,130.20	117.14
				LLC INV-SCL-122597	May	5,879.90	57.75
	<b>Outside Service-General Total</b>					<b>21,573.06</b>	<b>208.33</b>
<b>Sovos Compliance LLC Total</b>						<b>21,573.06</b>	<b>208.33</b>
TalkingPoints	Program Fees & Other Instructional : Miscellaneous	56303 Program Fees & Other Instructional : Miscellaneous	560 Title I	LLC 2833	July (7/14)	31,200.00	0.00
	<b>Program Fees &amp; Other Instructional : Miscellaneous Total</b>					<b>31,200.00</b>	<b>0.00</b>
<b>TalkingPoints Total</b>						<b>31,200.00</b>	<b>0.00</b>
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)	6,323.00	0.00
	<b>Outside Service-General Total</b>					<b>6,323.00</b>	<b>0.00</b>
<b>The Regents of the University of California Total</b>						<b>6,323.00</b>	<b>0.00</b>
VC Tax Collector	Sales and Use Tax	67199 SG&A - Taxes & Licenses	101 General	LLC 202300011537	July (7/24)	331.51	3.20
	<b>Sales and Use Tax Total</b>	Expense : Sales and Use Tax				<b>331.51</b>	<b>3.20</b>
<b>VC Tax Collector Total</b>						<b>331.51</b>	<b>3.20</b>
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 48730684	July (7/21)	222.85	2.15
	<b>Operations and Housekeeping Services Total</b>					<b>222.85</b>	<b>2.15</b>
<b>Western Exterminator Company Total</b>						<b>222.85</b>	<b>2.15</b>
WPS	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC Q23171 - SO18E	July (7/19)	707.80	12.03
	<b>Non K12 Curriculum Total</b>					<b>707.80</b>	<b>12.03</b>
<b>WPS Total</b>						<b>707.80</b>	<b>12.03</b>
Your Way Tree Service Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 143	August (8/2)	6,100.00	58.91
	<b>Operations and Housekeeping Services Total</b>					<b>6,100.00</b>	<b>58.91</b>
<b>Your Way Tree Service Inc. Total</b>						<b>6,100.00</b>	<b>58.91</b>
4 Successful Kids LLC	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Studk	LLC 0002	July (7/9)	12,000.00	0.00
	<b>Teacher Training Total</b>					<b>12,000.00</b>	<b>0.00</b>
<b>4 Successful Kids LLC Total</b>						<b>12,000.00</b>	<b>0.00</b>
Apple Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC MA07052620	July (7/14)	599.97	0.00
	<b>Non K12 Curriculum Total</b>					<b>599.97</b>	<b>0.00</b>
	Computer Expense	54811 Computer & Maintenance Expense : Repairs & Maintenance	280 SPED	LLC MA08303457	July (7/18)	350.00	5.93
				LLC MA08507977	July (7/21)	6,386.30	108.20
	<b>Computer Expense Total</b>					<b>6,736.30</b>	<b>114.13</b>
<b>Apple Inc. Total</b>						<b>7,336.27</b>	<b>114.13</b>
						<b>3,026.00</b>	<b>0.00</b>
Literacy Resources, LLC	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC 286287	July (7/31)	3,026.00	0.00
	<b>Non K12 Curriculum Total</b>					<b>3,026.00</b>	<b>0.00</b>
<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 Complet	LLC 10011	July (7/28)	2,500.00	0.00
	<b>Teacher Training Total</b>					<b>2,500.00</b>	<b>0.00</b>
<b>2 Teach LLC 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	June (6/30)	1,300.00	13.21
				LLC 2150	July (7/31)	260.00	2.64
	<b>Subagreements for Services Total</b>					<b>1,560.00</b>	<b>15.85</b>
<b>AXIS Teletherapy Total</b>						<b>1,560.00</b>	<b>15.85</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>Non K12 Curriculum Total</b>					<b>7,000.00</b>	<b>0.00</b>
<b>DW Educational Research, Inc 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 Complet	LLC CVA-SOL23	October	7,027.20	0.00
	<b>Teacher Training Total</b>					<b>7,027.20</b>	<b>0.00</b>
<b>Hilton Seattle 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	August	85.76	0.83
				8222023	August	(42.88)	(0.41)
	<b>Office Expense Total</b>					<b>42.88</b>	<b>0.41</b>
<b>The Home Depot Total</b>						<b>42.88</b>	<b>0.41</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>Travel and Conferences Total</b>					<b>5,000.00</b>	<b>0.00</b>
<b>Marriott Costa Mesa 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	6.97
	<b>Office Expense Total</b>					<b>721.40</b>	<b>6.97</b>
<b>Taco Man Restaurant Total</b>						<b>721.40</b>	<b>6.97</b>
Costco	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	1053078820	August	314.68	3.04
	<b>Office Expense Total</b>					<b>314.68</b>	<b>3.04</b>
<b>Costco Total</b>						<b>314.68</b>	<b>3.04</b>
Walmart	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	82267627	August	514.80	4.97
				05328309	August	128.70	1.24
	<b>Office Expense Total</b>					<b>643.50</b>	<b>6.21</b>
<b>Walmart Total</b>						<b>643.50</b>	<b>6.21</b>
<b>Grand Total</b>						<b>378,742.79</b>	<b>4,969.73</b>



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

<b>Vendor</b>	<b>Amount</b>
California Virtual Academy @ LA(Insight@San Joaquin)	235,033.00
California Virtual Academy @ San Diego(Insight@San Joaquin)	37,522.00
Insperity(Insight@San Joaquin)	27,075.80
K12 MANAGEMENT INC	22,742.32
SAN JOAQUIN COUNTY OF EDUCATION	7,590.16
Northern California Preparatory School(Insight @ San Joaquin)	6,489.00
East Valley Education Center, Inc(Insight @ San Joaquin)	6,460.00
State Board of Equalization(Insight@San Joaquin)	5,610.78
La Cheim School Inc.(Insight @ San Joaquin)	4,428.00
Rids Brother Company Inc(Insight @ San Joaquin)	1,870.00
Green Hasson & Janks LLP(Insight @ San Joaquin)	1,600.00
Effectual Educational Consulting Service(Insight @ San Joaquin)	1,190.00
Accrediting Commission for Schools(Insight @ San Joaquin)	1,190.00
Grace Speech Therapy Corp.(Insight @ San Joaquin)	840.00
E-Therapy LLC(Insight @ San Joaquin)	777.20
Anchor Counseling & Education Solutions(Insight @ San Joaquin)	422.50
The Silly Room(Insight @ San Joaquin)	420.00
Axis Teletherapy(Insight @ San Joaquin)	354.00
California Teachers Association(Insight @ San Joaquin)	180.00
Point Quest Pediatric Therapies, LLC(Insight @ San Joaquin)	135.00
TalkPath Live(Insight @ San Joaquin)	133.75
Specialized Therapy Services Inc(Insight @ San Joaquin)	32.50
San Joaquin County of Education(Insight @ San Joaquin)	1.17
<b>Grand Total</b>	<b>362,097.18</b>

