

# MEETING AGENDA - Empower Generations Board

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the main office of the school between 9:00 am and 3:30 pm.

# Meeting

**Special meeting** 

Meeting Date Tuesday, July 26, 2022

Start Time 4:00 PM End Time 5:30 PM

**Location** This meeting will be held virtually.

You may join us on ZOOM at;

Zoom Meeting: https://zoom.us/j/5395735793

Meeting ID: 539 573 5793

Dial in Number: 1-669-900-6833

Purpose Conference with Legal Counsel

Construction Bids 2020-2021 Audit Report Independent Study Policy Family Guidebook

**Graduation Requirements** 

# Agenda

# 1. Opening Items

- 1.1. Call The Meeting To Order
- 1.2. Roll Call
- 1.3. Approve Agenda

Due date: 7/26/2022

1.4. Approve Minutes

Due date: 7/26/2022

Documents

• Minutes-2022-06-30-v1.pdf

# 2. Public Comments

# 2.1. Public Comments

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



# 3. Closed Session

3.1. Conference with Legal Counsel - Anticipated Litigation

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

4. Report of Closed Session

# 5. Action Items

# 5.1. Construction Bids

Discuss and take action regarding current construction project.

Due date: 7/26/2022

**Documents** 

CONSTRUCTION UPDATE JULY 22, 2022.pdf

#### 5.2. 2020-2021 Audit Report

Discuss and take action to accept the 2020-2021 audit report.

**Due date:** 7/26/2022

**Documents** 

- · Empower Generations Draft Audit 2021.pdf
- Empower WTB Audit 2021.pdf
- Empower AJEs RJEs Audit 2021.pdf
- Empower Governance Communication Draft Audit 2021.pdf

# 5.3. Public Hearing and Adoption of Updated Independent Study Policy

The Governing Board shall consider, in a public hearing, the scope of its existing or prospective use of independent study as an instructional strategy, its purposes in authorizing independent study, and factors bearing specifically on the maximum realistic lengths of assignments and acceptable number of missed assignments for specific populations of pupils and take action accordingly.

Due date: 7/26/2022

Documents

Updated Empower Generations Independent Study Policy(5227348.1).pdf

# 5.4. Revised Graduation Requirements

Discuss and take action regarding the revised Graduation Requirements as required by law.

Due date: 7/26/2022

Documents

• Updated - Empower Generations Innovation Studios Graduation Requirements (2).pdf

# 5.5. Revised Family Guidebook

Discuss and take action regarding the revised learner requirements as outlined by law.

Due date: 7/26/2022



#### **Documents**

• Updated - Empower Generations 2022-2023 Family Guidebook .pdf

# 6. Board Comments

6.1. Board Comments

# 7. Closing Items

# 7.1. Next Meeting Date

September 8, 2022

# 7.2. Adjournment

**Please note:** items on the agenda may not be addressed in the order they appear. The Board of Directors may alter the order at their discretion.

• Board Room Accessibility: The Board of Directors encourage those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the office at least 48 hours before the scheduled Board of Directors meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]

The Secretary of the Board of Directors, hereby certifies that this agenda was publicly posted 72 or 24 hours prior to the meeting as required by law.



# MEETING MINUTES - Empower Generations Board

# Meeting

Date Thursday, June 30, 2022

Started 4:07 PM Ended 5:05 PM

Location This meeting will be virual.

You may join us at:

Zoom Meeting: https://zoom.us/j/5395735793

Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833

Purpose Regular Scheduled Meeting

Chaired by Recorder Roselia Calderon

#### Minutes

# 1. Opening Items

# 1.1. Call The Meeting To Order

Meeting was called to order at 4:07 p.m.

Status: Completed

# 1.2. Roll Call

All Board Members were present except for Michelle Fluke.

Status: Completed

# 1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited.

Status: Completed

# 1.4. Approve Agenda

Motion: Hannah-Marie

Seconded: Annaliisa

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

# 1.5. Approve Minutes

Motion: Annaliisa



Seconded: Hannah-Marie

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

**Documents** 

Minutes-2022-06-23-v1.pdf

# 2. Public Comments

# 2.1. Public Comments

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

No Public Comments were made.

Status: Completed

# 3. Closed Session

3.1. Conference with Legal Counsel - Anticipated Litigation

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

Status: Completed

# 4. Report of Closed Session

No Action was taken in Closed Session.

Status: Completed

# 5. Discussion and Reports

# 5.1. 2020-2021 Audit Report & Form 990 Income Tax Return

Review and discuss the 2020-2021 audit report and Form 900 Income Tax Return as presented.

Keith Gallion, iCA Support Provider, presented the 2020-2021 Audit Report & Form 990 Income Tax Return.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Status: Completed

**Documents** 



• EMPOWER GENERATIONS - Form 990- 2020 Client Copy.pdf

# 6. Action Items

# 6.1. 2021-2022 Annual Independent Auditor Agreement

Discuss and take action regarding the annual independent auditor agreement for the 2021-2022 school year.

Keith Gallion, iCA SupProvider, presented the 2020-2021 Annual Independent Auditor Agreement and answered questions of the Board.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

• Empower Generations - 22 CLA Audit Engagement Letter.pdf

#### 6.2. Educational Protection Account Resolution

Discuss and take action regarding annual Educational Protection Account Resolution as required by CDE.

Kim Lytle, iCA Support Provider, presented the Educational Protection Account Resolution.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

• FY22.23 EG EPA Resolution.pdf

#### 6.3. LCAP

Discuss and take action regarding the 2022 - 2025 LCAP.

Lara Durell and Elsa Montez, iCA Support Provider, presented the LCAP.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:



Status: Completed

**Documents** 

• Empower Generations 2022-23 LCAP.pdf

# 6.4. 21-22 Estimated Actuals and Multiyear School Budget

Discuss and take action regarding the 2021-2022 Estimated Actuals and school budget.

Keith Gallion, iCA Support Provider, presented the 21-22 Estimated Actuals and Multiyear School Budget.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

- EG FY22\_23 Preliminary Budget Narrative .pdf
- 2022-23 Empower Generations Preliminary Budget Alternative Form and MYP.pdf

# 6.5. Revised iLEAD CA Service Agreement

Discuss and take action regarding the revised iLEAD CA Service Agreement.

Kim Lytle, iCA Support Provider, presented the Revised iLEAD CA Service Agreement.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

**Documents** 

- iCA Updated Service Agreement 22-23.pdf
- 2022-2023 iCA Strategic Goals and Accomplishments 21-22.pptx (1).pdf

# 6.6. iCA Special Education Shared Service Agreement

Discuss and take action regarding the revised iLEAD CA Service Agreement.

Kim Lytle, iCA Support Provider, presented the iCA Special Education Shared Service Agreement.

Discussion took place and item was tabled.

Due date:

Status: Completed

# 6.7. Revised Cell Phone Policy



Discuss and take action regarding the revised Cell Phone policy.

Kim Lytle, iCA Support Provider, presented the Revised Cell Phone Policy.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

· Revised - EGCell Phone Policy.pdf

# 6.8. Revised Employee Guidebook

Discuss and take action regarding the revised Employee Guidebook with required changes to reflect current practices, procedures, and/or laws.

Natasha Baugh, iCA Support Provider, presented the Revised Employee Guidebook.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

Empower Generations \_ Employee Guidebook 22-23 Red Line.docx.pdf

# 6.9. 2022 - 2023 Board Meeting Dates

Discuss and take action regarding the 2022 - 2023 Board Meeting Dates.

Kim Lytle, iCA Support Provider, presented the 2022-2023 Board Meeting Dates and answered questions of the Board.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

• Draft - Empower Generations 2022-2023 Board Meeting Dates (1) (1).pdf

# 6.10. 2022-2023 Insurance Policies



Discuss and take action regarding the 2022-2023 insurance polices.

Espi Briones and Amber Seggie, MLN Support Provider, presented 2022-2023 Insurance Policies and answered questions of the Board.

Motion: Marcia

Seconded: Annaliisa

**Unanimously Passed** 

Michelle Fluke Absent

Due date:

Status: Completed

Documents

• EG Board Resolution - Insurance Policy 2022-2023.pdf

# 6.11. Officer Roles

Discuss and take action on required Board Officer Roles required by Bylaws.

Kim Lytle, iCA Support Provider gave bylaws and Annaliisa was voted in as Secretary.

Motion: Annaliisa

Seconded: Marcia

**Unanimously Passed** 

Michelle Fluke Absent

Status: Completed

# 7. Board Comments

# 7.1. Board Comments

Marcia appreciates Annaliisa taking Secretary role and Hannah-Marie for always stepping up and taking on the lead. Annaliisa thanked Marcia for all the questions and feedback.

Status: Completed

# 8. Closing Items

# 8.1. Next Meeting Date

# Pending Action Above

Meeting date was approved, September 8, 2022

Status: Completed

# 8.2. Adjournment

Meeting was Adjourned at 5:05 pm.

Status: Completed



# **EMPOWER GENERATIONS CONSTRUCTION UPDATE JULY 22, 2022**

Empower Generations Tenant Improvement Budget \$280,000 + \$5,000 Kitchen Grant

Drywall	\$63,000 (proposal in process)	Fire Alarm Sprinklers (Bay Alarm) *attached	\$26,500
Mechanical	\$15,000 (estimated)	Network (Oasis Integration) *attached	\$6,230.30
Electrical	\$35,000 (estimated)	Painting	\$11,000 (estimated)
Plumbing	\$30,000 (estimated)	Doors & Windows *attached	\$8,500
Floor	\$10,000 + rugs (estimated)	Wrought Iron Gate	\$8,000 (estimated)
Kitchen Servery	\$8,500 (estimated)	Movable Partition Walls	\$15,000 (estimated)
City Fees	\$1,157 *attached	Architect *attached	\$24,296.75
5% misc costs	\$12,810.45	ESTIMATED COST	\$274994.50

# Licenses Currently Associated With

License # 879918

Business Name KUSTOM CONTRACTING & DESI

City CANYON COUNTRY

Association Date 06/23/2006

Status ACTIVE

Due to over-budget contractor proposals, mismanaged project, and short timeline, Kustom
Contracting & Design (licensed, insured, & bonded) is volunteering time and services as the
General Contractor for EG Tenant Improvement Project at 44236 & 44234 10th Street West,
Lancaster 93534.
Kustom Contracting & Design is providing pro bono project management, coordinating subcontractor trades, coordinating inspections, and pulling city permits. No monetary compensation will be exchanged between Empower Generations and Kustom Contracting &
Design due to conflict of interest. Malaka will be the Project Manager.
Contract pending between Empower Generations and Kustom Contracting & Design

and the work was pro bono, the contract did not violate any laws.
Malaka has spoken with the LAC Health Department and has an in person meeting July 26th
to get revised plans approved.
Malaka spoke with the Lancaster Fire Department and was told corrections and comments would be submitted back to the architect by July 22nd.
Malaka will go to City of Lancaster Building and Safety July 21st to follow up with plan check since she cannot reach them by phone
Malaka and team met with the architect to review and discuss an expedited plan and cost reduction for completion. Architect currently working on a revised set to be completed by Friday, July 29th.
Malaka meet with plumbing contractor July 25th for walkthrough.
Once everything is approved through Building & Safety, Donovan Industries, Inc. will pull permit and construction begins
Expected completion date is September 2022
Rosiey Calderon, Business Manager, will manage all construction related invoices for approval

# **Previous Contractor Bid Amounts**

Cannon Construction	Intertex Companies	
16 week construction schedule	12 week construction schedule	
\$833,152.00	\$511,583.90	
	\$173,409.08 (w/ exclusions)	

# REVISED Bid Intertex Companies- \$173.409.08 (w/ exclusions)



# **EXHIBIT "E" ESTIMATED BUDGET**

S.F. 9,	81	0	.0
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JOB NAME:	<u>EMPOWER</u>	<b>GENERATIONS</b>	T.I.
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 LOCATION:
 44236/44234 10TH. ST. W. AVE. K LANCASTER CA 93536
 \$ 173,409.08

 PROPOSAL DATE:
 6/17/2022
 \$/S.F.
 \$ 41.59

 ARCHITECT:
 COMBS+MIGUEL ARCHITECTS
 PLAN DATE:
 4/25/2022

#### BID SUMMARY BY TRADE

DRYWALL SYSTEM	\$62,283.00
INSULATION	\$2,285.00
CEILING	EXCLUDE
FLOORING (4" RUBBER BASE W/TOE)	EXCLUDE
EPOXY FLOORING	EXCLUDE
CERAMIC TILE	EXCLUDE
PAINTING	EXCLUDE
DOORS & HARDWARE	EXCLUDE
STOREFRONT & GLASS	EXCLUDE
TOILET ACCESSORIES & PARTITIONS	EXCLUDE
MIRRORS	EXCLUDE
MARLITE/FRP WAINSCOT	EXCLUDE

\$62,547.00 PLUMBING EXCLUDE FIRE SPRINKLERS **EXCLUDE** HVAC ELECTRIC EXCLUDE FIRE ALARM **EXCLUDE** PLANS **EXCLUDE** PLAN CHECK/PERMIT FEES (ALLOWANCE) EXCLUDE FINISH CARPENTRY/COUTERTOPS EXCLUDE EXCLUDE DEMOLITION EXCLUDE EXCLUDE BACKING/BLOCKING ROOF HEAD-OUT EXCLUDE ROOF PATCH EXCLUDE CONCRETE PATCH WINDOW BLINDS **EXCLUDE** PROTECTION EXCLUDE FIRE EXTINGUISHERS- SURFACE MOUNT **EXCLUDE** AS-BUILT & CLOSE OUT MATERIALS EXCLUDE EXCLUDE WASH & DRYER

 PAINT GRADE WOOD CAP
 EXCLUDE

 BLANK
 \$0.00

 BLANK
 \$0.00

 GENERAL CONDITIONS
 \$18,808.74

 MARK-UP
 \$25,751.25

 INSURANCE
 \$1,734.09

SINGLE PLASTIC LAM SHELF W/SUPPORTS(ALLOWANCE)

INTERTEX BID AMOUNT \$173,409.08

EXCLUDE

# 1st Bid Intertex Companies- \$511,583.90



# TENANT IMPROVEMENT COST BREAKDOWN

JOB NAME:	EMPOWER GENERA	TIONS T.I.	3,010.00
LOCATION:	44236/44234 10TH. ST. W. AVE. K LANG	CASTER CA 93536	\$ 511,583.90
PROPOSAL DATE:	5/31/2022	\$/S.F.	\$ 122.71
ARCHITECT:	COMBS+MIGUEL ARCHITECTS	PLAN DATE:	4/25/2022

# BID SUMMARY BY TRADE

	*** ***
DRYWALL SYSTEM	\$62,283.00
INSULATION	\$2,285.00
CEILING	\$3,980.00
FLOORING (4" RUBBER BASE W/TOE)	\$2,160.00
EPOXY FLOORING	\$11,788.00
CERAMIC TILE	\$0.00
PAINTING	\$5,900.00
DOORS & HARDWARE	\$12,315.00
STOREFRONT & GLASS	\$1,200.00
TOILET ACCESSORIES & PARTITIONS	\$8,220.00
MIRRORS	\$960.00
MARLITE/FRP WAINSCOT	\$5,120.00
PLUMBING	\$96,375.00
FIRE SPRINKLERS	\$17,090.00
HVAC	EXCLUDE
ELECTRIC	\$64,000.00
FIRE ALARM	\$19,420.00
PLANS	EXCLUDE
PLAN CHECK/PERMIT FEES (ALLOWANCE)	EXCLUDE
FINISH CARPENTRY/COUTERTOPS	\$5,818.00
DEMOLITION	\$0.00
BACKING/BLOCKING	\$3,503.57
ROOF HEAD-OUT	\$6,000.00
ROOF PATCH	\$4,200.00
CONCRETE PATCH	\$9,000.00
WINDOW BLINDS	\$0.00
PROTECTION	\$9,810.00
FIRE EXTINGUISHERS: SURFACE MOUNT	\$479.61
AS-BUILT & CLOSE OUT MATERIALS	\$750.00
WASH & DRYER	INCLUDED IN PLUMBING SECTION
SINGLE PLASTIC LAM SHELF W/SUPPORTS(ALLOWANCE)	\$7,050.00
PAINT GRADE WOOD CAP	\$3,500.00
BLANK	\$0.00
RI ANK	\$0.00
GENERAL CONDITIONS	\$82,484.71
MARK-UP	\$60,776.17
INSURANCE	\$5,115.84
INSURANCE	45,115.04

INTERTEX BID AMOUNT

\$511,583.90

# Cannon Construction = \$833,152.00



Southern California 17000 Ventura Blvd., # 301 Encino, CA 91316

Tel: (818) 815-2223, Fax: (818) 815-2242

To:	Elaine Williamson	Date:	02.18.22
Componi	Francisco Consections		

Company: <u>Empower Generations</u>

Schedule Duration: 16 weeks

SUB TOTAL	833,152
Overhead & Profit	41,658
Insurance	8,748
Building Permit	NIC
TOTAL BID AMOUNT	883,558

# Bay Alarm Fire Life System = \$26,500



1728 Standard Ave. Glendale, Ca 91201 ACO 28 • Contractor's Lic. 880138 Cell: (818) 213-5993

E-Mail: justin.heacock@bayalarm.com

# Fire System Add On

# Bay Alarm to test, inspect, and install the following user owned devices:

- (5) Manual Pull Station
- (36) Smoke Detector
- (32) Notification Devices
- (1) Waterflow Tamper Switch

One-time installation cost (labor, activation, troubleshooting):	\$ 26,500
Monthly monitoring, communication, financing & NFPA 72 Inspection cost:	\$ 175

# Oasis Network = \$6,868.91



Cavallo Electric (2nd Network Bid - not using this company) = \$19,615.27



Date	Estimate #
7/15/2022	2103

**Estimate** 

# Billing Address

I Lead 254 E Ave K4 Lancaster, CA 93535

#### Project Name

44234/44236 10th Street West Lancaster, CA 93534

Scope of Work		Qty	Total
Empower Generations			
44234/44236 10th Street West			
Lancaster CA 93534			
Install (40) CAT6 drops - (2) each at (20) wall locations.  Install (16) CAT6 ceiling drops and terminate above T-Bar grid at (8) locations			
Install (1) 24" x 24" Hoffman Lockable network cabinet on wall at the NorthEast combuilding	er of		
Install (2) - 24 Port Patch Panels in lockable network cabinet			
Install (1) 120V 20AMP Double Duplex in lockable network cabinet			
** All cabling includes new support and raceway.**			
**All cabling includes terminations and testing**			
Labor and Materials		1	19,615.27
	Tota	al	\$19,615.27

The Door Store = \$8,500

# THE DOOR STORE 12555 BRANFORD STREET • ARLETA, CA 91331 818-834-0067 • FAX 818-834-2547 thedoorstore01@aol.com 164/5 DONAVAN SHIP TO .. DOWNWANDUSTRIES & GMORIL. COM STREET & NO.\_ STATE \_\_ZP\_\_\_CITY\_ STATE \_\_\_ ZIP\_ SALESMAN WHEN SHIP TERMS HOW SHIP Empower GeneRATIONS 7 30 74 134 SCHOOD P/F How 3070 D150 D150 D160 D-190 D-200 DV50 DV60 475-340 WTW 165 7 3070 72C-340 WTW 250 3070 18GA HMD 01/24024 UBLX PHOCON 955 1 30 79 534 WID HMF CR LA PED WARES 295 1 48 × 42 475-000 com now afour step & seens 195 1 40 x 40 72C-000 WMDOW WONTSHIPLSCHOOLS 250 200 21 CA 4×4 BB-RC45 26D 800 3 GA 42442 BB31 260 NRP 7 52-00 260 LEVER KOYECKS 75

#### iLEAD California General Ledger Report For (07/01/2020 to 07/18/2023)

Location	Posted Dt.	Doc Dt.	Doc	Memo / Description	Location	Location Name	Department	Department Name	Vendor Name Employee Name	Employee	Funding Source	Project	Project Name Customer Name	JNL	Debit	Credit	Balance
5630 - Repairs Empower Gen		nce - Facilitie	es (Balance F	orward As of 07/01/20	020)									B/F			0.00
Empower der		09/08/2021		Bill - Combs & Miguel, Inc EG- Maintenance	D: 1	5 Empower Ge eration		Facilities (Rent, Leases, Design, Mainte			3.	212	501 EG - 10th Street	APJ	4,026.25		4,026.25
	11/01/2021	11/01/2021	2122-02	Bill - Combs & Miguel, Inc EG- Maintenance	D: 11	<li>5 Empower Ge eration</li>			Combs &		3	213	501 EG - 10th Street	APJ	2,900.00		6,926.25
	12/03/2021	12/03/2021	2021	Bill - Angel Gonzalez: Em power Generations- Facili ties and Maintenance	)- 1º	5 Empower Ge eration			Angel Gonzalez		0	000	501 EG - 10th Street	APJ	1,080.00		8,006.25
	12/06/2021	12/06/2021		Bill - Combs & Miguel, Inc EG- Maintenance	D: 11	5 Empower Ge eration		Facilities (Rent, Leases, Design, Mainte			3.	212	501 EG - 10th Street	APJ	2,880.00		10,886.25
	01/01/2022	01/01/2022	2122-04	Bill - Combs & Miguel, Inc EG- Maintenance	D: 1º	5 Empower Ge eration					3	212	501 EG - 10th Street	APJ	6,470.05		17,356.30
	01/01/2022	01/01/2022		Bill - Combs & Miguel, Inc EG- Maintenance	D: 11	5 Empower Ge eration		Facilities (Rent, Leases, Design, Mainte			0	000	501 EG - 10th Street	APJ	1,500.00		18,856.30
	01/11/2022	01/11/2022	Generations 01.11.22	Bill - City of Lancaster Planning Department: Em power Generations- Plan- ning Dept	1-	5 Empower Ge eration					0	000	501 EG - 10th Street	APJ	237.00		19,093.30
	01/11/2022	01/11/2022	Empower Generations 01.11.22	Bill - City of Lancaster Building and Safety De- partment: Empower Gene ations- Building and Safet		5 Empower Ge eration		Facilities (Rent, Leases, Design, Mainte	caster Building		0	000	501 EG - 10th Street	APJ	6,845.00		25,938.30
	01/11/2022	01/11/2022	Empower Generations	Bill - LA County Fire De- partment: Empower Gene ations- Fire Prevention	1	<li>5 Empower Ge eration</li>		Facilities (Rent, Leases, Design, Mainte	LA County Fire Department		0	000	501 EG - 10th Street	APJ	920.00		26,858.30
	03/14/2022	03/14/2022	Reversed - Empower Generations	Bill - City of Lancaster Building and Safety De- partment: Empower Gene	er-	5 Empower Ge eration			City of Lan- caster Building and Safety De-		0	000	501 EG - 10th Street	APJ		6,845.00	20,013.30
	04/27/2022	04/27/2022	2122 01-01	ations- Building and Safet Bill - Combs & Miguel, Inc Empower Generations- Fi cilities and Maintenance	i 11	5 Empower Ge eration		Facilities (Rent, Leases, Design, Mainte			3.	212	501 EG - 10th Street	APJ	5,440.00		25,453.30
Totals for Emp Totals for 563				clines and waintenance				Mainte							32,298.30 32,298.30	6,845.00 6,845.00	25,453.30 25,453.30
Grand Total															32,298.30	6,845.00	25,453.30

# **EMPOWER GENERATIONS**

**Charter School Number: #1836** 

# FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

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# **INDEPENDENT AUDITORS' REPORT**

Board of Directors Empower Generations

# **Report on the Financial Statements**

We have audited the accompanying financial statements of Empower Generations (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

# Management's Responsibility for the Financial Statements

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

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# **Opinion**

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of School as of June 30, 2021, and the changes 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.

#### Other Matters

# Supplementary Information

Our audit was conducted for the purpose of forming an opinion on School's financial statements as a whole. The accompanying supplementary schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

# Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 20, 2022 on our consideration of 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on 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 School's internal control over financial reporting and compliance.

