

**Western Sierra Charter School
Board of Directors Meeting
Tuesday, January 16, 2024**

Open Session Board Meeting – **3:00 PM**
Meeting Held At: 777 West Shaw Ave. Fresno, CA 93704

Members of the public may view and/or participate in the meeting at the Fresno address or virtually at our Oakhurst location at 41267 Highway 41, Oakhurst, CA 93644. Additionally, the meeting may be viewed virtually at:

<https://www.wscsfamily.org/live-broadcast.html>

Members of the public who wish to make written comment to the Board for this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>

Members of the public who wish to make live, spoken comment during this meeting should make their written request at least 24 hours prior to the meeting at: <http://www.wscsfamily.org/board-request.html>. Public will remain muted until appropriate time. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board of Directors may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a member of the public if comments or actions disrupts the Board meeting.

Access to Board Materials: A copy of the written materials which will be submitted to the WSCS Board may be reviewed by any interested persons on <http://www.wscsfamily.org/board-agenda-and-minutes.html> website along with this agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 24 hours prior to the meeting at <http://www.wscsfamily.org/board-request.html>. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the Americans with Disabilities Act.

AGENDA

1. Call to Order
2. Roll Call to Establish Quorum
3. *Action: Board Meeting Agenda for January 16, 2024
4. *Action: Minutes from November 14, 2023
5. Introduce Bernie McGoldrick YUSD Board Member Replacing Marc Gilchrist as WSCS Board Rep.
6. Introduce Mary Mellon as potential new WSCS Board member from Oakhurst

Closed Session

- a) Consideration of new board member

Open Session

7. Report from Closed Session
8. *Action: Regarding New WSCS Board Member
9. Hearing of Persons Wishing to Address the Board
10. Written Communications (*if any*)

- 11.** Report on 2022-2023 Audit for MHS, GHS and ECS
Scott Faeth of Borchardt, Corona, Faeth and Zakarian
- 12.** *Action: Acceptance of the 2022-2023 Audit Report for MHS, GHS and ECS
- 13.** *Action: Warrant Reports for 11-6-23 through 1/10/24
- 14.** *Action: Approve Hiring New Staff: Holli Shipp and Kelly Maples
- 15.** Information: 1st Interim Overview and Budget Updated – Jody Jeffers
- 16.** Information: Midyear LCAP Updates for GHS, MHS and ECS – Grace Reeve
- 17.** Reports
 - a). Fresno Staff Liaison Report – Grace Reeve
 - b). Oakhurst Staff Liaison Report – John Sloas
 - c). Executive Directors Report – Michael Cox
 - 1). Preparing for Endeavor’s Annual Visit with Authorizer FUSD
 - 2). Oversight Plan for GHS and MHS with Authorizer YUSD
 - 3). Preparing for Glacier Charter Renewal with YUSD
 - 4). Funding Determinations for Mountain Home and Endeavor
 - 5). Endeavor Building Search Update
 - 6). Oakhurst Building Improvements
 - 7). Board Brown Act Training -
https://www.chartercenter.org/learning_programs/online-governance-academy/learning_courses/brown-act-training-course?locale=en
 - d). Endeavor Principal’s Report – Nancy Garcia
 - e). Mountain Home School/Glacier High Principal’s Report – Eric Hagen
- 18.** Next Scheduled Board Meeting March 12, 2024 at 3:00
- 19.** *Adjournment

Western Sierra Charter School

Board of Directors Meeting Minutes

Tuesday, November 14, 2023

Open Session Board Meeting – **3:00 PM**

Meeting Held At: 777 West Shaw Ave. Fresno, CA 93704

1. Call to Order

Summer Thomas called the meeting to order at 3:02 PM.

2. Roll Call to Establish Quorum

Quorum established by roll call.

Board Members Present: Shantal Fosse, Lindsay Haussler, Summer Thomas, and Ian Whitney

Absent: Marc Gilchrist

WSCS Staff Present: Michael Cox, Eric Hagen, Jody Jeffers, and Diane Neulinger

Liaisons Present: Grace Reeve and John Sloas

Guest: Felicia Olais

3. *Action: Board Meeting Agenda for November 14, 2023

Approved

Motion: Shantal Fosse Second: Lindsay Haussler Vote: 4 yes, 0 no

4. *Action: Minutes from September 12, 2023 and June 30, 2023

Approved

Motion: Lindsay Haussler Second: Ian Whitney Vote: 4 yes, 0 no

5. Hearing of Persons Wishing to Address the Board

None

6. Written Communications (if any)

None

7. Introduce Felicia Olais, Manager of Charter Office for Fresno Unified

8. *Action: Warrant Reports for 9/7/23 -11/5/23

Approved

Motion: Shantal Fosse Second: Ian Whitney Vote: 4 yes, 0 no

9. *Action: Regarding Using the WSCS Credit Card to Pay Recuring Monthly Bill for Metalmark Climbing Gym

Michael Cox presented this special request from an ECS teacher for 23/24 school year climbing program season. See included printout from teacher.

Approved

Motion: Ian Whitney Second: Lindsay Haussler Vote: 4 yes, 0 no

10. *Action: Resolution #2023-2024-01 for Additional Allocation to Board Designated Reserve Funds

*Jody Jeffers presented. He provided a worksheet to the Board to help explain the resolution.
Approved*

Motion: Shantal Fosse Second: Lindsay Haussler Vote: 4 yes, 0 no

11. *Action: Approval Hiring New Staff: Nicholas Teddleton, Michael DeCarli, and Sandra DeCarli
Approved

Motion: Ian Whitney Second: Lindsay Haussler Vote: 4 yes, 0 no

12. *Action: Approval of Job Description for HR Coordinator/ Executive Assistant

*This position is currently being advertised through Edjoin.
Approved*

Motion: Lindsay Haussler Second: Shantal Fosse Vote: 4 yes, 0 no

13. Reports -

a). Endeavor Staff Liaison Report – Grace Reeve

See Power Point printout

b). Mountain Home School/Glacier High Staff Liaison Report – John Sloas

See Power Point printout

c). Executive Directors Report – Michael Cox

1). Recent Aplus and CSDC Conferences

A lot of very helpful information was gleamed from these conferences.

2). Flying New Human Resources / Executive Assistant Position

3). Board Brown Act Training -

https://www.chartercenter.org/learning_programs/online-governance-academy/learning_courses/brown-act-training-course?locale=en

The Board is asked to take this 1-1/2-hour training at their own convenience.

4). Ezequiel Tafoya Alvarado Academy FCMAT Report

See the summary pages in the hand out. The complete document was submitted to each board member electronically.

d). CBO Report – Jody Jeffers.

1). Budget update

See print out

e). Endeavor Principal's Report – Grace Reeve

See Power Point print out

f). Mountain Home School/Glacier High Principal's Report – Eric Hagen

See Power Point print out

14. Board Training Provided by Charter Schools Development Center On-Line Governance Academy

https://www.chartercenter.org/learning_programs/online-governance-academy

All board members present viewed this training together during the board meeting.

15. Board Training Discussion

16. Next Scheduled Board Meeting January 16, 2024 at 3:00

Confirmed

Motion: Ian Whitney

Second: Lindsay Haussler

15. *Adjournment @ 5:56 PM

Certificate of Secretary

I certify that I am the duly elected Secretary of the Western Sierra Charter Schools, a California nonprofit public benefits corporation; that these minutes are of the Board of Directors held on November 14, 2023.

Diane Neulinger

Minutes prepared and submitted by: Diane Neulinger

January 2, 2024

Brian Fulce, Board President
Western Sierra Charter Schools
50905 Dorstan Dr.
Oakhurst, CA 93644

We have audited the financial statements of Western Sierra Charter Schools for the year ended June 30, 2023, and we will issue our report thereon dated December 12, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Governmental *Audit Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 15, 2023. Professional standards require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Western Sierra Charter Schools are described in the notes to the financial statements. As described in Note B.8 to the financial statements, Western Sierra Charter Schools adopted new accounting guidance, Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 842, *Leases* which resulted in no adjustments to the financial statements presentation for the year ended June 30, 2023. The application of existing policies was not changed during the year. We noted no transactions entered into by the School 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 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. To our knowledge, there were no sensitive estimates affecting the financial statement.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. A list of uncorrected misstatements of the financial statements which management determined to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole can be provided upon request.

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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2023.

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 School's financial statements or a determination of the type of auditor's 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.

Other Audit Findings or Issues

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

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, 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.

This information is intended solely for the use of those in charge of governance and management of Western Sierra Charter Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Borchardt, Corona, Faeth
& Zakarian*

BORCHARDT, CORONA, FAETH & ZAKARIAN

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
MOUNTAIN HOME SCHOOL CHARTER/
MOUNTAIN HOME CHARTER (ALTERNATIVE) - #0063
GLACIER HIGH SCHOOL CHARTER - #0479
ENDEAVOR CHARTER - #2099
COUNTY OF MADERA
OAKHURST, CALIFORNIA
AUDIT REPORT**

JUNE 30, 2023

**BORCHARDT, CORONA, FAETH& ZAKARIAN
Certified Public Accountants
1180 E. Shaw Ave., Ste. 110
Fresno, California 93710-7809**

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

AUDIT REPORT
YEAR ENDED JUNE 30, 2023

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Independent Auditor's Report

Board of Trustees
Western Sierra Charter Schools
Oakhurst, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Western Sierra Charter Schools (a nonprofit organization) which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western Sierra Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Sierra Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Sierra Charter Schools' ability to continue as a going concern within one year after the date that the financial statement are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Western Sierra Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information schedules listed in the table of contents are presented for purposes of additional analysis including those required by the State's audit guide, *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of Western Sierra Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Western Sierra Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Sierra Charter Schools' internal control over financial reporting and compliance.

*Borchardt, Corona, Faeth
& Gjakavian*

Fresno, California
December 12, 2023

Financial Section

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
ASSETS				
CURRENT ASSETS				
Cash in County Treasury (Note C)	\$ 2,358,322	\$ 743,800	\$ 1,802,928	\$ 4,905,050
Accounts Receivable	163,076	77,051	378,929	619,056
Due from Other Schools	-	22,960	70,279	93,239
Prepaid Expenses	-	-	4,971	4,971
Total Current Assets	2,521,398	843,811	2,257,107	5,622,316
Property and Equipment, Net (Note F)	1,098,327	249,421	49,688	1,397,436
Total Assets	<u>\$ 3,619,725</u>	<u>\$ 1,093,232</u>	<u>\$ 2,306,795</u>	<u>\$ 7,019,752</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts Payable	\$ 258,572	\$ 116,274	\$ 291,454	\$ 666,300
Accrued Expenses	7,639	60,123	182,351	250,113
Due to Other Schools	93,239	-	-	93,239
Refundable Advance	-	-	2,723	2,723
Long Term Debt, Current Portion (Note D)	-	-	62,502	62,502
Total Current Liabilities	359,450	176,397	539,030	1,074,877
LONG-TERM LIABILITIES				
Long Term Debt (Note D)	-	-	62,494	62,494
Accrued Post-Retirement Benefits (Note J)	11,159	3,720	46,014	60,893
Total Long-Term Liabilities	11,159	3,720	108,508	123,387
Total Liabilities	370,609	180,117	647,538	1,198,264
NET ASSETS				
With Donor Restrictions (Note K)	504,504	212,192	605,790	1,322,486
Board Designated for:				
Economic Uncertainties	95,000	50,000	150,000	295,000
Facilities Acquisition or Capitol Projects	1,000,000	200,000	200,000	1,400,000
Undesignated	1,649,612	450,923	703,467	2,804,002
Without Donor Restrictions	2,744,612	700,923	1,053,467	4,499,002
Total Net Assets	3,249,116	913,115	1,659,257	5,821,488
Total Liabilities and Net Assets	<u>\$ 3,619,725</u>	<u>\$ 1,093,232</u>	<u>\$ 2,306,795</u>	<u>\$ 7,019,752</u>

The notes to the financial statements are an integral part of this statement.