**K12 : SA : Full Financials CA Node : CAVAISSJ**  
**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 #1608 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	09/23/2023	INV-06341		(105.00)
	Bill	09/23/2023	INV-06330		(35.00)
	Bill	09/23/2023	INV-06319		(62.50)
	Bill Payment	09/25/2023	1608		202.50
Bill Payment #1597 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	09/07/2023	INV-06303		(220.00)
	Bill Payment	09/08/2023	1597		220.00
					<b>0.00</b>
Bill Payment #1598 - California Teachers Association(Insight@San Joaquin)	Bill	09/07/2023	Union Dues - 082023		(180.00)
	Bill Payment	09/08/2023	1598		180.00
					<b>0.00</b>
Bill Payment #1610 - Effectual Educational Consulting Service(Insight@San Joaquin)	Bill	09/23/2023	INV-07011		(800.00)
	Bill Payment	09/25/2023	1610		800.00
Bill Payment #1600 - Effectual Educational Consulting Service(Insight@San Joaquin)	Bill	09/07/2023	INV-06988		(390.00)
	Bill Payment	09/08/2023	1600		390.00
					<b>0.00</b>
Bill Payment #ACH 09.27.2023 - K12 MANAGEMENT INC	Bill	02/17/2023	ISSJ - INV-003-9257 - Jan 23 - Lease Chrgs	ISSJ - INV-003-9257 - Jan 23 - Lease Chrgs	(924.75)
	Bill	02/17/2023	ISSJ - INV-003-9449 - Feb 23 - Block Fee	ISSJ - INV-003-9449 - Feb 23 - Block Fee	(9,713.00)
	Bill	02/21/2023	ISSJ - INV-003-9502 - FY22 - Summer OLS	ISSJ - INV-003-9502 - FY22 - Summer OLS	(2,376.00)
	Bill	02/10/2023	ISSJ - INV-003-9225 - Jan 23 - SS&T	ISSJ - INV-003-9225 - Jan 23 - SS&T	(9,728.57)
	Bill Payment	09/27/2023	ACH 09.27.2023	SEP 2023 K12/Stride Payment	22,742.32
					<b>0.00</b>
Bill Payment #1602 - MK Innovations Inc dba The Silly Room(Insight @ San Joaquin)	Bill	09/07/2023	INV-00522		(420.00)
	Bill Payment	09/08/2023	1602		420.00
					<b>0.00</b>
Bill Payment #ACH 09.25.2023 - Insperty(Insight@San Joaquin)	Bill	09/27/2023	ISJ_SEP'23 PYRL	ISJ_SEP 2023 Var. PYRL Invs	(13,334.13)
	Bill Payment	09/25/2023	ACH 09.25.2023	ISJ_SEP 2023 Var. PYRL Invs	13,334.13
Bill Payment #ACH 09.08.2023 - Insperty(Insight@San Joaquin)	Bill	09/27/2023	ISJ_SEP'23 PYRL	ISJ_SEP 2023 Var. PYRL Invs	(13,741.67)
	Bill Payment	09/08/2023	ACH 09.08.2023	ISJ_SEP 2023 Var. PYRL Invs	13,741.67
					<b>0.00</b>
Bill Payment #1603 - PrentGraf Ltd dba TalkPath Live(Insight @ San Joaquin)	Bill	09/07/2023	INV-00704		(133.75)
	Bill Payment	09/08/2023	1603		133.75
					<b>0.00</b>
Bill Payment #ACH 09.11.2023 - State Board of Equalization(Insight@San Joaquin)	Bill	08/28/2023	ISSJ_AUG'23 Use Tax	ISJ_Comptr/Matrls Use Tax_AUG 2023	(4,831.51)
	Bill	09/11/2023	ISJ_Use Tax_AUG 2023 Adj.	ISJ_Comptr/Matrls Use Tax_AUG 2023 Adj.	(779.27)
	Bill Payment	09/11/2023	ACH 09.11.2023	ISJ_Comptr/Matrls Use Tax_AUG 2023 Adj.	5,610.78
					<b>(0.00)</b>
Bill Payment #1605 - East Valley Education Center, Inc(Insight @ San Joaquin)	Bill	09/13/2023	14876-2876A		(6,460.00)
	Bill Payment	09/18/2023	1605		6,460.00
					<b>0.00</b>
Bill Payment #1617 - SAN JOAQUIN COUNTY OF EDUCATION	Bill	09/26/2023	ISJ_SEP 2023 STRS EE/ER Contrib	ISJ_SEP 2023 STRS EE/ER Contrib	(7,590.16)
	Bill Payment	09/26/2023	1617	ISJ_SEP 2023 STRS EE/ER Contrib	7,590.16
					<b>0.00</b>
Bill Payment #1616 - Specialized Therapy Services Inc(Insight @ San Joaquin)	Bill	09/23/2023	INV-01091		(32.50)
	Bill Payment	09/25/2023	1616		32.50
					<b>0.00</b>
Bill Payment #1609 - E-Therapy LLC(Insight@San Joaquin)	Bill	09/23/2023	INV-06797		(58.00)
	Bill	09/23/2023	INV-06794		(45.00)
	Bill	09/23/2023	INV-06820		(445.00)
	Bill Payment	09/25/2023	1609		548.00
Bill Payment #1599 - E-Therapy LLC(Insight@San Joaquin)	Bill	09/07/2023	INV-06765		(229.20)

**K12 : SA : Full Financials CA Node : CAVAISSJ**  
**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 #1599 - E-Therapy LLC(Insight@San	Bill Payment	09/08/2023	1599		229.20
					0.00
Bill Payment #1607 - Northern California Preparatory School(Insight @ San Joaquin)	Bill	09/13/2023	NCP55403		(4,500.00)
	Bill	09/13/2023	NCP55421		(1,989.00)
	Bill Payment	09/18/2023	1607		6,489.00
					0.00
Bill Payment #1613 - Point Quest Pediatric Therapies, LLC(Insight @ San Joaquin)	Bill	09/23/2023	INV-00103		(135.00)
	Bill Payment	09/25/2023	1613		135.00
					0.00
Bill Payment #1612 - Green Hasson & Janks LLP(Insight@San Joaquin)	Bill	09/23/2023	79135		(1,600.00)
	Bill Payment	09/25/2023	1612		1,600.00
					0.00
Bill Payment #1615 - San Joaquin County of Education(Insight@San Joaquin)	Bill	09/23/2023	2023_06 - STRS P&I		(1.17)
	Bill Payment	09/25/2023	1615		1.17
					0.00
Bill Payment #1596 - Accrediting Commission for Schools(Insight@San Joaquin)	Bill	09/07/2023	1319729		(1,190.00)
	Bill Payment	09/08/2023	1596		1,190.00
					0.00
Bill Payment #1611 - Grace Speech Therapy Corp.(Insight @ San Joaquin)	Bill	09/23/2023	INV-00263		(90.00)
	Bill Payment	09/25/2023	1611		90.00
Bill Payment #1601 - Grace Speech Therapy Corp.(Insight @ San Joaquin)	Bill	09/07/2023	INV-00239		(750.00)
	Bill Payment	09/08/2023	1601		750.00
					0.00
Bill Payment #1604 - Axis Teletherapy(Insight @ San Joaquin)	Bill	09/13/2023	INV-00005		(354.00)
	Bill Payment	09/18/2023	1604		354.00
					0.00
Bill Payment #1606 - La Cheim School Inc.(Insight@San Joaquin)	Bill	09/13/2023	15075		(4,428.00)
	Bill Payment	09/18/2023	1606		4,428.00
					0.00
Bill Payment #1614 - Rids Brother Company Inc(Insight @ San Joaquin)	Bill	09/23/2023	1371		(1,870.00)
	Bill Payment	09/25/2023	1614		1,870.00
					0.00
Bill Payment #1618 - California Virtual Academy @ LA(Insight@San Joaquin)	Bill	09/26/2023	iSJ_Interco SEP'23_LA	Interco Settlement SEP 2023	(235,033.00)
	Bill Payment	09/26/2023	1618	Interco Settlement SEP 2023	235,033.00
					0.00
Bill Payment #1619 - California Virtual Academy @ San Diego(Insight@San Joaquin)	Bill	09/26/2023	iSJ_Interco SEP'23_SD	Interco Settlement SEP 2023	(37,522.00)
	Bill Payment	09/26/2023	1619	Interco Settlement SEP 2023	37,522.00
					0.00
					0.00
<b>Total</b>					<b>362,097.18</b>