# CliftonLarsonAllen LLP

Glendora, California July 20, 2022

# EMPOWER GENERATIONS STATEMENT OF FINANCIAL POSITION JUNE 30, 2021

# **ASSETS**

CURRENT ASSETS		
Cash and Cash Equivalents	\$	596,476
Accounts Receivable		435,695
Prepaid Expenses and Other Assets	,	39,492
Total Current Assets	*	1,071,663
	X	
Total Assets	\$	1,071,663
LIABILITIES AND NET ASSETS	J'	
CURRENT LIABILITIES		
Accounts Payable and Accrued Liabilities	\$	25,990
Intercompany Payables	•	237,375
Deferred Revenue		69,702
Notes Payable, Current Portion		273,817
Total Current Liabilities		606,884
LONG-TERM LIABILITIES		
Notes Payable		50,006
Total Long-Term Liabilities		50,006
Total Long-Term Clabilities		30,000
Total Liabilities		656,890
NET ASSETS		
Without Donor Restriction		414,773
Total Net Assets		414,773
Total Liabilities and Net Assets	Φ	4 074 000
I Utal Liabilities and Net Assets	_\$	1,071,663 <u> </u>

# EMPOWER GENERATIONS STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2021

REVENUES, WITHOUT DONOR RESTRICTION State Revenue:	
State Aid	\$ 1,077,069
Other State Revenue	105,430
Federal Revenue:	
Grants and Entitlements	24,219
Local Revenue:	
In-Lieu Property Tax Revenue	42,479
Contributions	10,170
PPP Loan Forgiveness	84,900
Total Revenues	1,344,267
EXPENSES	
Program Services	848,324
Management and General	266,783
Total Expenses	1,115,107
CHANGE IN NET ASSETS	229,160
Net Assets Without Donor Restriction, Beginning of Year	185,613

414,773

NET ASSETS WITHOUT DONOR RESTRICTION, END OF YEAR

# EMPOWER GENERATIONS STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$	229,160
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Forgiveness of Debt		(84,900)
(Increase) Decrease in Assets:		
Accounts Receivable		(157,823)
Prepaid Expenses and Other Assets	X	(30,982)
Increase (Decrease) in Liabilities:	10.	
Accounts Payable and Accrued	J	
Liabilities		(6,328)
Intercompany Payables		119,009
Deferred Revenue		69,702
Net Cash Provided by Operating Activities		137,838
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Debt		223,817
Repayments of Debt		(49,998)
Net Cash Provided by Financing Activities		173,819
NET CHANGE IN CASH AND CASH EQUIVALENTS		311,657
Cash and Cash Equivalents - Beginning of Year		284,819
CACH AND CACH FOUNTAL ENTO. FND OF VEAD	Φ.	FOC 470
CASH AND CASH EQUIVALENTS - END OF YEAR	<u> </u>	596,476
SUPPLEMENTAL DISCLOSURE OF		
CASH FLOW INFORMATION		
Forgiveness of Debt	\$	84,900
Cash Paid for Interest	φ φ	1,514
Odon i did for interest	Ψ	1,014

# EMPOWER GENERATIONS STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2021

	Program Services	nagement General	 Total
Salaries and Wages Pension Expense Other Employee Benefits Payroll Taxes Legal Expenses Accounting Expenses Instructional Materials Other Fees for Services Advertising and Promotion Expenses Office Expenses Information Technology Expenses Occupancy Expenses Conference and Meeting Expenses Interest Expense Insurance Expense Other Expenses Other Expenses Total Expenses by Function	\$ 450,563 42,341 63,472 18,460 - 8,786 123,535 - 2,471 15,434 99,516 2,357 - 21,389 848,324	\$ 53,251 - 2,697 1,726 6,645 13,837 - 168,552 3,616 - - - 1,514 8,017 6,928 266,783	\$ 503,814 42,341 66,169 20,186 6,645 13,837 8,786 292,087 3,616 2,471 15,434 99,516 2,357 1,514 8,017 28,317

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

# **Nature of Activities**

Empower Generations (the School) is a California nonprofit public benefit corporation and is organized to operate a public charter school.

The School is funded principally through state of California public education monies received through the California Department of Education and the Acton-Agua Dulce Unified School District (the District).

The District has granted the charter through June 30, 2026. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

#### **Basis of Accounting**

The financial statements have been prepared on the accrual method of accounting, and accordingly reflect all significant receivables and liabilities.

# **Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

# **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 the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

# **Functional Allocation of Expenses**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

# Cash and Cash Equivalents

The School defines their cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

# **Net Asset Classes**

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

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

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

# **Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2021. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

# Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

# **Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in deferred revenue.

# Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

# NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

# **Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2021, the School has conditional grants of \$349,065 of which \$69,702 is recognized as deferred revenue in the statement of financial position.

# **Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School are required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

# **Compensated Absences**

The School does not allow employees to carry over unused vacation. Accordingly, there were no accumulated compensated absence benefits at June 30, 2021.

#### Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt organization return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

#### **Evaluation of Subsequent Events**

The School has evaluated subsequent events through July 20, 2022, the date these financial statements were available to be issued.

#### NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$1,032,171.

# NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

# NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believe they are not exposed to any significant credit risk on their cash and cash equivalents.

#### NOTE 4 NOTES PAYABLE

#### CDE Loan

The School obtained a five-year notes payable for \$250,000 with the California Department of Education at a 1.13% interest rate. The balance at June 30, 2021 was \$100,006.

# **Charter School Pooled Revenue Anticipation Notes (ASAP Program)**

The California School Finance Authority provided the School a loan totaling \$223,817 against accounts receivable from state and property tax revenues. The effective interest rate is estimated at just over 1%. The entire loan balance was outstanding at June 30, 2021. The financing was fully repaid and resolved in September 2021.

Future principal payments are as follows:

Year Ending	<u>g June 30,</u>	
202	2	\$ 273,817
202	3	50,006
Tot	al	\$ 323,823

# NOTE 5 EMPLOYEE RETIREMENT

# State Teachers' Retirement System (STRS)

# Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. 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.

# NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

# State Teachers' Retirement System (STRS) (Continued)

# Plan Description (Continued)

According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2020 total STRS plan net assets are \$283 billion, the total actuarial present value of accumulated plan benefits is \$405 billion, contributions from all employers totaled \$6.1 billion, and the plan is 67.1% 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.

# **Funding Policy**

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 required employer contribution rate for the year ended June 30, 2021 was 16.15% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Schools contributions to STRS for the past three years are as follows:

	R	equired	Percent
Year Ended June 30,	Co	ntribution	Contributed
2019	\$	26,875	100%
2020		41,765	100%
2021		42,341	100%

# NOTE 6 OPERATING LEASES

The School entered into an operating lease for facilities. The lease ends in August 2021 with total payments of \$88,704 for the year ended June 30, 2021.

Future minimum lease payments are as follows:

Year Ending June 30,	 mount
2022	\$ 14,784
Total	\$ 14,784

#### NOTE 7 SHARED COSTS AND FEES

The School pays a service fee to MLN. Total fees for the year ended June 30, 2021 were \$56,042.

The Schools pays a service fee to iLEAD California 1. Total fees for the year ended June 30, 2021 were \$201,372.

#### NOTE 8 FUNCTIONALIZED EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, other employee benefits, payroll taxes, other fees for services, information technology, occupancy expenses, travel expenses and other expenses, which are allocated on the basis of estimates of time and effort.

# NOTE 9 CONTINGENCIES AND COMMITMENTS

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

The extent of the impact of COVID-19 on the operational and financial performance of the School will depend on certain developments, including the duration and spread of the outbreak, impact on state and federal funding, donors, employees and vendors; all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations of the School is uncertain.

During the year, the PPP loan principal amount of \$84,900, along with accrued interest, was forgiven by the financial institution. The U.S. Small Business Administration (SBA) may review funding eligibility and usage of funds for compliance with program requirements based on dollar thresholds and other factors. The amount of liability, if any, from potential noncompliance cannot be determined with certainty; however, management is of the opinion that any review will not have a material adverse impact on the School's financial position.

# SUPPLEMENTARY INFORMATION

# EMPOWER GENERATIONS LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE YEAR ENDED JUNE 30, 2021

The School began serving students in September 2016, serving students from seventh through twelfth grade. The Acton-Agua Dulce Unified School District (the District) has granted the charter through June 30, 2026. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Charter school number authorized by the state: 1836

The Board of Directors and the Administrator as of the year ended June 30, 2021 were as follows:

Name	Board Role	Term Expiration	Term (Years)
Michelle Fluke	President	12/1/2022	3 Years
Hannah Marie Scott	Treasurer	12/1/2022	3 Years
Sharon Calvert	Secretary	12/1/2023	3 Years

Administrator:

Dr. Shakirim Brown

# EMPOWER GENERATIONS SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2021

	Instructional Calendar Days_	Status
<b>Empower Generations</b>	Instructional Calendar Days	Status
Grade 9	175	In Compliance
Grade 10	175	In Compliance
Grade 11 Grade 12	175 175	In Compliance In Compliance
Grade 12	175	III Compliance
	•	
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# EMPOWER GENERATIONS RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2021

June 30, 2021 Annual Financial Report Fund Balances (Net Assets)	\$	414,575
Adjustments and Reclassifications:		
Increase (Decrease) of Fund Balance		
(Net Assets):		
Cash and Cash Equivalents		(24,769)
Accounts Receivable		103,925
Prepaid Expenses and Other Assets		38,839
Accounts Payable and Accrued Liabilities		123,103
Intercompany Payables		(237,375)
Deferred Revenue		(69,702)
Notes Payable, Current Portion		(273,817)
Notes Payable		339,994
Net Adjustments and Reclassifications	• 65	198
June 30, 2021 Audited Financial Statement	<b>\</b>	
Fund Balances (Net Assets)	\$	414,773

# EMPOWER GENERATIONS NOTES TO SUPPLEMENTARY INFORMATION YEAR ENDED JUNE 30, 2021

#### NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

### NOTE 2 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter school as reported on the Annual Financial Report form to the audited financial statements.

# INDEPENDENT AUDITORS' 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

Board of Directors Empower Generations

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 Empower Generations (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated July 20, 2022.

#### **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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 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, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a material weakness.

#### **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*.

#### **Response to Findings**

The School's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **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 entity'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.

#### CliftonLarsonAllen LLP

Glendora, California July 20, 2022

#### INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors Empower Generations

We have audited the School's compliance with the types of compliance requirements described in the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel for the year ended June 30, 2021. The School' state compliance requirements are identified in the table below.

#### Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

#### **Compliance Requirements Tested**

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Procedures

<u>Description</u>

<u>Performed</u>

**Local Education Agencies:** 

Attendance and Distance Learning Not Applicable

Instructional Time Yes

School Districts, County Office of Education, and Charter Schools:

California Clean Energy Jobs Act Not Applicable

Proper Expenditure of Education Protection Account Funds Yes

**Procedures** Description Performed Unduplicated Local Control Funding Formula Pupil Counts Yes **Charter Schools:** Independent Study-Course Based Not Applicable Attendance Yes Mode of Instruction Yes Nonclassroom-Based Instructional/Independent Study Yes Determination of Funding for Nonclassroom-Based Instruction Yes Charter School Facility Grant Program Not Applicable

#### **Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2021.

#### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

#### CliftonLarsonAllen LLP

Glendora, California July 20, 2022

## EMPOWER GENERATIONS SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2021

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

#### Financial Reporting Findings

#### 2021-001 Internal Controls Relating to Closing Process

30000

**Type of finding:** Material weakness in internal controls over the closing process.

**Condition:** During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 20 adjustments were received after the trial balance was provided which were a both client provided adjustments and audit adjustments.

**Criteria or specific requirement:** The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

**Effect:** The audit report was not submitted by the state deadline.

Cause: Staffing shortages and challenges due to the COVID-19 pandemic.

Repeat finding: Not a repeat finding.

**Recommendation:** We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.

## EMPOWER GENERATIONS SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED) YEAR ENDED JUNE 30, 2021

#### 2021-001 Internal Controls Relating to Closing Process (Continued)

30000

Views of responsible officials and Corrective Action Plan: The School will update its monthly and quarterly closing processes to ensure that all transactions have been accounted for in accordance with GAAP. New tools will be developed and implemented before June 30, 2022. The School will assess the current financial staffing, both internal and external, to make sure that the resources to correct this issue are in place.

#### State Compliance Findings

There were no findings required to be reported under 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel.

#### **EMPOWER GENERATIONS SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS** YEAR ENDED JUNE 30, 2021

There were no findings in the year ended June 30, 2020.



Group : [1500] Prepaid expenses and other current ass

Period Ending: 6/30/2021

 Trial Balance:
 0900 - NFP Fund Trial Balance

 Workpaper:
 0910.40 - Empower WTB

 Fund Level:
 Fund

ndex: 7 and

Description 1st PP-FINAL UNADJ JE Ref# JE Ref# RJE FINAL Account AJE 6/30/2020 6/30/2021 6/30/2021 Group : [1100] Cash and cash equivalents Subgroup : [1100.10] Cash and cash equivalents **Empower Generations** 40-9123 Empower Generations - Main (MVB) 246.503.00 564.834.00 0.00 0.00 564 834 00 40-9126 Empower Generations - Payroll (MVB) 38 066 00 31.392.00 0.00 0.00 31.392.00 Subtotal Fund: 40 Subgroup: [1100.10] Cash and cash eq 284,569.00 596,226.00 0.00 0.00 596,226.00 596,226.00 0.00 Subtotal All Funds Pre Subtotal [1100.10] Cash and cash equiv 284.569.00 0.00 596,226.00 Subgroup : [1100.20] Petty Cash **Empower Generations** Fund: 40 40-9101 Petty Cash 250.00 250.00 0.00 0.00 250.00 Subgroup : [1100.20] Petty Cash Subtotal Fund: 40 250.00 250.00 0.00 0.00 250.00 Subtotal All Funds Pr∈Subtotal [1100.20] Petty Cash 250.00 250.00 0.00 0.00 250.00 All Funds Presented Group Total [1100] Cash and cash equi\_ 284,819.00 596,476.00 0.00 0.00 596,476.00 Subgroup: [1300.10] Accounts and student receivable Fund: 40 **Empower Generations** 40-9201 AR - Federal Funds 0.00 (13,904.00) 27,808.00 0.00 13,904.00 AJE - 19 27,808.00 40-9202 AR - State Funds 0.00 80.662.00 0.00 0.00 80.662.00 40-9210 AR - Federal Funding 8,384.00 31,132.00 0.00 (3,576.00)27,556.00 RJE - 29 (3,576.00) (246,169.00) 570.377.00 40-9215 AR - State Funding 256.844.00 (8.739.00)315.469.00 AJE - 14 (38.00)RJE - 29 (8.739.00) (235.119.00) AJE - 14 AJE - 14 (5,940.00) AJE - 14 (4,468.00) AJE - 14 (604.00) 40-9220 AR - Due from Districts 12,396.00 0.00 0.00 (1.896.00)Subgroup : [1300.10] Accounts and stu Subtotal Fund: 40 277,624.00 666,371.00 (218,361.00) (12,315.00) 435,695.00 Subtotal All Funds PreSubtotal [1300.10] Accounts and stude 277,624.00 666,371.00 (218,361.00) 435,695.00 Subgroup: [1300.90] Other AR Fund: 40 **Empower Generations** 11.641.00 40-9225 AR - Other/Miscellaneous 248.00 (13.921.00)2.280.00 0.00 AJE - 31 (4.938.00) RJE - 29 8,739.00 AJE - 42 (21,405.00) RJE - 29 3,576.00 AJE - 48 4,821.00 RJE - 30 14,028.00 AJE - 51 7,601.00 RJE - 30 (11,641.00) RJE - 45 (23,590.00) RJE - 46 (2,125.00) RJE - 49 4,528.00 RJE - 53 8.765.00 Subtotal Fund: 40 Subgroup: [1300.90] Other AR 248.00 11,641.00 2,280.00 0.00 248.00 11.641.00 Subtotal All Funds Pre Subtotal [1300.90] Other AR (13.921.00) 2.280.00 0.00 Subgroup: [1300.20] Accounts receivable related party or intercompany Fund: 40 **Empower Generations** AR - Due to/from iLEAD Lancaster 40-9252 16,849.00 0.00 0.00 0.00 0.00 40-9253 AR - Due to/from iLEAD CA Charters (128,210.00) (124,878.00) 21,405.00 54,265.00 (49,208.00) AJE - 42 21,405.00 RJE - 27 174,656.00 **RJE - 34** (111,626.00) RJE - 53 (8,765.00) 40-9255 Due to from Hybrid 0.00 0.00 0.00 (174.656.00) (174,656.00) R.IF - 27 (174 656 00) 21.405.00 Subtotal Fund: 40 Subgroup : [1300,20] Accounts receival (111.361.00) (124.878.00)(120.391.00) (223,864.00)Subtotal All Funds Pre Subtotal [1300.20] Accounts receivable 21,405.00 (111,361.00) (124,878.00) (120,391.00) (223,864.00) Subgroup: [1300.30] MLN Interco Accounts **Empower Generations** 40-9250 AR - Due to/from iLEAD Schools Develop (7,005.00) (4,058.00) 0.00 (9,453.00) (13,511.00) RJE - 37 (4,925.00) RJE - 49 (4,528.00)(9,453.00) (13,511.00) Subtotal Fund : 40 Subgroup : [1300.30] MLN Interco Acco (7,005.00) (4,058.00) 0.00 Subtotal All Funds Pr∈Subtotal [1300.30] MLN Interco Accoun (7.005.00) (4.058.00) 0.00 (9.453.00) (13.511.00) All Funds Presented Group Total [1300] Receivables 159,506.00 549,076.00 198,320.00 Client: Engagement: Period Ending: Trial Balance: Workpaper: Fund Level: 213-115090 - Maker Learning Network AUD 2021 - Maker Learning Network

6/30/2021 - waker Learning Net 6/30/2021 0900 - NFP Fund Trial Balance 0910.40 - Empower WTB Fund

ndex:	40							
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref#	AJE 6/30/2021	JE Ref#	RJE 6/30/2021	FINAL 6/30/2021
ubgroup : [1500.10]	Prepaid expenses and other assets	6/30/2020	6/30/2021		6/30/2021		6/30/2021	6/30/2021
und : 40	Empower Generations							
1-9310	Prepaid Expenditures (Expenses)	(307.00)	7,085.00		0.00		23,590.00	30,675.00
1-9320 ubtotal Fund : 40	Deposits Subgroup : [1500.10] Prepaid expenses	8,817.00 <b>8,510.00</b>	8,817.00 <b>15,902.00</b>		0.00		0.00 23,590.00	8,817.00 <b>39,492.00</b>
biotai Fuliu . 40	Subgroup . [1500.10] Frepaid expenses	0,510.00	15,502.00	_	0.00	_	23,390.00	39,492.00
ibtotal All Funds P	reSubtotal [1500.10] Prepaid expenses an	8,510.00	15,902.00	_	0.00	_	23,590.00	39,492.00
l Funds Presented	Group Total [1500] Prepaid expenses a	8,510.00	15,902.00		0.00		23,590.00	39,492.00
roup : [2100]	Accounts payable							
ibgroup : [2100.10] ind : 40	Accounts payable							
9500	Empower Generations Accounts Payable (Main)	0.00	(118,481.00)		(15.00)		116,551.00	(1,945.00)
			(****,*********************************	AJE - 22	(15.00)	RJE - 34	111,626.00	(1,0100)
						RJE - 37	4,925.00	
-9511	Accounts Payable (Main, Secondary)	545.00	5,437.00		0.00		0.00	5,437.00
ibtotal Fund : 40	Subgroup : [2100.10] Accounts payable	545.00	(113,044.00)		(15.00)	_	116,551.00	3,492.00
ıbtotal All Funds P	reSubtotal [2100.10] Accounts payable	545.00	(113,044.00)	_	(15.00)	_	116,551.00	3,492.00
ıbgroup : [2100.20]	_		<u> </u>		<u> </u>		<u> </u>	·
ind : 40	Empower Generations							
-9519	Accounts Payable (Other)	(545.00)	2,372.00		15.00		(2,387.00)	0.00
				AJE - 22	15.00	RJE - 30	11,641.00	
	<u> </u>					RJE - 30	(14,028.00)	
ibtotal Fund : 40	Subgroup : [2100.20] Other AP	(545.00)	2,372.00		15.00		(2,387.00)	0.00
ibtotal All Funds P	reSubtotal [2100.20] Other AP	(545.00)	2,372.00	_	15.00	_	(2,387.00)	0.00
	Group Total [2100] Accounts payable	0.00	(110,672.00)	_	0.00	_	114,164.00	3,492.00
roup : [2400]	Accrued liabilities							
ibgroup : [2400.20] ind : 40	Accrued payroll and fringe benefits Empower Generations							
0-9520	Payroll Liabilities	(8,728.00)	(8,728.00)		2,836.00		0.00	(5,892.00)
3 0020	. ayron Elabilidos	(0,120.00)	(0,720.00)	AJE - 40	8,728.00		0.00	(0,002.00)
				AJE - 50	(5,892.00)			
-9530	Employee Benefits Payable	(23,590.00)	(23,590.00)		0.00		0.00	(23,590.00)
)-9535	Retirement Liability	0.00	(2,125.00)		0.00		2,125.00	0.00
ubtotal Fund : 40	Subgroup : [2400.20] Accrued payroll a	(32,318.00)	(34,443.00)		2,836.00		2,125.00	(29,482.00)
ubtotal All Funds P	reSubtotal [2400.20] Accrued payroll and	(32,318.00)	(34,443.00)	_	2,836.00	_	2,125.00	(29,482.00)
I Funds Presented	Group Total [2400] Accrued liabilities	(32,318.00)	(34,443.00)	_	2,836.00	_	2,125.00	(29,482.00)
roup : [2200] ubgroup : [2200.20]	Notes payable and long-term debt  Current portion of long-term debt							
ınd : 40	Empower Generations							
-9640	Current Loans	(234,904.00)	(323,823.00)		0.00		0.00	(323,823.00)
ubtotal Fund : 40	Subgroup : [2200.20] Current portion of	(234,904.00)	(323,823.00)		0.00		0.00	(323,823.00)
ubtotal All Funds P	reSubtotal [2200.20] Current portion of lo	(234,904.00)	(323,823.00)	_	0.00	_	0.00	(323,823.00)
		(== 3,== 3,== )	(000,0000)					(===,=====,
I Funds Presented	Group Total [2200] Notes payable and I	(234,904.00)	(323,823.00)	_	0.00	_	0.00	(323,823.00)
	Deferred Revenue							
ubgroup : [2500.10]	Deferred Revenue							
ubgroup : [2500.10] und : 40	Deferred Revenue Empower Generations	0.00	(60.702.00)		0.00		0.00	(60.702.00)
ubgroup : [2500.10] und : 40 )-9650	Deferred Revenue Empower Generations Deferred Revenue	0.00	(69,702.00) (69,702.00)		0.00	_	0.00	
ubgroup : [2500.10] und : 40 )-9650 ubtotal Fund : 40	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue	0.00	(69,702.00)	=	0.00	_	0.00	(69,702.00)
ubgroup : [2500.10] und : 40 )-9650 ubtotal Fund : 40	Deferred Revenue Empower Generations Deferred Revenue			=		<u>-</u>		(69,702.00)
ubgroup : [2500.10] und : 40 )-9650 ubtotal Fund : 40 ubtotal All Funds P	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue	0.00	(69,702.00)		0.00	=======================================	0.00	(69,702.00) (69,702.00) (69,702.00)
und: 40 0-9650 ubtotal Fund: 40 ubtotal All Funds P	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue	0.00	(69,702.00) (69,702.00)	=	0.00	- - - - -	0.00	(69,702.00) (69,702.00)
ubgroup: [2500.10] und: 40 0-9650 ubtotal Fund: 40 ubtotal All Funds P III Funds Presented roup: [3000] ubgroup: [3000.10]	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue Tre Subtotal [2500.10] Deferred Revenue Group Total [2500] Deferred Revenue  Net assets U] Net assets - unrestricted	0.00	(69,702.00) (69,702.00)	=	0.00	=	0.00	(69,702.00) (69,702.00)
ubgroup: [2500.10] und: 40 0-9650 ubtotal Fund: 40 ubtotal All Funds P Ill Funds Presented roup: [3000] ubgroup: [3000.10] und: 40	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue re Subtotal [2500.10] Deferred Revenue Group Total [2500] Deferred Revenue  Net assets UJ Net assets - unrestricted Empower Generations	0.00	(69,702.00) (69,702.00)	=	0.00	=	0.00	(69,702.00) (69,702.00)
ubgroup : [2500.10] und : 40 0-9650 ubtotal Fund : 40 ubtotal All Funds P Il Funds Presented roup : [3000] ubgroup : [3000.10] und : 40	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue Tre Subtotal [2500.10] Deferred Revenue Group Total [2500] Deferred Revenue  Net assets U] Net assets - unrestricted	0.00	(69,702.00) (69,702.00)	AJE - 2	0.00	=	0.00	(69,702.00) (69,702.00)
ubgroup: [2500.10] und: 40 0-9650 ubtotal Fund: 40 ubtotal All Funds P Il Funds Presented roup: [3000] ubgroup: [3000.10] ubgroup: [3000.10] und: 40 0-9701	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue re Subtotal [2500.10] Deferred Revenue Group Total [2500] Deferred Revenue  Net assets UJ Net assets - unrestricted Empower Generations	0.00	(69,702.00) (69,702.00)	AJE - 2	0.00	=	0.00	(69,702.00) (69,702.00)
ubgroup: [2500.10] und: 40 0-9650 ubtotal Fund: 40 ubtotal All Funds P Ill Funds Presented roup: [3000] ubgroup: [3000.10] und: 40 0-9701 ubtotal Fund: 40	Deferred Revenue Empower Generations Deferred Revenue Subgroup : [2500.10] Deferred Revenue Group Total [2500] Deferred Revenue  Net assets U] Net assets - unrestricted Empower Generations Unrestricted Net Assets	0.00	(69,702.00) (69,702.00) (69,702.00)	AJE - 2	0.00 0.00 0.00 (669.00) (669.00)	=	0.00	(69,702.00) (69,702.00) (69,702.00) (185,613.00)

Client:
Engagement:
Period Ending:
Trial Balance:
Workpaper:
Fund Level:
Index: 213-115090 - Maker Learning Network AUD 2021 - Maker Learning Network