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
<u>Without Donor Restrictions</u>				
REVENUES				
LCFF Sources:				
State Aid	\$ 805,647	\$ 440,260	\$ 2,944,866	\$ 4,190,773
Education Protection Account	97,762	85,316	266,444	449,522
Transfers to Charter in Lieu of Property Tax	1,242,389	539,083	368,131	2,149,603
State Lottery	60,676	22,855	85,069	168,600
Other State Revenue	4,140	4,706	8,718	17,564
Other Local Revenue	32,023	11,573	31,878	75,474
Net Assets Released from Restrictions (Note L)	230,053	93,879	412,452	736,384
Total Revenues Without Donor Restrictions	2,472,690	1,197,672	4,117,558	7,787,920
EXPENSES				
Program Services	1,742,428	876,017	2,932,533	5,550,978
Management and General	391,419	152,940	661,511	1,205,870
Total Expenses	2,133,847	1,028,957	3,594,044	6,756,848
Operating Income (Loss)	338,843	168,715	523,514	1,031,072
NONOPERATING REVENUES (EXPENSES)				
Pension Related Changes Other Than Net Periodic Pension Costs (Note J)	24,037	10,615	1,047	35,699
Change in Net Assets Without Donor Restrictions	362,880	179,330	524,561	1,066,771
Beginning Net Assets Without Donor Restrictions	2,337,154	550,423	544,654	3,432,231
Prior Period Adjustment (Note R)	44,578	(28,830)	(15,748)	-
Ending Net Assets Without Donor Restrictions	\$ 2,744,612	\$ 700,923	\$ 1,053,467	\$ 4,499,002
<u>With Donor Restrictions</u>				
REVENUES				
Federal Revenue	\$ -	\$ -	\$ 41,366	\$ 41,366
State Lottery	29,805	11,321	41,941	83,067
Other State Revenue	538,194	202,638	806,683	1,547,515
Net Assets Released from Restrictions (Note L)	(230,053)	(93,879)	(412,452)	(736,384)
Change in Net Assets With Donor Restrictions	337,946	120,080	477,538	935,564
Beginning Net Assets With Donor Restrictions	166,558	92,112	128,252	386,922
Ending Net Assets With Donor Restrictions (Note K)	\$ 504,504	\$ 212,192	\$ 605,790	\$ 1,322,486
<u>TOTAL NET ASSETS</u>				
Total Change in Net Assets	\$ 700,826	\$ 299,410	\$ 1,002,099	\$ 2,002,335
Total Beginning Net Assets	2,503,712	642,535	672,906	3,819,153
Prior Period Adjustment (Note R)	44,578	(28,830)	(15,748)	-
Total Ending Net Assets	\$ 3,249,116	\$ 913,115	\$ 1,659,257	\$ 5,821,488

The notes to the financial statements are an integral part of this statement.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
<u>Program Services</u>				
Certificated Salaries	\$ 841,627	\$ 457,269	\$ 1,388,991	\$ 2,687,887
Classified Salaries	66,837	30,353	88,518	185,708
Employee Benefits	434,874	225,511	641,342	1,301,727
Books and Supplies	113,671	36,931	237,124	387,726
Services and Other				
Operating Expenditures	252,481	119,158	570,890	942,529
Depreciation	32,938	6,795	5,668	45,401
	<u>1,742,428</u>	<u>876,017</u>	<u>2,932,533</u>	<u>5,550,978</u>
<u>Management and General</u>				
Certificated Salaries	18,618	6,206	26,892	51,716
Classified Salaries	161,974	54,449	297,885	514,308
Employee Benefits	81,591	27,466	145,581	254,638
Services and Other				
Operating Expenditures	121,002	63,120	189,736	373,858
Depreciation	8,234	1,699	1,417	11,350
	<u>391,419</u>	<u>152,940</u>	<u>661,511</u>	<u>1,205,870</u>
Total Expenses	<u>\$ 2,133,847</u>	<u>\$ 1,028,957</u>	<u>\$ 3,594,044</u>	<u>\$ 6,756,848</u>

The notes to the Financial Statements are an integral part of this statement.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

	Mountain Home School Charter	Glacier High School Charter	Endeavor School Charter	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Total Change in Net Assets	\$ 700,826	\$ 299,410	\$ 1,002,099	\$ 2,002,335
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:				
Depreciation	41,172	8,494	7,085	56,751
(Increase) Decrease in:				
Accounts Receivable	12,496	(9,917)	(173,411)	(170,832)
Due from Other Schools	160,542	6,819	(12,000)	155,361
Increase (Decrease) in:				
Accounts Payable	31,277	(38,920)	(249,467)	(257,110)
Accrued Expenses	(59,335)	17,268	61,138	19,071
Refundable Advance	(54,630)	-	(25,000)	(79,630)
Due to Other Schools	93,239	(28,829)	(219,771)	(155,361)
Accrued Post-Retirement Benefits				
Benefits	(23,196)	(10,272)	1,469	(31,999)
NET CASH PROVIDED BY OPERATING ACTIVITIES	902,391	244,053	392,142	1,538,586
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property and Equipment	(56,777)	(19,833)	(23,592)	(100,202)
CASH FLOWS FROM FINANCING				
Repayments on Notes Payable	-	-	(62,502)	(62,502)
NET INCREASE IN CASH	845,614	224,220	306,048	1,375,882
BEGINNING CASH IN COUNTY TREASURY	1,512,708	519,580	1,496,880	3,529,168
ENDING CASH IN COUNTY TREASURY	\$ 2,358,322	\$ 743,800	\$ 1,802,928	\$ 4,905,050

The accompanying notes are an integral part of the financial statements.

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

A. ORGANIZATION

Western Sierra Charter Schools (WSCS), a charter management organization, was incorporated in July 2008, under the laws of the State of California as a nonprofit benefit corporation. WSCS currently manages three (3) charter schools, Mountain Home School Charter (Mountain Home), Glacier High School Charter (Glacier) and Endeavor Charter School (Endeavor) (the "Schools"). WSCS' board of directors governs the schools, with daily management delegated to the schools' administration.

Mountain Home's original charter was approved in April 2009. In January 2020, Yosemite Unified School District approved an extension of Mountain Home's Charter for five years through the 2023-24 school year. Glacier's original charter was approved December 2006. In December 2016, Yosemite Unified School District approved an extension of Glacier's charter for five years through the 2021-22 school year. Western Sierra Charter Schools' opened a new charter school on July 1, 2020. The name of the new Charter School is Endeavor Charter School and is TK-12. Endeavor's charter was approved by Fresno Unified School District in February 2020 for five years, through the 2024-25 school year. A charter may be revoked by the sponsoring district for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

In August, 2021, through the bill known as AB130, the California State Legislature added Section 47607.4 to the Education Code, which provides: "notwithstanding the renewal process and criteria established in Sections 47605.9, 47607, and 47607.2 or any other law, effective July 1, 2021, all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years." As a result, the Mountain Home, Glacier and Endeavor charters were extended through the end of the 2025-26, 2023-24 and 2026-27 school years respectively.

WSCS currently operates Mountain Home and Glacier at a single site located in Oakhurst, California. They also have a site located in Fresno, California. Endeavor operates from the Fresno site.

Each sponsoring district receives 1.00% of the annual charter revenue for supervisory oversight. Separately, WSCS has negotiated fees for sponsoring district administrative and other services. The rate for the sponsoring district for 2022-23 was as follows:

<u>Sponsoring District</u>	<u>School</u>	<u>Oversight Fee</u>
Yosemite Unified School District	Mountain Home School Charter	1.00%
	Glacier High School Charter	
Fresno Unified School District	Endeavor Charter School	1.00%

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of WSCS are prepared using the accrual method of accounting and the accounting policies of WSCS conform to accounting principles generally accepted in the United States of America as established by the American Institute of Certified Public Accountants.

1. Basis of Presentation

The financial statements of WSCS have been prepared in accordance with accounting principles generally accepted in the United States of America. Accordingly, the accounts of WSCS are reported in the following net asset categories:

Net Assets Without Donor Restrictions:

Net assets without donor restrictions are net assets that are not subject to donor-imposed restrictions and are available for use at WSCS' discretion.

Net Assets With Donor Restrictions:

Net assets with donor restrictions are net assets subject to donor-imposed restrictions that may or will be met by either actions of WSCS or the passage of time. Once the restrictions are met they are reclassified as without donor restrictions.

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2. Revenue Recognition

Amounts received from the California Department of Education (CDE) are recognized as revenue by WSCS based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions if the restriction expires or the purpose of the restriction is accomplished in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restrictions.

3. 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, revenues and expenses. Actual results could differ from those estimates.

4. Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

5. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor as required by ASC Topic 958. Amounts received that are designated for specific use in future periods are reported as net assets with donor restrictions. When the restrictions are met or expire, net assets with donor restrictions are reclassified to net assets without donor restrictions for expenditure and reported in the statement of activities and changes in net assets as net assets released from restrictions.

6. Property and Equipment

Property and equipment are capitalized at cost and depreciated using the straight-line method over their estimated useful lives. It is WSCS' policy to capitalize expenditures for items exceeding \$5,000 in value. Lesser amounts are expensed. Major additions are capitalized; repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

7. Tax-Exempt Status

WSCS has tax-exempt status as provided by Internal Revenue Code Section 501(c) (3), under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. WSCS files non-profit organization returns with both the Internal Revenue Service and the California Franchise Tax Board.

8. Change in Accounting Principle - Leases

Effective July 1, 2022, Western Sierra Charter Schools adopted FASB ASC 842, *Leases*. Western Sierra Charter Schools determines if an arrangement contains a lease at inception based on whether they have the right to control the asset during the contract period and other facts and circumstances. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the statement of financial position for all leases with terms longer than 12 months based on the present value of payments over the lease term. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. Leases with a term of less than 12 months will not record a right of use asset and lease liability and the payments will be recognized in the change in net assets on a straight-line basis over the lease term. Western Sierra Charter Schools' implementation of ASC 842 resulted in no adjustments to the financial statement presentation since Western Sierra Charter Schools' copier lease is not material and the lease term for the Fresno site is not longer than 12 months.

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C. Cash in County Treasury

In accordance with Education Code Section 41001, WSCS maintains cash in the Madera County and Fresno County Treasury as part of the common investment pool (WSCS' portion was \$4,905,050 as of June 30, 2023). The WSCS' are considered to be an involuntary participant in an external investment pool. The fair market value of WSCS' portion of this pool as of that date, as provided by the pool sponsors, was \$4,719,419. Assumptions made in determining the fair value of WSCS' pooled investment portfolios are available from the respective County Treasurers. The counties are restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by each County Treasurer, which is recorded on the amortized cost basis.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of WSCS contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. WSCS has no investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, an entity will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and WSCS' investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits.

Fair Value

WSCS categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include WSCS' own data. WSCS should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to WSCS are not available to other market participants.

Uncategorized – Cash in County Treasury (Investments in county treasury) in the Madera County Treasury Investment Pool and Fresno County Treasury Investment Pool are not measured using the input levels above because WSCS' transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

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WSCS' fair value measurements at June 30, 2023 were as follows:

	<u>Uncategorized</u>	<u>Total</u>
Cash in County Treasury (Investments in county treasury):		
Mountain Home (Madera County)	\$ 2,358,322	\$ 2,358,322
Glacier (Madera County)	743,800	743,800
Endeavor (Fresno County)	1,802,928	1,802,928
	<u>\$ 4,905,050</u>	<u>\$ 4,905,050</u>

D. LONG-TERM DEBT

Debt Activity

Long-term debt includes Endeavor's Charter School Revolving Loan. Changes in debt obligations for the year ended June 30, 2023 are as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
Charter School Revolving Loan	\$ 187,498	\$ -	\$ 62,502	\$ 124,996	\$ 62,502
	<u>\$ 187,498</u>	<u>\$ -</u>	<u>\$ 62,502</u>	<u>\$ 124,996</u>	<u>\$ 62,502</u>

Charter School Revolving Loan - Endeavor

The California School Finance Authority Charter School Revolving Loan dated June 25, 2021 was obtained for operating purposes. Interest at 0.678%, due over four years commencing with the 2021-22 fiscal year. Payments will be deducted from apportionments.

Current Portion	\$ 62,502
	62,494
	<u>\$ 124,996</u>

Principal maturities are as follows:

<u>Year Ending June 30,</u>	<u>Loan Payments</u>
2024	\$ 63,265
2025	62,828
	126,093
Amount Representing Interest	(1,097)
	<u>\$ 124,996</u>

For the year ended June 30, 2023, Endeavor made payments on the loan at \$63,685 which \$1,183 represented interest.