## Transaction Summary Insight at San Joaquin

Vendor	Amount
Document Tracking Services	1,508.80
ParentSquare Inc.	913.75
Law Offices of Young, Minney & Corr, LLP	467.20
Pitney Bowes Bank Inc Purchase Power	151.14
UPS	111.18
Bill.com	110.38
ULINE	99.93
Barrington Staffing Services	78.13
FusionPlus Inc	72.43
Integration Inc.	60.77
DataBasics, Inc.	49.24
Effectual Educational Consulting Service	49.08
The Back Room Inc	33.22
De Lage Landen Financial Services Inc.	32.47
Supreme Facility Services, Inc.	31.77
Staples	26.52
Kaeser & Blair, Inc	24.05
AT&T Mobility	23.04
Comm-Core	19.67
Green Hasson & Janks LLP	15.45
San Joaquin County Office of Education	11.59
Pitney Bowes Global Financial Services	8.02
AppleOne Employment Services	7.61
Red Robin	7.03
Verizon Wireless	6.98
Amazon	6.55
Carmen Gomez Ruiz	5.79
Ontario Refrigeration	5.74
Waste Management	4.06
Sparkletts	3.81
School Services of California, Inc.	2.41
Successories	2.22
Western Exterminator Company	2.15
Crisis Prevention Institute	1.93
Paper Recycling & Shredding	1.89
Quill Corporation	1.44
Wells Fargo (credit card annual fee)	1.21
Doctors Wellness Company LLC dba WellnessMart MD	1.20
Albertsons	0.76
Target	0.72
<b>Grand Total</b>	<b>3,961.35</b>

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	i-SJ
Carmen Gomez Ruiz		53400 Rent and Utilities : Repairs and Maintenance				600.00	5.79
	Operations and Housekeeping Services		101 General	LLC 2093	August		
	Operations and Housekeeping Services Total					600.00	5.79
Carmen Gomez Ruiz Total						600.00	5.79
Paper Recycling & Shredding		52802 Office Supplies Expense : Office Supplies - COS				98.00	0.95
	Office Expense		101 General	LLC 553497	August (8/17)		
				LLC 554505	August (8/31)		
	Office Expense Total					98.00	0.95
Paper Recycling & Shredding Total						196.00	1.89
Staples		52802 Office Supplies Expense : Office Supplies - COS				2,544.88	24.58
	Office Expense		101 General	LLC 3544891317	August (8/12)		
				LLC 3545240971	August (8/18)		
	Office Expense Total					201.42	1.95
Staples Total						2,746.30	26.52
UPS		54302 Postage & Delivery Expense : Messenger & Delivery				1,518.90	14.67
	Shipping		101 General	LLC 000073Y68E343	August (8/26)		
				LLC 000073Y68E353	September (9/2)		
				LLC 000073Y68E363	September (9/9)		
				LLC 000073Y68E373	September (9/16)		
			280 SPED	LLC 0000V9159W343	August (8/26)		
				LLC 0000V9159W353	September (9/2)		
				LLC 0000V9159W363	September (9/9)		
				LLC 0000V9159W373	September (9/16)		
	Shipping Total					521.21	8.83
UPS Total						9,672.32	111.18
Waste Management		53400 Rent and Utilities : Repairs and Maintenance				167.38	1.62
	Operations and Housekeeping Services		101 General	LLC 6728025-0283-7	September		
				LLC 6728044-0283-8	September		
	Operations and Housekeeping Services Total					253.00	2.44
Waste Management Total						420.38	4.06
Barrington Staffing Services		51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help				1,829.75	17.67
	Outside Service		101 General	LLC 42754	August (8/20)		
				LLC 42763	August (8/27)		
				LLC 42782	August (8/27)		
				LLC 42793	September (9/3)		
				LLC 42809	September (9/3)		
				LLC 42823	September (9/10)		
				LLC 42849	September (9/10)		
	Outside Service Total					8,090.86	78.13
Barrington Staffing Services Total						8,090.86	78.13
DataBasics, Inc.		51801 Professional Svcs & Outside Labor : Other Professional Services				5,099.30	49.24
	Outside Service-General		101 General	LLC 0812025	September		
	Outside Service-General Total					5,099.30	49.24
DataBasics, Inc. Total						5,099.30	49.24
FusionPlus Inc		51801 Professional Svcs & Outside Labor : Other Professional Services				7,500.00	72.43
	Outside Service-General		101 General	LLC INV-1002	September (9/1)		
	Outside Service-General Total					7,500.00	72.43
FusionPlus Inc Total						7,500.00	72.43
Law Offices of Young, Minney & Corr, LLP		51807 Professional Svcs & Outside Labor : Legal				7,787.01	0.00
	Legal Fees		101 General	LLC 6072	August		
				LLC 6273	August		
			280 SPED	LLC 6072	August		
	Legal Fees Total					1,592.50	467.20
Law Offices of Young, Minney & Corr, LLP Total						13,344.51	467.20
Sparkletts		52802 Office Supplies Expense : Office Supplies - COS				394.19	3.81
	Office Expense		101 General	LLC 15182654	September (9/3)		
	Office Expense Total			090323			
Sparkletts Total						394.19	3.81
Document Tracking Services		51801 Professional Svcs & Outside Labor : Other Professional Services				10,246.57	1,051.11
	Outside Service-General		320 Supp-ELD Ser	LLC T-930650064	September (9/1)		
			410 SUPP - Transcri	LLC 9306515	August (8/31)		
				LLC FT9306525	September (9/6)		
	Outside Service-General Total					5,050.00	457.69
Document Tracking Services Total						400.00	0.00
Pitney Bowes Bank Inc Purchase Power		54301 Postage & Delivery Expense : Postage				15,651.39	151.14
	Postage		101 General	LLC 8000-9090-1005-	September		
	Postage Total			2145 091723			
Pitney Bowes Bank Inc Purchase Power Total						15,651.39	151.14
Verizon Wireless		56504 Program Fees & Other Instructional : Admin - Telephone				723.11	6.98
	Telephone - Administration		101 General	LLC 9943547283	August		
	Telephone - Administration Total					723.11	6.98
Verizon Wireless Total						723.11	6.98
Certified Languages International		51801 Professional Svcs & Outside Labor : Other Professional Services				1,869.00	0.00
	Outside Service-General		320 Supp-ELD Ser	LLC 74586083123	August (8/31)		
	Outside Service-General Total					1,869.00	0.00
Certified Languages International Total						1,869.00	0.00
Comm-Core		53801 Phone & Internet Expense : Telephone				2,037.32	19.67
	Communications		101 General	LLC 1078360	September		
	Communications Total					2,037.32	19.67
Comm-Core Total						2,037.32	19.67
School Services of California, Inc.		51801 Professional Svcs & Outside Labor : Other Professional Services				250.00	2.41
	Outside Service-General		101 General	LLC 0138896-IN	September		
	Outside Service-General Total					250.00	2.41
School Services of California, Inc. Total						250.00	2.41
Supreme Facility Services, Inc.		53400 Rent and Utilities : Repairs and Maintenance				3,290.00	31.77
	Operations and Housekeeping Services		101 General	LLC 3554	September (9/1)		
	Operations and Housekeeping Services Total					3,290.00	31.77
Supreme Facility Services, Inc. Total						3,290.00	31.77