6/30/2021 0900 - NFP Fund Trial Balance 0910.40 - Empower WTB Fund

Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref#	AJE 6/30/2021	JE Ref # RJE 6/30/2021	FINAL 6/30/2021
All Funds Presented	Group Total [3000] Net assets	(95,656.00)	(184,944.00)	_	(669.00)	0.00	(185,613.00)
Group : [4000]	REVENUES						
Subgroup : [4000.02U Fund : 40	JISTATE AID REVENUE - UR						
10-8011	Empower Generations State Funding - Current Year LCFF	(1,084,162.00)	(1,060,161.00)		0.00	0.00	(1,060,161.00)
10-8012	State Funding - EPA	(20,997.00)	(18,192.00)		0.00	0.00	(18,192.00)
10-8019	State Funding - Prior Years	3,028.00	(244,885.00)		246,169.00	0.00	1,284.00
				AJE - 14	235,119.00		
				AJE - 14	38.00		
				AJE - 14	604.00		
				AJE - 14 AJE - 14	4,468.00 5,940.00		
Subtotal Fund : 40	Subgroup : [4000.02U] STATE AID REV	(1,102,131.00)	(1,323,238.00)	AJE - 14	246,169.00	0.00	(1,077,069.00)
Subtotal All Funds Pr	reSubtotal [4000.02U] STATE AID REVEN	(1,102,131.00)	(1,323,238.00)	_	246,169.00	0.00	(1,077,069.00)
		(7.1.7.1.17)	, , , , , , , , , , , , , , , , , , ,	_	.,		
Subgroup : [4000.04U Fund : 40	J]OTHER STATE REVENUE - UR Empower Generations						
0-8311	Other State Apportionments - Special Edu	(41,277.00)	(54,752.00)		0.00	0.00	(54,752.00)
0-8312	Other State Apportionments - Special Edu	(8,861.00)	(3,568.00)		0.00	0.00	(3,568.00)
0-8319	Other State Apportionments - Prior Year	0.00	(147.00)		0.00	0.00	(147.00)
0-8530	State Child Development Program	(1,265.00)	0.00		0.00	0.00	0.00
0-8550	State Mandated Costs	(2,701.00)	(4,241.00)		0.00	0.00	(4,241.00)
10-8560	State Lottery	(9,775.00)	(30,322.00)		0.00	0.00	(30,322.00)
10-8590	All Other State Revenues	0.00	(12,400.00)		0.00	0.00 <b>0.00</b>	(12,400.00)
Subtotal Fund : 40	Subgroup : [4000.04U] OTHER STATE I	(63,879.00)	(105,430.00)	_	0.00	0.00	(105,430.00)
Subtotal All Funds Pr	reSubtotal [4000.04U] OTHER STATE RE\	(63,879.00)	(105,430.00)	_	0.00	0.00	(105,430.00)
Subgroup : [4000.05U	I]FEDERAL REVENUE - UR						
und : 40	Empower Generations						
0-8181	Federal Special Education - Entitlement	(8,384.00)	13,904.00		(27,808.00)	0.00	(13,904.00)
				AJE - 19 AJE - 19	(13,904.00) (13,904.00)		
0-8220	Federal Child Nutrition Programs	(15,853.00)	(147.00)	710E - 10	0.00	0.00	(147.00)
10-8290	Federal Revenue - All Other Federal Reve	0.00	(1,377.00)		0.00	0.00	(1,377.00)
10-8291	Federal Revenue - Other Revenue	0.00	(8,219.00)		0.00	0.00	(8,219.00)
10-8520	State Child Nutrition	0.00	(572.00)		0.00	0.00	(572.00)
Subtotal Fund : 40	Subgroup : [4000.05U] FEDERAL REVE_	(24,237.00)	3,589.00	_	(27,808.00)	0.00	(24,219.00)
Subtotal All Funds Pr	reSubtotal [4000.05U] FEDERAL REVENU	(24,237.00)	3,589.00	_	(27,808.00)	0.00	(24,219.00)
Subgroup : [4000.06U	I]OTHER LOCAL REVENUE - UR						
Fund : 40	Empower Generations						
40-8096	State Funding - Property Taxes	(38,565.00)	(42,479.00)	<u></u>	0.00	0.00	(42,479.00)
Subtotal Fund : 40	Subgroup : [4000.06U] OTHER LOCAL	(38,565.00)	(42,479.00)	_	0.00	0.00	(42,479.00)
Subtotal All Funds Pr	reSubtotal [4000.06U] OTHER LOCAL RE	(38,565.00)	(42,479.00)	_	0.00	0.00	(42,479.00)
Subarraum - [4000 07]	ILCONTRIBUTIONS UP	<u> </u>	<u> </u>				
subgroup : [4000.070 Fund : 40	I]CONTRIBUTIONS- UR Empower Generations						
0-8820	Private & Corporate Donations	(13,000.00)	0.00		0.00	0.00	0.00
0-8840	Grants	0.00	(10,170.00)		0.00	0.00	(10,170.00)
Subtotal Fund : 40	Subgroup : [4000.07U] CONTRIBUTION	(13,000.00)	(10,170.00)	_	0.00	0.00	(10,170.00)
Subtotal All Funde Dr	reSubtotal [4000.07U] CONTRIBUTIONS-	(13,000.00)	(10,170.00)	_	0.00	0.00	(10,170.00)
Jubiotal All I ulius Fi	esablotai [4000.070] CONTRIBOTIONS	(13,000.00)	(10,170.00)	_	0.00	0.50	(10,170.00)
	J]PPP Loan Forgiveness - UR						
Fund : 40 10-8999	Empower Generations PPP Loan Forgiveness	0.00	0.00		0.00	(84,900.00)	(84,900.00)
+0-0999	FFF Loan Forgiveness	0.00	0.00		0.00	RJE - 10 (84,900.00)	(64,900.00)
Subtotal Fund : 40	Subgroup : [4010.02U] PPP Loan Forgiv	0.00	0.00	_	0.00	(84,900.00)	(84,900.00)
Subtotal All Eunda Br	reSubtotal [4010.02U] PPP Loan Forgiver	0.00	0.00	_	0.00	(84,900.00)	(84,900.00)
Subtotal All Fullus Pr	e Subtotal [4010.020] PPP Loan Forgiver	0.00	0.00	_	0.00	(64,900.00)	(84,900.00)
Subgroup : [4010.03U Fund : 40	JOTHER REVENUE - UR						
-una : 40 40-8650	Empower Generations Leases and Rentals	(2,050.00)	0.00		0.00	0.00	0.00
0-8690	Misc Local Income	0.00	(84,900.00)		0.00	84,900.00	0.00
			(= 1,====)			RJE - 10 84,900.00	
Subtotal Fund : 40	Subgroup : [4010.03U] OTHER REVENL	(2,050.00)	(84,900.00)	_	0.00	84,900.00	0.00
Subtotal All Errada D	re Subtotal (4040 0210 OTHER REVENUE	(2.050.00)	(04,000,00)	_	0.00	04.000.00	0.00
oublotal All Funds Pr	reSubtotal [4010.03U] OTHER REVENUE	(2,050.00)	(84,900.00)		0.00	84,900.00	0.00
All Funds Presented	Group Total [4000] REVENUES	(1,243,862.00)	(1,562,628.00)		218,361.00	0.00	(1,344,267.00)
unus i resemeu		(1,240,002.00)	(1,002,020.00)	_	210,001.00	0.00	(1,044,207.00)

Client:
Engagement:
Period Ending:
Trial Balance:
Workpaper:
Fund Level:
Index: 213-115090 - Maker Learning Network AUD 2021 - Maker Learning Network

6/30/2021 - waker Learning Net 6/30/2021 0900 - NFP Fund Trial Balance 0910.40 - Empower WTB Fund

Index:	40						
Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref#	AJE 6/30/2021	JE Ref # RJE 6/30/2021	FINAL 6/30/2021
Subgroup : [5000.07	OTHER SALARIES AND WAGES	0/30/2020	0/30/2021		0/30/2021	0/30/2021	0/30/2021
und : 40	Empower Generations						
40-1110	Credentialed Teacher Salaries	0.00	215,233.00		0.00	0.00	215,233.00
10-1120	Credentialed Home Study Teacher Salarie	150,824.00	0.00		0.00	0.00	0.00
10-1130	Credentialed Education Specialist Salaries	32,099.00	811.00		0.00	0.00	811.00
10-1190	Credentialed After School/Extra Duty Sala	90.00	1,725.00		0.00	0.00	1,725.00
10-1210	Credentialed Psychologist & Counseling S	28,416.00	56,160.00		0.00	0.00	56,160.00
10-1320	Credentialed Student Support Coordinator	28,317.00	0.00		0.00	0.00	0.00
10-2110	Classified Classroom Aids Salaries	4,746.00	0.00		0.00 0.00	0.00 0.00	0.00 72,516.00
40-2120 40-2130	Classified Classroom Aide Salaries Classified Substitutes	79,843.00 0.00	72,516.00 11,241.00		0.00	0.00	11,241.00
40-2130 40-2210	Classified Substitutes  Classified Ed Specialist Assistants & One	940.00	2,656.00		0.00	0.00	2,656.00
40-2310	Classified Directors	82,000.00	82,000.00		0.00	0.00	82,000.00
40-2410	Classified Clerical, Technical, and Office §	65,239.00	53,251.00		0.00	0.00	53,251.00
40-2910	Classified CARE Team Yard Duty Salaries	15,646.00	0.00		0.00	0.00	0.00
40-2920	Classified After School Misc Salaries	1,155.00	1,440.00		0.00	0.00	1,440.00
10-2940	Classified Food Services Salaries	0.00	5,820.00		0.00	0.00	5,820.00
40-2950	Classified Facilities/Maintenance Salaries	22,193.00	961.00		0.00	0.00	961.00
Subtotal Fund : 40	Subgroup : [5000.07] OTHER SALARIES	511,508.00	503,814.00	_	0.00	0.00	503,814.00
Subtotal All Funds P	PreSubtotal [5000.07] OTHER SALARIES A	511,508.00	503,814.00	_	0.00	0.00	503,814.00
S., have	T DENCION DI AN ACCOUAL C AND CONTRI	IDUTIONS		_			
subgroup : [5000.08] Fund : 40	PENSION PLAN ACCRUALS AND CONTRI Empower Generations	IBUTIONS					
10-3101	State Teachers' Retirement System - Crec	41,765.00	42,341.00	<u></u>	0.00	0.00	42,341.00
Subtotal Fund : 40	Subgroup : [5000.08] PENSION PLAN A	41,765.00	42,341.00	_	0.00	0.00	42,341.00
Subtotal All Funds P	PreSubtotal [5000.08] PENSION PLAN ACC	41,765.00	42,341.00	_	0.00	0.00	42,341.00
		<u> </u>	· · · · · · · · · · · · · · · · · · ·				
Subgroup : [5000.09 Fund : 40	OTHER EMPLOYEE BENEFITS Empower Generations						
40-3401	Health & Welfare Benefits - Credentialed	30,879.00	30,910.00		0.00	0.00	30,910.00
40-3402	Health & Welfare Benefits - Classified pos	39,113.00	22,326.00		0.00	0.00	22,326.00
40-3501	State Unemployment Insurance - Credent	2,347.00	2,511.00		0.00	0.00	2,511.00
40-3502	State Unemployment Insurance - Classific	2,696.00	2,885.00		0.00	0.00	2,885.00
40-3601	Worker Compensation Insurance - Creder	6,895.00	1,507.00		2,681.00	0.00	4,188.00
40-3602	Worker Compensation Insurance - Classif	7,966.00	304.00		3,211.00	0.00	3,515.00
40-3901	Other Benefits - Credentialed positions	14.00	(166.00)		0.00	0.00	(166.00)
40-3902	Other Benefits - Classified positions	26.00	0.00		0.00	0.00	0.00
Subtotal Fund : 40	Subgroup : [5000.09] OTHER EMPLOYE	89,936.00	60,277.00	_	5,892.00	0.00	66,169.00
Subtatal All Funda F		90.036.00	60 277 00	_	5 902 00	0.00	66.460.00
Subtotal All Funds P	PreSubtotal [5000.09] OTHER EMPLOYEE	89,936.00	60,277.00	_	5,892.00	0.00	66,169.00
	PAYROLL TAXES						
Fund : 40	Empower Generations						
40-3302	OASDI (Social Security) - Classified positi	15,793.00	13,276.00		0.00	0.00	13,276.00
40-3311	Medicare - Credentialed	3,106.00	3,852.00		0.00	0.00	3,852.00
40-3312	Medicare - Classified	3,917.00	3,058.00		0.00	0.00	3,058.00
Subtotal Fund : 40	Subgroup : [5000.10] PAYROLL TAXES	22,816.00	20,186.00	_	0.00	0.00	20,186.00
Subtotal All Funds P	PreSubtotal [5000.10] PAYROLL TAXES	22,816.00	20,186.00	_	0.00	0.00	20,186.00
Subgroup : [5000 12	] FEES FOR SVC (NON-EE) - LEGAL						
Fund : 40	Empower Generations						
40-5808	Professional Services - Legal Fees	5,261.00	6,645.00		0.00	0.00	6,645.00
Subtotal Fund : 40	Subgroup : [5000.12] FEES FOR SVC (I	5,261.00	6,645.00		0.00	0.00	6,645.00
Subtotal All Funds P	PreSubtotal [5000.12] FEES FOR SVC (NOI	5,261.00	6,645.00	_	0.00	0.00	6,645.00
Subaroun : [5000 13	FEES FOR SVC (NON-EE) - ACCOUNTING						
Fund : 40	Empower Generations						
40-5803	Professional Services - Business Services	0.00	1,000.00		0.00	0.00	1,000.00
40-5804	Professional Services - Auditing & Tax Pre	2,102.00	12,837.00		0.00	0.00	12,837.00
Subtotal Fund : 40	Subgroup : [5000.13] FEES FOR SVC (N	2,102.00	13,837.00	_	0.00	0.00	13,837.00
Subtatal All Funda D	PreSubtotal [5000.13] FEES FOR SVC (NOI	2,102.00	12 927 00	_	0.00	0.00	13,837.00
Subtotal All Fullus P	Presubtotal [5000.13] PEES FOR SVC (NOI	2,102.00	13,837.00	_	0.00	0.00	13,837.00
Subgroup : [5000.17] Fund : 40	FEES FOR SVC (NON-EE) - OTHER Empower Generations						
10-5801	Professional Services - Service Fees	129,730.00	144,310.00		4,938.00	0.00	149,248.00
				AJE - 31	4,938.00		
40-5802	Professional Services - District Oversite F	34,227.00	16,029.00		(4,821.00)	0.00	11,208.00
40-5805	Professional Services - Payroll Fees	7,670.00	8,213.00		(8,728.00)	0.00	(515.00)
				AJE - 40	(8,728.00)		
10-5806	Professional Services - Consultant Fees	3,000.00	1,375.00		0.00	0.00	1,375.00
10-5807	Professional Services - BTSA	0.00	4,000.00		0.00	0.00	4,000.00
10-5809	Professional Services - Shared/Leased Er	58,166.00	3,173.00		0.00	0.00	3,173.00
40-5820	Professional Services - Contributions/Don	30.00	0.00		0.00	0.00	0.00
10-5840	Operating Expenditures - Software Licens	3,084.00	3,979.00		0.00	0.00	3,979.00
40-5850	Student Services Expenditures - Student I	11,241.00	11,183.00		0.00	0.00	11,183.00

Client: Engagement: Period Ending: Trial Balance: Workpaper: Fund Level: Index: 213-115090 - Maker Learning Network AUD 2021 - Maker Learning Network

6/30/2021 - waker Learning Net 6/30/2021 0900 - NFP Fund Trial Balance 0910.40 - Empower WTB Fund 40

Index:	40					
Account	Description	1st PP-FINAL	UNADJ	JE Ref # AJE	JE Ref # RJE	FINAL
40-5852	Student Services Expenditures - Special E	6/30/2020 1,218.00	<b>6/30/2021</b> 108,166.00	<b>6/30/2021</b>	<b>6/30/2021</b>	<b>6/30/2021</b> 108,166.00
40-5853	Student Services Expenditures - Student &	1,935.00	270.00	0.00	0.00	270.00
40-5855	Student Services Expenditures - Substituti	1,325.00	0.00	0.00	0.00	0.00
Subtotal Fund: 40	Subgroup : [5000.17] FEES FOR SVC (N	251,626.00	300,698.00	(8,611.00)	0.00	292,087.00
Subtotal All Funds P	reSubtotal [5000.17] FEES FOR SVC (NOI	251,626.00	300,698.00	(8,611.00)	0.00	292,087.00
Subgroup : [5000 18]	ADVERTISING AND PROMOTIONS					
Fund : 40	Empower Generations					
40-5830	Operating Expenditures - Marketing & Adv	1,866.00	3,616.00	0.00	0.00	3,616.00
40-5831	Operating Expenditures - Branding (Broch_	27.00	0.00	0.00	0.00	0.00
Subtotal Fund : 40	Subgroup : [5000.18] ADVERTISING AN_	1,893.00	3,616.00	0.00	0.00	3,616.00
Cubicial All Funda D	reSubtotal [5000.18] ADVERTISING AND	1,893.00	3,616.00	0.00	0.00	3,616.00
Subtotal All Fullus P	resubtotal [5000.16] ADVERTISING AND	1,093.00	3,616.00	0.00	0.00	3,616.00
Subgroup : [5000.19]	OFFICE EXPENSES					
Fund : 40	Empower Generations					
40-4340	Office Supplies	2,114.00	2,471.00	0.00	0.00	2,471.00
Subtotal Fund : 40	Subgroup : [5000.19] OFFICE EXPENSE_	2,114.00	2,471.00	0.00	0.00	2,471.00
Cubicial All Funda D	reSubtotal [5000.19] OFFICE EXPENSES	2,114.00	2,471.00	0.00	0.00	2,471.00
Subtotal All Fullus P	resubtotal [5000.19] OFFICE EXPENSES	2,114.00	2,471.00	0.00	0.00	2,471.00
Subgroup : [5000.20]	INFORMATION TECHNOLOGY					
Fund : 40	Empower Generations					
40-4430	IT Equipment & Supplies	76.00	4,239.00	0.00	0.00	4,239.00
40-5910	Telephone & Fax	1,719.00	2,068.00	0.00	0.00	2,068.00
40-5920	Internet Services	5,940.00	8,172.00	0.00	0.00	8,172.00
40-5925 Subtotal Fund : 40	Website/Communication Fees Subgroup : [5000.20] INFORMATION TE	460.00 <b>8,195.00</b>	955.00 <b>15,434.00</b>	0.00	0.00 <b>0.00</b>	955.00 <b>15,434.00</b>
Gubtotui i una : 40	oubgroup : [0000:20] in on in Arion 12_	0,150.00	10,404.00			10,404.00
Subtotal All Funds P	reSubtotal [5000.20] INFORMATION TECH	8,195.00	15,434.00	0.00	0.00	15,434.00
				<u> </u>		
Subgroup : [5000.22]						
Fund : 40	Empower Generations	0.000.00	0.074.00	0.00	0.00	0.074.00
40-4325 40-4355	Custodial Supplies Facilities Supplies	2,098.00 0.00	2,074.00 37.00	0.00 0.00	0.00 0.00	2,074.00 37.00
40-5510	Utilities - Electricity	3,400.00	4,787.00	0.00	0.00	4,787.00
40-5520	Utilities - Gas	1,253.00	1,287.00	0.00	0.00	1,287.00
40-5560	Operations - Security	299.00	1,293.00	0.00	0.00	1,293.00
40-5610	Rent - Facilities Rent and CAM Charges	105,091.00	88,704.00	0.00	0.00	88,704.00
40-5630	Repairs & Maintenance - Facilities	7,040.00	1,334.00	0.00	0.00	1,334.00
Subtotal Fund : 40	Subgroup : [5000.22] OCCUPANCY	119,181.00	99,516.00	0.00	0.00	99,516.00
Subtotal All Funds P	reSubtotal [5000.22] OCCUPANCY	119,181.00	99,516.00	0.00	0.00	99,516.00
Subgroup : [5000.23]	TRAVEL					
Fund : 40	Empower Generations					
40-5210	Travel for PD, Conferences, & School Dev	113.00	0.00	0.00	0.00	0.00
40-5220 Subtotal Fund : 40	Travel for Intersite Business - Mileage  Subgroup : [5000.23] TRAVEL	333.00 446.00	0.00	0.00	0.00	0.00
Gubtotui i una : 40		440.00	0.00			0.00
Subtotal All Funds P	reSubtotal [5000.23] TRAVEL	446.00	0.00	0.00	0.00	0.00
			_			
	CONFERENCES, CONVENTIONS AND MT	rgs				
Fund : 40 40-5230	Empower Generations Conference & Workshop Registration Fee	3,000.00	181.00	0.00	0.00	181.00
40-5240	Professional Development - Meetings & C	818.00	2,176.00	0.00	0.00	2,176.00
Subtotal Fund: 40	Subgroup : [5000.25] CONFERENCES,	3,818.00	2,357.00	0.00	0.00	2,357.00
	<u> </u>					
Subtotal All Funds P	reSubtotal [5000.25] CONFERENCES, CO	3,818.00	2,357.00	0.00	0.00	2,357.00
Subgroup : [5000.26]	INTEREST					
Fund : 40	Empower Generations					
40-5826	Operating Expenditures - Interest	2,068.00	1,514.00	0.00	0.00	1,514.00
Subtotal Fund : 40	Subgroup : [5000.26] INTEREST	2,068.00	1,514.00	0.00	0.00	1,514.00
Subtotal All Funds P	reSubtotal [5000.26] INTEREST	2,068.00	1,514.00	0.00	0.00	1,514.00
Subgroup : [5000.29]	INSURANCE					
Fund : 40	Empower Generations					
40-5410	Liability Insurance	2,754.00	15,618.00	(7,601.00)	0.00	8,017.00
Subtotal Fund: 40	Subgroup : [5000.29] INSURANCE	2,754.00	15,618.00	(7,601.00)	0.00	8,017.00
Subtotal All Formal B	w Subtotal [E000 20] INSURANCE	0.754.00	45.040.00	(7.004.55)		9 047 00
Subtotal All Funds P	reSubtotal [5000.29] INSURANCE	2,754.00	15,618.00	(7,601.00)	0.00	8,017.00
Subgroup : [5000.301	OTHER EXPENSES - ALL OTHER					
Fund : 40	Empower Generations					
40-4330	Health & Safety	150.00	348.00	0.00	0.00	348.00
40-4345	Printing & Reproduction Supplies	984.00	281.00	0.00	0.00	281.00
40-4420	NonClassroom Furniture & Equipment	146.00	11,136.00	0.00	0.00	11,136.00

Client: Engagement: Period Ending: Trial Balance: Workpaper: Fund Level: Index: 213-115090 - Maker Learning Network AUD 2021 - Maker Learning Network 6/30/2021 - waker Learning Net 6/30/2021 0900 - NFP Fund Trial Balance 0910.40 - Empower WTB Fund

Account	Description	1st PP-FINAL 6/30/2020	UNADJ 6/30/2021	JE Ref#	AJE 6/30/2021	JE Ref#	RJE 6/30/2021	FINAL 6/30/2021
40-4710	Vended Food Service	16,663.00	1,571.00		0.00		0.00	1,571.00
40-5310	Professional Dues, Memberships, and Su	4,408.00	5,528.00		0.00		0.00	5,528.00
40-5660	Repairs & Maintenance - Other Equipmen	677.00	0.00		0.00		0.00	0.00
40-5822	Operating Expenditures - Licenses & Othe	576.00	303.00		0.00		0.00	303.00
40-5823	Operating Expenditures - Fingerprinting F	144.00	183.00		0.00		0.00	183.00
40-5825	Operating Expenditures - Banking Charge	6,625.00	6,259.00		669.00		0.00	6,928.00
				AJE - 2	669.00			
10-5829	Operating Expenditures - Events	108.00	926.00		0.00		0.00	926.00
40-5915	Cell Phones	190.00	775.00		0.00		0.00	775.00
40-5930	Freight Expense	93.00	109.00		0.00		0.00	109.00
40-5940	Postage Expense	241.00	229.00		0.00		0.00	229.00
Subtotal Fund : 40	Subgroup : [5000.30] OTHER EXPENSE	31,005.00	27,648.00		669.00		0.00	28,317.00
Subgroup : [5000.31	PreSubtotal [5000.30] OTHER EXPENSES  Instructional Materials	31,005.00	27,648.00	_	669.00	_	0.00	28,317.00
Fund : 40	Empower Generations							
40-4110	Core Curriculum - Texts, Workbooks, etc	0.00	225.00		0.00		0.00	225.00
40-4120	Core Curriculum - Software & Programs	46,972.00	1,280.00		0.00		0.00	1,280.00
40-4130	Other Curriculum	0.00	4,412.00		0.00		0.00	4,412.00
10-4210	Professional Development References	0.00	860.00		0.00		0.00	860.00
40-4305	Educational Supplies (Classroom, Project	1,266.00	2,009.00		0.00		0.00	2,009.00
40-4315	Art Supplies	434.00	0.00		0.00		0.00	0.00
40-5854	Student Services Expenditures - Electives	8,745.00	0.00		0.00		0.00	0.00
Subtotal Fund : 40	Subgroup : [5000.31] Instructional Mate	57,417.00	8,786.00	_	0.00	_	0.00	8,786.00
Subtotal All Funds F	PreSubtotal [5000.31] Instructional Materia	57,417.00	8,786.00	_	0.00	_	0.00	8,786.00

Period Ending: 6/30/2021

Trial Balance: 0900 - NFP Fund Trial Balance

Workpaper: 0114.26a - Combined Journal Entries Report - Empower

Fund Level: Fund

dex:	40 Description	W/P Ref		Debit	Credit
Account	Description	W/P Rei		Debit	Credit
justing Journal		2000.04	1		
justing Journal El	or net assets to PY audit report.	3000.01	1		
40-5825	·			669.00	
40-9701	Operating Expenditures - Banking Charges & Fees Unrestricted Net Assets			009.00	669.00
tal	Official rich Assets		_	669.00	669.00
tai			=	003.00	003.00
ljusting Journal E	ntries JE # 14	0929.01	2		
	t prior year state revenue accrual.				
40-8019	State Funding - Prior Years		2	235,119.00	
40-8019	State Funding - Prior Years			5,940.00	
40-8019	State Funding - Prior Years			4,468.00	
40-8019	State Funding - Prior Years			604.00	
40-8019	State Funding - Prior Years			38.00	
40-9215	AR - State Funding				235,119.00
40-9215	AR - State Funding				5,940.00
40-9215	AR - State Funding				4,468.00
40-9215	AR - State Funding				604.00
40-9215	AR - State Funding				38.00
otal				246,169.00	246,169.00
		<u></u>			
djusting Journal E	ntries JE # 19	1300.03	3		
o correct special edu	ucation revenue AR booked backwards.				
40-9201	AR - Federal Funds			27,808.00	
40-8181	Federal Special Education - Entitlement				13,904.00
40-8181	Federal Special Education - Entitlement				13,904.00
otal			_	27,808.00	27,808.00
ljusting Journal E	ntries JE # 22	2100.01	4		
<u> </u>	AP Listings to 9500 account with balance to Other AP account for further		•		
conciliation work.					
40-9519	Accounts Payable (Other)			15.00	
40-9500	Accounts Payable (Main)		_		15.00
otal			_	15.00	15.00
djusting Journal E	ntries JE # 31	5300.01	5		
	s with MLN per audit.				
40-5801	Professional Services - Service Fees			4,938.00	
40-9225	AR - Other/Miscellaneous				4,938.00
otal			_	4,938.00	4,938.00
		<u></u>			
djusting Journal E		0929.10	6		
•	t debit balances to payroll liabilities and clearout PY payroll benefits for				
EAD Online.	D #11:170			0.700.00	
	Language Landellition			8,728.00	
40-9520	Payroll Liabilities				
	Professional Services - Payroll Fees			8,728.00	8,728.00 <b>8,728.00</b>