E. ACCOUNTS RECEIVABLE

Accounts receivable primarily consists of funds due from state sources, therefore no provisions for uncollectible accounts were recorded.

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F. PROPERTY AND EQUIPMENT

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

	Estimated Useful Life	Mountain Home	Glacier	Endeavor	Total
Land	N/A	\$ 322,691	\$ 96,880	\$ -	\$ 419,571
Buildings and Improvements	15 - 50 Years	839,400	200,643	31,153	1,071,196
Equipment	5 Years	233,705	42,858	41,922	318,485
		1,395,796	340,381	73,075	1,809,252
Accumulated depreciation		(297,469)	(90,960)	(23,387)	(411,816)
Property and Equipment, Net		<u>\$ 1,098,327</u>	<u>\$ 249,421</u>	<u>\$ 49,688</u>	<u>\$ 1,397,436</u>

Depreciation expense for the year ended June 30, 2023 was \$56,751 (\$41,172 for Mountain Home, \$8,494 for Glacier, and \$7,085 for Endeavor).

G. COMMITMENTS UNDER NONCAPITALIZED LEASES

As of June 30, 2023 the lease agreement for the Endeavor site in Fresno, CA is on a month to month basis. Endeavor will receive no sublease rental revenues nor pay any contingent rentals for this property.

Endeavor made rent payments of \$136,200 during the year ended June 30, 2023.

WSCS also leases copiers under a noncancellable lease agreements which is classified as an operating lease. The monthly payment of \$797 is allocated to Mountain Home, Glacier and Endeavor in the amounts of \$273, \$96 and \$428 respectively.

WSCS made an accounting election to not apply the lease accounting requirements to short-term lease arrangements with an initial term of 12 months or less.

H. JOINT VENTURES (JOINT POWERS AGREEMENTS)

WSCS participates in joint ventures under joint powers agreements (JPAs) with the California Schools Risk Management Authority I, the Self-Insured Schools of California I, and the Self-Insured Schools of California III. The relationship between WSCS and the JPAs is such that none of the JPAs are a component unit of WSCS for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

California Risk Management Authority I (CRMA I)

The CRMA I arrange for and provide property and liability insurance for its members. CRMA I is governed by a Board consisting of a representative from each member. The Board controls the operations of CRMA I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the CRMA I.

Self-Insured Schools of California I (SISC I)

The SISC I arrange for and provide workers' compensation insurance for its members. SISC I is governed by a Board consisting of a representative from each member. The Board controls the operations of SISC I, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC I.

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Self-Insured Schools of California III (SISC III)

The SISC III provides health, dental and vision benefits for its members. The SISC III is governed by a Board consisting of a representative from each member. The Board controls the operations of the SISC III, including the selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the Board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the SISC III.

I. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers Retirement System (CalSTRS) and classified employees are members of the California Public Employees Retirement System (CalPERS).

The risks of participating in a multi-employer plan are different from single-employer plans in the following aspects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- The required member, employer, and state contribution rates are set by the California Legislature and detailed in the Teachers' Retirement Law.
- If Western Sierra Charter Schools chooses to stop participating in the multi-employer plan, which is not probable, they may be required to pay a withdrawal liability to the multi-employer plan.

Plan Description - CalPERS

Western Sierra Charter Schools contributes to CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2022, total plan assets are \$477 billion, the plan's accumulated benefit obligation is \$588 billion, the plan is 81.2% funded and contributions from employers totaled approximately \$23 billion. Western Sierra Charter Schools did not contribute more than 5% of the total contributions to the plan. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective website.

Western Sierra Charter Schools' participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number	Rehabilitation Plan	School Contributions 6/30/2022	Subcharge Imposed	Expiration Date of Current Bargaining Agreement
CalPERS	94-6207465/N/A	No	\$ 127,407	No	N/A

* Note Pension Plan Number information was not available or may not be applicable to CalPERS.

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Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2023, employees hired prior to January 1, 2013 contributed 7.00% of annual pay, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the employer's contribution rate was 25.37% of annual payroll. The Western Sierra Charter Schools contributions to the pension plan were \$150,235 for the year ended June 30, 2023, and equal 100% of the required contributions for the year.

Plan Description - CalSTRS

Western Sierra Charter Schools contributes to CalSTRS. The plan provides retirement, disability, annual cost of living adjustments and death benefits to plan members. Benefit provisions are established by state statute and Local Government resolution. According to the most recently available audited financial report for the year ended June 30, 2022, total plan assets are \$300 billion, the accumulated benefit obligation is \$369 billion, the plan is 81.2% funded and contributions from employers totaled approximately \$7.4 billion. Western Sierra Charter Schools did not contribute more than 5% of the total contributions to the plan. CalSTRS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on its respective websites.

Western Sierra Charter Schools' participation in the Plan is outlined in the table below:

Pension Fund	EIN/Pension Plan Number	Rehabilitation Plan	School Contributions 6/30/2022	Subcharge Imposed	Expiration Date of Current Bargaining Agreement
CalSTRS	94-6291617/N/A	No	\$ 407,532	No	N/A

* Pension Plan Number information was not available or may not be applicable to CalSTRS.

Contributions – CalSTRS

For the year ended June 30, 2023, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 19.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2023. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. Western Sierra Charter Schools contributions to the pension plan were \$507,972 for the year ended June 30, 2023, and equal 100% of the required contributions for the year.

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On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Western Sierra Charter Schools. For the year ended June 30, 2023 the State contributed \$226,189 on behalf of the Western Sierra Charter Schools to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

J. POST-RETIREMENT BENEFITS

Benefits

WSCS sponsors a defined benefit post-retirement health care plan covering three employees. The contribution requirements for the closed group of program members and WSCS are established pursuant to their employee contract. For the fiscal year ended June 30, 2023, the funding was based on the "pay-as-you-go" basis.

Eligibility

Participation in the plan is limited to teachers hired by Bass Lake Joint Union Elementary School District (BLJUESD) prior to the spin-off of WSCS, who are age 55 or older and have completed ten consecutive years of full-time service between BLJUESD and WSCS.

Obligations and Funding Status

The annual measurement date for postretirement benefits is June 30. The following tables provides further information about WSCS' postretirement benefit plan as of June 30, 2023.

	Mountain Home Charter School	Glacier High Charter School	Endeavor Charter School	Total
Benefit obligation at June 30	\$ 11,159	\$ 3,720	\$ 46,014	\$ 60,893
Employer Contributions	-	-	-	-
Benefit payments	-	-	-	-
Fair value of plan assets at June 30	-	-	-	-
Net funded (unfunded) status of plan	<u>\$ 11,159</u>	<u>\$ 3,720</u>	<u>\$ 46,014</u>	<u>\$ 60,893</u>

Amounts recognized in the statement of financial position consists of:

Current liabilities	\$ -	\$ -	\$ -	\$ -
Noncurrent liabilities	11,159	3,720	46,014	60,893
Total	<u>\$ 11,159</u>	<u>\$ 3,720</u>	<u>\$ 46,014</u>	<u>\$ 60,893</u>

Amounts recognized in the statement of activities consist of:

Service cost	\$ -	\$ -	\$ 1,425	\$ 1,425
Interest cost	1,374	560	1,782	3,716
Amortization of Prior Service Cost	(533)	(217)	(691)	(1,441)
Net periodic postretirement benefit cost	<u>\$ 841</u>	<u>\$ 343</u>	<u>\$ 2,516</u>	<u>\$ 3,700</u>

Other Changes in Benefit Obligations Recognized in Changes in Net Assets Without Donor Restrictions:

Net (Gain) Loss for Period	\$ (24,570)	\$ (10,832)	\$ (1,738)	\$ (37,140)
Amortization of Prior Service (Cost)/Credit	533	217	691	1,441
Amount recognized in Changes in Net Assets without donor restrictions	<u>\$ (24,037)</u>	<u>\$ (10,615)</u>	<u>\$ (1,047)</u>	<u>\$ (35,699)</u>

Total recognized in net period benefit cost and net assets without donor restrictions postretirement benefit cost

	<u>\$ (23,196)</u>	<u>\$ (10,272)</u>	<u>\$ 1,469</u>	<u>\$ (31,999)</u>
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Obligations and Funding Status (Continued)

Assumptions:

Weighted-average assumptions used to determine benefit obligations at June 30, 2023:

	<u>2023</u>
Discount rate	4.69%
Expected Return on Plan Assets	N/A
Assumed Health Care Cost Trend Rates:	
Initial	6.00%
Ultimate	4.00%
Year ultimate rate is reached	2070

Cash Flows

The following benefit payments are expected to be paid by WSCS (Based on Age-Adjusted Costs):

2024	\$ 785
2025	2,542
2026	4,646
2027	7,104
2028	9,768
2029-2032	<u>22,651</u>
	<u>\$ 47,496</u>

WSCS expects to contribute \$785 to the plan during the next fiscal year.

K. RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions at June 30, 2023 relate to the following purposes:

	<u>Mountain Home</u>	<u>Glacier</u>	<u>Endeavor</u>	<u>Total</u>
State Lottery	\$ 21,519	\$ 10,755	\$ 27,667	\$ 59,941
Educator Effectivness	45,683	32,927	58,269	136,879
Special Education	61,608	27,571	84,559	173,738
Classified School Employee Block Grant	829	291	-	1,120
Expanded Learning Opportunity Grant	13,203	12,043	14,464	39,710
Learning Recovery Emergency Block Grant	210,580	57,414	187,664	455,658
Arts, Music and Instructional Materials Discretionary Block Grant	151,082	58,280	191,771	401,133
Ethnics Studies Block Grant	-	2,403	2,275	4,678
A-G Access/Success Grant	-	7,643	4,812	12,455
A-G Learning Loss Mitigation Grant	-	2,865	1,804	4,669
Mental Health	-	-	32,505	32,505
	<u>\$ 504,504</u>	<u>\$ 212,192</u>	<u>\$ 605,790</u>	<u>\$ 1,322,486</u>

L. NET ASSETS RELEASED FROM RESTRICTIONS

During the year ended June 30, 2023 net assets were released from donor and grantor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors or grantors as follows:

	<u>Mountain Home</u>	<u>Glacier</u>	<u>Endeavor</u>	<u>Total</u>
Federal Grants	\$ -	\$ -	\$ 41,366	\$ 41,366
State Grants	230,053	93,879	371,086	695,018
	<u>\$ 230,053</u>	<u>\$ 93,879</u>	<u>\$ 412,452</u>	<u>\$ 736,384</u>

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M. LIQUIDITY

WSCS has \$5,529,077 (Net of \$93,239 related to Due to and Due from Other Schools activity) of financial assets available within one year of the statement of financial position date consisting of cash in county treasury \$4,905,050 accounts receivable of \$619,056, and prepaid expense of \$4,971. None of these financial assets are subject to donor-imposed restrictions that would make them unavailable for general expenditures within one year of the statement of financial position date. The receivables are subject to time restrictions but will be collected within one year. As part of WSCS' liquidity management, it invests cash in excess of daily requirements as described in Note C.

N. AGREEMENTS – FINANCIAL SERVICES

WSCS entered into an agreement with the Madera County Superintendent of Schools (MCSOS) to provide accounting services including maintaining the books and records of each school. Under the terms of the agreement WSCS pays to the MCSOS 3.50% of actual LCFF sources received from State Aid, Education Protection Account and Transfers to Charter in Lieu of Property Tax. For the year ended June 30, 2023, fees of \$75,103, \$37,263, and \$124,376 were paid by Mountain Home, Glacier, and Endeavor, respectively.

O. ADVERTISING

WSCS uses advertising to promote its programs among the community it serves. Advertising costs are expensed as incurred. For the year ended June 30, 2023 none of the schools paid for advertising.

P. COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards and Grants

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

Q. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 12, 2023, which is the date the financial statements were available to be issued. Our evaluation through the time period noted identified the following items regarding disclosure:

The WSCS Board of Directors increased the amounts set aside as Designated Reserves for Facilities Acquisition and Capitol Projects as well as Economic Uncertainties at its Board meeting on November 14, 2023. This action was in response to management's continuing efforts to procure improved facilities and enhance the long-term viability of the schools. This action was taken after the 2022-23 Unaudited Actual Reports for all three schools were completed and an analysis was done to assess the amount of savings materialized from operations during fiscal year 2022-23 for future facilities and the appropriateness of the levels of all reserves. The Board noted the ongoing and urgent need for improved facilities for all three schools.

- An additional \$800,000 from fiscal year 2022-23 operations were added to Endeavor Charter School's Facilities Acquisition and Capitol Projects Designated Reserve increasing that reserve to \$1,000,000.
- An additional \$700,000 from fiscal year 2022-23 operations were added to Mountain Home School Charter's Facilities Acquisition and Capitol Projects Designated Reserve, increasing that Reserve to \$1,700,000.

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

- An additional \$225,000 from fiscal year 2022-23 operations were added to Glacier High School Charter's Facilities Acquisition and Capitol Projects Designated Reserve, increasing that Reserve to \$425,000.

The Board also noted the need to prepare for the continuing threat of economic downturns and legislative challenges and added reserves to the Economic Uncertainties Designated Reserve as well.

- Endeavor Charter School's Economic Uncertainties Designated Reserve was increased by \$400,000 bringing that Reserve to \$550,000.
- Mountain Home School Charter's Economic Uncertainties Designated Reserve was increased by \$230,000 bringing that Reserve to \$325,000.
- Glacier High School Charter's Economic Uncertainties Designated Reserve was increased by \$105,000 bringing that Reserve to \$155,000.

R. PRIOR PERIOD ADJUSTMENT

The prior period adjustments summarized below and reported on the Statement of Activities are related to the originally recorded transfer of prepaid expenses, property and equipment, and accrued post-retirement benefits in 2021-22 which were posted as an offset to the net assets. The following should have been recorded against the loan between the schools.

	<u>Mountain Home</u>	<u>Glacier</u>	<u>Endeavor</u>
Prepaid Lease	\$ (1,924)	\$ (770)	\$ 2,694
Property and Equipment	(27,141)	(8,291)	35,432
Accrued Post-Retirement Benefits	73,643	(19,769)	(53,874)
	<u>\$ 44,578</u>	<u>\$ (28,830)</u>	<u>\$ (15,748)</u>

Supplementary Information Section

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
ORGANIZATION
YEAR ENDED JUNE 30, 2023

WSCS opened in July 2009. WSCS is currently operating one charter elementary school and one charter high school with a site in Oakhurst, California. They also have a TK-12 charter site located in Fresno, California. All sites are non-classroom based.

Board of Trustees

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Brian Fulce	Chairman	June 30, 2023
Summer Thomas	Director	June 30, 2025
Lindsay Haussler	Director	June 30, 2024
Mark Gilchrist	Director	June 30, 2025
Shantel Fossee	Director	June 30, 2024
Ian Whitney	Director	June 30, 2025

Administration

Michael Cox
Executive Director Since July 2009

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2023

	Scholarship Trust Fund	Agency Fund		
	Glacier High School Charter	Student Body Fund		
		Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School
ASSETS				
Cash in Bank	\$ 245	\$ 8,586	\$ 6,703	\$ 2,264
LIABILITIES				
Due to Student Groups	-	8,586	6,703	2,264
NET ASSETS				
Held in Trust	245	-	-	-
Total Net Assets	\$ 245	\$ -	\$ -	\$ -

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2023

	Scholarship Trust Fund
	<u>Glacier High School Charter</u>
Additions:	
Contributions	\$ -
Deductions:	
Scholarship Awards	250
Administrative Fee	<u>25</u>
Changes in Net Assets	(275)
Net Assets - Beginning of the Year	<u>520</u>
Net Assets - End of the Year	<u><u>\$ 245</u></u>

These assets are held in a trustee or agent capacity and are, therefore, not available to support WSCS' programs and are not included in WSCS' financial statements.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF EXPENSES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2023

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School	Total
Certificated Salaries	\$ 860,245	\$ 463,475	\$ 1,415,883	\$ 2,739,603
Classified Salaries	228,811	84,802	386,403	700,016
Employee Benefits	516,465	252,977	786,923	1,556,365
Books and Supplies	113,671	36,931	237,124	387,726
Services and Other				
Operating Expenditures	373,483	182,278	760,626	1,316,387
Depreciation	41,172	8,494	7,085	56,751
	<u>\$ 2,133,847</u>	<u>\$ 1,028,957</u>	<u>\$ 3,594,044</u>	<u>\$ 6,756,848</u>

This schedule presents expenses by the object codes according to state categories for analysis purposes

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023

<u>Grade Level</u>	<u>Ed. Code 47612 Minutes Requirement</u>	<u>2022-23 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
TK/Kindergarten	36,000	*	175	N/A	In Compliance
Grade 1	50,400	*	175	N/A	In Compliance
Grade 2	50,400	*	175	N/A	In Compliance
Grade 3	50,400	*	175	N/A	In Compliance
Grade 4	54,000	*	175	N/A	In Compliance
Grade 5	54,000	*	175	N/A	In Compliance
Grade 6	54,000	*	175	N/A	In Compliance
Grade 7	54,000	*	175	N/A	In Compliance
Grade 8	54,000	*	175	N/A	In Compliance
Grade 9	64,800	*	175	N/A	In Compliance
Grade 10	64,800	*	175	N/A	In Compliance
Grade 11	64,800	*	175	N/A	In Compliance
Grade 12	64,800	*	175	N/A	In Compliance

*There was no classroom based average daily attendance reported during 2022-23. All of the ADA reported reflects Independent Study.

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by WSCS and whether the WSCS complied with the provisions of Education Code Sections 46200 through 46206.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023

	*Second Period Report	*Annual Report
<u>Mountain Home School Charter</u>		
TK/K-3:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	91	89
TK/K-3 Totals	91	89
Grades 4-6:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	67	67
Grades 4-6 Totals	67	67
Grades 7 and 8:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	43	43
Grades 7 and 8 Totals	43	43
<u>Glacier High School Charter</u>		
Grades 9-12:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	88	87
Grades 9-12 Totals	88	87
<u>Endeavor Charter School</u>		
TK/K-3:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	86	85
TK/K-3 Totals	86	85
Grades 4-6:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	81	81
Grades 4-6 Totals	81	81
Grades 7 and 8:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	49	50
Grades 7 and 8 Totals	49	50
Grades 9-12:		
Regular ADA - Classroom-Based	-	-
Regular ADA - Non Classroom-Based	110	109
Grades 9-12 Totals	110	109
ADA Totals	615	611

Average daily attendance is a measurement of the number of pupils attending classes of WSCS. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

*The average daily attendance above is the original and audited amounts, since WSCS did not have findings that impact average daily attendance.

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

**RECONCILIATION OF UNAUDITED ACTUALS FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

	Mountain Home School Charter	Glacier High School Charter	Endeavor Charter School
June 30, 2023 Unaudited Actuals Financial Report Fund Balance	<u>\$ 2,125,878</u>	<u>\$ 700,417</u>	<u>\$ 1,682,732</u>
Adjustments and Reclassifications:			
Increasing (Decreasing) the Fund Balance (Net Assets):			
Property and Equipment, Net	1,098,327	249,421	49,688
Accounts Payable	(8,508)	(4,173)	(11,399)
Accrued Post-Retirement Benefits	(11,159)	(3,720)	(46,014)
Prior Period Adjustment	<u>44,578</u>	<u>(28,830)</u>	<u>(15,750)</u>
Net Adjustments and Reclassifications	<u>1,123,238</u>	<u>212,698</u>	<u>(23,475)</u>
June 30, 2023 Audited Financial Statement Net Assets	<u><u>\$ 3,249,116</u></u>	<u><u>\$ 913,115</u></u>	<u><u>\$ 1,659,257</u></u>

This schedule provides the information necessary to reconcile the fund balances of WSCS to the audited financial statements.

Other Independent Auditor's Reports

Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards*

Board of Trustees
Western Sierra Charter Schools
Oakhurst, California

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 Western Sierra Charter Schools, which comprise of the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Borchardt, Corona, Faeth
& Gjakavian*

Fresno, California
December 12, 2023

Independent Auditor's Report on State Compliance and on Internal Control
over Compliance for State Programs

Board of Trustees
Western Sierra Charter Schools
Oakhurst, California

Report on State Compliance

Opinion on State Compliance

We have audited Western Sierra Charter Schools' (a nonprofit organization, WSCS') compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the WSCS' state program requirements identified below for the fiscal year ended June 30, 2023.

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

Basis for Opinion

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

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

Responsibilities of Management for State Compliance

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

Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the WSCS' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on state compliance about the WSCS' compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the WSCS' compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the WSCS' internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the WSCS' compliance with the state laws and regulations applicable to the following items:

Procedures in
Audit Guide
Performed?

Compliance Requirements

LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:

Attendance Accounting:	
Attendance Reporting	N/A
Teacher Certification and Misassignments	N/A
Kindergarten Continuance	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	
School Districts	N/A
Instructional Materials	N/A
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	N/A
School Accountability Report Card	N/A
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	N/A
Transportation Maintenance of Effort	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	N/A
District of Choice	N/A
Home to School Transportation Reimbursement	N/A
Independent Study Certification for ADA Loss Mitigation	N/A

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:

California Clean Energy Jobs Act	Yes
After/Before school Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
Transitional Kindergarten	Yes

CHARTER SCHOOLS:

Attendance	Yes
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the WSCS did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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

Report on Internal Control over State Compliance

A deficiency in internal control over state compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over state compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be a material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over state compliance may exist that were not identified.

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

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Borchardt Corona, Faith
& Lykavian*

Fresno, California
December 12, 2023

Findings and Recommendations Section

**WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)**

**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Summary of Auditors' Results

1. Financial Statements

Type of auditor's opinion issued: **Unmodified**

Internal control over financial reporting:

Material weakness (es) identified? _____ Yes X No

Significant deficiency (ies) identified not considered
To be material weakness (es) _____ Yes X None reported

Noncompliance material to financial statements noted? _____ Yes X No

2. Federal Awards

Internal control over major programs:

Material weakness (es) identified? **Not Applicable**

Significant deficiency (ies) identified not considered
to be material weakness(es) **Not Applicable**

Type of auditor's opinion issued on compliance for
Major programs: **Not Applicable**

Any audit findings disclosed that are required to be
reported in accordance with Title 2 CFR 200.516(a) **Not Applicable**

Dollar threshold used to distinguish between
Type A and Type B programs **Not Applicable**

Auditee qualified as low-risk Auditee? **Not Applicable**

3. State Awards

Internal control over state programs:

Material weakness (es) identified? _____ Yes X No

Significant deficiency (ies) identified not considered
to be material weakness(es) _____ Yes X None reported

Type of auditor's opinion issued on compliance for
State programs: **Unmodified**

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

There were no findings in the current year.

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2023

There were no findings in the current year

WESTERN SIERRA CHARTER SCHOOLS
(A CALIFORNIA NON-PROFIT PUBLIC
BENEFIT CORPORATION)
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023

There were no prior year findings.