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	0454638	September	81.48	0.79
				7572233	September	32.29	0.31
				8253858	September	292.12	2.82
				8073047	September	21.87	0.21
				8323408	September	139.40	1.35
				9367458	September	45.02	0.43
				1265005	September	38.70	0.37
				8551453	September	27.87	0.27
	Office Expense Total					678.75	6.55
Amazon Total						678.75	6.55
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 33962107	August (8/10)	148.63	1.44
Quill Corporation Total	Office Expense Total					148.63	1.44
						8,863.17	85.59
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 167315856	August (8/16)	1,485.10	14.34
				LLC 168080243	September (9/6)		
ULINE Total	Office Expense Total					10,348.27	99.93
						10,348.27	99.93
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	September	637.60	6.16
				LLC 6604962802	September	1,748.36	16.88
AT&T Mobility Total	Communications Total					2,385.96	23.04
						2,385.96	23.04
Green Hasson & Janks LLP	Accounting Fees	56321 Program Fees & Other Instructional : Program Fees - Accounting	101 General	LLC 79138	September (9/1)	1,600.00	15.45
Green Hasson & Janks LLP Total	Accounting Fees Total					1,600.00	15.45
						709.31	6.85
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 80708719	August (8/19)	2,653.20	25.62
				LLC 80897464	September	3,362.51	32.47
De Lage Landen Financial Services Inc. Total	Equipment Rental Expense Total					3,440.00	33.22
						3,440.00	33.22
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2159	August (8/31)	788.19	7.61
The Back Room Inc Total	Outside Service-General Total					788.19	7.61
						788.19	7.61
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6697082	August (8/19)	200.00	1.93
AppleOne Employment Services Total	Outside Service Total					200.00	1.93
						200.00	1.93
Crisis Prevention Institute	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-022772	September (9/7)	200.00	1.93
Crisis Prevention Institute Total	Teacher Training Total					200.00	1.93
						200.00	1.93
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	1.20
Doctors Wellness Company LLC dba WellnessMart MD Total	Outside Service-General Total					124.00	1.20
						124.00	1.20
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stude	LLC S284785	August (8/29)	225.50	0.00
				LLC S282311-1	July (7/21)	3,025.50	0.00
Solution Tree Total	Teacher Training Total					3,025.50	0.00
						3,025.50	0.00
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 50116225	August (8/29)	222.85	2.15
Western Exterminator Company Total	Operations and Housekeeping Services Total					222.85	2.15
						222.85	2.15
2 Teach LLC	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Completi	LLC 1001a	August	10,000.00	0.00
2 Teach LLC Total	Teacher Training Total					10,000.00	0.00
						10,000.00	0.00
Hilton Seattle	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	800 A-G Completi	LLC CVA-SOL23-1	October (10/15)	468.48	0.00
Hilton Seattle Total	Teacher Training Total					468.48	0.00
						468.48	0.00
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	49.08
Effectual Educational Consulting Service Total	Subagreements for Services Total					4,830.00	49.08
						4,830.00	49.08
Kaeser & Blair, Inc	Other Student Expenses - K12	56703 Program Fees & Other Instructional : Other Student Expenses - K12	330 SUPP - Engag	LLC 30518143	June (6/28)	2,479.36	24.05
Kaeser & Blair, Inc Total	Other Student Expenses - K12 Total					2,479.36	24.05
						2,479.36	24.05
Ontario Refrigeration	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW27663	August (8/25)	594.39	5.74
Ontario Refrigeration Total	Operations and Housekeeping Services Total					594.39	5.74
						594.39	5.74
ParentSquare Inc.	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	300 Supp	LLC SI-003269	July (7/1)	3,799.04	913.75
ParentSquare Inc. Total	Dues and Memberships Total					3,799.04	913.75
						3,799.04	913.75
Pitney Bowes Global Financial Services	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3106242238	August (8/30)	601.53	5.81
				LLC 1023807952	September (9/6)	155.62	1.50
				LLC 3106282416	September (9/15)	73.01	0.71
Pitney Bowes Global Financial Services Total	Office Expense Total					830.16	8.02
						830.16	8.02

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
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	11.59
	Dues and Memberships Total					1,200.00	11.59
<b>San Joaquin County Office of Education Total</b>						<b>1,200.00</b>	<b>11.59</b>
Integration Inc.	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 2308152	August (8/31)	3,587.10	34.64
	Postage Total					3,587.10	34.64
	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 2308152	August (8/31)	2,705.75	26.13
	Printing Expense Total					2,705.75	26.13
<b>Integration Inc. Total</b>						<b>6,292.85</b>	<b>60.77</b>
						320.54	0.00
Kajeet 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>Kajeet Inc. Total</b>						<b>320.54</b>	<b>0.00</b>
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	1.21
	Dues and Memberships Total					125.00	1.21
<b>Wells Fargo (credit card annual fee) Total</b>						<b>125.00</b>	<b>1.21</b>
Successories	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	5422001	September	229.42	2.22
	Office Expense Total					229.42	2.22
<b>Successories Total</b>						<b>229.42</b>	<b>2.22</b>
Red Robin	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	544283	September	728.50	7.03
	Office Expense Total					728.50	7.03
<b>Red Robin Total</b>						<b>728.50</b>	<b>7.03</b>
Albertsons	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	531911411170	September	78.79	0.76
	Office Expense Total					78.79	0.76
<b>Albertsons Total</b>						<b>78.79</b>	<b>0.76</b>
Target	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	092223	September	75.00	0.72
	Office Expense Total					75.00	0.72
<b>Target Total</b>						<b>75.00</b>	<b>0.72</b>
<b>Grand Total</b>						<b>147,338.44</b>	<b>3,961.35</b>