Period Ending: 6/30/2021

Trial Balance: 0900 - NFP Fund Trial Balance

Workpaper: 0114.26a - Combined Journal Entries Report - Empower

Fund Level: Fund Index: 40

ndex:		40				
Acc	count	Description	W/P Ref		Debit	Credit
djusting J	Journal En	ntries JE # 42	0910.01	7		
		interfund accounts and balancing to fund 31.				
40-	-9253	AR - Due to/from iLEAD CA Charters			21,405.00	
40-	-9225	AR - Other/Miscellaneous				21,405.00
otal				=	21,405.00	21,405.00
ljusting J	Journal En	ntries JE # 48	5400.01	8		
		sight fees per invoiced amount.				
40-	-9225	AR - Other/Miscellaneous			4,821.00	
40-	-5802	Professional Services - District Oversite Fees				4,821.00
tal				=	4,821.00	4,821.00
justing J	Journal En	ntries JE # 50	2300.02	9		
C Entry t	to record w	orker's compensation expense.				
40-	-3601	Worker Compensation Insurance - Credentialed positions			2,681.00	
40-	-3602	Worker Compensation Insurance - Classified positions			3,211.00	
40-	-9520	Payroll Liabilities		_		5,892.00
otal					5,892.00	5,892.00
djusting J	Journal En	ntries JE # 51	5500.01	10		
		record liability insurance expenses.				
40-	-9225	AR - Other/Miscellaneous			7,601.00	
40-	-5410	Liability Insurance				7,601.00
otal					7,601.00	7,601.00
		Total Adjusting Journal Entries		=	328,046.00	328,046.00
eclassify	ying Jour	nal Entries				
		al Entries JE # 10	2200.03	11		
reclass F	PPP Loan I	Forgiveness for FS Presentation.				
	-8690	Misc Local Income			84,900.00	
	-8999	PPP Loan Forgiveness		-		84,900.00
otal				=	84,900.00	84,900.00
		al Entries JE # 27	None	12		
		any AR and AP between iLEAD Schools.				
	-9253	AR - Due to/from iLEAD CA Charters			174,656.00	474 070 07
40- otal	-9255	Due to from Hybrid		-	174,656.00	174,656.00 174,656.00
Ital				=	174,050.00	174,656.00
		al Entries JE # 29	1300.03	13		
		es to other AR.			0.570.00	
	-9225	AR - Other/Miscellaneous			3,576.00	
	-9225	AR - Other/Miscellaneous			8,739.00	0.550.05
	-9210	AR - Federal Funding				3,576.00
	-9215	AR - State Funding		-	40.047.00	8,739.00
otal					12,315.00	12,315.00

Period Ending: 6/30/2021

Trial Balance: 0900 - NFP Fund Trial Balance

Workpaper: 0114.26a - Combined Journal Entries Report - Empower

Fund Level: Fund

ndex:	40				
Account	Description	W/P Ref		Debit	Credit
Reclassifying Jour	nal Entries JE # 30	1300.01	14		
	other AR for reconciliation purposes.				
40-9225	AR - Other/Miscellaneous			14,028.00	
40-9519	Accounts Payable (Other)			11,641.00	
40-9225	AR - Other/Miscellaneous				11,641.00
40-9519	Accounts Payable (Other)		_		14,028.00
otal			=	25,669.00	25,669.00
eclassifying Jour	nal Entries JE # 34	1300.04	15		
o reclass interfund	iLEAD to iCA Fees to Interco Account.				
40-9500	Accounts Payable (Main)			111,626.00	
40-9253	AR - Due to/from iLEAD CA Charters				111,626.00
otal			=	111,626.00	111,626.00
eclassifying Jour	nal Entries JE # 37	2100.01	16		
o reclass MLN paya	ables from 9500 account for iLEAD Schools.				
40-9500	Accounts Payable (Main)			4,925.00	
40-9250	AR - Due to/from iLEAD Schools Development		_		4,925.00
otal			-	4,925.00	4,925.00
classifying Jour	nal Entries JE # 45	2300.01	17		
	Employee benefits payable to Other AR for reconciliation and then clear	to			
terfunds.	Descrid Famou dikano (Famouso)			00 500 00	
40-9310	Prepaid Expenditures (Expenses)			23,590.00	00 500 00
40-9225	AR - Other/Miscellaneous			22 500 00	23,590.00
otal			-	23,590.00	23,590.00
	nal Entries JE # 46	2300.01	18		
reclass out 19-20	retirement liabilities to Other AR for reconciliation for interfund payables.				
40-9535	Retirement Liability			2,125.00	
40-9225	AR - Other/Miscellaneous				2,125.00
otal				2,125.00	2,125.00
eclassifving Jour	nal Entries JE # 49	1300.01	19		
	Adjustment for MLN interco.				
40-9225	AR - Other/Miscellaneous			4,528.00	
40-9250	AR - Due to/from iLEAD Schools Development			,	4,528.00
otal	· ·			4,528.00	4,528.00
oclassifying lour	nal Entries JE # 53	1300.01	20		
	ncing after all adjustments and PBC entries.	1300.01	20		
40-9225	AR - Other/Miscellaneous			8,765.00	
40-9253	AR - Due to/from iLEAD CA Charters				8,765.00
otal				8,765.00	8,765.00
	Total Reclassifying Journal Entries		-	453,099.00	453,099.00
	Total All Journal Entries		-	701 145 00	794 145 00
	Total All Journal Entries			781,145.00	781,145.00

Board of Directors Empower Generations Acton, California

We have audited the financial statements of Empower Generations as of and for the year ended June 30, 2021, and have issued our report thereon dated July 20, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards, and the 2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel,* as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant audit findings

#### Qualitative aspects of accounting practices

#### Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Empower Generations are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

#### Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### Difficulties encountered in performing the audit

Our audit deadline is January 31, 2022 and management needed additional time due to the pandemic and closing the financial statements while transitioning to a new accounting system for 2020-21. This required that they submit a large number of closing entries to complete our audit.

#### Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

#### Corrected misstatements

The attached schedule summarizes all client-prepared adjustments and misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management

#### Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

#### Management representations

We have requested certain representations from management that are included in the management representation letter dated July 20, 2022.

#### Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

#### Other audit findings or issues

The following describes findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process:

#### **Internal Controls Relating to Closing Process**

**Type of finding:** Material weakness in internal controls over the closing process.

**Condition:** During the course of our audit, we experienced significant delays in completing and issuing the audit report due to delays in the closing process. A total of 20 adjustments were received

after the trial balance was provided which were a both client provided adjustments and audit adjustments.

**Criteria or specific requirement:** The closing process should include review of financial information and supporting schedules to ensure proper recording of all transactions in accordance with GAAP.

**Effect:** The audit report was not submitted by the state deadline.

Cause: Staffing shortages and challenges due to the COVID-19 pandemic.

**Repeat finding:** Not a repeat finding.

**Recommendation:** We recommend that the School update its year-end closing procedures to include additional review to ensure all transactions are accounted for in accordance with GAAP.

#### Other information in documents containing audited financial statements

With respect to the Local Education Agency Organization Structure, Schedule of Instructional Time, and Reconciliation of Annual Financial Report with Audited Financial Statements, (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated July 20, 2022.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

\* \* \*

#### **Upcoming accounting standards**

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

#### Leases -

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.

Board of Directors Empower Generations Page 4

- A lessee should recognize the liability to make lease payments (the lease liability) and a right-ofuse asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

\* \* \*

This communication is intended solely for the information and use of the Board of Directors and management of Empower Generations and is not intended to be, and should not be, used by anyone other than these specified parties.

#### CliftonLarsonAllen LLP

Glendora, California July 20, 2022



### Curriculum and Instruction Independent Study Policy

**Board Approved:** 

#### **Purpose and Scope**

For Empower Generations to provide a procedure and a framework for eligible students to enroll in the Empower Generations ("school") Independent Study programs.

#### General

- 1. Independent Study students must be enrolled in Empower Generations Charter.
- 2. All Independent Study students must sign a new Independent Study Master Agreement ("MA") every year.
- Independent Study Teacher of Record A certificated teacher of Empower Generations schools must supervise, coordinate, and evaluate the work of each student engaged in Independent Study.
- 4. The Independent Study Teacher of Record may grant no more than one day of apportionment credit (ADA) for each day that the school is in session, and only to the extent of the time value of pupil or student work products as personally judged by Teacher of Record, or the combined time value of pupil work product and pupil participation in synchronous instruction, per learning period.
- 5. In a charter school, for the purposes of, the ratio of average daily attendance for independent study pupils to full time equivalent FTE certificated employees responsible for independent study shall not exceed a pupil-teacher ratio of 25:1 or the ratio of pupils to full-time equivalent certificated for all other educational programs operated by the largest unified school district, as measured by average daily attendance, as reported at the second principal apportionment in the prior year, in the county or counties in which the charter school operates.
- An individual with exceptional needs as defined in Education Code Section 56026 may participate in independent study if his or her individualized education program (IEP) specifically provides for that participation.
- The school shall provide appropriate existing services and resources to enable students to complete their independent study successfully
- 8. The School Director shall report to the board the number of students in independent study by typical categories of study and duration; the ADA generated; a description of the students' performance on those indicators of quality which the board may specify; and the number and proportion of students, by typical categories, who graduate or successfully complete their studies.
- 9. The school will provide content to students aligned to grade level standards that is substantially equivalent to in- person instruction. For high school students, this includes access to all courses offered by the school for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria.

**Master Agreements** 

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The School Director or designee shall ensure that the school executes a written independent study agreement with each participating student as prescribed by law. Individual independent study agreements and any subordinate contracts and assignments must be consistent with the school's adopted course of study.

"The independent study agreement for a student must require and cover a study plan that represents no less than the equivalent of a minimum school day for the student's grade level for every school day covered by the agreement. Written agreements may include subsidiary agreements, such as course contracts.

#### Written Learning Agreements shall include

- 1. A schedule of manner, frequency, date, time, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent or guardian regarding a pupil's academic progress.
- The objectives and methods of study for the student's work, and the methods utilized used to evaluate that work.
- The specific resources, including materials and staff, which will be made available to the student. These resources shall include confirming or providing access to all students to the connectivity and devices adequate to participate in the educational program and complete assigned work.
- 4. A statement of the school's policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether or not the student should be allowed to continue in independent study.
- 5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement. No independent study agreement shall be valid for any period longer than one school year.
- A statement of the number of course credits or, for the elementary grades, other
  measures of academic accomplishment appropriate to the agreement, to be earned by
  the pupil upon completion.
- 7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the student's IEP or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), students in foster care or experiencing homelessness, and students requiring mental health supports.
- 8. A statement that independent study is an optional educational alternative in which no student may be required to participate. In the case of a student who is referred or assigned to any school, class, or program pursuant to Education Code Section 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through independent study only if the student is offered the alternative of classroom instruction..

The learning agreement shall be signed by the pupil and, if the pupil is less than 18 years of age, the pupil's parent or legal guardian, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and <a href="the certificated">the certificated</a> employee designated having responsibility for the special education programming of the <a href="student">student</a>, as applicable. The signed learning agreement constitutes permission from a pupil's parent or legal guardian, if the pupil is less than 18 years of age, for the pupil to receive instruction through independent study.

A physical or electronic copy of the signed learning agreement shall be retained by the charter

Deleted: A written independent study agreement shall be executed for each participating student. Each agreement shall be signed and in effect prior to the start of reporting attendance (ADA) pursuant to that agreement. Notwithstanding the foregoing, for the 2021-22 school year only, each agreement shall be signed no later than 30 days after the first day of instruction. The independent study agreement for a

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**Deleted:** all persons who have¶ direct responsibility for providing assistance to the student. The signed learning agreement constitutes

school for at least three years and as appropriate for auditing purposes.

For purposes of this section, an electronic copy includes a computer or electronic stored image of an original document, including, but not limited to, portable document format, JPEG, or other digital image file type, that may be sent via fax machine, email, or other electronic means.

Before signing a written agreement, the parent or guardian of a student may request that the school conduct a phone, videoconference, or in-person student-parent-educator conference or other school meeting during which the student, parent or guardian, and, if requested by the student or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

#### Participation may be limited

- An individual with disabilities, as defined in Education Code 56026, may participate in independent study if his/her individualized education program specifically provides for such participation. (Education Code 51745)
- 2. Students enrolling in independent study must be residents of the local county or an adjacent county. (Education Code 51747.3)

#### Maximum Length of Time to show evidence of work completion

For pupils in all grade levels offered by Empower Generations charter, the maximum length of time that may elapse to show evidence of work completion shall be twenty (20) school days.

#### **Guidelines for Missing Evidence of Work Completion**

If any student fails to complete at least 75% of work assigned for one learning period, or is not making satisfactory educational progress as defined below, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator, the school may conduct an evaluation to support the needs of the student, which may result in a determination that this independent study program is not an appropriate fit for the student.

A student is deemed to be making "satisfactory educational progress" if the student is progressing toward meeting the goals and/or metrics pursuant to their Personalized Learning Plan and/or their IEP. The School Director or designee is responsible for making this determination based on all of the following indicators:

- The student's achievement and engagement in the independent study program, as indicated by the student's performance on student-level measures of student achievement and student engagement set forth in Education Code Section 52060(d)(4)-(5)
- The completion of assignments, assessments, or other indicators that show the student is working on assignments.
- 3. Learning required concepts, as determined by the supervising teacher.
- 4. Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

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A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three (3) years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.

Any student wishing to transition to in-person instruction should make a written request to the School Director or designee or to their assigned teacher of record. Upon receipt of the written request, the school will assist the student with enrolling in the in-person program offered by their district of residence and will transfer the student's educational records within five school days.

#### **Tiered Reengagement**

If a student does not generate attendance for more than 10% of required minimum instructional time over four continuous weeks of the school's approved instructional calendar, students found not participatory in synchronous instructional offerings pursuant to Education Code 51747.5 for more than 50% of the scheduled times of synchronous instruction in a school month as applicable by grade span, or for student who are in violation of their written agreement, the school will:

- 1. Verify current contact information for each enrolled student;
- Notify parents or guardians of lack of participation within one school day of the student's absence or lack of participation (e.g., via email, message, text, telephone, letter, etc.);
- 3. Reach out to the student directly and/or parents or guardians, as well as health and social services as necessary, to determine the student's needs for reengagement; and
- 4. If the student has failed to complete at least 75% of work during one learning period or is failing to make satisfactory educational progress as defined herein, the school will schedule a student-parent-educator conference (a meeting involving all individuals who signed the student's written agreement) to review the student's agreement and reconsider the independent study program's impact on the student's achievement and well-being.
- 5. Implement any local programs intended to address chronic absenteeism, as applicable.

#### Live Interaction and Synchronous Instruction

Based on each student's grade level, their assigned teacher(s) of record will schedule and offer opportunities for synchronous instruction and daily live interaction at least as frequently as set forth below.

"Live interaction" means interaction between the student and school staff, and may include peers, to maintain school connectedness. Examples of live interaction include check-ins, progress monitoring, provision of services, and instruction, and live interaction can be in-person or in the form of internet or telephonic communication.

"Synchronous instruction" means classroom-style instruction, designated small-group instruction, or one-on-one instruction delivered in person or in the form of internet or telephonic communication by the student's assigned teacher of record(s), and involving live two-way communication.

- 1. For students in grades TK-3, inclusive, their assigned teacher(s) of record will schedule and offer opportunities for daily synchronous instruction.
- 2. For students in grades 4-8, their assigned teacher(s) of record will schedule and offer opportunities for weekly synchronous instruction and daily live interaction.
- 3. For students in grades 9-12, their assigned teacher(s) of record will schedule and offer opportunities for weekly synchronous instruction.

**Deleted:** three school days or 60% of the instructional days in a school week10% of required minimum

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The school will document each student's participation in live interaction and synchronous instruction on each school day, as applicable, in whole or in part for which live interaction or synchronous instruction is provided. A student who does not participate in scheduled live interaction or synchronous instruction on a school day will be documented as non-participatory for that school day for purposes of pupil participation reporting and tiered reengagement.

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Resources Available to Independent Home Study Students
This student is entitled to school services including, but not limited to, school personnel, a credentialed teacher, textbooks, computers and software, supplementary materials, educational activities, and community services.



### **Empower Generations/Innovation Studios Graduation Requirements Board Approved:**

Path	Graduation Requirements	UC/CSU Path need a grade of C or better	Competencies	Certificate of Completion (COC) (EC section 56390)
Social Science	3 years (30 credits)  1 year US History 1 year World History 1 semester Government 1 semester Economics	a. 3 years (30 credits)  1 year US History  1 year World History  1 semester Government  1 semester Economics	Understanding Ethical Issues Global Research & Analysis Civic Responsibility Through Local Policies Social History Through Interviews	Empower Generations/Innovation Studios may award a learner with a disability a COC if the following requirements, (a), (b), or © are met:  a. The learner has satisfactorily completed a prescribed alternative
English	3 years (4 recommended) (30 credits)	b. 4 years (40 credits)	Persuasion (ethos, logos, pathos) Powerful Communication to Diverse Audiences Literary Author Analysis Informative Text Application Senior Defense Portfolio	course of study approved by the governing board of Empower Generations/Innovation Studios b. The learner has satisfactorily met his or her IEP goals and objectives during high school as determined
Mathematics	2 years (20 credits)  * Algebra 1 or Integrated Math 1 required	c. 3 years (30 credits)  * Algebra 1 or Integrated Math I * Geometry or Integrated Math II  * Algebra 2 or Integrated Math III	Mathematical Engineering Geometric Reasoning Financial Literacy Data Interpretation Through Design Process Mathematical Reasoning and Application	by the IEP program team. c. The learner has satisfactorily attended high school, participated in the instruction under his or her IEP, and has met the objectives of the statement of transition services.
Science	2 years (20 credits) * one year of biology with lab component; and one year of physical science with lab component	d. 2 years/3 years recommended (20 credits) * one year of biology with lab component; and one year of physical science with lab component	Scientific Analysis and Investigation Scientific Experimentation Applied Digital Technologies Divergent Thinking	

World Language,	1 year (10 credits) *World Language * sequential course 1A/1B*	e. 2 years/3 years recommended (20 credits) * sequential course 1A/1B(Same language)	Multiple Language Proficiency Diverse Cultural Perspectives	(	Deleted: /CTE OR Deleted: OR *CTE
Visual and Performing Arts	1 year (10 credits) *visual or performing arts * sequential course 1A/1B*	f. 1 years (10 credits) * sequential course 1A/1B	Innovative Prototyping Self Expression Through A Variety of Mediums Artistic Connections Through Cultural Context	<u> </u>	Deleted: OR *CTE  Deleted: /CTE
Electives	(60 credits)  * Health (5 credits  * Service Learning (5 credits)  * Child Development (5 credits)  * Senior Internship (10 credits)  * Advisory (20 credits)  *General Electives (15 credits)	(80 credits) g. College Approved Elective from a-f (10 credits) * Health (5 credits) * Service Learning (5 credits) * Child Development (5 credits) * Senior Internship (10 credits) * Advisory (20 credits) * General Electives (25 credits)	Healthy Relationships Internship with Community Business Lead Through Influential Work Intrapersonal/Interpersonal Understanding Authentic Problem Solving Social Networking Goal Setting & Action Steps Purpose & Belonging Mindfulness Reflection Process/Growth Mindset Self Advocacy	(	Deleted: ) required in 9th  Deleted: required in 9th

180 Credits	230 Credits
	*11 UC-required college-preparatory courses must be completed prior to senior year (including summer courses)

#### GRADUATION REQUIREMENT EXEMPTION

Under Ed Code 51225.1, the following learners may be exempted from Empower Generations/Innovation Studios' graduation requirements under specific circumstances: • Foster Youth

- Homeless Youth
- Former Juvenile Court Youth
- Children of Military Families
- Migrant Youth
- Newcomer Youth

Should a learner in one of the above groups meet the requirements und EC 51225.1, school counselors will work with the learners who will ether choose to:

- Complete a 5th year at Empower Generations/Innovation Studios in order to meet diploma requirements, OR
   Complete the Empower Generations/Innovation Studios Graduation Requirement Exemption waiver to become eligible for a diploma under California's minimum graduation requirements.\*

Empower Generations/Innovation Studios shall ensure a learner who meets the criteria under EC 51225.1 shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a graduating learner of a similar age would be eligible to participate.

\*California Minimum Graduation Requirements (EC 51225.1)

I	English	20	LIC Hiotom	10	DE	20
	English	30cr	US History	10cr	PE	20cr
	Algebra 1	10cr	World History	10cr		

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Math	10cr	American Govt (Civics)	5cr	
Biological Science	10cr	Economics	5cr	
Physical Science	10cr	Vis/perf arts; Foreign Lang; or CTE	10cr	Total 130cr

#### **CERTIFICATE OF COMPLETION (COC)**

The COC option is available to learners who cannot complete the requirements for a regular high school diploma that Empower Generations/Innovation Studios offers. These learners are eligible for educational placement and services under their IEP. The COC option **does not** equal a regular high school diploma. The graduation option that the IEP team chooses shall be documented clearly as part of the Transition Plan, as well as marked on the IEP's offer of Free and Appropriate Public Education (FAPE)/Educational Settings page.

IEP teams can waive academic courses the learner attempted prior to being identified as progressing towards a COC. Conversely, while a learner is progressing towards a COC, IEP teams should convene to analyze factors preventing a learner from successfully completing a required academic course. The IEP team should evaluate if the IEP goals, services, and supports are reasonably calculated, and if the learner will receive further educational benefit through repeating a specific course. While learners may have access to the general education curriculum, most learners receiving a COC participate in California's Alternate Assessment testing system, which is documented on the IEP's Statewide Assessment page.

A learner with a disability who has satisfied the following three requirements, but who has not satisfied the requirements for a diploma, may receive a COC: • Satisfactory completion of a prescribed alternative course of study as identified on the student's IEP; or

- Satisfactory achievement of the student's IEP goals and objectives during high school as determined by the IEP team; or
- Satisfactory high school attendance, participation in the instruction prescribed in the student's IEP, and achievement of the objectives stated in the transition plan. Empower Generations/Innovation Studios shall ensure a learner with disabilities who meets the criteria specified above shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a graduating learner of a similar age without disabilities would be eligible to participate. In addition, Empower Generations/Innovation Studios shall ensure that the learner will continue to have access to special education and related supports and services until the learner meets Empower Generations/Innovation Studios' criteria to receive a high school diploma or until age 22.



2022-2023 Family Guidebook

#### INTRODUCTION

Welcome to Empower Generations! You are part of a ground-breaking, innovative program designed to meet your child's individual needs and to foster in them a love of learning and the desire to be the leaders of the future.

Empower Generations' unique approach to the whole person and whole family allows learners to continue to pursue a high school diploma while navigating through new experiences including pregnancy and parenthood. The program offers flexible options such as credit recovery, online programs, one-on-one tutorials, regular advisory meetings, optional family seminars, and community internship and mentorship as part of a pathway to high school graduation and college and career readiness. We promote adaptability, self-confidence, autonomy and creativity through the development of social and emotional skills, communication skills, and problem solving skills. The educational program will promote respect, understanding, and appreciation of diversity in the school's multicultural environment.

The program includes three essential components:

- Personalized, Relevant, and Rigorous Learning
- Health and Wellness
- Internship and Community Mentorship

**The mission** of Empower Generations is to collaborate with learners in health and wellness, lifelong learning, college and career readiness, and community partnership. In doing so, learners become self-directed leaders, problem solvers, creators, collaborators, innovators, and active community members. We accomplish this through a rigorous, relevant, and attainable education program that blends independent study, community experience, and one-on-one support based on the Common Core Standards. We celebrate and foster learners' individuality, and support them in discovering their highest potential in the environment that best suits their needs.

Your experience as a parent at Empower Generations may also be different than what you have experienced at your previous schools. To make the transition a smooth one for your learner(s) and yourself, we encourage families to keep updated and informed about school events and parent programs. We encourage and depend upon our parents to be actively engaged both in and outside of their learner's classroom. You will work harder here as a parent, but your rewards will be tenfold. If you feel that you need support in any given area, please don't hesitate to ask for a meeting with your child's classroom facilitator, or another adult on campus that can advocate for you or your child. We work as a team in this environment and the only effective way to do that is to communicate and ask questions.

The Family Guidebook is designed to share Empower Generations' philosophy, expectations for learners and families, and other school information.