Checks Dated 11/06/2023 through 01/10/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0921569	11/08/2023	AAA BUSINESS SUPPLIES & INT.	0100-4300	ADAPTERS/PAPER	1,226.79	
			0109-4300	TOWELS/TAPE/NOTEBOOKS/BATTERIES		
				ADAPTERS/PAPER	501.09	1,727.88
				TOWELS/TAPE/NOTEBOOKS/BATTERIES		
0921570	11/08/2023	ALYSON BREWER CONSULTING	0109-5800	STRENGTHS EDUCATION LEADERSHIP CLASS		250.00
0921571	11/08/2023	B&H PHOTO VIDEO REMITTANCE PROCESSING CENTER	0100-4400	(13) LENOVO IP FLEX	3,236.38	
			0109-4400	(13) LENOVO IP FLEX	1,274.94	
			0169-4400	(13) LENOVO IP FLEX	5,295.90	9,807.22
0921572	11/08/2023	CA DEPT OF EDUCATION ACCOUNTING OFFICE	0169-9500	CA PRE-K PLANNING & IMPL GRANT PRG AB 181		32,384.00
0921573	11/08/2023	Carter, Katelyn P	0169-5800	RMB K.CARTER LIFE SKILLS ONLINE BUNDLE		15.00
0921574	11/08/2023	CDW GOVERNMENT	0169-4300	TOTAL MICRO 65W USB-C AC ADAPTER		83.38
0921575	11/08/2023	CRUNCHLABS LLC	0100-4300	BUILDING BOX SUBSCRIPTION		322.60
0921576	11/08/2023	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5600	DLL RENTAL SUBSCRIPTION NOV. 2023	263.06	
			0100-5800	DLL RENTAL SUBSCRIPTION NOV. 2023	13.15	
			0109-5600	DLL RENTAL SUBSCRIPTION NOV. 2023	103.63	
			0109-5800	DLL RENTAL SUBSCRIPTION NOV. 2023	5.18	
			0169-5600	DLL RENTAL SUBSCRIPTION NOV. 2023	430.47	
			0169-5800	DLL RENTAL SUBSCRIPTION NOV. 2023	21.53	837.02
0921577	11/08/2023	Decarli, Michael J	0100-5200	OCT MILEAGE RMB FOR M.DECARLI		9.69
0921578	11/08/2023	Dent, Tamara	0100-5200	OCT MILEAGE RMB FOR T.DENT		9.69
0921579	11/08/2023	Ganzenhuber, Stephanie J	0169-5800	RMB S.GANZENHUBER REG FEE 3 EVENTS		320.00
0921580	11/08/2023	Heidebrecht, JoAnn	0100-5200	OCT MILEAGE RMB FOR J.HEIDEBRECGT		9.69
0921581	11/08/2023	Hill, Greg	0109-5200	OCT MILEAGE RMB FOR G.HILL	201.08	
				SEPT MILEAGE RMB FOR G.HILL	268.55	
			0169-5200	OCT MILEAGE RMB FOR G.HILL	201.09	
				SEPT MILEAGE RMB FOR G.HILL	268.55	939.27
0921582	11/08/2023	Jeffers, Jody L	0100-5200	OCT MILEAGE RMB FOR J.JEFFERS	19.71	
			0109-5200	OCT MILEAGE RMB FOR J.JEFFERS	7.77	
			0169-5200	OCT MILEAGE RMB FOR J.JEFFERS	32.26	59.74
0921583	11/08/2023	Kiang, Aaron	0100-5200	OCT MILEAGE RMB FOR A.KIANG	148.71	
			0109-5200	OCT MILEAGE RMB FOR A.KIANG	58.58	
			0169-5200	OCT MILEAGE RMB FOR A.KIANG	243.35	450.64

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 11/06/2023 through 01/10/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0921584	11/08/2023	MARINE TECHNOLOGY SOCIETY	0169-4300	HYDRAULICS KIT/TETHER KIT/PUFFERFISH/TRIGGERFISH/ANGELFISH	1,303.41	
0921585	11/08/2023	Neulinger, Diane	0100-4300	Unpaid Sales Tax RMB D.NEULINGER FOR LIBRARY BOOKS	100.41-	1,203.00
			0109-4300	RMB D.NEULINGER FOR LIBRARY BOOKS	32.18	
					13.15	45.33
0921586	11/08/2023	RAINBOW RESOURCE CENTER INC.	0100-4100	WRITESHOP PRIMARY BOOK TG/BUILDING WRITERS SDNT WRKBK		303.27
0921587	11/08/2023	SAFEGUARD BUSINESS SYSTEMS LOCKBOX 229	0169-4300	POLE MOUNTED PARKING SIGN		54.30
0921588	11/08/2023	SELF INSURED SCHOOLS OF CALIFO	0100-3401	Nov23 SISC Billing	1,177.80-	
			0100-3402	Nov23 SISC Billing	.04	
			0100-9514	Nov23 SISC Billing	18,558.89	
			0109-9514	Nov23 SISC Billing	9,541.74	
			0169-3402	Nov23 SISC Billing	.10	
			0169-9514	Nov23 SISC Billing	33,491.88	60,414.85
0921589	11/08/2023	TEACHING TEXTBOOKS	0100-5800	MATH LVL 3-7 SUBSCRIPTION		1,455.60
0922156	11/14/2023	ANITA COCKRUM	0169-4100	RMB TO ANITA COCKRUM FOR PURCHASE AT CCC BOOKSTORE		32.98
0922157	11/14/2023	BORCHARDT CORONA FAETH & ZAKARIAN	0100-5800	AUDIT WORK FEE FOR FISCAL YEAR 2023	3,890.00	
			0109-5800	AUDIT WORK FEE FOR FISCAL YEAR 2023	3,452.00	
			0169-5800	AUDIT WORK FEE FOR THE FISCAL YEAR 2023	3,890.00	11,232.00
0922158	11/14/2023	CDW GOVERNMENT	0100-4400	LENOVO THINKCENTRE M90Q GEN 3	910.34	
			0109-4400	LENOVO THINKCENTRE M90Q GEN 3	358.62	
			0169-4400	LENOVO THINKCENTRE M90Q GEN 3	1,489.63	2,758.59
0922159	11/14/2023	Crump, Reghina R	0109-5200	OCT 2023 MILEAGE RMB TO R.CRUMP		169.51
0922160	11/14/2023	Culver, Melissa A	0100-5200	OCT 2023 MILEAGE RMB TO M.CULVER	119.41	
			0109-5200	OCT 2023 MILEAGE RMB TO M.CULVER	58.57	
			0169-5200	OCT 2023 MILEAGE RMB TO M.CULVER	160.00	337.98
0922161	11/14/2023	Davis, Juliet E	0100-5200	NOV 2023 MILEAGE RMB FOR J.DAVIS		65.50
0922162	11/14/2023	DEMSEY FILLIGER & ASSOCIATES	0100-5800	ASC 715-+0 VALUATION ACTUARIAL ANALYSIS AS OF 7/1/23	990.00	
			0109-5800	ASC 715-+0 VALUATION ACTUARIAL ANALYSIS AS OF 7/1/23	390.00	
			0169-5800	ASC 715-+0 VALUATION ACTUARIAL ANALYSIS AS OF 7/1/23	1,620.00	3,000.00
0922163	11/14/2023	Document Tracking Services	0100-5800	DOCUMENT TRACKING SERVICES 12/15/23-12/15/24	262.35	

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0922163	11/14/2023	Document Tracking Services	0109-5800	DOCUMENT TRACKING SERVICES 12/15/23-12/15/24	103.35	
			0169-5800	DOCUMENT TRACKING SERVICES 12/15/23-12/15/24	429.30	795.00
0922164	11/14/2023	DPS MEDIA	0100-5800	PONDEROSA NOV 2023	83.07	
			0109-5800	PONDEROSA NOV 2023	33.93	117.00
0922165	11/14/2023	ELITE CHARTERS & TOURS LLC	0169-5800	TRANSPORTATION FOR FIELDTRIP TO AQUARIUM ON 2/1/24		1,700.00
0922166	11/14/2023	ENTERPRISE RENT-A-CAR	0109-5200	1 DAY CAR RENTAL FOR K.KELLY 2 DAY CAR RENTAL FOR K.KELLY	273.43 1,096.25	1,369.68
0922167	11/14/2023	Garcia, Nancy	0169-5200	SEPT 2023 MILAGE RMB TO N.GARCIA		56.33
0922168	11/14/2023	HOFFMAN ELETRONIC SYSTEMS	0100-5800	SECURITY SERVICES FOR NOV. 2023	21.30	
			0109-5800	SECURITY SERVICES FOR NOV. 2023	8.70	30.00
0922169	11/14/2023	KONICA MINOLTA	0100-5800	ALL COVERED CARE AND SECURITY MONTHLY FEE	1,573.86	
			0109-5800	ALL COVERED CARE AND SECURITY MONTHLY FEE	620.01	
			0169-5800	ALL COVERED CARE AND SECURITY MONTHLY FEE	2,575.41	4,769.28
0922170	11/14/2023	LOR'S JANITORIAL	0169-5800	CLEANING SERVICES FEE FOR OCT. 2023		3,633.00
0922171	11/14/2023	MCGRAW HILL EDUCATION	0100-4100	GRADEK JOURNAL INQUIRY		74.29
0922172	11/14/2023	Mendoza, Ramon N	0100-4300	RMB TO R.MENDOZA FOR PURCHASE AT YOSEMITE FALLS	27.75	
			0109-4300	RMB TO R.MENDOZA FOR PURCHASE AT YOSEMITE FALLS	11.33	39.08
0922173	11/14/2023	PETUNIA'S PLACE	0169-4300	DAY OF PLEASURE STORIES IN THE WARSAW		36.38
0922174	11/14/2023	PITNEY BOWES INC.	0100-4300	RED INK CTG/DOUBLE TAPE SHEETS/E-Z SEAL	323.80	
			0109-4300	RED INK CTG/DOUBLE TAPE SHEETS/E-Z SEAL	132.25	456.05
0922175	11/14/2023	PORT53 TECHNOLOGIES, INC.	0100-5800	DUO-ADVANTAGE	71.28	
			0109-5800	DUO-ADVANTAGE	28.08	
			0169-5800	DUO-ADVANTAGE	116.64	216.00
0922176	11/14/2023	Proto, Rachel L	0100-5200	NOV 2023 MILEAGE RMB TO R.PROTO		65.50
0922177	11/14/2023	Protzman Enterprises	0100-5800	BACKFLOW CERTIFICATION	74.55	
			0109-5800	BACKFLOW CERTIFICATION	30.45	105.00
0922178	11/14/2023	SAFEGUARD BUSINESS SYSTEMS LOCKBOX 229	0100-4300	CORRUGATED PLASTIC RAPTOR SIGNS	88.85	

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0922178	11/14/2023	SAFEGUARD BUSINESS SYSTEMS LOCKBOX 229	0100-4300	PREMIUM SMOOTH LETTERHEADS	283.76	
			0109-4300	CORRUGATED PLASTIC RAPTOR SIGNS	21.40	
				PREMIUM SMOOTH LETTERHEADS	115.89	
			0169-4300	CORRUGATED PLASTIC RAPTOR SIGNS	54.31	564.21
0922179	11/14/2023	SIERRA TELEPHONE, INC.	0100-5900	SIERRA TEL SERVICES	947.74	
			0109-5900	SIERRA TEL SERVICES	387.10	1,334.84
0922180	11/14/2023	Teddleton, Nicholas B	0169-5200	OCT 2023 MILEAGE RMB TO N.TEDDLETON		56.33
0922181	11/14/2023	THE TALK TEAM	0100-5800	THE TALK TEAM SERVICES FOR TEACHERS & STUDENTS	2,572.50	
			0109-5800	THE TALK TEAM SERVICES FOR TEACHERS & STUDENTS	250.00	
			0169-5800	THE TALK TEAM SERVICES FOR TEACHERS & STUDENTS	8,658.75	11,481.25
0922182	11/14/2023	TRUE VALUE	0100-4300	DISH SOAP/GLASS CLEANER/CLOROX/GLOVES/TAPE MEASURER		99.49
0922183	11/14/2023	Turner, Nancy	0169-4300	RMB TO N.TURNER FOR PURCHASES TO AMAZON AND MICHAELS		89.99
0922184	11/14/2023	Vaccaro, Diane	0169-4100	RMB TO D.VACCARO FOR AMAZON PURCHASE		22.20
0922185	11/14/2023	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	ZOOM ROOMS FEE/ZOOM CLOUD RECORDING FEE	65.34	
			0109-5800	ZOOM ROOMS FEE/ZOOM CLOUD RECORDING FEE	25.74	
			0169-5800	ZOOM ROOMS FEE/ZOOM CLOUD RECORDING FEE	106.92	198.00
0922628	11/20/2023	AoPS INCORPORATED	0100-5800	BEAST ACADEMY ONLINE YEAR SUBSCRIPTION AND BK SET	409.45	
				Unpaid Sales Tax	15.45-	394.00
0922629	11/20/2023	APPLE INC	0100-4300	USB ADAPTOR/USB CABLE	210.50	
			0109-4300	USB ADAPTOR/USB CABLE	82.92	
			0169-4300	USB ADAPTOR/USB CABLE	344.46	637.88
0922630	11/20/2023	CAROLINA BIOLOGICAL SUPPLY CO.	0169-4300	EUGLENA JAR CULTURE PROTOZOA		22.08
0922631	11/20/2023	Carter, Katelyn P	0169-5200	NOV 2023 MILEAGE RMB FOR K.CARTER	10.48	
			0169-5800	RMB FOR PARKING FEE AT ACE PARKING	5.00	15.48
0922632	11/20/2023	CDW GOVERNMENT	0100-5800	MICROSOFT OFFICE PROFESSIONAL PLUS/360 EDU/	759.76	