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

<b>Vendor</b>	<b>Amount</b>
Insight @ San Diego(Insight@San Joaquin)	340,227.00
California Virtual Academy@ISCA(Insight@San Joaquin)	133,937.00
New Jerusalem Elementary School Distric(Insight @ San Joaquin)	28,932.75
Insperity(Insight@San Joaquin)	26,774.11
Northern California Preparatory School(Insight @ San Joaquin)	8,469.00
East Valley Education Center, Inc(Insight @ San Joaquin)	7,690.00
SAN JOAQUIN COUNTY OF EDUCATION	7,590.16
School Pathways LLC(Insight @ San Joaquin)	5,086.05
Green Hasson & Janks LLP(Insight @ San Joaquin)	4,700.00
Effectual Educational Consulting Service(Insight @ San Joaquin)	3,752.50
Rids Brother Company Inc(Insight @ San Joaquin)	2,720.00
State Board of Equalization(Insight@San Joaquin)	2,437.72
El Paseo Children's Center, Inc.(Insight @ San Joaquin)	1,763.27
E-Therapy LLC(Insight @ San Joaquin)	1,143.69
Augmentative Communications Solutions(Insight @ San Joaquin)	1,100.00
Specialized Therapy Services Inc(Insight @ San Joaquin)	1,000.00
Axis Teletherapy(Insight @ San Joaquin)	770.25
Anchor Counseling & Education Solutions(Insight @ San Joaquin)	490.00
The Silly Room(Insight @ San Joaquin)	480.00
California Department of Education(Insight @ San Joaquin)	386.00
California Teachers Association(Insight @ San Joaquin)	360.00
Cornerstone Educational Solutions(Insight @ San Joaquin)	300.00
TalkPath Live(Insight @ San Joaquin)	214.00
Point Quest Pediatric Therapies, LLC(Insight @ San Joaquin)	168.75
The Stepping Stones Group LLC(Insight @ San Joaquin)	138.00
<b>Grand Total</b>	<b>580,630.25</b>



**K12 : SA : Full Financials CA Node : CAVAISSJ**  
**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 #1633 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	10/21/2023	INV-06392		(315.00)
	Bill	10/21/2023	INV-06405		(105.00)
	Bill Payment	10/24/2023	1633		420.00
					(70.00)
Bill Payment #1620 - Anchor Counseling & Education Solutions(Insight@San Joaquin)	Bill	10/04/2023	INV-06363		
	Bill Payment	10/05/2023	1620		70.00
					0.00
Bill Payment #1621 - California Teachers Association(Insight@San Joaquin)	Bill	10/04/2023	Union Dues - 092023		(360.00)
	Bill Payment	10/05/2023	1621		360.00
					0.00
Bill Payment #1638 - Effectual Educational Consulting Service(Insight@San Joaquin)	Bill	10/21/2023	INV-07135		(1,147.50)
	Bill	10/21/2023	INV-07144		(1,045.00)
	Bill Payment	10/24/2023	1638		2,192.50
					(1,560.00)
Bill Payment #1624 - Effectual Educational Consulting Service(Insight@San Joaquin)	Bill	10/04/2023	INV-07061		
	Bill Payment	10/05/2023	1624		1,560.00
					0.00
Bill Payment #1628 - MK Innovations Inc dba The Silly Room(Insight @ San Joaquin)	Bill	10/12/2023	INV-00534		(480.00)
	Bill Payment	10/13/2023	1628		480.00
					0.00
Bill Payment #ACH 10.25.2023 - Insperty(Insight@San Joaquin)	Bill	10/31/2023	ISSJ_OCT'23 PYRL	iSJ_OCT 2023 Var. PYRL Invs	(13,439.98)
	Bill Payment	10/25/2023	ACH 10.25.2023	iSJ_OCT 2023 Var. PYRL Invs	13,439.98
Bill Payment #ACH 10.10.2023 - Insperty(Insight@San Joaquin)	Bill	10/31/2023	ISSJ_OCT'23 PYRL	iSJ_OCT 2023 Var. PYRL Invs	(13,334.13)
	Bill Payment	10/10/2023	ACH 10.10.2023	iSJ_OCT 2023 Var. PYRL Invs	13,334.13
					0.00
Bill Payment #1626 - PrentGraf Ltd dba TalkPath Live(Insight @ San Joaquin)	Bill	10/04/2023	INV-00721		(214.00)
	Bill Payment	10/05/2023	1626		214.00
					0.00
Bill Payment #ACH 10.31.2023 - State Board of Equalization(Insight@San Joaquin)	Bill	09/28/2023	iSJ_Use Tax_SEP 2023	iSJ_Matrls/Comptr Use Tax_SEP 2023	(2,000.94)
	Bill	10/31/2023	iSJ_Use Tax_SEP'23 Qtr End Adj	iSJ_Matrls/Comptr Use Tax_SEP 2023 Qtr End Adj.	(436.78)
	Bill Payment	10/31/2023	ACH 10.31.2023	iSJ_Matrls/Comptr Use Tax_SEP 2023 Qtr End & Adj.	2,437.72
					0.00
Bill Payment #1637 - East Valley Education Center, Inc(Insight @ San Joaquin)	Bill	10/21/2023	14876-2940A		(7,690.00)
	Bill Payment	10/24/2023	1637		7,690.00
					0.00
Bill Payment #1644 - SAN JOAQUIN COUNTY OF EDUCATION	Bill	10/26/2023	iSJ_OCT 2023 STRS EE/ER Contrib	iSJ_OCT 2023 STRS EE/ER Contrib	(7,590.16)
	Bill Payment	10/26/2023	1644	iSJ_OCT 2023 STRS EE/ER Contrib	7,590.16
					0.00
Bill Payment #1643 - Specialized Therapy Services Inc(Insight @ San Joaquin)	Bill	10/21/2023	INV-01106		(1,000.00)
	Bill Payment	10/24/2023	1643		1,000.00
					0.00
Bill Payment #1636 - E-Therapy LLC(Insight@San Joaquin)	Bill	10/21/2023	INV-06907		(116.00)
	Bill Payment	10/24/2023	1636		116.00
Bill Payment #1623 - E-Therapy LLC(Insight@San Joaquin)	Bill	10/04/2023	INV-06868		(52.09)
	Bill	10/04/2023	INV-06872		(818.30)
	Bill	10/04/2023	INV-06902		(157.30)
	Bill Payment	10/05/2023	1623		1,027.69
					0.00
Bill Payment #1640 - Northern California Preparatory School(Insight @ San Joaquin)	Bill	10/21/2023	NCPSS438		(5,700.00)
	Bill	10/21/2023	NCPSS454		(2,769.00)
	Bill Payment	10/24/2023	1640		8,469.00
					0.00
Bill Payment #1630 - Point Quest Pediatric Therapies, LLC(Insight @ San Joaquin)	Bill	10/12/2023	INV-00113		(168.75)