#### **Table of Contents**

#### INTRODUCTION

**Section 1: iLEAD Schools Educational Overview** 

**Section 2: General Operations** 

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**Section 7: Policies and Procedures** 

**Section 8: Communication** 

**Section 9: Families and Empower Generations Working** 

**Together** 

**Section 10: Governance** 

### SECTION 1: iLEAD SCHOOLS EDUCATIONAL OVERVIEW

**OUR MISSION AND VALUES** 

#### **iLEAD Schools Mission Statement**

#### Free to Think. Inspired to Lead.

#### **iLEAD Schools Values**

#### iLEAD Means...

#### International

Learning foreign languages and cultures makes our learners compassionate, open-minded world

#### Leadership

Practicing for a lifetime of listening, collaborating, inspiring and leading.

#### Entrepreneurial Development

Encouraging learners to work in teams, take risks and learn from failure, nurtures the ability to innovate and ignites their entrepreneurial spirit.

#### Arts

Creating & exploring the world through the artistic experience enhances all subject areas for our learners.

#### Design Thinking

Participating in project-based learning leads to more meaningful experiences and a deeper understanding for our learners.

At iLEAD Schools we are not teaching static facts to students, we are facilitating a dynamic process with our learners. We believe that education is not the filling of a vessel, but rather, the lighting of a flame.

#### **OUR METHODOLOGY**

#### Project-Based Learning (PBL)

Over the past 100 years, the world we live in has radically changed. If we as a society are going to keep up, the way we educate our children must also change. Project-based Learning (PBL) is a teaching methodology that actively engages learners by challenging them to deeply investigate a personally interesting and complex question, problem or challenge. Then from this deep investigation, create and publically present something unique and original and authentic in response.

Project-Based Learnings' time has come. The experience of thousands of teachers across all grade levels and subject areas, backed by research, confirms that PBL is an effective and enjoyable way to learn – and develop deeper learning competencies required for success in college, career, and civic life. Why are so many educators across the United States and around the world interested in this teaching method? The answer is a combination of timeless reasons and recent developments.

Through the PBL methodology, our learners develop the skills, aptitudes, and attitudes necessary to discover their own path and lead the way into the future. The development of rigorous, authentic projects helps learners bridge the gap between simply remembering instructions and becoming independent lifelong learners.

**PBL** makes school more engaging for learners. Today's learners, more than ever, often find school to be boring and meaningless. In PBL, learners are active, not passive; a project engages their hearts and minds, and provides real-world relevance for learning.

**PBL improves learning.** After completing a project, learners understand content more deeply, remember what they learn and retain it longer than is often the case with traditional instruction. Because of this, learners who gain content knowledge with PBL are better able to apply what they know and can do to new situations.

**PBL** builds success skills for college, career, and life. In the 21st century workplace and in college, success requires more than basic knowledge and skills. In a project, learners learn how to take initiative and responsibility, build their confidence, solve problems, work in teams, communicate ideas, and manage themselves more effectively.

**PBL helps address standards.** The Common Core and other present-day standards emphasize real-world application of knowledge and skills, and the development of success skills such as critical thinking/problem solving, collaboration, communication in a variety of media, and speaking and presentation skills. PBL is an effective way to meet these goals.

**PBL** provides opportunities for learners to use technology. Learners are familiar with and enjoy using a variety of tech tools that are a perfect fit with PBL. With technology, facilitators and learners can not only find resources and information and create products, but also collaborate more effectively, and connect with experts, partners, and audiences around the world.

**PBL** makes teaching more enjoyable and rewarding. Projects allow teachers to work more closely with active, engaged learners doing high-quality, meaningful work, and in many cases to rediscover the joy of learning alongside their learners.

**PBL** connects learners and schools with communities and the real world. Projects provide learners with empowering opportunities to make a difference, by solving real problems and addressing real issues. Learners learn how to interact with adults and organizations, are exposed to workplaces and adult jobs, and can develop career interests. Parents and community members can be involved in projects.

#### Not just knowing but also DOING

PBL allows learners to apply their learning in real-world scenarios.

#### High levels of engagement

PBL gives learners a voice in their own education, activating their interest, which allows for greater and deeper learning!

#### True learning

PBL allows us to teach, observe, and measure growth of marketable 21st Century skills such as communication, critical thinking, and collaboration.

#### Focusing on your learner, not the curriculum, brings learning to life

PBL develops self-empowered learners who can analyze the world they live in, design a better tomorrow, and go create it!

\*What is PBL? and PBL Outcomes from Buck Institute

Social and Emotional Learning (SEL)

It takes more than book-smarts to be an effective leader in the 21<sup>st</sup> century. Today's leaders must possess the ability to successfully manage themselves and others. In the digital world we live in, these vital skills are becoming more and more scarce. If schools are not teaching them, we are not preparing our learners. **Social and Emotional Learning (SEL)** teaches learners to manage their emotions, resolve conflict, and make responsible and well thought out decisions.

Implementation and evaluation (assessment) of SEL has become an integral part of our approaches to teaching and learning through Project-Based Learning. Based on practices such as the <u>7 Habits of Highly Effective People/Kids/Teens®</u> (Stephen/Sean Covey) and <u>Character Lab®</u> aspects (Learner Outcomes), we measure and report SEL progress as part of every project, ILP (Individualized Learning Plan) goals, and Reports of Progress. We have also developed SEL and Academic Rigor rubrics that add a well-balanced approach to mindfulness and reflective practice for facilitators, learners, parents, and administrators.

Other elements or SEL implementation, practice and assessment include: Leader Led Conferences (LLCs); Presentations of Learning (POLs); Passion Projects; Individualized Learning Plans (ILPs); Advisory Program; Learner Driven Ambassador Groups and Class Greeters.

#### **Advisory**

Learners have the opportunity to participate in advisory groups led by a highly qualified and supportive Advisors. These groups become an essential support system in the following areas, although not limited to: academic achievement, pregnancy/parenting, social/emotional growth, portfolio development, and internships. Advisory serves as a safe place to build trusting relationships, academic mindset, health and wellness, parenting skills, and 21st century skills.

#### CURRICULUM

The research-based instructional approach of Project Based Learning at Empower Generations is differentiated to engage learners through hands-on, serious, authentic experiences across subject areas. This methodology allows facilitators to address learners' individual differences, variations in learning styles, intelligence and abilities. Rather than rely on any one series of books, textbooks or guides, we employ multiple materials, resources and strategies to best meet the needs of individual learners.

Curriculum is implemented with the following best practices in education:

#### **Global Understanding**

21st Century learners are faced with the challenge of engaging in an increasingly interdependent world where knowledge is constantly developing and evolving. Rigorous curriculum covering global connectivity will give learners a sense of belonging in our ever changing world and prepare them to thrive in the global marketplace upon graduation and post-college. Exploring diverse cultures will give learners a positive attitude toward learning and greater understanding of the world around them.

## **Engaging Curriculum**

Our curriculum delivers the California content standards through relevant learning experiences that engage learners' interests as they discover underlying concepts and develop a deep understanding of subject matter. Learners are active participants in meaningful exploration, engage in hands-on activities and experiences that build on their prior knowledge. Projects are used as a teaching tool to focus on higher order thinking and real world skills. We will encourage learners to apply their understanding in projects that gradually introduce more complexity, more learner-driven choice of topics and products. The goal is to foster self-motivation and self-directedness, as each learner discovers her or his unique strengths.

Competency Based Education: Competency education (also referred to as proficiency-based, mastery-based, or performance-based) is a structural reform that helps schools move from the traditional system. In a traditional system, huge gaps are created along learners' learning trajectories because they are generally passed onto the next grade even if they are not proficient. A shift to competency means the system is designed to ensure learners are learning, and they must demonstrate that learning before advancing to the next level. They are reliable

because learners earn credits by demonstrating mastery, not by an A–F scale that allows learners to advance with variable amounts of skills and leaves many of them with large gaps in their proficiency of core subjects and knowledge.

Competency education builds upon standards to set a bar for what every learner should know and be able to do. It is important to have clear targets for learning based on standards, and to use time more flexibly, as needed, to achieve mastery of high standards. This is different from traditional schooling because rather than the amount of time per day, per subject, being fixed and the amount of learning being variable, competency education requires that learning at a high level and consistent expectation is the new bar.

## Empower Generation's competencies are listed below:

GRADUATION PROFILE	COMPETENCIES
INTERNATIONAL:  GRADUATION STANDARD:	How do I demonstrate Community Engagement?
DEMONSTRATE PURPOSEFUL CONTRIBUTION IN SCHOOL, LOCAL, AND GLOBAL COMMUNITIES AS A MEANS TO ENRICH PERSONAL LEARNING, PRACTICE CIVIC RESPONSIBILITY, AND STRENGTHEN COMMUNITIES.	Diverse Cultural Perspectives Multiple language proficiency Understanding ethical issues Global Research and Analyses Social History through interviews
LEADERSHIP: GRADUATION STANDARD:	HOW CAN I USE COLLABORATION AND TEAMING TO REFINE MY LEADERSHIP SKILLS?
USE VARIETY OF INTERPERSONAL SKILLS TO DEMONSTRATE RESPECT FOR CULTURAL AND INDIVIDUAL STRENGTHS AND DIFFERENCES WHILE WORKING IN VARIOUS ROLES TO ENHANCE THE GROUP'S OVERALL GOAL, PROCESS AND PERFORMANCE.	Synthesis/Collaboration Lead through Influential work Generate meaningful questions Civic Responsibility Through Local Policies Intrapersonal/Interpersonal Understanding Powerful communication to diverse audiences
ENTREPRENEURIAL DEVELOPMENT:  GRADUATION STANDARD:  DEMONSTRATE PROBLEM SOLVING AND RISK-TAKING ABILITIES IN A  VARIETY OF SITUATIONS THROUGH PRODUCTIVE STRUGGLE, OWNERSHIP OF  WORK, DRAFTING AND REVISION, AND GRADUAL RESOLUTION.	How can I integrate knowledge from a variety of sources to set goals and make informed decisions?
	Persuasion (ethos, logos, pathos) Authentic Problem Solving Financial Literacy Internship with community business Write a business plan
ARTS:  GRADUATION STANDARD:  Use diverse means of self expression that captures passions and emotions while challenging intellect.	HOW CAN I DEMONSTRATE CREATIVITY AND EXPRESSION THAT CAPTURES EMOTIONAL AND INTELLECTUAL SELF?
	ARTISTIC CONNECTIONS THROUGH CULTURAL CONTEXT DIVERGENT THINKING SELF EXPRESSION THROUGH VARIETY OF MEDIUMS MATHEMATICAL ENGINEERING GEOMETRIC REASONING APPLIED DIGITAL TECHNOLOGIES
DESIGN:  GRADUATION STANDARD:  Use relevant research and investigations to generate and evaluate ideas and solutions.	How can I demonstrate critical thinking and curiosity through my work?
	Literary/Author Analyses (Poetry, non-fiction, fiction) Informative Text Application

	DATA INTERPRETATION THROUGH DESIGN PROCESS SCIENTIFIC ANALYSES/INVESTIGATION (PHYSICAL AND LIFE) SCIENTIFIC EXPERIMENTATION (PHYSICAL AND LIFE) MATHEMATICAL REASONING AND APPLICATION INNOVATIVE PROTOTYPING
ADVISORY: GRADUATION STANDARD	How do I use self development to master personal competencies?
CULTIVATE A SENSE OF IDENTITY THROUGH ACADEMIC, EMOTION AND SOCIAL EXPLORATION.	HEALTHY RELATIONSHIPS  SOCIAL NETWORKING  GOAL SETTING AND ACTION STEPS  PERSONAL ACCOUNTABILITY  REFLECTION PROCESS/GROWTH MINDSET  SELF-ADVOCACY/AGENCY  PERSONAL MORAL/ VALUE SYSTEM  MINDFULNESS  PERSISTENCE  SENIOR PORTFOLIO DEFENSE

#### Multi-age Groupings/Cohorts:

Research supports environments with two or more grades that allow learners the flexibility to progress at their own pace along a continuum of achievement. As such, select grade levels at Empower Generations are multiage environments/cohorts.

**Advisory:** Research shows that when learners feel connected to their school, they do better academically. One of the ways we achieve this with learners is through our advisory program. In small group settings, we explore the causes and effects of cultural, personal, and community events. Our primary learners participate in daily advisory meetings that provide an opportunity to witness and display social problem solving skills and interactions. These meetings provide learners with the forum to develop social and emotional skills needed to thrive in a collaborative environment.

## California State Academic Standards

California along with most other States developed and adopted common academic standards in core curriculum areas. They are rigorous, internationally benchmarked, and research- and evidence-based.

Each state, and each district in California decides how they will teach and what resources they will use. More information can be found at www.cde.ca.gov/re/cc/ or www.corestandards.org. California's computer-based student testing system ties the standards for English language arts, mathematics, and science called the California Assessment of Student Performance and Progress (CAASPP). The assessments include the Smarter Balanced Assessment ConsortiumAssessments, California Science Tests (CAST), California Alternate Assessments (CAA), and Standards-based Tests in Spanish (STS) for Reading/Language Arts. Parents can exempt their child(ren) from CAASPP testing by submitting a letter in writing annually. More information about the CAASPP can be found at www.cde.ca.gov/ta/ta/ca/. [EC 60119, 60604.5, 60615]

California Healthy Youth Act: The California Healthy Youth Act requires school districts to provide pupils with integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention education at least once in middle school and once in high school. It is intended to ensure that pupils in grades 7-12 are provided with the knowledge and skills necessary to: 1) protect their sexual and reproductive health from HIV, other sexually transmitted infections, and unintended pregnancy; 2) develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family; and 3) have

healthy, positive, and safe relationships and behaviors. It also promotes understanding of sexuality as a normal part of human development.

Parents or legal guardians have the right to:

- Inspect the written and audiovisual educational materials used in the comprehensive sexual health and HIV prevention education.
- 2. Request in writing that their child not receive comprehensive sexual health or HIV prevention education
- 3. Request a copy of Education Codes 51930 through 51939, the California Healthy Youth Act
- 4. Be informed whether the comprehensive sexual health or HIV prevention education will be taught by district personnel or outside consultants
- Receive notice by mail or another commonly used method of notification fewer than 14 days before the instruction is delivered if arrangements for the instruction are made after the beginning of the school year
- 6. When the district chooses to use outside consultants or to hold an assembly with guest speakers to teach comprehensive sexual health or HIV prevention education, be informed of:
  - a. The date of the instruction
  - b. The name of the organization or affiliation of each guest speaker

**English Learners Identification Notice:** State law requires that parents of English learners are to be notified annually if they are identified as one of the following: Long-term English Learner or English learner at risk of becoming a Long-term English Learner. The school coordinator for English Language Development will be sending these notices at the beginning of each school year.

# INDIVIDUAL LEARNING PLANS (ILPs) and LEARNER LED CONFERENCES (LLCs)

Each year, learners along with their facilitator(s) create an ILP to guide instruction. Each learner, along with their family and facilitator, work together to monitor the ILP and make adjustments, as needed. The primary goal of the ILP is to ensure that each child will be treated as an individual and therefore will be working toward attainable goals appropriate to their individual development.

Throughout the year, learners will review learning outcomes and set individual goals. They will learn to evaluate their progress toward those goals, starting at a basic level when they are younger and improving their ability to self-assess over time. Throughout the year, learners will meet with their facilitator and their parent(s) to look critically at what they have accomplished both in formal settings as well as at home with their families. At the end of the spring semester our learners will present their progress in the Learner Led Conference (LLC) Presentations.

Portfolio-based LLCs will help ensure that learners are accountable to themselves, their families, their teachers, and the school community as a whole. Additionally, the experience creates a powerful incentive for learners to develop their skills, through the communication of high expectations, public display of meaningful work, and opportunities to showcase talents in modalities that best suit learners' distinct learning styles.

## INDIVIDUALIZED EDUCATIONAL PLAN (IEP)

Charter school enrollment is open to all; however, parents/guardians should carefully consider the

charter's educational offerings, including independent study and other non-classroom based options, prior to enrollment. Generally, a learner with special needs may only participate in an independent study program if their individualized education plan (IEP) specifically provides for this type of program (see California Education Code section 51745). If a learner enrolls in Empower Generations and the learner's IEP does not provide for independent study or non-classroom based instruction, then Empower Generations must convene an IEP meeting to discuss the learner's needs and determine whether independent study is appropriate for the learner.

If the IEP team determines that independent study is appropriate, then they may offer the program as "free appropriate public education" (FAPE) for the learner by including it in the IEP and obtaining parental/guardian consent. Whether virtual or in-person, special education services can only be rendered to learners who are physically in the state of California. No special education services will be rendered to learners outside of the state of California. [EC 48853, 56020 et seq., 56040, 56301; 5 CCR 4622; 20 USC 1412, (10)(A)(ii), 1412(a)(6)(A); 34 CFR 300.121]

The availability of related services and support will be considered when discussing the appropriateness of an independent study or non-classroom based program, as will the methods and feasibility of monitoring the learner's progress on IEP goals. If the IEP team determines that independent study is not appropriate for the learner, then the team will discuss and offer alternative program options. Empower Generations will work with the local school districts and the SELPA to offer a program and placement that is appropriate for the learner.

SECTION 2: GENERAL OPERATIONS

OFFICE HOURS 8:00am to 4:00pm

Front Desk Phone Number: 661.429.3264

#### **SCHEDULE**

See the Empower Generations website at https://empowergenerations.org for the most up to date hours, including break and lunch schedule.

#### **INSTRUCTIONAL CALENDAR**

See the Empower Generations website at https://empowergenerations.org for the current year's Instructional Calendar. If minimum or pupil-free staff development days are scheduled after the start of the school year, the school will notify parents and guardians of affected pupils as early as possible.

#### **STAFF**

See the Empower Generations website at https://empowergenerations.org for staff listings.

#### **POLICIES**

Our school is governed by a set of Policies and Procedures that are updated regularly. If you are interested we encourage you to make an appointment to review the policies and procedures by contacting <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a>.

# SECTION 3: DAILY OPERATIONS

## **DROP OFF AND VALET PROCEDURES**

Empower Generations offers a convenient valet drop off system. This is the safest and most efficient way to drop off your learner(s). We strongly encourage all families, regardless of the learner's grade level, to use the valet system.

In order to keep the learners and families safe before and after school, we ask that you follow these parking lot procedures when driving your child to the Empower Generations campus;

- Drive slowly and watch for families and children walking through the parking lot;
- Do not use your cell phone while driving in parking lot;

- Give your attention to driving and exiting safely;
- Primary Grade children should be accompanied through the parking lot by a parent or older sibling.

Please help us keep the valet line safe and efficient by following these guidelines:

- Have your child seated so that they can exit quickly.
- Be prepared- have your child ready to exit with backpack/school work/ lunch in hand.
- Please pull forward and wait for a valet attendant before exiting the vehicle.
- Make sure your child has exited safely and all volunteers are at a safe distance away from your vehicle before you drive away from the valet drop off area.
- If you need to get something out of your trunk, please park in the parking lot.

For a map and more information please visit our website at https://empowergenerations.org

#### **ATTENDANCE**

We try to make every minute of school engaging for the learners, and our expectation is that all learners will be at school and/or completed on time and for the entire course of the school day. Learners arriving late could miss important beginning of the day information that is relevant to their education.

Upon enrollment, learners will receive a school identification card. Learners are required to have their school identification card to enter campus. Learners must scan their cards when they arrive and leave campus.

Attendance records are based on a learner's work within the terms and conditions of his or her written master agreement and not on traditional "seat-time." Daily attendance tracking is required and measured by work completion and recorded for each Learning Period in an academic year.

#### **Absence**

If your child is going to be absent, please email <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a> on the morning of the first day of the absence. You may leave a voicemail message when the office is closed.

Empower Generations urges parents to make sure their children attend school regularly and to schedule medical and other appointments after school or during school holidays. Empower Generations also asks that travel or other absences be avoided during the time school is in session. The higher the school's daily attendance rate, the more a learner will learn and the greater the amount of funding that the school will receive from the state for classroom instruction, and academic programs. The school calendar is designed to minimize problems for families which plan vacations around traditional holiday periods, and thereby minimize learner absences.

Illnesses, and doctor and dental appointments are considered excused absences. Absences without a written excuse are recorded as unexcused.

## INADEOUATE PROGRESS

Inadequate Progress, established by this policy, occurs when the learner fails to attend one learning period meeting, fails to complete at least 75% of work assigned for one learning period, and/or accumulates 20 absences due to insufficient work completion and/or engagement as evaluated by the facilitator. This is referred to as "Inadequate Progress." Learners making Inadequate Progress are considered to be truant.

#### Truancy

Per California Education Code Section 51747, the governing board of Empower Generations Charter School maintains this board policy establishing the number of missed assignments that will be allowed before an evaluation is conducted to determine whether it is in the best interest of the student to remain in independent study.

Consequences for truancy may include interventions (both academic and social emotional) and/ or disciplinary action, including referral for an Evaluation (defined herein below) as deemed necessary by the school director or designee. Prior to determining the need of an evaluation the school will make every effort to contact learner's and families by phone, email, or in person meetings to determine interventions needed for success. In addition, Empower Generations will not dis-enroll pregnant or parenting learner when they leave on their maternity/paternity leave, and will mark them with an excused absence, or some designation that does not result in the learners being identified as truant, on the days that the students are on maternity/paternity leave as per guidelines of leave in California EC Sections 221.51, 222.5 and 46015.

## **Evaluation After Truancy**

After the learner meets the criteria for truancy, an evaluation will be conducted by school administration including the learner's supervising teacher to determine whether it is in the best interest of the learner to remain enrolled in independent study (herein referred to as the "Evaluation"). The Evaluation may include items as outlined on the learner's Master Agreement, but is not limited to the review of the following:

- 1) Attendance based on completion of assigned work and daily engagement as quantified by the supervising teacher
- 2) Learner's demonstration of adequate and appropriate progress toward Common Core State Standards due to lack of engagement or insufficient work completion
- 3) Attendance at scheduled school appointments
- 4) Appropriate learning environment
- 5) Parent/guardian(s) ability to monitor learner learning in the home

As part of the Evaluation process, the learner, parent(s), guardian(s) or if the learner is a foster child or youth or a homeless child or youth, the learner's educational rights holder (all generally referred throughout as "Parent(s)") will be invited to present evidence to the individual or individuals conducting the Evaluation. During the Evaluation, the School will determine whether it is in the best interests of the learner to remain in independent study. A written record of the findings of any evaluation made pursuant to this subdivision shall be maintained in the learner's mandatory interim record.

#### Additional Consideration for Students with a Section 504 Plan or IEP:

If the School recommends removal from independent study as a result of the Evaluation and the learner has a Section 504 Plan or IEP, the Charter School shall schedule an IEP meeting or Section 504 meeting (as applicable) following applicable legal timelines, to determine the following:

- 1) Whether the Inadequate Progress (e.g. missed assignments) was caused by or had a direct and substantial relationship to the learner's disability
- 2) Whether the Inadequate Progress (e.g. missed assignments) was the direct result of the School's failure to implement the IEP or Section 504 Plan, as applicable

If the answer to either (1) or (2), above, is yes, then the Inadequate Progress is a manifestation of the student's disability and the School will follow applicable state and federal laws to ensure that the learner is offered a free appropriate public education. If the answer to either (1) and (2), above, is no, then the learner may be removed from independent study consistent with this policy. This meeting may be combined with the Evaluation at the discretion of the School.

#### Notice of Decision and Opportunity to Request a Hearing Prior to Removal

Once the Evaluation is complete, if it is determined that it is not in the best interest of the learner to remain enrolled in the independent study program, the Parent(s) shall be notified in writing of the School's intent to remove the student as it is not in their best interest to remain in independent study (hereinafter referred to as the "Notice"). The Notice shall be in the native language of the Parent(s) and provided no less than five (5) school days before the effective date of learner's removal. The Notice shall include the following:

- 1) The School's intent to remove the learner as it is not in their best interest to remain in independent study.
- 2) The opportunity of the Parent(s) to request a hearing that follows the same procedures as the School uses for expulsions. Parent(s) (or the learner if over 18) must submit the request for hearing in writing and the request must be received by the School within five (5) calendar days from the date of the Notice.
- 3) If Parent(s) or learner over 18 requests a hearing:
- a. It will be scheduled following the School's expulsion hearing procedures as outlined in the School's approved charter.
- b. The learner shall remain enrolled and shall not be removed until the School issues a final decision.
- 4) If no hearing is requested, the learner shall be removed from the charter school on the date listed on the Notice. The learner's district of residence will be notified of the removal.

The learner and/or parent(s) will receive a copy of the Notice.

#### Non-Truant Absences

Pupils, with the written consent of their parents or guardians, may be excused from school in order to participate in religious exercises or to receive moral or religious instruction. No pupil shall have their grade reduced or lose academic credit for any excused absence or absences, if missed assignments and tests that can reasonably be provided are satisfactorily completed within a reasonable period of time.

- (a) Notwithstanding Section 48200, a pupil shall be excused from school when the absence is:
- (1) Due to their illness, including an absence for the benefit of the pupil's mental or behavioral health.
- (2) Due to quarantine under the direction of a county or city health officer.
- (3) For the purpose of having medical, dental, optometric, or chiropractic services rendered.
- (4) For the purpose of attending the funeral services of a member of their immediate family, so long as the absence is not more than one day if the service is conducted in California and not more than three days if the service is conducted outside California.
- (5) For the purpose of jury duty in the manner provided for by law.
- (6) Due to the illness or medical appointment during school hours of a child of whom the pupil is the custodial
- (7) For justifiable personal reasons, including, but not limited to, an appearance in court, attendance at a funeral service, observance of a holiday or ceremony of his or her religion, attendance at religious retreats, attendance at an employment conference, or attendance at an educational conference on the legislative or judicial process offered by a nonprofit organization when the pupil's absence is requested in writing by the parent or guardian and approved by the principal or a designated representative pursuant to uniform standards established by the governing board.
- (8) For the purpose of serving as a member of a precinct board for an election pursuant to Section 12302 of the Elections Code.
- (9) For the purpose of spending time with a member of the pupil's immediate family, who is an active duty member of the uniformed services, as defined in EC 49701, and has been called to duty for, is on leave from, or has immediately returned from, deployment to a combat zone or combat support position. Absences granted pursuant to this paragraph shall be granted for a period of time to be determined at the discretion of the superintendent of the school district.
- (10) For the purpose of attending the pupil's naturalization ceremony to become a United States Citizen.
- (11) For the purpose of participating in a cultural ceremony or event.