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0922632	11/20/2023	CDW GOVERNMENT	0109-5800	MICROSOFT OFFICE PROFESSIONAL PLUS/360 EDU/	299.30	
			0169-5800	MICROSOFT OFFICE PROFESSIONAL PLUS/360 EDU/	1,243.24	2,302.30
0922633	11/20/2023	COMCAST	0169-5900	OCT 2023 COMCAST SERVICES		143.00
0922634	11/20/2023	ERICA ARRIAGA-RODRIGUEZ	0169-4100	RMB FOR PEARSON AND KHP CONTENT TXTBK		100.60
0922635	11/20/2023	GOODHEART-WILLCOX PUBLISHER	0169-4300	TXT SUCCESSFUL SEWING		101.22
0922636	11/20/2023	IMAGINE LEARNING LLC	0109-5800	IS TEACHING PER SEMESTER NOV2023	2,600.00	
			0169-5800	IS TEACHING PER SEMESTER NOV2023	325.00	2,925.00
0922637	11/20/2023	MADERA COUNTY SCHL FOUNDATION	Cancelled	DECATHLON SCRIMMAGE AND LUNCH FEE		86.00 *
		Cancelled on 12/18/2023				
0922638	11/20/2023	RAINBOW RESOURCE CENTER INC.	0169-4300	EDUCATIONAL TEACHER AND STUDENT COURSE BOOKS		32,901.82
0922639	11/20/2023	SCHOOL SPECIALTY, INC	0100-5800	WORDLY WISE I3000		17.24
0922640	11/20/2023	TRUE VALUE	0100-4300	ALL PURP CLNR/PLEDGE	195.73	
				POLISH/GLOVES/SOAP/CLOROX/ BOUNTY ROLL/CLEANER DIP/ DSP	75.13	
			0109-4300	GLOVES/ASST ITEMS		
				ALL PURP CLNR/PLEDGE	79.94	
				POLISH/GLOVES/SOAP/CLOROX/ BOUNTY ROLL/CLEANER DIP/ DSP	30.69	381.49
				GLOVES/ASST ITEMS		
0923386	11/29/2023	AAA BUSINESS SUPPLIES & INT.	0100-4300	PAPER	51.13	
			0169-4300	INDEX/BINDER/LAM POUCH/HP LASERJET/CLIPBOARD	1,012.29	
				PAPER	51.13	
				SPRAY PAINT	30.86	1,145.41
0923387	11/29/2023	COMMERCE BANK	0100-5200	CITE'S 63RD ANNUAL CONF.REG FOR M.CULVER & A.KIANG	382.80	
				FUEL FOR CSDC TRIP ON 11/12/2023	16.50	
				FUEL FOR CSDC TRIP ON 11/7/2023	20.51	
				RES E.HAGEN APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	209.72	
				RES FOR G.REEVE 11/7/23-11/10/23	1,098.87	
				RES FOR J.JEFFERS 11/7/23-11/10/23	362.63	
				RES FOR M.COX 11/7/23-11/10/23	416.68	
				RES FOR N.GARCIA 11/7/23-11/10/23	1,098.87	

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0923387	11/29/2023	COMMERCE BANK	0100-5200	RES G.REEVE APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	625.50	
				RES J.JEFFERS APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	206.42	
				RES M.COX APLUS LEADERSHIP MEETING ON 10/22/23-10/23/22	119.99	
				RES M.COX APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	193.22	
				RES N.GARCIA APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	625.50	
				WALL PANELS	59.02	
			0109-4300	WALL PANELS	24.10	
			0109-5200	CITE'S 63RD ANNUAL CONF.REG FOR M.CULVER & A.KIANG	150.80	
				FUEL FOR CSDC TRIP ON 11/12/2023	6.50	
				FUEL FOR CSDC TRIP ON 11/7/2023	8.08	
				RES E.HAGEN APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	82.62	
				RES FOR J.JEFFERS 11/7/23-11/10/23	142.85	
				RES FOR M.COX 11/7/23-11/10/23	164.15	
				RES J.JEFFERS APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	81.32	
				RES M.COX APLUS LEADERSHIP MEETING ON 10/22/23-10/23/22	47.27	
				RES M.COX APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	76.12	
			0169-5200	CITE'S 63RD ANNUAL CONF.REG FOR M.CULVER & A.KIANG	626.40	
				FUEL FOR CSDC TRIP ON 11/12/2023	27.00	
				FUEL FOR CSDC TRIP ON 11/7/2023	33.56	
				RES E.HAGEN APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	343.16	
				RES FOR J.JEFFERS 11/7/23-11/10/23	593.39	
				RES FOR M.COX 11/7/23-11/10/23	681.84	
				RES J.JEFFERS APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	337.76	
				RES M.COX APLUS LEADERSHIP MEETING ON 10/22/23-10/23/22	196.35	

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Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0923387	11/29/2023	COMMERCE BANK	0169-5200	RES M.COX APLUS LEADERSHIP MEETING ON 10/23/23-10/25/22	316.16	9,375.66
0923388	11/29/2023	Cox, Michael S	0100-5900	CELL PHONE NOV 2023	24.75	
			0109-5900	CELL PHONE NOV 2023	9.75	
			0169-5900	CELL PHONE NOV 2023	40.50	75.00
0923389	11/29/2023	Culver, Melissa A	0100-5900	CELL PHONE NOV 2023	24.75	
			0109-5900	CELL PHONE NOV 2023	9.75	
			0169-5900	CELL PHONE NOV 2023	40.50	75.00
0923390	11/29/2023	FIRST	0169-4300	FLL CHALLENGE TEAM FEE	131.74	
				FLL CHALLENGE TEAM REGISTRATION FEE	131.74	
			0169-5800	FLL CHALLENGE TEAM FEE	250.00	
				FLL CHALLENGE TEAM REGISTRATION FEE	250.00	763.48
0923391	11/29/2023	FLINN SCIENTIFIC INC.	0169-4300	ELDEA ANACHARIS		27.30
0923392	11/29/2023	Garcia, Nancy	0169-5900	CELL PHONE NOV 2023		75.00
0923393	11/29/2023	Hagen, Eric A	0100-5900	CELL PHONE NOV 2023	53.25	
			0109-5900	CELL PHONE NOV 2023	21.75	75.00
0923394	11/29/2023	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	DEC 2023 RENT		11,350.00
0923395	11/29/2023	Hill, Greg	0109-5900	CELL PHONE NOV 2023	37.50	
			0169-5900	CELL PHONE NOV 2023	37.50	75.00
0923396	11/29/2023	Jeffers, Jody L	0100-5900	CELL PHONE NOV 2023	24.75	
			0109-5900	CELL PHONE NOV 2023	9.75	
			0169-5900	CELL PHONE NOV 2023	40.50	75.00
0923397	11/29/2023	Kiang, Aaron	0100-5900	CELL PHONE NOV 2023	24.75	
			0109-5900	CELL PHONE NOV 2023	9.75	
			0169-5900	CELL PHONE NOV 2023	40.50	75.00
0923398	11/29/2023	RAINBOW RESOURCE CENTER INC.	0169-4300	EDUCATIONAL ACTIVITIES AND BOOKS		487.65
0923399	11/29/2023	Reeve, Grace	0169-5900	CELL PHONE NOV 2023		75.00
0923854	12/05/2023	APPLE INC	0100-4400	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	1,245.48	
			0100-5800	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	105.27	
			0109-4400	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	490.64	
			0109-5800	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	41.47	

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0923854	12/05/2023	APPLE INC	0169-4400	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	2,038.05	
			0169-5800	MBP 14 SL/PRO APPS BUNDLE FOR EDU NONE	172.26	4,093.17
0923855	12/05/2023	C.A. REDING CO., INC.	0100-5800	CONTRACT 16651-01 11/18/23-12/17/23	42.76	
			0109-5800	CONTRACT 16651-01 11/18/23-12/17/23	17.47	
			0169-5800	CONTRACT 16651-01 11/18/23-12/17/23	120.46	180.69
0923856	12/05/2023	DEPARTMENT OF JUSTICE	0100-5800	FINGERPRINT FOR PARENT VOLUNTEER		32.00
0923857	12/05/2023	Garcia, Nancy	0100-8699	REISSUE TO N.GARCIA FOR CELL PHONE RMB FEB 2023		75.00
0923858	12/05/2023	Hagen, Eric A	0100-5200	AUG-NOV 2023 MILEAGE RMB FOR E.HAGEN	403.20	
			0100-5800	RMB FOR WEB DEALS LLC/POST OFFICE	21.30	
			0100-5900	RMB FOR WEB DEALS LLC/POST OFFICE	12.16	
			0109-5200	AUG-NOV 2023 MILEAGE RMB FOR E.HAGEN	164.69	
			0109-5800	RMB FOR WEB DEALS LLC/POST OFFICE	8.70	
			0109-5900	RMB FOR WEB DEALS LLC/POST OFFICE	4.96	615.01
0923859	12/05/2023	IMAGINE LEARNING LLC	0100-5800	CLASS ENROLLMENT INTEGRATION/PD TRAINING WEBINAR	11,441.67	
			0109-5800	CLASS ENROLLMENT INTEGRATION/PD TRAINING WEBINAR	4,507.33	
			0169-5800	CLASS ENROLLMENT INTEGRATION/PD TRAINING WEBINAR	18,722.75	34,671.75
0923860	12/05/2023	Mallard, Brandon	0100-8699	RMB FOR MEALS TO REAGAN PRESID LIBRARY FIELDTRIP		55.50
0923861	12/05/2023	PACIFIC GAS & ELECTRIC	0100-5500	PG&E NOV 2023 FEE	5,340.50	
			0109-5500	PG&E NOV 2023 FEE	2,181.33	
			0169-5500	PG&E NOV 2023 FEE	1,725.65	9,247.48
0923862	12/05/2023	PURCHASE POWER	0100-5900	ACCT 8000-9090-0397-1509	71.00	
			0109-5900	ACCT 8000-9090-0397-1509	29.00	
			0169-5800	ACCT 8000-9090-0976-2126	32.16	
			0169-5900	ACCT 8000-9090-0976-2126	111.11	243.27
0923863	12/05/2023	RALEYS INC IN STORE CHARGE	0100-4300	CANDY/PB FROSTING/ROLO MLK CHOCO NAPKINS/DIXIE PLATES	25.15	
			0109-4300	NAPKINS/DIXIE PLATES	14.37	
					5.87	45.39
0923864	12/05/2023	SCHOOL PATHWAYS HOLDINGS, LLC	0109-5800	7/1/23-6/30/24 QUARTLY INVOICES	3,425.85	
			0169-5800	ANNUAL SYB ENROLLMENT TRUE-UP 7/1-9/30/2023	273.05	3,698.90