**K12 : SA : Full Financials CA Node : CAVAISSJ**  
**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 #1630 - Point Quest Pediatric	Bill Payment	10/13/2023	1630		168.75
					0.00
Bill Payment #1639 - Green Hasson & Janks LLP(Insight@San Joaquin)	Bill	10/21/2023	80773		(4,700.00)
	Bill Payment	10/24/2023	1639		4,700.00
					0.00
Bill Payment #1627 - Axis Teletherapy(Insight @ San Joaquin)	Bill	10/12/2023	INV-00029		(640.25)
	Bill	10/12/2023	INV-00018		(130.00)
	Bill Payment	10/13/2023	1627		770.25
					0.00
Bill Payment #1641 - Rids Brother Company Inc(Insight @ San Joaquin)	Bill	10/21/2023	1381		(2,720.00)
	Bill Payment	10/24/2023	1641		2,720.00
					0.00
					(300.00)
Bill Payment #1622 - Christy Bock dba Cornerstone Educational Solutions(Insight @ San Joaquin)	Bill	10/04/2023	INV-00295		300.00
	Bill Payment	10/05/2023	1622		0.00
					(888.27)
Bill Payment #1625 - El Paseo Children's Center, Inc.(Insight @ San Joaquin)	Bill	10/04/2023	INV-00787		(875.00)
	Bill	10/04/2023	INV-00797		1,763.27
	Bill Payment	10/05/2023	1625		0.00
					(28,932.75)
Bill Payment #1629 - New Jerusalem Elementary School District(Insight@San Joaquin)	Bill	10/12/2023	AR24-00008		28,932.75
	Bill Payment	10/13/2023	1629		0.00
					(4,291.02)
Bill Payment #1642 - School Pathways LLC(Insight@San Joaquin)	Bill	10/21/2023	140-INV5710		4,291.02
	Bill Payment	10/24/2023	1642		(795.03)
Bill Payment #1631 - School Pathways LLC(Insight@San Joaquin)	Bill	10/12/2023	140-INV5617		795.03
	Bill Payment	10/13/2023	1631		0.00
					(138.00)
Bill Payment #1632 - The Stepping Stones Group LLC(Insight @ San Joaquin)	Bill	10/12/2023	INV-00065		138.00
	Bill Payment	10/13/2023	1632		0.00
					(1,100.00)
Bill Payment #1634 - Augmentative Communications Solutions(Insight @ San Joaquin)	Bill	10/24/2023	INV-00377		1,100.00
	Bill Payment	10/24/2023	1634		0.00
					(386.00)
Bill Payment #1635 - California Department of Education(Insight@San Joaquin)	Bill	10/21/2023	20230930-ISSJ		386.00
	Bill Payment	10/24/2023	1635		0.00
					(133,937.00)
Bill Payment #1645 - California Virtual Academy@ISCA(Insight@San Joaquin)	Bill	10/26/2023	OCT'23 Interco_ISCA	iSJ_Interco Settlement OCT 2023_ISCA	133,937.00
	Bill Payment	10/26/2023	1645	iSJ_Interco Settlement OCT 2023_ISCA	0.00
					(340,227.00)
Bill Payment #1646 - Insight @ San Diego(Insight@San Joaquin)	Bill	10/26/2023	OCT'23 Interco_ISSD	iSJ_Interco Settlement OCT 2023_ISSD	340,227.00
	Bill Payment	10/26/2023	1646	iSJ_Interco Settlement OCT 2023_ISSD	0.00
					0.00
<b>Total</b>					<b>580,630.25</b>

## Transaction Summary

### Insight at San Joaquin

Vendor	Amount
Virtual Technologies Group	1,017.66
Zoom Video Communications, Inc.	499.37
Kajeet Inc.	154.13
UPS	111.30
Bill.com	110.38
Simply Solar LLC	106.29
California State Controller's Office	103.26
FusionPlus Inc	88.58
Conejo Valley Electric	76.26
Barrington Staffing Services	70.21
Southern California Edison	47.68
DataBasics, Inc.	45.45
The Back Room Inc	40.63
Supreme Facility Services, Inc.	38.86
De Lage Landen Financial Services Inc.	31.34
AT&T Mobility	28.18
UBEO Business Services	26.05
Comm-Core	24.41
Facilitron	24.16
Staples	19.78
AXIS Teletherapy	18.49
Law Offices of Young, Minney & Corr, LLP	15.86
City Printing Graphics	15.17
Lozano Smith Attorneys at Law	14.23
City of Simi Valley	12.30
Quill Corporation	9.70
Ontario Refrigeration	9.52
Verizon Wireless	8.54
Carmen Gomez Ruiz	7.09
Crisis Prevention Institute	7.09
AppleOne Employment Services	6.34
Amazon	6.24
ADT Commercial	5.54
Waste Management	4.96
Costco	4.54
VistaPrint	4.08
Sparkletts	3.92
Western Exterminator Company	2.63
Paper Recycling & Shredding	2.31
Wayfair	2.13
Doctors Wellness Company LLC dba WellnessMart MD	1.46
<b>Grand Total</b>	<b>2,826.13</b>

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2094	September	600.00	7.09
<b>Operations and Housekeeping Services Total</b>						<b>600.00</b>	<b>7.09</b>
<b>Carmen Gomez Ruiz Total</b>						<b>600.00</b>	<b>7.09</b>
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 555630 LLC 556663	September (9/14) September (9/28)	98.00 98.00	1.16 1.16
<b>Office Expense Total</b>						<b>196.00</b>	<b>2.31</b>
<b>Paper Recycling &amp; Shredding Total</b>						<b>196.00</b>	<b>2.31</b>
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3547080067 LLC 3547080068	September (9/8) September (9/8)	1,589.36 85.63	18.77 1.01
<b>Office Expense Total</b>						<b>1,674.99</b>	<b>19.78</b>
<b>Staples Total</b>						<b>1,674.99</b>	<b>19.78</b>
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E383 LLC 000073Y68E393 LLC 000073Y68E403 LLC 000073Y68E413 LLC 0000V9159W3 83 LLC 0000V9159W3 93 LLC 0000V9159W4 03 LLC 0000V9159W4 13	September (9/23) September (9/30) October (10/7) October (10/14) September (9/23) September (9/30) October (10/7) October (10/14)	2,713.88 1,168.07 1,877.19 405.69 465.80 243.02 271.22	32.05 13.80 22.17 7.27 8.35 4.36 4.86
<b>Shipping Total</b>						<b>8,706.41</b>	<b>111.30</b>
<b>UPS Total</b>						<b>8,706.41</b>	<b>111.30</b>
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6762646-0283-7 LLC 6762665-0283-7	October October	167.38 253.00	1.98 2.99
<b>Operations and Housekeeping Services Total</b>						<b>420.38</b>	<b>4.96</b>
<b>Waste Management Total</b>						<b>420.38</b>	<b>4.96</b>
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	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)	2,003.36 718.53 1,293.60 718.53	23.66 8.49 15.28 8.49
<b>Outside Service Total</b>						<b>5,945.05</b>	<b>70.21</b>
<b>Barrington Staffing Services Total</b>						<b>5,945.05</b>	<b>70.21</b>
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0812161	October	3,848.75	45.45
<b>Outside Service-General Total</b>						<b>3,848.75</b>	<b>45.45</b>
<b>DataBasics, Inc. Total</b>						<b>3,848.75</b>	<b>45.45</b>
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1003	October	7,500.00	88.58
<b>Outside Service-General Total</b>						<b>7,500.00</b>	<b>88.58</b>
<b>FusionPlus Inc Total</b>						<b>7,500.00</b>	<b>88.58</b>
Law Offices of Young, Minney & Corr, LLP	Legal Fees	51807 Professional Svcs & Outside Labor : Legal	101 General	LLC 6718 LLC 6917 LLC 6999 LLC 6999	September September September September	1,342.50 910.00 9,639.36 162.50	15.86 0.00 0.00 0.00
<b>Legal Fees Total</b>						<b>12,054.36</b>	<b>15.86</b>
<b>Law Offices of Young, Minney &amp; Corr, LLP Total</b>						<b>12,054.36</b>	<b>15.86</b>
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 100123	September	331.74	3.92
<b>Office Expense Total</b>						<b>331.74</b>	<b>3.92</b>
<b>Sparkletts Total</b>						<b>331.74</b>	<b>3.92</b>
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp-ELD Ser	LLC T-930650065	September	15,079.62	0.00
<b>Outside Service-General Total</b>						<b>15,079.62</b>	<b>0.00</b>
<b>Document Tracking Services Total</b>						<b>15,079.62</b>	<b>0.00</b>
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9945964876	September	723.27	8.54
<b>Telephone - Administration Total</b>						<b>723.27</b>	<b>8.54</b>
<b>Verizon Wireless Total</b>						<b>723.27</b>	<b>8.54</b>
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp-ELD Ser	LLC 74586093023	September	2,833.50	0.00
<b>Outside Service-General Total</b>						<b>2,833.50</b>	<b>0.00</b>
<b>Certified Languages International Total</b>						<b>2,833.50</b>	<b>0.00</b>
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1078891	October	2,066.94	24.41
<b>Communications Total</b>						<b>2,066.94</b>	<b>24.41</b>
<b>Comm-Core Total</b>						<b>2,066.94</b>	<b>24.41</b>
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3595	October	3,290.00	38.86
<b>Operations and Housekeeping Services Total</b>						<b>3,290.00</b>	<b>38.86</b>
<b>Supreme Facility Services, Inc. Total</b>						<b>3,290.00</b>	<b>38.86</b>
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	3123448 6472218 1433837 9528253 4563411 4106605 7591424	October October October October October October October	73.98 173.73 29.91 23.35 59.73 59.57 61.11	0.71 1.68 0.29 0.23 0.58 0.58 0.59