- (12) Authorized at the discretion of a school administrator, as described in subdivision (c) of section 48260.
- (b) A pupil absent from school under this section shall be allowed to complete all assignments and tests missed during the absence that can be reasonably provided and, upon satisfactory completion within a reasonable period of time, shall be given full credit therefore. The teacher of the class from which a pupil is absent shall determine which tests and assignments shall be reasonably equivalent to, but not necessarily identical to, the tests and assignments that the pupil missed during the absence.
- (c) For purposes of this section, attendance at religious retreats shall not exceed four hours per semester.
- (d) Absences pursuant to this section are deemed to be absences in computing average daily attendance and shall not generate state apportionment payments.
- (e) "Immediate family," as used in this section, means the parent or guardian, brother or sister, grandparent, or any other relative living in the household of the pupil.

#### **Chronic Absenteeism**

A learner is considered a chronic absentee when they are absent on 10% or more of the school days in one school year, from the date of enrollment to the current date. Chronic absenteeism includes all absences – excused and unexcused – and is an important measure because excessive absences negatively impact academic achievement and learner engagement.

#### Illness

Any child who becomes ill while at school will be taken to the Health Office and parent(s) will be called to pick up the sick child. Please note that your child needs to be fever free for 24 hours before returning to school.

If your child needs to take prescription medication on a temporary or permanent basis while at school, an authorization to administer medication must be on file at the school.

## **Concurrent Enrollment**

All learners may only be enrolled in one school at a time. Learners may not be enrolled in a public and/or charter school and a private school or a public school and charter school at the same time. The school may request proof of disenrollment from previous school prior to registration.

## **High School Class Enrollment**

All learners enrolled in grades 9th-12th must be enrolled in a minimum of four classes with the school to maintain full time enrollment.

## LEARNING PERIODS AND WORK SAMPLES

## **High School Class Enrollment**

All learners enrolled in grades 9th-12th must be enrolled in a minimum of four classes with the school to maintain full time enrollment. Learners may additionally be concurrently enrolled in a junior college program with proper paperwork completed by college personnel and by the school director.

## Description

Learners must participate in regularly scheduled, mandatory learning period (LP) meetings approximately every instructional 20 days (near the end of each learning period). Meeting frequency is subject to California Education Code. At these meetings, the Guide will review work samples and the body of work will be presented by the

learner. If an emergency arises, the family will communicate with the Guide to reschedule the missed meeting as soon as possible. During learning period meetings with the Guide, the learner will showcase, discuss and provide work assignments from each enrolled course such as projects, writings, clear photos/videos and other items that allow the learner to demonstrate learning experiences.

## **Activity Log (Attendance)**

Learners will confirm their educational activities by saving activity logs on the last day of each learning period. Guides will provide direct instructions and reminders each month to help make the process clear and simple for families.

#### **Unit Log**

Learners must complete unit logs for each learning period. The unit log will contain instructional units for each course in which the learner is enrolled. Grades for the units/assignments will be included in the log. The learner must fill out the log and submit it to the Guide prior to each learning period meeting. If necessary, Guides are available to assist in completing the logs.

## **High School Samples**

At each learning period meeting, the Guide will collect one sample per course listed on the master agreement. The Guide will review the samples at the learning period meeting to ensure academic progress and that the learner will fulfill the semester requirements. All work samples must:

	Include the learner's first and last name
	Show an accurate evaluation letter grade (A, B, C, D, F)
	Include the class name (i.e. English 10A, Geometry B)
	Correlate to a unit listed on the unit log for that learning period
	Reflect a unit based on the course guideline
Some	examples that can be used to build portfolios include:
	Essays (creative, narrative, research, poetry, etc.)
	Writing about topics in the core content areas (such as history) that demonstrate knowledge of the content as well as the writing process
	Projects such as slideshows or videos with the slides and notes printed
	Photos of projects created that include a detailed explanation of the learning
	Lab write ups of science experiments with photos demonstrating the steps of the experiment
	Projects that involve solving math problems
	Speeches and presentations of learning

If the Guide determines additional samples are needed to demonstrate progress and learning in specific areas, the Guide may request that the learner provide additional samples or revise work that has already been submitted.

## **MASTER AGREEMENTS**

The state requires independent study programs to create a detailed course agreement between the learner, parent/guardian, and the Guide. This agreement is called the Master Agreement, and it must be completed and signed by the credentialed teacher, parent/guardian, and learner, and Educational Specialist (as needed) at the

beginning of the year or on the learner's start date (if transferring to iLEAD after the school year has started). The Master Agreement will list all courses for the academic school year for each learner.

#### **Master Agreement Addendum**

In specific instances, such as a course change, a master agreement addendum must be signed by the Guide, learner, and parent in order to reflect the change.

#### Course Load

Learners must be enrolled in four to seven courses per semester. In order to fulfill the credits necessary for graduation, it is recommended that learners take about six courses each semester. Dual enrollment courses may count toward the four minimum classes but must be listed on the Master Agreement. Prior approval is necessary for more than seven courses listed on the Master Agreement.

#### **Incomplete Grade**

A grade of "I" (Incomplete) is a temporary grade which may be assigned at the end of a term for learners who have requested and received approval for a course extension. All course extension requests must be submitted to the academic counselor two weeks prior to the end of the term and are only granted for emergency health or family circumstances. This grade may be made up to a passing grade within the approved course extension time frame. The "I" (Incomplete) will be changed to an "F" (Failing) if work is not satisfactorily completed within the agreed upon time frame.

## SCHOOL LUNCH PROGRAM

Empower Generations offers a school lunch program. Free meals are served to all learners on campus. For more information on the program and meal charge policy, please see the Empower Generations website at https://empowergenerations.org

## TRANSPORTATION

Empower Generations does not provide transportation. Families need to arrange their own transportation to and from campus/studio. Field Studies participation includes transportation details and are arranged on a per field study basis. Please see individual Field Study documentation for further information.

Prior to departure on a school activity trip, all learners riding on a school bus or school activity bus shall receive safety instruction that includes, but is not limited to, location of emergency exits, and location and use of emergency equipment. Instruction also may include responsibilities of passengers seated next to an emergency exit.

## ANTELOPE VALLEY LIFE TRANSIT PROGRAM

Empower Generations has partnered with the LIFE Program to qualify families to receive discounted bus rides with AVTA. Upon qualifying for the program, discounted passes can be purchased with your TAP cards. If you are interested in obtaining a TAP card, please contact roselia.calderon@empowergenerations.org

## **LOTTERY GUIDELINES**

As a charter school, Empower Generations is a school of choice, and may have more learners interested in attending the school than there are spaces available. If the number of learners who wish to attend the school

exceeds the openings available, entrance shall be determined by single random public drawing in accordance with Education Code §47605(d)(2) and all federal requirements.

# SECTION 4: LEARNER CONDUCT

## **EXPECTATIONS FOR SCHOOL BEHAVIOR**

Empower Generations strives to present our learners with opportunities that exceed those available at most traditional schools. Our learners also accept a sense of responsibility that in many ways exceeds that which is expected at a traditional school. We expect each learner to do their best, both academically and behaviorally. If there's a problem, we personally speak with the learner, discuss the options for making good decisions, set appropriate consequences, and strive to help the learner internalize the importance of taking responsibility for their own learning and behavior. As a framework for this, we have expected learning results.

At Empower Generations we utilize **Love and Logic**® to embrace each learner's uniqueness while modeling and expecting appropriate behavior. Our Empower Generations expectations for school behavior are:

- I will do nothing to harm myself or others
- I am responsible for my behavior
- We are each other's keepers
- I take pride in myself and in my work
- I will leave it better than I found it.

At the beginning of the school year, and at intervals throughout the year, we discuss these goals and principles with the learners, come to a common understanding of what they mean and why they are important, and then help our learners to incorporate them into their daily lives.

Parents are encouraged to participate in the Love and Logic® courses offered at Empower Generations throughout the year.

#### CONSEQUENCES

In addition to Love and Logic, our school focuses on Restorative Practices. This is an approach to resolving conflict and is used for preventative measures. Restorative Practices refer to a range of approaches including talking circles and peer mediation and utilizes strategies to rebuild relationships.

There are age appropriate consequences for not adhering to the behavior guidelines. Along with the Restorative Practice approach, family and staff will work together to make decisions that are in the best interest of the child. The following are examples of consequences that allow flexibility for individuals and varying situations.

- Warning and reminder: This may take place in or out of the classroom.
- Reflection time: This allows children to cool off and the situation to diffuse before it becomes a larger issue. A reflection time may take place in the office or outside of a classroom.
- A respectful, related consequence: This step allows the flexibility for a child or adult created consequence. For instance, if a child wrote on a table, the consequence may be to clean the tables.
- A disciplinary referral to the office: This consequence reflects the seriousness of the situation. At this
  time, the learner will meet with an administrator, describe what happened, what she or he could have
  done differently, and what could be changed at the school that could prevent this from happening again.
- Suspension/parental supervision: The child would not be allowed to attend school. This would include extra-curricular activities during the suspended time period.
- Emergency Removal: See Emergency Removal section on the next page.

#### SUSPENSION/EXPULSION PROCEDURES

Rules of suspension and expulsion must follow due process mandates. They are stated below.

## <u>Suspension</u>

- The school administrator or administrative designee can suspend a child.
- No suspension shall exceed five (5) school days.
- The administrator must directly contact the parent/guardian regarding the learner suspension and reasons why.
- The learner must be given the right to appear at a conference before the Administrator. At the conference, the pupil shall be informed of the reason for the disciplinary action and the evidence against them, and shall be given the opportunity to present their version and evidence in their defense.
- A written notice of suspension must be sent or given within one school day to the parent, guardian, or custodian of the learner. The notice must contain the reasons for the suspension and the right of the learner to appeal the suspension.
- A parent/guardian has the right to appeal the suspension, which must be submitted, in writing, to the
  Administrator within fourteen (14) calendar days of the written notice of suspension. The Administrator
  shall immediately forward this written appeal to the appeals officer assigned by iLEAD Education as the
  Board of Director's designee.

Note: A learner under a suspension shall have the right to make up all academic work missed. From the day they return to school, the number of days given to accomplish this make-up work shall equal the number of suspension days.

### Expulsion

- Only the School Director can recommend expulsion. EDN 48900
- The School Director may grant an extension of time. If granted, the Administrator must notify all parties, in writing, of the new time and place for the meeting.
- The written notice is to include reasons for the recommended expulsion.

- The learner and parent must have an opportunity to appear, on request, before the school Administrator
  to challenge the recommendation for expulsion, or to otherwise explain the learner's actions that led to
  the intended expulsion.
- The parent/guardian may be given the opportunity to withdraw the learner before a decision to expel
  takes place. It should be noted, however, that when such learner is withdrawn, the expulsion process
  must continue to be followed to its conclusion
- Only the governing board may make the decision to expel a learner. Following that decision:
- · The letter of expulsion is sent.
- Within one (1) school day, the Administrator shall notify the Registrar, in writing of the decision to expel.
- The parent/guardian has the right to appeal the expulsion, which must be submitted, in writing, to the school Administrator within fourteen (14) calendar days of the written letter of expulsion. The Administrator shall immediately forward this written appeal to the appeals officer assigned by iLEAD Education as the Board of Director's designee.

#### **EMERGENCY REMOVAL**

The school Administrator may perform an emergency removal of a learner from curricular or extracurricular activities or from the grounds if a learner's presence poses a threat and/or danger to any person or property, or if the learner's presence poses an on-going disruption to the educational process. This removal may be done without immediate notice or hearing.

If the removal leads to a suspension any learner so removed shall be given written notice and provided with a hearing within three (3) school days after removal as defined in the Suspension section of this Handbook. If it is probable that the learner is going to be recommended for expulsion, the expulsion process shall be conducted in accordance within the Expulsion section of this Handbook.

## STUDENT SEARCH

The school director or administrative designee may search the personal property of a learner, the learner, or the backpack or purse if there is a reasonable suspicion to believe the learner may have a concealed weapon, narcotics, stolen property, or contraband. [U.S. Supreme Court Case: New Jersey v. T.L.O. (1985) 469 U.S. 325]

## **ELECTRONIC NICOTINE DELIVERY SYSTEMS (E-CIGARETTES)**

The school prohibits the use of electronic nicotine delivery systems (ENDS) such as e-cigarettes, hookah pens, cigarillos, and other vapor-emitting devices, with or without nicotine content, that mimic the use of tobacco products on all school property and in school vehicles at all times. ENDS are often made to look like cigarettes, cigars and pipes, but can also be made to look like everyday items such as pens, asthma inhalers and beverage containers. These devices are not limited to vaporizing nicotine; they can be used to vaporize other drugs such as marijuana, cocaine, and heroin.

Learners using, in possession of, or offering, arranging or negotiating to sell ENDS can be subject to disciplinary action, particularly because ENDS are considered drug paraphernalia, as defined by 11014.5 of the Health and Safety Code.

## RELEASE OF LEARNER TO PEACE OFFICER

If an Empower Generations official releases your learner from school to a peace officer for the purpose of removing them from the school premises, the school official shall take immediate steps to notify you or a responsible relative of your learner, except when a learner has been taken into custody as a victim of suspected child abuse. In those cases, the peace officer will notify the parent or guardian. [EC 48906; PC 11165.6]

## PARENT RESPONSIBILITY

Parents or guardians are liable for all the damages caused by the willful misconduct of their minor children, which result in death or injury to other learners, school personnel, or school property. Parents are also liable for any school property loaned to the learner and willfully not returned.

If your child commits an obscene act or engages in habitual profanity or vulgarity, disrupts school activities or otherwise willfully defies the authority of school personnel, and is suspended for such misconduct, you may be required to attend a portion of a school day in your child's classroom. [EC48900.1]

## **Plagiarism**

Empower Generations takes plagiarism seriously. In most situations, a learner just needs instruction to know how to cite documents correctly to avoid directly taking credit for another writer's work. To help learners cite documents appropriately, families are encouraged to use online programs like Citation Machine. If a Guide suspects that writing has been plagiarized, an online program will be used to determine the percentage of plagiarized material. If plagiarism is discovered, the learner will be given a zero for the assignment. Repeated offenses will result in the need for an Academic Honesty Contract and a follow up meeting to determine if independent study is an appropriate placement for the learner.

## **Testing**

Learners are expected to participate in all assessments required by the state of California as well as any required school-wide benchmark assessments to ensure the longevity and accountability of the program. Parents/Guardians will be notified of the testing required for each learner. Parents/Guardians are responsible for ensuring their learners attend the required testing. Tests include:

- Mathematics Placement Test (MAP Growth): For Grade 9 learners new to the school
- CAASPP (California Assessment of Student Performance and Progress): Grade 11 in the spring
- CAST Science (California Science Test): One high school grade level (as determined each year) in the spring
- Physical Fitness Test: Grade 9 during the second semester
- MAP (Measures of Academic Progress) Growth Test\*: Grades 9-12 in the fall and spring

<sup>\*</sup>Internal benchmark testing is a program requirement to determine academic progress and the appropriate allocation of instructional funds. Refusal to participate will result in limited choices of instructional funds.

# SECTION 5: TECHNOLOGY

## **ELECTRONICS**

Cell phones, tablets, and other electronic items are often used for instructional practices. We are guiding our learners in appropriate use of technology, helping them to make appropriate choices concerning these items. We realize that many parents give their children cell phones for safety and convenience. We ask that learners limit use of the phones during the school day to academic purposes only. Families may contact their child in an emergency situation by calling the school office and learners may use cell phones or school phones to contact families in an emergency. Learners should respect their facilitator's requests regarding appropriate time to use technology. Should technology disrupt the learning environment or if used inappropriately, parent/guardian will be notified and cell phones or other devices will be stored in a safe place and returned to the learner at the end of the school day. Continuous misuse of technology will result in consequences.

## INTERNET USAGE

Empower Generations computers have access to the Internet. The school works diligently to protect our learners from inappropriate content. The Empower Generations staff work closely in training our learners as to the appropriate use of the Internet. Before using the Internet, parents and learners should read the following "Network Use Guidelines." All parents and learners must also sign a Student & Parent/Guardian Network Responsibility Contract.

## NETWORK USE GUIDELINES

Please read the following carefully. This will give you information about the privileges and responsibilities of using the Internet as part of your educational experience. The Internet is an electronic highway connecting thousands of computers all over the world and millions of individual people.

Learners will have access to:

- 1. Electronic mail (e-mail) communication with people all over the world.
- 2. Information and news from a variety of sources and research institutions.
- 3. Public domain and shareware software of all types.
- 4. Discussion groups on a wide variety of topics.
- 5. Many university libraries, the Library of Congress, and more!

## 6. Educational Software

Giving our learners the skills to thrive in the 21st Century means giving them access to technology. With computers as part of every classroom curriculum, Empower Generations uses very strong guidelines for Web usage and Internet security. We comply with the level of security that the Children's Internet Protection Act requires. While we have filters at the network level for inappropriate Websites, there are still instances when those Websites can come through. Please be assured that Empower Generations remains committed to restricting the use of such Websites.

Our school is taking reasonable precautions to restrict access to "harmful matter" and to materials that do not support approved educational objectives. However, on a public network it is impossible to control all materials. "Harmful matter" means matter that, taken as a whole by the average person applying contemporary statewide standards, describes in a patently offensive way material which lacks serious literary, artistic, political, or scientific value for minors (Penal Code, section 3 13).

The facilitators/staff will choose resources on the Internet that are appropriate for classroom instruction and/or research for the needs, maturity, and ability of their learners. Empower Generations takes no responsibility for the accuracy or quality of information from Internet sources. Use of any information obtained through the Internet is at the user's risk.

The purpose of schools having access to the Internet is to support research and education in and among academic institutions by providing access to unique resources and the opportunity for collaborative work. The use of the internet must be in support of education and research and consistent with the educational objectives of Empower Generations.

Transmission of any material in violation of any federal or state law is prohibited. This includes, but is not limited to, the distribution of:

- 1. Any information which violates or infringes upon the rights of any other person.
- 2. Any defamatory, inappropriate, abusive, obscene, profane, sexually oriented, threatening, racially offensive, or illegal material.
- 3. Advertisements, solicitations, commercial ventures, or political lobbying.
- 4. Any information which encourages the use of controlled substances or the use of the system for the purpose of inciting crime.
- 5. Any material which violates copyright laws.
- 6. Any vandalism, unauthorized access, "hacking," or tampering with hardware or software, including introducing "viruses" or pirated software, is strictly prohibited.
- 7. The use of the Internet is a privilege, not a right, and inappropriate use will result in cancellation of these privileges.

## **NETIQUETTE (Network Etiquette)**

The use of the Internet requires that you abide by accepted rules of network etiquette. These include, but are not limited to, the following:

- 1. Be polite. Do not send abusive messages to anyone.
- 2. Use appropriate language. In all messages, do not swear or use vulgarities or any other inappropriate language. Anything pertaining to illegal activities is strictly forbidden.

- 3. Maintain privacy. Do not reveal the personal address or phone numbers of yourself or other persons. Before publishing a learner's picture, first name, or work on the Internet, the school must have on file a parent release authorizing publication.
- 4. Respect copyrights. All communications and information accessible via the network should be assumed to be the property of the author and should not be reused without their permission.
- 5. Do not disrupt the network. Do not use the network in a way that would disrupt the use of the network by others
- 6. Security on any computer system is a high priority, especially when the system involves many users. If you feel you can identify a security problem, you must notify Empower Generations.
- 7. Vandalism will result in cancellation of privileges. This includes, but is not limited to, the uploading or creation of computer viruses.

## SUPERVISION AND MONITORING

School and network administrators and their authorized employees monitor the use of information technology resources to help ensure that uses are secure and in conformity with this policy. Administrators reserve the right to examine, use, and disclose any data found on the school's information networks in order to further the health, safety, discipline or security of any learner or other person, or to protect property. They may also use this information in disciplinary actions, and will furnish evidence of crime to law enforcement.

## **CYBERBULLYING**

iLEAD Schools provides learners with instruction, in the classroom or other educational settings, that promotes communication, social skills, and assertiveness skills and educates learners about appropriate online behavior and strategies to prevent and respond to bullying and cyberbullying. School staff shall receive related professional development, including information about early warning signs of harassing/intimidating behaviors and effective prevention and intervention strategies. Parents/guardians, learners, and community members also may be provided with similar information.

Any learner who engages in cyberbullying on school premises, or off campus in a manner that causes or is likely to cause a substantial disruption of a school activity or school attendance, shall be subject to discipline in accordance with school policy. If the learner is using a social networking site or service that has terms of use that prohibit posting of harmful material, the School Director or designee may also file a complaint with the Internet site or service to have the material removed.

## **SECTION 6:**

## **HIGH SCHOOL**

## **GENERAL OVERVIEW**

Empower Generations is a strong proponent of competency based education through passion-based learning and the development of 21st century skills to pursue lifelong endeavors. The high school program enables families to work closely alongside with school staff to determine the high school path that best aligns with each learner's academic and vocational goals.

## **GRADUATION REQUIREMENTS**

For project-based, internship, and collaborative learning, guides will use Common Core-aligned and Competency-based rubrics to assess learner work. Content proficiency is communicated through a combination of portfolios, Presentations of Learning, benchmark assessments, self-reflection, and state assessments. Learners will be consistently identifying new goals for themselves, and working toward those goals at a steady, self- determined pace. These assessments ensure high expectations for all learners, in accordance with CA and Common Core standards, and learner IEPs, where applicable.

Empower Generations offers several paths to fulfill graduation requirements. A collaborative effort between the learner, family, and high school staff will direct, support and encourage the learner on their graduation path.

## UC/CSU A-G Path

California State University and the University of California school systems have established seven admission requirements labeled A-G. Learners who are planning on directly attending a University of California (UC) or California State University (CSU) are required to complete these specific <u>UC Admissions Requirements</u> during their high school experience. This track requires 230 credits to graduate. More information on the A-G requirements can be found on the <u>University of California website</u>. A-G courses are approved by the UC system. A list of Empower Generations currently approved A-G courses may be found in <u>UC Doorways</u>.

#### **Basic Path**

Learners in special circumstances may qualify for reduced graduation requirements and be placed on the basic graduation path according to the California State Graduation Requirements. This path requires 180 credits to graduate and requires administrative approval.

#### **Exemptions**

Under Ed. Code 51225.1, the following learners may be exempted from Empower Generation's graduation requirements under specific circumstances:

- Foster Youth
- Homeless Youth
- Former Juvenile Court Youth
- Children of Military Families
- Migrant Youth
- Newcomer Youth

Should a learner in one of the above groups meet the requirements under EC 51225.1, school counselors will work with the learner who will either choose to:

- Complete a 5th year at Empower Generations in order to meet Empower Generations diploma requirements, OR
- Complete the Empower Generations Graduation Requirement Exemption waiver to become eligible for a diploma under California's minimum graduation requirements.

## **Certificate of Completion**

Learners with modified curriculum as indicated on their IEP may be placed on the Certificate of Completion path. This path does not result in a high school diploma as learners work towards their IEP goals, not the state graduation requirements. Learners on the Certificate of Completion path may be enrolled until the age of 22.