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0923865	12/05/2023	SELF INSURED SCHOOLS OF CALIFO	0100-3401	Dec23 SISC Billing	2,355.60	
			0100-3402	Dec23 SISC Billing	.04	
			0100-9514	Dec23 SISC Billing	18,558.90	
			0109-9514	Dec23 SISC Billing	9,541.72	
			0169-3402	Dec23 SISC Billing	.10	
0923866	12/05/2023	TRUE VALUE	0169-9514	Dec23 SISC Billing	33,491.89	63,948.25
			0100-4300	KEROSENE JUG/SINK	117.36	
				STRAINER/THREAD AERATOR		
				PAPER TOWELS/HEFTY	65.56	
				SLIDR/BLEACH/LYSOL/AUGER DRAIN		
				SNAKE MINI ROOTER RENTAL	25.08	
			0109-4300	KEROSENE JUG/SINK	47.94	
				STRAINER/THREAD AERATOR		
				PAPER TOWELS/HEFTY	26.78	
				SLIDR/BLEACH/LYSOL/AUGER DRAIN		
				SNAKE MINI ROOTER RENTAL	10.25	292.97
0924440	12/12/2023	47TH PLACE CARPET ONE FLOOR & HOME	0100-5800	CONTRACT 3120823 / DEPOSIT FOR FLOOR REPLACEMENT	710.00	
			0109-5800	CONTRACT 3120823 / DEPOSIT FOR FLOOR REPLACEMENT	290.00	1,000.00
0924441	12/12/2023	CAMPORA INC	0100-5500	PROPANE FUEL	201.56	
			0109-5500	PROPANE FUEL	82.33	283.89
0924442	12/12/2023	CARRIE JENKINS PHOTOGRAPHY	0100-5800	MH/GH SCHOOL PHOTOGRAPHY AND YEARBOOK CD	301.75	
			0109-5800	MH/GH SCHOOL PHOTOGRAPHY AND YEARBOOK CD	123.25	
			0169-5800	ENDEAVOR SCHOOL PHOTOGRAPHY AND YEARBOOK CD	500.00	925.00
				DEC 2023 MILEAGE RMB FOR K.CARTER		12.31
0924443	12/12/2023	Carter, Katelyn P	0169-5200			
0924444	12/12/2023	Cox, Michael S	0100-5200	OCT/NOV 2023 MILEAGE RMB FOR M. COX	117.59	
				TRAVEL RMB FOR APLUS CONF ON 10/22/23-10/25/23	51.32	
				TRAVEL RMB FOR CSDC CONF ON 11/01/23-11/07/23	61.55	
				TRAVEL RMB FOR CSDC CONF ON 11/01/23-11/07/23		
			0109-5200	OCT/NOV 2023 MILEAGE RMB FOR M. COX	46.32	
				TRAVEL RMB FOR APLUS CONF ON 10/22/23-10/25/23	20.22	
				TRAVEL RMB FOR CSDC CONF ON 11/01/23-11/07/23	24.25	
				TRAVEL RMB FOR CSDC CONF ON 11/01/23-11/07/23		

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Checks Dated 11/06/2023 through 01/10/2024

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0924444	12/12/2023	Cox, Michael S	0169-5200	OCT/NOV 2023 MILEAGE RMB FOR M. COX	192.41	
				TRAVEL RMB FOR APLUS CONF ON	83.96	
				10/22/23-10/25/23		
				TRAVEL RMB FOR CSDC CONF ON	100.70	698.32
				11/01/23-11/07/23		
0924445	12/12/2023	Crump, Reghina R	0100-5200	NOV 2023 MILEAGE RMB FOR R.CRUMP		9.83
0924446	12/12/2023	Culver, Melissa A	0100-5200	NOV 2023 MILEAGE RMB FOR M.CULVER	155.63	
			0109-5200	NOV 2023 MILEAGE RMB FOR M.CULVER	61.31	
			0169-5200	NOV 2023 MILEAGE RMB FOR M.CULVER	254.66	471.60
0924447	12/12/2023	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5600	CONTRACT 500-50358303	261.68	
				12/01/2023-12/31/2023		
			0109-5600	CONTRACT 500-50358303	106.87	
				12/01/2023-12/31/2023		
			0169-5600	CONTRACT 500-50358303	428.61	797.16
				12/01/2023-12/31/2023		
0924448	12/12/2023	Decarli, Michael J	0100-4300	RMB FOR PE EQUIPMENT/		235.88
				HOOPS/BOWLING PINS/POOL NOODLES		
0924449	12/12/2023	Dent, Tamara	0100-4300	COSTUME ACCESSORIES FOR WINTER		86.55
				SHOWCASE		
0924450	12/12/2023	Hagen, Eric A	0100-5200	TRAVEL RMB FOR APLUS CONF ON	246.46	
				10/22/23-10/25/23		
			0109-5200	TRAVEL RMB FOR APLUS CONF ON	100.67	347.13
				10/22/23-10/25/23		
0924451	12/12/2023	Heidebrecht, JoAnn	0100-5200	NOV 2023 MILEAGE RMB FOR		9.83
				J.HEIDEBRECHT		
0924452	12/12/2023	Hill, Greg	0109-5200	NOV 2023 MILEAGE RMB TO G.HILL	197.16	
			0169-5200	NOV 2023 MILEAGE RMB TO G.HILL	197.15	394.31
0924453	12/12/2023	HOFFMAN ELETRONIC SYSTEMS	0100-5800	SECURITY SERVICES 12/1/23-12/31/23	21.30	
			0109-5800	SECURITY SERVICES 12/1/23-12/31/23	8.70	30.00
0924454	12/12/2023	IMAGE 2000 INC.	0100-5800	CONTRACT 6621-02 OVERAGE CHARGE	235.74	
				FOR 10/5/23-11/4/23		
			0109-5800	CONTRACT 6621-02 OVERAGE CHARGE	96.24	
				FOR 10/5/23-11/4/23		
			0169-5800	CONTRACT 6621-02 OVERAGE CHARGE	685.65	1,017.63
				FOR 10/5/23-11/4/23		
0924455	12/12/2023	Jeffers, Jody L	0100-5200	NOV 2023 MILEAGE RMB FOR J.JEFFERS	40.12	
				TRAVEL RMB FOR APLUS CONF ON	114.55	
				10/22/23-10/25/23		

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0924455	12/12/2023	Jeffers, Jody L	0100-5200	TRAVEL RMB FOR CSDC CONF ON 11/8/23-11/10/23	61.55	
			0109-5200	NOV 2023 MILEAGE RMB FOR J.JEFFERS	15.80	
				TRAVEL RMB FOR APLUS CONF ON 10/22/23-10/25/23	45.13	
				TRAVEL RMB FOR CSDC CONF ON 11/8/23-11/10/23	24.25	
			0169-5200	NOV 2023 MILEAGE RMB FOR J.JEFFERS	65.65	
				TRAVEL RMB FOR APLUS CONF ON 10/22/23-10/25/23	187.45	
				TRAVEL RMB FOR CSDC CONF ON 11/8/23-11/10/23	100.70	655.20
0924456	12/12/2023	Kiang, Aaron	0100-5200	NOV 2023 MILEAGE RMB FOR A.KIANG	185.02	
			0109-5200	NOV 2023 MILEAGE RMB FOR A.KIANG	72.89	
			0169-5200	NOV 2023 MILEAGE RMB FOR A.KIANG	302.77	560.68
0924457	12/12/2023	KJ WATER SERVICES LLC	0100-5800	QUARTERLY PROTZMAN'S SERVICE FEE / LAB FEES	196.67	
			0109-5800	QUARTERLY PROTZMAN'S SERVICE FEE / LAB FEES	80.33	277.00
0924458	12/12/2023	KONICA MINOLTA	0100-5800	ALL COVERED CARE MONTHLY FEE	1,572.45	
			0109-5800	ALL COVERED CARE MONTHLY FEE	619.45	
			0169-5800	ALL COVERED CARE MONTHLY FEE	2,573.10	4,765.00
0924459	12/12/2023	LOR'S JANITORIAL	0169-5800	NOV 2023 CLEANING SERVICES		3,364.00
0924460	12/12/2023	MADERA COUNTY SCHL FOUNDATION	0100-5800	SCRIMMAGE REG FOR MOCK SUPER QUIZ ON 01/19/23		50.00
0924461	12/12/2023	Moons, Angela	0100-5200	NOV 2023 MILEAGE RMB FOR A.MOONS	41.67	
			0109-5200	NOV 2023 MILEAGE RMB FOR A.MOONS	17.02	58.69
0924462	12/12/2023	Oakhurst Plumbing and Septic	0100-5800	PLUMBING SERVICES PERFORMED ON 11/22/23	1,262.08	
			0109-5800	PLUMBING SERVICES PERFORMED ON 11/22/23	515.49	1,777.57
0924463	12/12/2023	Proto, Rachel L	0100-4300	CHRISTMAS DECORATIONS FOR OAKHURST CHRISTMAS TREE		52.51
0924464	12/12/2023	Reeve, Grace	0169-5200	TRAVEL RMB FOR APLUS CONF ON 10/22/23-10/25/23	336.65	
			0169-5900	TRAVEL RMB FOR CSDC CONF ON 11/1/23-11/7/23	186.50	523.15
0924465	12/12/2023	SAFEGUARD BUSINESS SYSTEMS LOCKBOX 229	0169-5800	LEADERSHIP POLOS	566.09	
				Unpaid Sales Tax	13.80-	552.29

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0924466	12/12/2023	SIERRA TELEPHONE, INC.	0100-5900	SIERRA TEL ACT 00008284-8 DEC 2023	419.38	
			0109-5900	SIERRA TEL ACT 00008284-8 DEC 2023	171.29	590.67
0924467	12/12/2023	THE TALK TEAM	0100-5800	SERVICES FOR NOV 2023	4,832.50	
			0169-5800	SERVICES FOR NOV 2023	7,242.75	12,075.25
0924468	12/12/2023	TRUE VALUE	0100-4300	KEROSENE/DSP GLOVES/SPRAY BOTTLE/WORK GLOVES/CLOROX	57.61	
				KEROSENE/SHEA BUTTER/CHARMIN	49.34	
			0109-4300	STRONG/HILLMAN FASTENER		
				KEROSENE/DSP GLOVES/SPRAY BOTTLE/WORK GLOVES/CLOROX	23.53	
				KEROSENE/SHEA BUTTER/CHARMIN	20.16	150.64
				STRONG/HILLMAN FASTENER		
0924469	12/12/2023	YM&C	0100-5800	LEGAL SERVICES NOV 2023	29.70	
			0109-5800	LEGAL SERVICES NOV 2023	11.70	
			0169-5800	LEGAL SERVICES NOV 2023	48.60	90.00
0924470	12/12/2023	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	CLOUD RECORDING 11/3-12/2/23/ZOOM ROOMS 12/3-1/2/24	65.34	
			0109-5800	CLOUD RECORDING 11/3-12/2/23/ZOOM ROOMS 12/3-1/2/24	25.74	
			0169-5800	CLOUD RECORDING 11/3-12/2/23/ZOOM ROOMS 12/3-1/2/24	106.92	198.00
0925286	12/19/2023	AAA BUSINESS SUPPLIES & INT.	0100-4300	CUPS/DATER/SPONGE/MARKERS/FLAG DISPENSER	324.46	
				REFUND FOR DESK	207.57-	
				REFUND FOR FOLDERS	339.27-	
				TOILET SEAT/GLOVES/PAPER	1,262.93	
				TOWELS/SANITARY NAPKINS		
				WALL LETTER POCKET/DRAFTING	12.87	
				STOOL/TOILET SEAT		
				WALL LETTER POCKET/TOILET SEAT CVR	177.12	
			0109-4300	CUPS/DATER/SPONGE/MARKERS/FLAG DISPENSER	134.30	
				REFUND FOR DESK	84.78-	
				REFUND FOR FOLDERS	138.58-	
				TOILET SEAT/GLOVES/PAPER	515.84	
				TOWELS/SANITARY NAPKINS		
				WALL LETTER POCKET/DRAFTING	5.25	
				STOOL/TOILET SEAT		
				WALL LETTER POCKET/TOILET SEAT CVR	72.34	