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
Amazon	Office Expense	52802 Office Supplies Expense : Office	101 General	2729840	October	101.87	0.98
				3672209	October	62.78	0.61
	<b>Office Expense Total</b>					<b>646.03</b>	<b>6.24</b>
<b>Amazon Total</b>						<b>646.03</b>	<b>6.24</b>
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 34661519	September (9/18)	175.65	2.07
				LLC 34688888	September (9/19)	440.24	5.20
				LLC 34791271	September (9/25)	18.22	0.22
				LLC 34791688	September (9/25)	187.63	2.22
	<b>Office Expense Total</b>					<b>821.74</b>	<b>9.70</b>
<b>Quill Corporation Total</b>						<b>821.74</b>	<b>9.70</b>
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 805578466715	October	637.71	7.53
				78_092823	October	1,748.36	20.65
				LLC 2654573805	October	2,386.07	28.18
	<b>Communications Total</b>					<b>2,386.07</b>	<b>28.18</b>
<b>AT&amp;T Mobility Total</b>						<b>2,386.07</b>	<b>28.18</b>
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 81160400	October	2,653.35	31.34
	<b>Equipment Rental Expense Total</b>					<b>2,653.35</b>	<b>31.34</b>
<b>De Lage Landen Financial Services Inc. Total</b>						<b>2,653.35</b>	<b>31.34</b>
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2241	September (9/30)	3,440.00	40.63
	<b>Outside Service-General Total</b>					<b>3,440.00</b>	<b>40.63</b>
<b>The Back Room Inc Total</b>						<b>3,440.00</b>	<b>40.63</b>
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6714284	September (9/16)	536.64	6.34
	<b>Outside Service Total</b>					<b>536.64</b>	<b>6.34</b>
<b>AppleOne Employment Services Total</b>						<b>536.64</b>	<b>6.34</b>
Crisis Prevention Institute	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	101 General	LLC NAIN-025920	September (9/12)	200.00	2.36
				LLC NAIN-025932	September (9/12)	200.00	2.36
				LLC NAIN-025967	September (9/12)	200.00	2.36
	<b>Teacher Training Total</b>					<b>600.00</b>	<b>7.09</b>
<b>Crisis Prevention Institute Total</b>						<b>600.00</b>	<b>7.09</b>
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20230930	September	124.00	1.46
	<b>Outside Service-General Total</b>					<b>124.00</b>	<b>1.46</b>
<b>Doctors Wellness Company LLC dba WellnessMart MD Total</b>						<b>124.00</b>	<b>1.46</b>
Solution Tree	Teacher Training	56313 Program Fees & Other Instructional : Program Fees - Professional Development	480 SUPP - Stude	LLC S286691	September (9/27)	4,780.00	0.00
				LLC S286706	September (9/27)	4,780.00	0.00
				LLC S287329	October (10/5)	12,620.00	0.00
	<b>Teacher Training Total</b>					<b>12,620.00</b>	<b>0.00</b>
<b>Solution Tree Total</b>						<b>12,620.00</b>	<b>0.00</b>
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC S1097485	September (9/29)	222.85	2.63
	<b>Operations and Housekeeping Services Total</b>					<b>222.85</b>	<b>2.63</b>
<b>Western Exterminator Company Total</b>						<b>222.85</b>	<b>2.63</b>
Ontario Refrigeration	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW28534M	October (10/1)	806.00	9.52
	<b>Operations and Housekeeping Services Total</b>					<b>806.00</b>	<b>9.52</b>
<b>Ontario Refrigeration Total</b>						<b>806.00</b>	<b>9.52</b>
Kajeet Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	560 Title I	LLC INV30795	September (9/30)	2,872.82	102.56
				LLC INV30921	October (10/11)	10,392.04	154.13
	<b>Non K12 Curriculum Total</b>					<b>10,392.04</b>	<b>154.13</b>
<b>Kajeet Inc. Total</b>						<b>10,392.04</b>	<b>154.13</b>
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	23102599985	October	1,381.00	110.38
	<b>Dues and Memberships Total</b>					<b>1,381.00</b>	<b>110.38</b>
<b>Bill.com Total</b>						<b>1,381.00</b>	<b>110.38</b>
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 152060261	October	394.23	4.66
				LLC 152237222	September (9/25)	75.00	0.89
	<b>Operations and Housekeeping Services Total</b>					<b>469.23</b>	<b>5.54</b>
<b>ADT Commercial Total</b>						<b>469.23</b>	<b>5.54</b>
Avant Assessment, LLC.	Materials and Supplies	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	800 A-G Completi	LLC 28796	July (7/12)	491.40	0.00
	<b>Materials and Supplies Total</b>					<b>491.40</b>	<b>0.00</b>
<b>Avant Assessment, LLC. Total</b>						<b>491.40</b>	<b>0.00</b>
AXIS Teletherapy	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2212	August (8/31)	1,820.00	18.49
	<b>Subagreements for Services Total</b>					<b>1,820.00</b>	<b>18.49</b>
<b>AXIS Teletherapy Total</b>						<b>1,820.00</b>	<b>18.49</b>
City Printing Graphics	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 23-31050	September (9/19)	1,284.75	15.17
	<b>Printing Expense Total</b>					<b>1,284.75</b>	<b>15.17</b>
<b>City Printing Graphics Total</b>						<b>1,284.75</b>	<b>15.17</b>
Crestline Specialties, Inc	School Event	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	330 SUPP - Engag	LLC 3571999	September (9/14)	7,575.41	0.00
	<b>School Event Total</b>					<b>7,575.41</b>	<b>0.00</b>
<b>Crestline Specialties, Inc Total</b>						<b>7,575.41</b>	<b>0.00</b>
ESGI LLC	Materials and Supplies	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	440 SUPP - Asses	LLC ESGI46837	September (9/21)	585.00	0.00
	<b>Materials and Supplies Total</b>					<b>585.00</b>	<b>0.00</b>
<b>ESGI LLC Total</b>						<b>585.00</b>	<b>0.00</b>