## **Empower Generations/Innovation Studios Graduation Requirements**

	Basic Graduation Requirements	UC/CSU Path need a grade of C or better	Competencies	Certificate of Completion (COC) (EC section 56390)
Social Science	3 years (30 credits)  1 year US History 1 year World History 1 semester Government 1 semester Economics	a. 3 years (30 credits)  1 year US History 1 year World History 1 semester Government 1 semester Economics	Understanding Ethical Issues Global Research & Analysis Civic Responsibility Through Local Policies Social History Through Interviews	Empower Generations/Innovation Studios may award a learner with a disability a COC if the following requirements, (a), (b), or © are met:  a. The learner has satisfactorily
English	3 years (4 recommended) (30 credits)	b. 4 years (40 credits)	Persuasion (ethos, logos, pathos) Powerful Communication to Diverse Audiences Literary Author Analysis Informative Text Application Senior Defense Portfolio	completed a prescribed alternative course of study approved by the governing board of Empower Generations/Inno
Mathem atics	2 years (20 credits) * Algebra 1 or Integrated Math 1 required	c. 3 years (30 credits)  * Algebra 1 or Integrated Math I  * Geometry or Integrated Math II  * Algebra 2 or Integrated Math III	Mathematical Engineering Geometric Reasoning Financial Literacy Data Interpretation Through Design Process Mathematical Reasoning and Application	vation Studios b. The learner has satisfactorily met his or her IEP goals and objectives during high school as determined by the
Science	2 years (20 credits) * one year of biology with lab component; and one year of physical science with lab component	d. 2 years/3 years recommended (20 credits) * one year of biology with lab component; and one year of physical science with lab component	Scientific Analysis and Investigation Scientific Experimentation Applied Digital Technologies Divergent Thinking	IEP program team . c. The learner has satisfactorily attended high school, participated in the instruction under
World Languag e	1 year (10 credits) *World Language * sequential course	e. 2 years/3 years recommended (20 credits)	Multiple Language Proficiency Diverse Cultural	his or her IEP, and has met the objectives of the

Deleted: / CTE

	1A/1B *CTE Pathway Course	* sequential course 1A/1B	<u>Perspectives</u>	statement of transition services.
Visual and Perform ing Arts/CT E	1 year (10 credits) *visual or performing arts * sequential course I.A/IB *CTE Pathway Course	f. 1 years (10 credits) * sequential course 1A/1B	Innovative Prototyping Self Expression Through A Variety of Mediums Artistic Connections Through Cultural Context	
Electives	(60 credits) * Health (5 credits) * Service Learning (5 credits) * Human Development (5 credits) * Senior Internship (10 credits) * Advisory (20 credits) *General Electives (15 credits)	(80 credits) g. College Approved Elective from a-f (10 credits) * Health (5 credits) * Service Learning (5 credits) * Human Development (5 credits) * Senior Internship (10 credits) * Advisory (20 credits) * General Electives (25 credits)	Healthy Relationships Internship with Community Business Lead Through Influential Work Intrapersonal/Interpersona I Understanding Authentic Problem Solving Social Networking Goal Setting & Action Steps Purpose & Belonging Mindfulness Reflection Process/Growth Mindset Self Advocacy	
	180 Credits required for graduation	*11 UC-required  *11 UC-required college-preparatory courses must be completed prior to senior year (including summer courses)		

**How Competencies Link to Traditional Courses** 

English		
Academic Course	Competencies	
English 9A	Persuasion (Ethos, Pathos, Lagos) Informative Text Application Literary/Author Analysis	
English 9B	Powerful Communication to Diverse Audience Diverse Cultural Perspectives Civic Responsibility through Local Policies	
English 10A	Understanding Ethical Issues Global Research and Analysis	

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English 10B	Social History Through Interviews Write a Business Plan Synthesis/Collaboration
English 11A	Authentic Problem Solving Divergent Thinking Internship with Community Business
English 11B	Intrapersonal/Interpersonal
English 12A	
English 12B	

Math		
Academic Course	Competencies	
Algebra 1A or Integrated Math 1A	Mathematical Engineering Mathematical Reasoning and Application	
Algebra 1B or Integrated Math 1B	Geometric Reasoning Applied Digital Technologies Data Interpretation through the Design Process	
Geometry A or Integrated Math 2A	Innovative Prototyping Write a Business Plan Financial Literacy	
Geometry B or Integrated Math 2B	Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving	
Algebra 2A or Integrated Math 3A	Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal	
Algebra 2B or Integrated Math 3B		
Additional Math courses available through iLEAD Online		

Science		
Academic Course	Competencies	
Life Science A	Understanding Ethical Issues Global Research & Analysis Applied Digital Technologies	
Life Science B	Data Interpretation through the Design Process Scientific Analysis/Investigation Scientific Experimentation	
Physical Science A	Informative Text Application Innovative Prototyping	

## Physical Science B

Additional Science courses available through iLEAD Online

Civic Responsibility through Local Policies
Synthesis/Collaborations
Generate Meaningful Questions
Authentic Problem Solving
Divergent Thinking
Internship with Community Business
Intrapersonal/Interpersonal

Social Science	
Academic Course	Competencies
United States History A	Diverse Cultural Perspectives Understanding Ethical Issues Civic Responsibility through Local Policies Social History Through Interviews Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding
United States History B	Diverse Cultural Perspectives Understanding Ethical Issues Civic Responsibility through Local Policies Social History Through Interviews Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding
World History A	Diverse Cultural Perspectives Understanding Ethical Issues Global Research and Analysis Social History Through Interviews Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding

World History B	Diverse Cultural Perspectives Understanding Ethical Issues Global Research and Analysis Social History Through Interviews Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding
United States Government	Understanding Ethical Issues Global Research and Analysis Powerful Communication to Diverse Audiences Civic Responsibility Through Local Policies Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding
Economics	Financial LIteracy Write a Business Plan Global Research and Analysis Powerful Communication to Diverse Audiences Civic Responsibility Through Local Policies Persuasion (Ethos, Logos, Pathos) Informative Text Application Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal Understanding

World Language/Visual Performing Arts		
Academic Course	Competencies	
World Language Course A	Multiple Language Proficiency Diverse Cultural Perspectives Understanding Ethical Issues Social History Through Interviews Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking	

	Internship with Community Business Intrapersonal/Interpersonal
World Language Course B	Multiple Language Proficiency Diverse Cultural Perspectives Understanding Ethical Issues Social History Through Interviews Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal
Visual Performing Arts Course A	Artistic Connections Through Cultural Context Self Expression through a Variety of Mediums Innovative Prototyping Diverse Cultural Perspectives Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal
Visual Performing Arts Course B	Artistic Connections Through Cultural Context Self Expression through a Variety of Mediums Innovative Prototyping Diverse Cultural Perspectives Lead Through Influential Work Synthesis/Collaboration Generate Meaningful Questions Authentic Problem Solving Divergent Thinking Internship with Community Business Intrapersonal/Interpersonal

Physical Education		
Academic Course	Competencies	
Physical Education 1A	Intrapersonal/Interpersonal Goal Setting and Action Steps Personal Accountability	
Physical Education 1B	Reflection/Growth Process Self Advocacy/Agency Personal Morals/Value System	
Physical Education 2A	Mindfulness Persistence	
Physical Education 2B		

Health	

Electives		
Academic Course	Competencies	
Orientation/Advisory	Intrapersonal/Interpersonal Understanding Healthy Relationships Social Networking Goal Setting and Action Steps Personal Accountability Reflection Process/Growth MIndset Self Advocacy/Agency Personal Morals/Value System Mindfulness Persistence Senior Defense Portfolio Lead Through Influential Work Internship with Community Business	
Human Development	Intrapersonal/Interpersonal Understanding Healthy Relationships Goal Setting and Action Steps Personal Accountability Reflection Process/Growth MIndset Self Advocacy/Agency Personal Morals/Value System Mindfulness Persistence Lead Through Influential Work	
Birthing/Parenting	Intrapersonal/Interpersonal Understanding Healthy Relationships Goal Setting and Action Steps Personal Accountability Reflection Process/Growth MIndset Self Advocacy/Agency Personal Morals/Value System Mindfulness Persistence Lead Through Influential Work	
Service Learning	Intrapersonal/Interpersonal Understanding Social Networking Goal Setting and Action Steps Reflection Process/Growth MIndset Self Advocacy/Agency Personal Morals/Value System Lead Through Influential Work	
Senior Internship/Senior Defense Portfolio	Intrapersonal/Interpersonal Understanding Social Networking Goal Setting and Action Steps	

	Reflection Process/Growth MIndset Self Advocacy/Agency Personal Morals/Value System Lead Through Influential Work Internship with Community Business
Other Electives	

#### Golden State Seal

The Golden State Seal Merit Diploma (GSSMD) insignia is awarded jointly by the State Board of Education and the State Superintendent of Public Instruction to recognize students who have demonstrated mastery of the high school curriculum in at least six subject areas. Learners who are eligible for the GSSMD will automatically receive one upon graduation. The insignia will be placed on the learner's official transcripts and diploma.

## **Biliteracy Seal**

The State Seal of Biliteracy (SSB) is a recognition conferred by the State Superintendent of Public Instruction for graduating high school students who have attained a high level of proficiency in speaking, reading, and writing in one or more languages in addition to English. Learners who are eligible for the seal will automatically receive one upon graduation. The insignia will be placed on the learner's official transcripts and diploma.

## **CAREER AND TECHNICAL EDUCATION (CTE)**

Career Technical Education (CTE) is an opportunity for high school learners to gain exposure and experience in careers in which they are interested and meet the school's graduation requirement through CTE courses. Learners will take courses and work with industry professionals to gain the knowledge and skills needed for entry into further training and career opportunities in the chosen industry sector. This work will set them on the path toward certifications, preparation for college majors, and experience for the workforce. CTE pathways are a 3 year commitment culminating in a capstone course project where learners create a college/career portfolio with components needed to be competitive in college admissions and the workforce. CTE programs will offer additional college and career counseling, extra curricular opportunities, and work-based learning and internship experiences through each course in the 3-year pathway.

The following Career and Technical Education pathways are available for the 2022-2023 school year: -Entrepreneurial Development

Additional offerings may be available through the local community college. Contact <a href="mailto:brian.moody@empowergenerations.org">brian.moody@empowergenerations.org</a> for more information.

## HIGH SCHOOL ADVISEMENT

## **School Counselor**

School Counselors serve high school learners in the areas of academic, college and career, and social emotional. School counselors partner with the learner and family to guide course selection and ensure the completion of all graduation requirements in alignment with future college and career goals. School Counselors are available to conduct regular graduation checks and provide necessary support to prepare learners for life after graduation.

## **College and Career Planning Tools**

Empower Generations has partnered with Scoir for college and career planning.

- Scoir: Scoir is a college search and exploration tool which allows learners to find and connect with
  thousands of colleges. Scoir offers virtual tours and videos, tracks deadlines and testing requirements,
  and allows quick access to the college advisor for pressing questions. College planning and the
  application process are completed through Scoir.
- College Admissions/Planning: School counselors and staff provide support for learners and their families assistance with college planning and application process.

## HIGH SCHOOL POLICIES AND PROCEDURES

#### **Transcripts**

- Requests: Transcript requests (unofficial and official) can be made brian.moody@empowergenerations.org
- College Course Credits: Learners must request official transcripts from the college for final grade assignments when they participate in concurrent enrollment. Learners are assigned an incomplete grade until the official transcript is received from the community college.

#### **Course Load**

Learners must be enrolled in at least four courses per semester. In order to fulfill the credits necessary for graduation, it is recommended that learners take six to seven courses each semester.

## Add/Drop Deadlines

Using the following guidelines, learners may drop a class and/or add a replacement class:

DEADLINES			
	Fall 2022	Spring 2023	
Add	5 days within workshop cycle start	5 days within workshop cycle start	
Drop without a "W"	10 days within workshop cycle start	10 days within workshop cycle start	
Drop with a "W"	15 days within workshop cycle start	15 days within workshop cycle start	
Drop with a "WP" or "WF" (Withdrawal Pass, Withdrawal	20 days within workshop cycle	20 days within workshop cycle	

Fail)	start	start

## **Incomplete Grade**

A grade of "I" (Incomplete) is a temporary grade which may be assigned at the end of a term for learners who have requested and received approval for a course extension. This grade may be made up to a passing grade within the approved course extension time frame. The "I" (Incomplete) will be changed to an "F" (Failing) if work is not satisfactorily completed within the agreed upon time frame.

#### **Course Extensions**

Course extensions of up to 10 days may be granted by school staff. If the learner does not complete the course within the time period allotted, the actual grade earned for the coursework completed (points earned/points possible) will appear on the learner's transcript.

#### **Math Placement**

In compliance with board policy, all incoming freshmen will be assessed within the first month of instruction and learners and/or parent/guardian may request a reassessment if questions the pupil's placement results. Learners and/or parent/guardian may request reassessment in writing.

Subjective measures, such as placement recommendations, made by guides and school counselors with knowledge of the learner's talents and abilities not measured by objective data, will only be used to advance a learner to a high mathematics class than objective data indicates.

#### **Academic Honesty**

The school expects learners to practice Academic Honesty by doing their own work and succeeding in school by their own efforts. Academic dishonesty includes using someone else's answers, writings, or ideas and submitting the work as their own. It also involves using answer keys, teacher's editions, the internet and/or a mobile device to find answers without permission. Additionally, providing answers or allowing someone to use their work is not allowed.

For any learner caught plagiarizing (copying) the writings or ideas of another, providing work for another to copy, or cheating by any other means, disciplinary actions will be taken as deemed appropriate by the facilitator and/or School Director or designee to help support growth and prevention of future plagiarism activity.

## **Grading Scale**

Assignments will be reviewed and evaluated by the course facilitator. Report of Progress grades are provided at the end of the semester grading period. High school grades are based on evidence of the learner's progress shown through learner work and assessments. Insufficient, weak, late or missing assignments will affect the learner's grades.

GRADE SCALE			
Letter Grade	Standard GPA	Honors/AP GPA	Dual Enrollment
A	4.0	5.0	5.0
В	3.0	4.0	4.0
С	2.0	3.0	3.0

D	1.0	N/A	N/A
F	0.0	N/A	N/A

## **Grade Appeals**

Grade appeals must be requested within two weeks after issuance of reports of progress. The learner (or parent/guardian if under age 18), wishing to appeal a final grade in a course must submit a written grade appeal request to their course facilitator and counselor. The learner will be required to re-submit any past completed assignments where re-evaluation is requested. The course facilitator will respond to the learner's questions in writing. If the learner/guardian is not satisfied, they may request an evaluation of the identified course grades by the High School administrator or designee. The High School administrator's or designee's decision is considered final.

#### **Work Permits**

Learners interested in employment under the age of 18 who have not passed the CHSPE are required to obtain a school issued work permit. Work permits are contingent upon good academic standing and attendance. Learners on academic probation are not eligible for a work permit (EC§49130). Download the B1-1 Form from the CDE website and have the employer complete the workplace information. Return the signed form to the School Counselor. Please note that the school maintains the right to withdraw work permits based on academic standing or violation of school policy.

#### **Entertainment Permit**

An application for permission to work in the entertainment industry is conditional upon satisfactory school attendance and academic performance. To request permission, download the <a href="DLSE-277">DLSE-277</a> form and complete the personal information but do not sign until the approved form is returned in the mail. Forward the form to the School Counselor. Once returned to the family from the school, please sign the form and return it to the Labor Commissioner. Please note that the school maintains the right to withdraw work permits based on academic standing or violation of school policy.

## High Schoolers Age 18+ College Course Credits

To remain enrolled at Empower Generations, learners turning 18 who attend community college courses must continue to submit special admit forms to obtain signatures prior to registration. It is the family's responsibility to obtain the special admit form directly from the community college.

## High Schoolers Age 18+ Privacy Policy

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents/guardians certain rights with respect to their children's education records until they are age 18. For more information on FERPA, visit the U.S. Department of Education's website at: http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html

## **Educational Rights for Adult Learners**

Once a learner turns 18, the learner has the legal ability to be the sole educational decision maker for themselves. Nothing prevents an educational agency or institution from disclosing education records, or personally identifiable information from education records, to a parent without the prior written consent of an eligible student if the disclosure meets the condition. (e.g. if learners are dependents of the parents under IRS tax codes or for a health or safety emergency). Please reach out to <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a> to request all educational rights to be transferred to the learner as an adult learner.

## **CAL Grant Program**

A Cal Grant is money for college that does not have to be paid back. To qualify, a learner must meet the eligibility and financial requirements as well as any minimum grade point average (GPA) requirements. Cal Grants can be used at any University of California, California State University or California Community College. Some independent and career colleges or technical schools in California also take Cal Grants.

In order to assist learners apply for financial aid, all learners in grade 12 are automatically considered a Cal Grant applicant and each grade 12 learners's GPA will be submitted by the October 1 deadline to the California Student Aid Commission (CASC) electronically by a school. A learner, or the parent or guardian of a learner under 18 years of age, may complete a form to indicate that they do not wish for the school to electronically send CASC the student's GPA. Until a student turns 18 years of age, only the parent or guardian may opt out the learner. Once a learner turns 18 years of age, only the learner may opt himself or herself out, and can opt in if the parent or guardian had previously decided to opt out the student. Notification regarding CASC and the opportunity to opt out of being automatically deemed a Cal Grant applicant will be provided to all learners and their parents or guardians by January 1 of the students' 11th grade year.

## **Federal Aid**

Under state law, school districts are to ensure that learners prior to entering 12th grade are entitled to information on how to properly complete and submit the Free Application for Federal Student Aid (FAFSA) or the California Dream Act Application at least once. This information should be available in a timely manner as financial aid is awarded in order of submission according to deadlines, on a first-come, first served basis. All family and student personal information will be protected according to state and federal privacy laws and regulations. Families will receive timely email notifications with necessary resources and support. In addition, weekly College and Career office hours will be available to families to assist them with the application process.

## Education of Homeless Youth: Right to Apply for Financial Aid

Learners experiencing homelessness have a right to apply for financial aid to seek education beyond high school. Every charter school must appoint a homeless liaison to assist learners and families. Please contact: <a href="mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:mailto:ma

## California High School Proficiency Exam

The California High School Proficiency Exam (CHSPE) is a voluntary test that assesses proficiency in basic reading, writing, and mathematics skills taught in public schools. Eligible pupils who pass the CHSPE are awarded a Certificate of Proficiency by the State Board of Education. A pupil who receives a Certificate of Proficiency may, with verified approval from the parent or legal guardian, leave high school early. The Certificate of Proficiency is equivalent to a high school diploma; however, it is not equivalent to completing all course work required for regular graduation from high school. Pupils planning to continue his or her studies in a college or university should contact the admissions office of the institution to find out if the Certificate of Proficiency will meet admission requirements.

A pupil is eligible to take the CHSPE only if they meet one of the following requirements on the test date: 1) is at least 16 years old; 2) has been enrolled in the tenth grade for one academic year or longer; or 3) will complete one academic year of enrollment in the tenth grade at the end of the semester during which the CHSPE regular administration will be conducted. A fee for each examination application shall not be charged to a homeless or foster youth under the age of 25. For more information, including administration dates and registration deadlines, visit the following website: http://www.chspe.net/.

## **Educational Equity: Immigration and Citizenship Status**

The Equity in Higher Education Act, states that all persons, regardless of their disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other specified characteristic such as hairstyles, equal rights and opportunities and adds this opportunity to apply for financial aid for higher

education to also be equitable, and an application may not be denied of a student based on their immigration status. This does not guarantee any final eligibility, but simply an ability to apply for financial aid just like any other student, without discrimination.

## **COLLEGE TESTING**

To learn more about college admissions testing requirements, visit <a href="www2.calstate.edu/apply">www2.calstate.edu/apply</a>, <a href="fairtest.org">fairtest.org</a>, or admission.universityofcalifornia.edu/.

### **College Entrance Examination Board (CEEB) Code:**

Learners taking college entrance exams will be asked to report their school's CEEB code. Learners should have CEEB code 050192 on hand on the day of testing.

#### **PSAT**

All 10th and 11th grade learners are encouraged to take the PSAT/NMSQT exam which is offered in early October. The PSAT exam tests knowledge in reading, writing, language, and math and is a practice test for the SAT which is typically taken during spring of junior year. The junior year test is also the qualifying exam for the national merit scholarship. Visit <u>College Board PSAT</u> for specific testing questions and free practice exams.

#### **SAT vs ACT**

Learners interested in attending a four year university are encouraged to take the Scholastic Aptitude Test (SAT) or American College Test (ACT) during their junior year or senior year before applying to colleges/universities. Both of these exams are offered in the fall and spring each year at various brick and mortar high school campuses. Registration is available through College Board (SAT) or ACT Test Center websites. While both tests generally cover the same topics, the school recommends researching which tests (or both) would be right for the learner: SAT vs ACT: Which Test is Right for You? For practice tests and more information visit ACT Testing and College Board (SAT).

## **College Board**

For college bound learners, it is highly recommended they create an account on www.collegeboard.org early in their high school career. This keeps the learner informed of important testing dates and registration deadlines for college tests (including SAT/SATSubject Tests, AP Exams, and CLEP). Families will also find free PSAT/SAT practice exams and AP practice questions on the College Board website.

## CLEP

CLEP exams help learners receive college credit for content that has been mastered in a particular subject area. Not all colleges recognize CLEP exams for college credit, so it is important to check the college admissions handbook prior to pursuing this option.

Additionally, colleges may place a limit on the total amount of credit a learner can earn through CLEP, or may only grant exemptions to specific courses but not award credit toward a degree. For further information, please visit: https://clep.collegeboard.org

## Services for Students with Disabilities (SSD)

Learners with an IEP or 504 plan may qualify for accommodations through the College Board. The process can take up to two months to process.

## College Credit Courses

College Credit Courses (dual and concurrent enrollment) enrollment is a popular option for learners on both the

A-G and basic graduation path. Most semester-long college courses fulfill a year's worth of high school credit. While learners in all high school grades are allowed to register for community college courses, it is important that a learner is socially, emotionally, and academically ready for the rigor and content of college level classes. College classes do not count towards the learners' full time enrollment at the school, but can count as high school credit toward graduatoin. Learners must request official transcripts for final grade assignments when they participate in a college credit course. Learners are assigned a tentative grade until the official transcript is received from the community college.

## **Registering for College Courses**

Families are responsible for registering for courses on their own and paying for all course material fees and requests for transcripts. Colleges require signatures from high school officials before learners are permitted to register. The Special Admit form must be submitted directly to the school counselor. The California Department of Education limits the number of courses taken by a high school learner to 5 units over summer and 11 units during the regular fall/spring terms. Check the local community college for their specific policy. Courses taken through college credit courses are listed on permanent college transcripts.

#### Credit Evaluation

All college courses will be evaluated by the School Counselor to determine high school credit. College courses worth a minimum of 3 or more units generally receive 10 credits toward graduation requirements when a C or above is earned. Foreign language courses may be equivalent to 2 years of high school foreign language credit if they are listed that way in the college's catalog. College courses taken prior to 9th grade are not eligible for high school graduation credit, but may fulfill UC/CSU admission requirements. It is the learner's responsibility to be aware of both the college and high school add/drop dates.

## **Grade Evaluations**

The grade earned in the course by the Guide will be the same grade issued on the high school transcript. Guides will issue an incomplete grade at the end of the semester until official college transcripts are received.

## **TRANSCRIPTS**

## **PSA/Private**

Learners who have previously filed a Private School Affidavit (PSA) or attended a private school must provide a transcript during the enrollment process. In addition, learners may be asked to submit a portfolio and/or work samples to verify previously completed coursework in order to grant credits accordingly. Unless courses were taken through an online program with a-g approval, these courses will be listed without the a-g designation.

## **Transfer**

Learners transferring from another public school must provide an official transcript during the enrollment process to verify previously completed coursework.

#### Requests

Transcript requests (unofficial and official) can be made on the website under Contact.

## **College Credit Course Enrollment**

Learners must request official transcripts for final grade assignments when they participate in college credit course enrollment. Learners are assigned a tentative grade until the official transcript is received from the community college.

Upon course completion, official transcripts must be requested and sent to the high school.

- Please request e-transcripts to be sent directly to: roselia.calderon@empowergeneration.org
- For paper transcripts, please have the college forward official sealed transcripts to Empower Generations address upon course completion each semester, please obtain address from the school website.

#### HIGH SCHOOL ACTIVITIES

## **Service Projects**

Empower Generations periodically provides service projects for learners to earn volunteer hours. To inquire about opportunities, please contact roselia.calderon@empowergenerations.org

#### **Senior Internships**

Seniors participate in a semester-long Internship Project working with community members to explore workforce experiences outside of school campus. This 5 credit course is designed to provide learners with opportunities to explore job and career opportunities.

## Senior Defense Portfolio

During a 6-8 week workshop, Seniors prepare a defense portfolio presentation to demonstrate high school graduation readiness and action steps to move on towards post-secondary goals.

#### Clubs

Empower Generations offers leadership opportunities through learner led clubs. Learners choose a staff member as a Club Mentor and complete a Club Idea Form to submit to the Club Coordinator.

## Graduation

Empower Generations offers an end-of-the-year graduation ceremony for all graduates who have completed diploma and Certificate of Completion course requirements. This event celebrates each learner's hard work and achievements throughout their high school career. Friends and family members are invited to participate

# SECTION 7:

## **POLICIES AND PROCEDURES**

## ACCELERATION AND RETENTION PROCEDURES

Learners are expected to progress through each grade within one year. In unique circumstances, learners may be considered for acceleration or retention. The acceleration and retention process involves parents/guardians, credentialed teachers, counselors, and administrators who carefully review the learner's progress, testing results, academics, and social-emotional needs to make a final decision that is in accordance with state law and

board policies. The decision to accelerate or retain a learner is a joint decision between the student study team (including the parent/guardian of the learner) and the school/program director or designee. If a consensus cannot be reached, the final decision resides with the school/site director or designee according to the Board's Acceleration and Retention policy.

## ASBESTOS MANAGEMENT PLAN

The School maintains and annually updates its management plan for asbestos-containing material in school buildings. For a copy of the asbestos management plan, please contact roselia.calderon@empowergenerations.org.

#### BULLYING

Empower Generations is committed to the prohibition of discrimination, harassment, intimidation, and bullying. Annual training will be provided to all staff who work with learners, to prevent bullying and cyberbullying. You may find a list of education web pages describing the staff training at: <a href="https://www.cde.ca.gov/ls/ss/se/bullyres.asp">https://www.cde.ca.gov/ls/ss/se/bullyres.asp</a> If you or your child should experience any bullying on campus, at school events, or on the way to or from school, please contact the school director to assist you in identifying and stopping this behavior.

## ATTIRE

We do lots of walking, running, sitting, art, etc. Therefore, our parents and learners have found that loose-fitting, comfortable clothing and closed-toed sneakers or comfortable walking shoes work best at our school. Distracting clothing is discouraged and although we do not wish to limit our learners' freedoms by imposing guidelines we will contact the parents to inform them about the inappropriate choice of clothing when necessary.

## **COMPLAINT PROCEDURE**

It is always our intent to resolve concerns in the simplest manner for all. If a parent has a classroom concern, it is expected that they will try to resolve the concern with the classroom facilitator. If the concern is not resolved, please bring your concern to the school administration. Every effort will be made to find a fair resolution through a personal conference or a meeting between the parties involved.

## **EMERGENCY AND HEALTH PROCEDURES**

## **Emergency Medical Authorization**

Each parent is asked to complete the Emergency Medical Authorization portion of the Enrollment/Information Form and Emergency Contact Information. These forms will include the necessary information the school must have should an emergency arise. It is <u>extremely</u> important that the authorization and Emergency Contact Information be fully completed. If there are any updates to the Emergency Medical Authorization during the year, please contact the office.