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	I-SJ
<b>ESGI LLC Total</b>						<b>585.00</b>	<b>0.00</b>
						185.00	14.23
<b>Lozano Smith Attorneys at Law</b>	<b>Travel and Conferences</b>	66001 SG&A - Conferences and Events	280 SPED	LLC 2199347	September (9/28)		
	Expense : Events-Information Sessions						
	<b>Travel and Conferences Total</b>					<b>185.00</b>	<b>14.23</b>
<b>Lozano Smith Attorneys at Law Total</b>						<b>185.00</b>	<b>14.23</b>
<b>Resonant Education, LLC</b>	<b>Program Fees &amp; Other Instructional : Miscellaneous</b>	56303 Program Fees & Other Instructional : Miscellaneous	560 Title I	LLC 1615	September (9/21)	17,700.00	0.00
				LLC 1616	September (9/21)	13,000.00	0.00
	<b>Program Fees &amp; Other Instructional : Miscellaneous Total</b>					<b>30,700.00</b>	<b>0.00</b>
<b>Resonant Education, LLC Total</b>						<b>30,700.00</b>	<b>0.00</b>
<b>Southern California Edison</b>	<b>Utilities</b>	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - 092723	August	2,169.98	25.63
				LLC 700203189681 - 101023	September	1,867.06	22.05
	<b>Utilities Total</b>					<b>4,037.04</b>	<b>47.68</b>
<b>Southern California Edison Total</b>						<b>4,037.04</b>	<b>47.68</b>
<b>Virtual Technologies Group</b>	<b>Computer Expense</b>	54811 Computer & Maintenance Expense : Repairs & Maintenance	101 General	LLC 204162	September (9/29)	86,168.78	1,017.66
	<b>Computer Expense Total</b>					<b>86,168.78</b>	<b>1,017.66</b>
<b>Virtual Technologies Group Total</b>						<b>86,168.78</b>	<b>1,017.66</b>
<b>City of Stockton</b>	<b>School Event</b>	56328 Program Fees & Other Instructional : Program Fees - School Events Expense	101 General	LLC 100523	October	2,390.00	0.00
	<b>School Event Total</b>					<b>2,390.00</b>	<b>0.00</b>
<b>City of Stockton Total</b>						<b>2,390.00</b>	<b>0.00</b>
<b>Conejo Valley Electric</b>	<b>Operations and Housekeeping Services</b>	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 19637	August (8/31)	6,457.00	76.26
	<b>Operations and Housekeeping Services Total</b>					<b>6,457.00</b>	<b>76.26</b>
<b>Conejo Valley Electric Total</b>						<b>6,457.00</b>	<b>76.26</b>
<b>NASSP</b>	<b>Prepaid Other</b>	13514 Prepaid Other	101 General	LLC 9001678197	December (12/14)	385.00	0.00
				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>PATHWAYos</b>	<b>Non K12 Curriculum</b>	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	310 SUPP - CRE	LLC 791	September (9/1)	11,550.00	0.00
	<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>
<b>SkillsUSA California</b>	<b>Travel and Conferences</b>	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	310 SUPP - CRE	LLC 7217	September (9/12)	75.00	0.00
	<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>
<b>Zoom Video Communications, Inc.</b>	<b>Non K12 Curriculum</b>	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	480 SUPP - Stude	LLC INV219548411	September (9/18)	40,475.00	499.37
	<b>Non K12 Curriculum Total</b>					<b>40,475.00</b>	<b>499.37</b>
<b>Zoom Video Communications, Inc. Total</b>						<b>40,475.00</b>	<b>499.37</b>
<b>City of Simi Valley</b>	<b>Utilities</b>	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 109162-51067613	October (10/4)	1,041.35	12.30
	<b>Utilities Total</b>			70684846		<b>1,041.35</b>	<b>12.30</b>
<b>City of Simi Valley Total</b>						<b>1,041.35</b>	<b>12.30</b>
<b>Interpreters Unlimited</b>	<b>Outside Service-General</b>	51801 Professional Svcs & Outside Labor : Other Professional Services	280 SPED	LLC 363864	September	224.00	0.00
	<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>
<b>SkillsUSA</b>	<b>Travel and Conferences</b>	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	310 SUPP - CRE	LLC N105716	September (9/29)	60.00	0.00
	<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>
<b>UBEO Business Services</b>	<b>53304 Equipment Rental Expense</b>	#N/A	101 General	LLC 4281742	October (10/12)	2,205.91	26.05
	<b>53304 Equipment Rental Expense Total</b>					<b>2,205.91</b>	<b>26.05</b>
<b>UBEO Business Services Total</b>						<b>2,205.91</b>	<b>26.05</b>
<b>California State Controller's Office</b>	<b>SPED Settlements and Reimburse</b>	#N/A	101 General	LLC 2018010321	October	10,000.00	103.26
	<b>SPED Settlements and Reimburse Total</b>					<b>10,000.00</b>	<b>103.26</b>
<b>California State Controller's Office Total</b>						<b>10,000.00</b>	<b>103.26</b>
<b>Simply Solar LLC</b>	<b>Operations and Housekeeping Services</b>	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3269	October (10/23)	9,000.00	106.29
	<b>Operations and Housekeeping Services Total</b>					<b>9,000.00</b>	<b>106.29</b>
<b>Simply Solar LLC Total</b>						<b>9,000.00</b>	<b>106.29</b>
<b>Costco</b>	<b>Office Expense</b>	52802 Office Supplies Expense : Office Supplies - COS	101 General	1062924384	October	470.10	4.54
	<b>Office Expense Total</b>					<b>470.10</b>	<b>4.54</b>
<b>Costco Total</b>						<b>470.10</b>	<b>4.54</b>
<b>VistaPrint</b>	<b>Office Expense</b>	52802 Office Supplies Expense : Office Supplies - COS	101 General	VP_L5R7K1HC	October	422.57	4.08
	<b>Office Expense Total</b>					<b>422.57</b>	<b>4.08</b>
<b>VistaPrint Total</b>						<b>422.57</b>	<b>4.08</b>
<b>Marriott Burbank</b>	<b>Travel and Conferences</b>	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	10072023	October	500.00	0.00
	<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>
<b>Wayfair</b>	<b>Office Expense</b>	52802 Office Supplies Expense : Office Supplies - COS	101 General	3929491366	October	110.46	1.07
				3975475026	October	110.46	1.07
	<b>Office Expense Total</b>					<b>220.92</b>	<b>2.13</b>
<b>Wayfair Total</b>						<b>220.92</b>	<b>2.13</b>
<b>Facilitron</b>	<b>Travel and Conferences</b>	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	3CQ7WGG3YG	October	2,353.59	22.73
				CR	October	148.76	1.44
				48KYFTGBR2QQ	October	148.76	1.44
	<b>Travel and Conferences Total</b>					<b>2,502.35</b>	<b>24.16</b>

Transaction Details  
Insight San Joaquin

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	i-SJ
Facilitron Total						2,502.35	24.16
Grand Total						323,581.54	2,826.13

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

**APPROVED**

**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 Joaquin 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 Joaquin, 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: 4

No: 0

Abstain: 0

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

Name	Aye	No	Abstain	Absent	Moved	Second
Fred Vallerga	X					X
Bill Bushman	X					
Deanna Vallerga	X				X	
Jason Jones	X					



**Insight<sup>®</sup>**

SCHOOLS OF CALIFORNIA

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# **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 School 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 vendor
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. Make 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