#### LEARNER MEDICATIONS ASSISTANCE

If your learner requires emergency or other medications (such as an inhaler, epi-pen, or oral medication), it must be prescribed by a doctor and will be kept in a locked compartment in the front office. A parent or guardian must complete a Request for Assistance Concerning Learner Medications form prior to the learner attending classes at Empower Generations. This form is available in the front office or on the Empower Generations website at: https://empowergenerations.org

#### **Emergency Treatment for Anaphylaxis**

Anaphylaxis is a severe and potentially life-threatening allergic reaction that can occur after encountering an allergic trigger, such as food, medicine, an insect bite, latex or exercise. Symptoms include narrowing of the airways, rashes or hives, nausea or vomiting, a weak pulse and dizziness. It is estimated that approximately 25% of the anaphylactic reactions occur during school hours to learners who had not previously been diagnosed with a food or other allergy. Without immediate administration of epinephrine followed by calling emergency medical services, death can occur. Being able to recognize and treat it quickly can save lives. Recent changes to EC 49414 now require schools to provide epinephrine auto-injectors to school nurses and trained personnel and authorizes them to use epinephrine auto-injectors for any learner who may be experiencing anaphylaxis, regardless of known history.

#### **Immunizations**

Learners must be immunized against certain communicable diseases. Learners are prohibited from attending school unless immunization requirements are met for age and grade. The school shall cooperate with local health officials in measures necessary for the prevention and control of communicable diseases in school age children. The school may use any funds, property, or personnel and may permit any person licensed as a physician or registered nurse to administer an immunizing agent to any learner whose parents have consented in writing. Beginning January 1, 2016, parents of learners in any school will no longer be allowed to submit a personal beliefs exemption to a currently required vaccine. A personal beliefs exemption on file at school prior to January 1, 2016 will continue to be valid until the learner enters the next grade span at kindergarten (including transitional kindergarten) or 7th grade.

Learners are not required to have immunizations if they attend a home-based private school or an independent study program and do not receive classroom-based instruction. However, parents must continue to provide immunizations records for these learners to their schools. The immunization requirements do not prohibit learners from accessing special education and related services required by their individualized education programs.

A learner not fully immunized may be temporarily excluded from a school or other institution when that child has been exposed to a specified disease and whose documentary proof of immunization status does not show proof of immunization against one of the communicable diseases described above.

#### **Physical Examination**

A parent or guardian may file annually with the school director a written statement, signed by the parent or legal guardian, withholding consent to a physical examination of the pupil. However, whenever there is good reason to believe that the pupil is suffering from a recognized contagious or infectious disease, the pupil shall be sent home and shall not be permitted to return until school authorities are satisfied that the contagious or infectious disease no longer exists.

#### **Sudden Cardiac Arrest**

Sudden cardiac arrest (SCA) is when the heart stops beating, suddenly and unexpectedly. When this happens, blood stops flowing to the brain and other vital organs. SCA is not a heart attack; it is a malfunction in the heart's electrical system, causing the victim to collapse. The malfunction is caused by a congenital or genetic defect in the heart's structure. SCA is more likely to occur during exercise or sports activity, so athletes are at greater risk. These symptoms can be unclear and confusing in athletes. Often, people confuse these warning signs with physical exhaustion. If not properly treated within minutes, SCA is fatal in 92 percent of cases. In a school district, charter school, or private school that elects to conduct athletic activities, the athletic director, coach, athletic trainer, or authorized person must remove from participation a pupil who passes out or faints, or who is known to have passed out or fainted, while participating in or immediately following an athletic activity. A pupil who exhibits any of the other symptoms of SCA during an athletic activity may be removed from participation if the athletic trainer or authorized person reasonably believes that the symptoms are cardiac related. A pupil who is removed from play may not return to that activity until they are evaluated by, and receives written clearance from, a physician or surgeon. On a yearly basis, an acknowledgement of receipt and review of information regarding SCA must be signed and returned by the pupil and the pupil's parent or guardian before a pupil participates in

specific types of athletic activities which generally does not apply to those conducted during the regular school day or as part of a physical education course.

# **DISEASE PREVENTION STRATEGIES**

The following procedures should be followed to promote everyday disease prevention strategies according to the Department of Education (https://www.ed.gov/coronavirus):

- If you are sick or feeling unwell, stay home.
- Avoid close contact with those who are already sick.
- Cover your nose and mouth when coughing or sneezing with a tissue or the crook of your arm.
- Wash your hands often with soap and water.
- Avoid touching eyes, nose, or mouth.

# **EMERGENCY PROCEDURES**

#### **Drills**

Emergency drills, such as earthquake and fire drills are conducted during the school year. Drills are serious practice so that everyone will be prepared should an emergency occur. Procedures are reviewed with all staff who teach them to learners.

If an emergency occurs during regular school hours, learners will be directed by their facilitator to follow emergency procedures for the specific event. If an emergency occurs when the learners are not on-site, learners will be directed to the supervising aid, parent volunteer or other school staff member. These supervisors will call Empower Generations to provide an update and next steps.

### **Actual Emergency**

If an emergency extends beyond the end of the school day, learners will not be released until it has been determined that it is safe to do so. In the case of an emergency, parents or an emergency contact are expected to sign learners out, regardless of grade.

If damage is extensive, we ask that you park your car away from the valet areas and walk to the designated location to pick up your child. It is important to keep any lanes open for emergency vehicles only.

When you arrive at the school, an emergency response team (made up of public servants, staff and volunteers) will direct you to the appropriate check out area to sign out your child. If the school building is not considered safe, learners will be congregated in the parking lot away from all buildings. A phone message will be sent to your primary phone number with directions on where to pick up your child. Please do not leave the school.

## **School Safety Plan**

A Comprehensive School Site Safety Plan has been adopted at Empower Generations. This plan is available upon request from the school office.

# PARENTS' RIGHT TO KNOW FACILITATOR QUALIFICATIONS

Parents may request the following regarding their child's facilitator(s):

- · Licensure and certification information
- Emergency or provisional teaching certificate
- · Educational background
- · Qualifications of Instructional Aides (if applicable)

### LEARNER RECORDS

A cumulative record, whether recorded by handwriting, print, or other means, must be maintained on the history of a pupil's development and educational progress. The School will protect the privacy of such records. Parents/guardians have the right to 1) inspect and review the pupil's educational record maintained by the school, 2) request that a school correct records which they believe to be inaccurate or misleading, and 3) have some control over the disclosure of information from educational records. School officials with legitimate educational interests may access pupil records without parental consent as long as the official needs to review the records in order to fulfill their professional responsibility. Upon request from officials of another school district in which a pupil seeks or intends to enroll, the school shall disclose educational records without parental consent.

Parents' request to access their pupil's educational records must be submitted in a written form to and the school will have five (5) business days from the day of receipt of the request to provide access to the records. Copies of pupil records are available to parents for a fee of per page.

Any challenge to school records must be submitted in writing to malaka.donovan@empowergenerations.org. A parent challenging school records must show that the records are 1) inaccurate, 2) an unsubstantiated personal conclusion or inference, 3) a conclusion or inference outside the observer's area of competence, 4) not based on the personal observation of a named person with the time and place of the observation noted, 5) misleading, or 6) in violation of the privacy or other rights of the pupil.

## **FERPA**

The Family Educational Rights and Privacy Act (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records.

For more information on FERPA, visit the U.S. Department of Education's website at: <a href="http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html">http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html</a>

Educational Rights for Adult Learners: Once a learner turns 18, the learner has the legal ability to be the sole educational decision maker for themselves. Nothing prevents an educational agency or institution from disclosing education records, or personally identifiable information from education records, to a parent without the prior written consent of an eligible student if the disclosure meets the condition. (e.g. if learners are dependents of the parents under IRS tax codes or for a health or safety emergency). Please reach out to <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a> to request all educational rights to be transferred to the learner as an adult learner.

**Directory Information:** "Directory Information" includes one or more of the following items: learner's name, address, telephone number, e-mail address, date of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees and awards received, and the most recent public or private school attended by the learner. Directory information may be disclosed without prior consent from the parent or legal guardian unless the parent or legal guardian declines upon registration denying access to their pupil's directory information.

**Pupil Records Obtained from Social Media:** The school may gather information in the forms of video, photograph, blog, texts, and emails, to maintain school and learner safety. All social media information gathered will be destroyed within one year after the learner turns 18 years or older one year after the learner is no longer enrolled, whichever comes first.

## SERVICES TO DISABLED PUPILS

If you have reason to believe your learner has a disability requiring special services or accommodations, tell or write to the school. Your learner will be evaluated to determine whether they are eligible for free special or modified instruction or services. The school has policies guiding procedures for identification and referral. Learners identified with special needs will receive a Free Appropriate Public Education in the least restrictive environment. Whether virtual or in-person, special education services can only be rendered to learners who are physically in the state of California. Certain special education services can only be provided while the learner is in the state of California. Please contact the case manager or school office if you will be out of state.

#### **Child Find System**

Under state law, each public school system is responsible to find children with disabilities in its area Free Appropriate Public Education (FAPE) - Each public school system is responsible for ensuring that each child with disabilities is served appropriately, at no expense to the parent/guardian in the least restrictive environment.

## **Instruction for Pupils with Temporary Disabilities**

A pupil with a temporary disability which makes attendance in the regular day classes or the alternative educational program in which the pupil is enrolled impossible or inadvisable may receive individualized instruction provided through independent study, as outlined in the independent study policy. Please contact <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a> for further information. Charter schools are not allowed to provide Home Hospital.

A pupil with a temporary disability, who is in a hospital or other residential health facility, excluding a state hospital, may be deemed to have complied with the residency requirements for school attendance in the school district in which the hospital is located.

It is the responsibility of the parent or guardian to notify the school district in which the hospital or other residential health facility is located of the presence of a pupil with a temporary disability. Upon receipt of the notification, the district will within five working days determine whether the pupil will be able to receive individualized instruction pursuant to EC 48206.3 and, if so, provide the instruction within five working days or less.

A pupil with a temporary disability may remain enrolled in the district of residence or charter school and may attend regular classes when not confined to the hospital setting, the total days of instruction may not exceed the maximum of five days with both school settings and attendance may not be duplicated. If necessary, the district of residence may provide instruction in the home for the days not receiving instruction in the hospital setting, depending upon the temporary doctor orders. The supervisor of attendance shall ensure that absences from the regular school program are excused until the pupil is able to return to the regular school program.

An honorary high school diploma which is clearly distinguishable from the regular diploma of graduation may be awarded to a pupil who is terminally ill, from the resident governing school board, a county office of education or a charter school.

# **PUPIL FEES**

Empower Generations is a tuition-free public school and does not have any mandated fees.

## SEXUAL HARASSMENT

Empower Generations is committed to maintaining a learning and working environment that is free from sexual harassment. Any learner who engages in sexual harassment of anyone in or from the school may be subject to disciplinary action up to and including expulsion. The school strongly encourages any learner who feels that he/she is being or has been sexually harassed on school grounds or at a school-sponsored or school-related activity by another learner or adult to immediately contact their facilitator, the director, or any school employee.

Any employee who receives a report or observes an incident of sexual harassment shall notify the director. Once notified the director or designee shall take the steps to investigate and address the allegation.

Any employee who permits, engages in, or fails to report sexual harassment shall be subject to disciplinary action up to and including dismissal. For a copy of the school's sexual harassment policy or to report incidences of sexual harassment, please contact the school office at: 661.429.3264

# NON DISCRIMINIATION

Empower Generations is committed to providing a safe school environment where all individuals in education are afforded equal access and opportunities. The school's academic and other educational support programs, services and activities shall be free from discrimination, harassment, intimidation, and bullying of any individual based on the person's actual race, color, ancestry, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics. Specifically, state law prohibits discrimination on the basis of gender in enrollment, counseling, and the availability of physical education, athletic activities, and sports. Transgender learners shall be permitted to participate in gender-segregated school programs and activities (e.g., athletic teams, sports competitions, and field studies) and to use facilities consistent with their gender identity. The School assures that lack of English language skills will not be a barrier to admission or participation in School programs. Complaints of unlawful discrimination, harassment, intimidation, or bullying are investigated through the Uniform Complaint Process.

The Uniform Complaint Procedures (UCP) complaint is a written and signed statement by a complainant alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation, bullying or charging pupil fees for participation in an educational activity or noncompliance. The person who receives the complaint shall respond to the parent/guardian in writing within 60 days. The parent/guardian may appeal to CDE within 15 days if not in agreement with the final report. As laws change, guidebook will be updated. Please contact <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a> if you would like more information on how to file a complaint with the school, prior to appealing to the CDE. For more information you may go to the CDE website: https://www.cde.ca.gov/re/cp/uc/ucpmonitoring.asp

## SAFE PLACE TO LEARN ACT

Empower Generations is committed to maintaining a learning environmentthat is free from discrimination, harassment, violence, intimidation, and bullying based on actual or perceived characteristics set forth in Section 422.55 of the Penal Code and EC 220, and disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or association with a person or group with one or more of these actual or perceived characteristics. All school personnel who witness an act of discrimination, harassment, intimidation, or bullying must take immediate steps to intervene when safe to do so. Any student who engages in acts of discrimination, harassment, violence, intimidation, or bullying related to school activity or school attendance occurring within a school of the school district may be subject to disciplinary action up to and including expulsion. To report an incident and/or to receive a copy of the school's antidiscrimination, anti-harassment, anti-intimidation, and anti-bullying policies, please contact the school office at 661.429.3264.

## FOSTER AND HOMELESS YOUTH

Foster and homeless youth are allowed educational rights, such as: immediate enrollment, remain in school of origin, enrollment in local comprehensive school, partial credits, graduation with state minimum requirements with possible fifth year/exemption from local graduation requirements, and access to academic resources, services and extracurricular activities. Learners experiencing homelessness have a right to apply for financial aid to seek education beyond high school. Every charter school must appoint a homeless liaison to assist learners and families. Please contact: roselia.calderon@empowergenerations.org for more information of

services and policies related to homeless education rights. A local educational agency must provide a remedy to the affected pupil following the Uniform Complaint Procedures.

# **LCFF** and **LCAP**

The school LCAP is available for viewing on our website and is updated annually.

# SCHOOL ACCOUNTABILITY REPORT CARD

The school SARC is available for viewing on http://sarconline.org and is updated annually.

# DRUG AND ALCOHOL/TOBACCO PREVENTION

Empower Generations functions as a drug, alcohol, and tobacco free workplace.

## PESTICIDE USE

Empower Generations may utilize outside companies to control pests. If, in any given situation, non-chemical methods of pest management are ineffective and it is deemed necessary to use a pesticide during the school year, the area of application will be placarded in advance, as required by law. Parents or guardians who wish to be personally notified of any pesticide applied at an iLEAD location, please contact the office.

## PROPERTY DAMAGE

Parents/Guardians may be held financially liable if their child willfully damages school property or fails to return school property loaned to the child. The school may further withhold the grades, diploma, and transcript of the pupil until restitution is paid.

# MENTAL HEALTH AND SUICIDE PREVENTION POLICY

The Governing Board recognizes that suicide is a major cause of death among youth and should be taken seriously. In order to reduce suicidal behavior and its impact on learners and families, the Director(s) or designee have developed preventive strategies, intervention and postvention procedures. The purpose of this policy is to protect the health and well-being of all learners by having procedures in place to prevent, assess the risk of, intervene in, and respond to suicide.

In order to initiate access to available pupil mental health services, you may contact the following mental health provider: <a href="mailto:brian.moody@empowergenerations.org">brian.moody@empowergenerations.org</a>. Our school will notify parents at least twice per year. This is one time through our Annual Notifications, we will also notify you again a second time each school year via email or by brochure.

## **FIELD STUDIES**

Throughout the school year, learners will take many trips, often planned through facilitator and parent collaboration. These trips are a part of Empower Generation's project-based curriculum and may include walking trips, trips by private or school vehicles, and buses. Participation is a vital part of the learning process and is strongly encouraged.

A walking field trip permission slip is completed as part of the enrollment packet. Signing the form indicates you have granted your child permission to participate in Empower Generation's ongoing walking field trip program throughout the school year. Facilitators will not send home trip slips for each individual walking field trip.

Field Trip Permission Slips will be required for all non-walking field trips. Learners must have a permission slip on file in order to participate in a field trip.

Approved volunteers\* are encouraged to accompany your child's class on a field trip, please let the facilitator know in advance. We appreciate all volunteers for trips. \*See Family Expectations for information on the volunteer process.

# WILLIAMS COMPLAINT POLICY & PROCEDURES

Every school must provide sufficient instructional materials. Every learner, including English learners, must have instructional materials to use at home or after school. School facilities must be clean, safe, and maintained in good repair. There should be no facilitator vacancies or misassignments. If a school is found to have deficiencies in these areas, and the school does not take corrective action, then a complaint form may be obtained at <a href="https://empowergenerations.org/wp-content/uploads/2021/10/Approved">https://empowergenerations.org/wp-content/uploads/2021/10/Approved</a> -

<u>Empower Generations Uniform Complaint P.pdf</u>. Parents/Guardians, learners, facilitators or any member of the public may submit a complaint regarding these issues. However, it is highly encouraged that individuals express their concerns to the school director before completing the complaint forms to allow the school to respond to these concerns.

#### MISCELLANEOUS POLICIES

#### Harm or Destruction of Animals

Any pupil with a moral objection to dissecting or otherwise harming or destroying an animal, or any part thereof, must inform their facilitator of the objection. Objections must be substantiated by a note from the pupil's parent or quardian.

A pupil who chooses to refrain from participation in an education project involving the harmful or destructive use of an animal may receive an alternative education project, if the facilitator believes that an adequate alternative education project is possible. The facilitator may work with the pupil to develop and agree upon an alternative education project so that the pupil may obtain the knowledge, information, or experience required by the course of study in question.

# Surveys

Our school will not use tests, questionnaires, surveys or examinations containing any questions about the pupil's personal beliefs or practices in sex, family life, morality, and religion, unless the parent or guardian is notified in writing that the test, questionnaire, survey, or examination is to be administered and the parent or guardian consents in writing.

# **Civility on School Grounds**

Any person who willfully disturbs any public school or any public school meeting is guilty of a misdemeanor, and shall be punished by a fine of not more than five hundred dollars (\$500). It is unlawful for any person, except a parent/guardian acting toward their minor child, to intentionally or to attempt to injure, intimidate, interfere by force, threat of force, physical obstruction, or nonviolent physical obstruction with any person attempting to enter or exit any public or private school grounds.

# **Child Abuse and Neglect Reporting**

Empower Generations is committed to protecting all learners in its care. All employees are considered mandated reporters, required by law to report cases of child abuse and neglect whenever there is reasonable suspicion abuse or neglect has occurred. School employees may not investigate to confirm a suspicion. All complaints must be filed through a formal report, over the telephone, in person, or in writing, with an appropriate local law

enforcement agency (*i.e.*, Police or Sheriff's Department, County Probation Department, or County Welfare Department/County Child Protective Services). Both the name of the person filing the complaint and the report itself are confidential and cannot be disclosed except to authorized agencies.

## **Custody Issues and Educational Rights**

Custody disputes must be handled by the courts. The school has no legal jurisdiction to refuse a biological parent access to his/her child and/or school records. The only exception is when signed restraining orders or proper divorce papers, specifically stating visitation limitations, are on file in the school office. Any learner release situation which leaves the learner's welfare in question will be handled at the discretion of the site administrator or designee. Should any such situation become a disruption to the school, law enforcement will be contacted and an officer requested to intervene. Parents are asked to make every attempt not to involve school sites in custody matters. The school will make every attempt to reach the custodial parent when a parent or any other person not listed on the emergency card attempts to pick up a child.

## **Electronic Listening or Recording Device**

The use by any person, including a learner of any electronic listening or recording device in any classroom without the prior consent of the facilitator and the school director is prohibited as it disrupts and impairs the teaching process and discipline in the schools. Any person, other than the learner willfully in violation shall be guilty of a misdemeanor. Any learner in violation shall be subject to appropriate disciplinary action.

#### **Gun-Free School Zone Act**

California prohibits any person from possessing a firearm on, or within 1,000 feet from, the grounds of a public or private school, unless it is with the written permission of School Director, Malaka Donovan. This does not apply to law enforcement officers, any active or honorably retired peace officers, members of the military forces of California or the United States, or armored vehicle guards engaged in the performance of, or acting in the scope of, their duties. A person may also be in possession of a firearm on school grounds if the firearm is unloaded and in a locked container or within the locked trunk of a motor vehicle. A violation of this law is punishable by imprisonment in a county jail for up to six months, a fine of up to \$1,000, or both imprisonment and fine.

## Title IX

Title IX of the Education Amendments of 1972 is one of several federal and state anti-discrimination laws that ensure equality in educational programs and activities that receive federal funding. Specifically, Title IX protects male and female pupils and employees, as well as transgender pupils and pupils who do not conform to sex stereotypes, against discrimination based on sex, including sexual harassment. California law also prohibits discrimination based on gender, gender expression, gender identity, and sexual orientation. Under Title IX, pupils may not be discriminated against based on their parental, family, or marital status, and pregnant and parenting pupils may not be excluded from participating in any educational program, including extracurricular activities, for which they qualify. For more information about Title IX, or how to file a complaint of noncompliance with Title IX, contact: School Director. Malaka Donovan.

# SECTION 8: COMMUNICATION

# **COMMUNICATION METHODS**

#### WEBSITE

The best way to keep updated with current events and activities at Empower Generations is via the website: https://empowergenerations.org

#### MONDAY MESSAGE

Each Monday, school information and reminders are sent home via the Monday Message. You can sign up using a link on the Empower Generations website homepage https://empowergenerations.org.

#### SOCIAL MEDIA

You can follow our journey on Facebook or check us out on Instagram under Empower Generations.

## CLASS NEWSLETTERS/WEBSITE

Most facilitators/grade level teams have an informational website. Your learner's facilitator will provide this website information at Meet the Facilitator Night.

#### PHONE/TEXT

You will receive periodic phone calls and/or texts through our automated calling system. These phone calls will contain important information and reminders. In the event of inclement weather or an emergency, we will also utilize this system. Please make sure that we have your current phone number in our system at all times.

To update your information, email: roselia.calderon@empowergenerations.org.

# **SECTION 9:**

# FAMILIES AND EMPOWER GENERATIONS WORKING TOGETHER

## FAMILY PARTICIPATION EXPECTATIONS

Empower Generations seeks to make education a community passion. To this end, parent participation is essential to the success of the education process. Parents are strongly encouraged to participate in the operation of the school as an integral part of the staffing and support team and with the charter staff in the development and successful completion of the individual learning plan for your child.

It is because of families like you that we are able to offer such a unique program for our children here at Empower Generations

Volunteering and participation are always optional. We do strongly encourage participation in order to foster the home-school connection and work tirelessly to create a culture where families feel welcome to come onto campus often, but of course, we understand that is not an option for every family. If possible, families are asked to participate 40 hours per year, which works out to 1 hour per week or 4 hours per month. These hours can be earned through a variety of opportunities intentionally designed to accommodate a range of schedules and ability to participate, including classroom volunteering, operational / facilities assistance, relevant professional expertise, administrative tasks or by attending Parent University workshops and seminars. If you are interested in volunteering, please contact our front office - roselia.calderon@empowergenerations.org

## EXAMPLES OF FAMILY VOLUNTEER WORK

- In-class support as an educator aide
- Adult workshops parents teaching other parents
- · Outside research in support of specific school projects
- Driving on field trips (must register as driver)
- Organizing a community service project for learners
- · Supervising at the school lunch periods, recess, before school
- Operation support maintenance of the campus
- Hosting an activity in your home or business

NOTE: All volunteers working with children must have a current TB test on file which are valid for 4 years, as well as a LiveScan criminal background check. LiveScan screenings are valid for the full duration of stay at the school. LiveScan can be obtained at various LiveScan locations and could take up to 2 weeks to clear. Please see the Empower Generations website at https://empowergenerations.org or a list of locations as well as the necessary LiveScan paperwork.

### RECORDING VOLUNTEER HOURS

All volunteers should record their volunteer hours into the Check In system located in the Empower Generations lobby. Hours completed off-campus can be forwarded to <a href="mailto:roselia.calderon@empowergenerations.org">roselia.calderon@empowergenerations.org</a>.

TRADITIONS

At Empower Generations we have several traditions in place. These are the traditions which we consider our cornerstone events:

- Fall Festival (Fall)
- Multicultural Feast (Fall)
- Annual Family Giving Celebration (Winter)
- Self-Love Fest (Winter/Spring)
- Spring School Community Event (Spring)

You will be notified of the exact dates for these events, as well as other learning displays and community building events in the Monday Message or via the Events Calendar on the Empower Generations website. https://empowergenerations.org.

# SECTION 10: GOVERNANCE

# **HISTORY**

Empower Generation's Governing Board is comprised of community leaders passionate about providing innovative educational opportunities within the Antelope Valley Community. Each of these Board members came to Empower Generations with the vision and ability to create and maintain a successful school. For a list of current board members, please visit the Empower Generations website.

# SCHOOL GOVERNANCE

Empower Generations is governed by a California public benefit corporation with IRS 501c3 tax-exempt status. The school is subject to the Bylaws of the corporation. While Empower Generation's charter authorizing agency is the Acton-Agua Dulce Unified School District, we are self governed, manage our own operations and maintain our own board of directors.

The listing of the current Empower Generations Board of Directors can be found on the Empower Generations website: https://empowergenerations.org/

Decisions made by the Board will be on a majority basis. The Board will oversee Empower Generation's policies and operations, and will receive regular reports on the school's academic, financial, and operational progress.

Governing board meetings are open to the public and generally regularly on the campus of Empower Generations. Meeting notifications are posted on campus prior to the next scheduled Board meeting. Recorded minutes from past meetings are available upon request from the School Administrative office.

iLEAD Schools is an innovative public charter school organization that works closely with our learners, families and communities to develop leaders for the 21st century. We do so through a rigorous, project-based curriculum, which gives a great deal of voice and choice to our learners. We feel that our schools are on the forefront of project-based learning which is giving our children the skills to thrive, not only in the future, but to be active members of their community today. We thank you for joining us on this journey.