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0925286	12/19/2023	AAA BUSINESS SUPPLIES & INT.	0169-4300	BULBS/PAPER/DESK ORGINIZER/BINDERS/TAPE	475.53	2,210.44
0925287	12/19/2023	APPLE INC	0100-4400	14 INCH MACBOOK PRO	1,315.27	
			0100-5800	14 INCH MACBOOK PRO	106.59	
			0109-4400	14 INCH MACBOOK PRO	518.14	
			0109-5800	14 INCH MACBOOK PRO	41.99	
			0169-4400	14 INCH MACBOOK PRO	2,152.25	
			0169-5800	14 INCH MACBOOK PRO	174.42	
				APPS AND BOOK CREDIT FOR EDUCATION	649.97	4,958.63
0925288	12/19/2023	BOOKSHARK, LLC	0100-4300	HOW TO BE GOOD AT SCIENCE BOOK	16.39	
			0169-4200	BOOK, HOW TO BE A GOOD AT SCIENCE HISTORY AND SCIENCE BOOKS WITH LAB	19.49 3,214.20	
				Unpaid Sales Tax	11.14-	3,238.94
0925289	12/19/2023	CAROLINA BIOLOGICAL SUPPLY CO.	0169-4300	L210-PLANARIA	24.17	
				Unpaid Sales Tax	1.66-	22.51
0925290	12/19/2023	CDW GOVERNMENT	0100-4300	SAMSUNG CHROMEBOOK 4	236.79	
			0109-4300	SAMSUNG CHROMEBOOK 4	96.72	333.51
0925291	12/19/2023	COLLEGE BOARD	0109-4300	PSAT/NMSQT FALL 9-11 GRADE	41.04	
			0169-4300	PSAT/NMSQT FALL 9-11 GRADE	57.60	98.64
0925292	12/19/2023	Cox, Michael S	0100-5900	CELL PHONE DEC 2023	24.75	
			0109-5900	CELL PHONE DEC 2023	9.75	
			0169-5900	CELL PHONE DEC 2023	40.50	75.00
0925293	12/19/2023	Culver, Melissa A	0100-5900	CELL PHONE DEC 2023	24.75	
			0109-5900	CELL PHONE DEC 2023	9.75	
			0169-5900	CELL PHONE DEC 2023	40.50	75.00
0925294	12/19/2023	Decarli, Michael J	0100-4300	RMB FOR KIDS WORKSHOP		751.94
0925295	12/19/2023	DPS MEDIA	0100-5800	PONDEROSA INSTALLMENT CHARGE DEC2023	83.07	
			0109-5800	PONDEROSA INSTALLMENT CHARGE DEC2023	33.93	117.00
0925296	12/19/2023	EMADCO DISPOSAL SERVICE INC.	0100-5800	TRASH SERVICE CHARGE FOR DEC 2023	232.83	
				TRASH SERVICE CHARGE FOR NOV 2023	232.83	
			0109-5800	TRASH SERVICE CHARGE FOR DEC 2023	95.10	
				TRASH SERVICE CHARGE FOR NOV 2023	95.10	655.86
0925297	12/19/2023	ENTERPRISE RENT-A-CAR	0100-5200	RENTAL CAR FOR M.COX 11/7/23-11/13/23	502.15	

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0925297	12/19/2023	ENTERPRISE RENT-A-CAR	0109-5200	RENTAL CAR FOR G.HILL ON 11/16-11/17/23	507.23	
				RENTAL CAR FOR M.COX 11/7/23-11/13/23	197.82	
			0169-5200	RENTAL CAR FOR G.HILL ON 11/16-11/17/23	1,077.86	
				RENTAL CAR FOR M.COX 11/7/23-11/13/23	821.71	3,106.77
0925298	12/19/2023	Garcia, Nancy	0169-5200	MILEAGE RMB TO APLUS CONF ON 10/23/23-10/25/23	120.50	
				MILEAGE RMB TO CSDC CONF. ON 11/8/23-11/10/23	186.50	307.00
0925299	12/19/2023	Garcia, Nancy	0169-5900	CELL PHONE DEC 2023		75.00
0925300	12/19/2023	GOLD STAR FOODS	0100-4700	BREAKFAST COCOA PUFFS/CINN TST CRUNCH/MILK	218.08	
			0109-4700	BREAKFAST COCOA PUFFS/CINN TST CRUNCH/MILK	89.07	
			0169-4700	BREAKFAST COCOA PUFFS/CINN TST CRUNCH/MILK	196.69	503.84
0925301	12/19/2023	Hagen, Eric A	0100-5900	CELL PHONE DEC 2023	53.25	
			0109-5900	CELL PHONE DEC 2023	21.75	75.00
0925302	12/19/2023	HARRY R. SAWL C/O SIEGEL & CO.	0169-5600	RENT FOR JAN 2024		11,350.00
0925303	12/19/2023	Hill, Greg	0109-5900	CELL PHONE DEC 2023	37.50	
			0169-5900	CELL PHONE DEC 2023	37.50	75.00
0925304	12/19/2023	HOUGHTIN MIFFLIN HMESCH DIV	0169-4300	MATH FOCUS MASTER A AND B GRADE 5	101.09	
				Unpaid Sales Tax	.35-	100.74
0925305	12/19/2023	IMAGE 2000 INC.	0100-5800	CONTRACT 6621-02 11/5-12/4/23	173.06	
			0109-5800	CONTRACT 6621-02 11/5-12/4/23	70.64	
			0169-5800	CONTRACT 6621-02 11/5-12/4/23	505.15	748.85
0925306	12/19/2023	Jeffers, Jody L	0100-5900	CELL PHONE DEC 2023	24.75	
			0109-5900	CELL PHONE DEC 2023	9.75	
			0169-5900	CELL PHONE DEC 2023	40.50	75.00
0925307	12/19/2023	Kiang, Aaron	0100-5900	CELL PHONE DEC 2023	24.75	
			0109-5900	CELL PHONE DEC 2023	9.75	
			0169-5900	CELL PHONE DEC 2023	40.50	75.00
0925308	12/19/2023	MATH-U-SEE, INC DEMME LEARNING	0169-5800	ALPHA DIGITAL PACK		45.00
0925309	12/19/2023	MCGRAW HILL EDUCATION	0169-5800	IMPACT LEARNING BUNDLE TEACHER EDITION 1 YEAR		680.46
0925310	12/19/2023	PITNEY BOWES GLOBAL FINANCIAL	0100-4300	CONTRACT 0041241303 9/30-12/29/23	115.11	

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0925310	12/19/2023	PITNEY BOWES GLOBAL FINANCIAL	0109-4300	CONTRACT 0041241303 9/30-12/29/23	47.01	162.12
0925311	12/19/2023	Reeve, Grace	0169-5900	CELL PHONE DEC 2023		75.00
0925312	12/19/2023	SAFEGUARD BUSINESS SYSTEMS LOCKBOX 229	0169-4300	CROSS COUNTRY HOODIES	433.40	
				LEADERSHIP POLOS	562.96	
				METAL FRAME PARKING SIGN	287.73	
			0169-5800	ENDEAVOR LETTERHEAD	140.40	
				GREETING CARDS	170.96	
				WSCS LETTERHEAD	140.31	
				Unpaid Sales Tax	29.68-	1,706.08
0925313	12/19/2023	SAVE MART SUPERMARKETS DEPT. 33486-01	0100-4300	WATER	3.10	
			0109-4300	WATER	5.06	
			0169-4300	WATER	1.22	9.38
0925314	12/19/2023	TAMARA LUJAN TINTS 559	Cancelled	HANG UP VINYL ENDEAVOR SPACE SHUTTLE		200.00 *
		Cancelled on 01/05/2024				
0925315	12/19/2023	TRUE VALUE	0100-4300	CORRUGATED BOX/STORAGE	76.56	
			0109-4300	BOX/GLASS CLEANER/SPRAY BOTTLE	31.27	107.83
				CORRUGATED BOX/STORAGE		
				BOX/GLASS CLEANER/SPRAY BOTTLE		
0926060	01/03/2024	AAA BUSINESS SUPPLIES & INT.	0100-4300	TABLE TOP/CHAIR TTRN/CHAIR	313.17	
			0100-4400	TABLE TOP/CHAIR TTRN/CHAIR	728.75	
				Unpaid Sales Tax	15.50-	1,026.42
0926061	01/03/2024	C.A. REDING CO., INC.	0100-5800	CONTRACT 16651-01 12/18/23-1/17/24	42.76	
			0109-5800	CONTRACT 16651-01 12/18/23-1/17/24	17.47	
			0169-5800	CONTRACT 16651-01 12/18/23-1/17/24	120.46	180.69
0926062	01/03/2024	COMCAST	0169-5900	NOV 2023 COMCAST SERVICES		429.00
0926063	01/03/2024	COMMERCE BANK	0100-4300	ROUND TABLE REBATE	4.88-	
				SILICA GEL DESICCANT BEADS	9.16	
				VACUUM STORAGE BAG/PRINTER	187.85	
				FILAMENT		
				WSCS OAKHURST STAFF MEETING ON 11/27/23	121.92	
			0100-5200	HOTEL RESV. FOR A.KIANG ON 11/27-11/30/23	371.72	
				HOTEL RESV. FOR M.CULVER ON 11/27-11/30/23	371.72	
			0109-4300	ROUND TABLE REBATE	1.99-	
				SILICA GEL DESICCANT BEADS	9.15	

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0926063	01/03/2024	COMMERCE BANK	0109-4300	VACUUM STORAGE BAG/PRINTER FILAMENT	187.85	
			0109-5200	WSCS OAKHURST STAFF MEETING ON 11/27/23	49.80	
			0109-5200	HOTEL RESV. FOR A.KIANG ON 11/27-11/30/23	146.43	
				HOTEL RESV. FOR M.CULVER ON 11/27-11/30/23	146.43	
			0169-4300	ACRYLIC PLASTIC CEMENT	19.80	
				GORILLA GLUE/SHELF/TABLE TOP COATING	326.02	
			0169-5200	HOTEL RESV. FOR A.KIANG ON 11/27-11/30/23	608.26	
				HOTEL RESV. FOR M.CULVER ON 11/27-11/30/23	608.26	
			0169-5800	ROCK CLIMBING DAY PASS W/ EQUIPMENT FOR STUDENTS	1,240.00	4,397.50
0926064	01/03/2024	Crump, Reghina R	0100-5200	DEC 2023 MILEAGE RMB TO R. CRUMP	41.85	
			0109-5200	DEC 2023 MILEAGE RMB TO R. CRUMP	17.10	58.95
0926065	01/03/2024	Culver, Melissa A	0100-5200	DEC 2023 MILEAGE RMB TO M.CULVER	111.53	
				TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	68.81	
			0109-5200	DEC 2023 MILEAGE RMB TO M.CULVER	43.94	
				TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	27.11	
			0169-5200	DEC 2023 MILEAGE RMB TO M.CULVER	182.51	
				TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	112.58	546.48
0926066	01/03/2024	Davis, Juliet E	0100-5200	DEC 2023 MILEAGE RMB TO J.DAVIS		58.95
0926067	01/03/2024	DEPARTMENT OF JUSTICE	0100-5800	FINGERPRINT/ FED LVL VOLTEER	126.00	
			0169-5800	FINGERPRINT/ FED LVL VOLTEER	32.00	158.00
0926068	01/03/2024	DMV	0100-5800	PULL NOTICE 10/-10/31/23	.66	
			0109-5800	PULL NOTICE 10/-10/31/23	.26	
			0169-5800	PULL NOTICE 10/-10/31/23	1.08	2.00
0926069	01/03/2024	Hill, Greg	0109-5200	DEC 2023 MILEAGE RMB TO G.HILL	112.66	
			0169-5200	DEC 2023 MILEAGE RMB TO G.HILL	112.66	225.32
0926070	01/03/2024	IMAGE 2000 INC.	0100-5800	CONTRACT 6621-02 9/5-10/4/23	354.48	
			0109-5800	CONTRACT 6621-02 9/5-10/4/23	144.75	
			0169-5800	CONTRACT 6621-02 9/5-10/4/23	1,039.64	1,538.87

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0926071	01/03/2024	Kiang, Aaron	0100-5200	TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	71.12	
			0109-5200	TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	28.02	
			0169-5200	TRAVEL RMB FOR CITE CONF. 11/27-11/30/23	116.36	215.50
0926072	01/03/2024	MADERA CO.ENV. HEALTH DIVISION	0100-5800	FA0103795 TRANSIENT NON-COMMUNITY SOFTWARE FEE	445.17	
			0109-5800	FA0103795 TRANSIENT NON-COMMUNITY SOFTWARE FEE	181.83	627.00
0926073	01/03/2024	MADERA COUNTY SUPERINTENDENT	0169-5200	23/24 CASC PROGRAM G.REEVE 23/24 CASC PROGRAM N.GARCIA	3,000.00 3,000.00	6,000.00
0926074	01/03/2024	PARSEC EDUCATION, INC.	0100-5800	STREET DATA APPROACH LCAP 23/24	3,135.00	
			0109-5800	STREET DATA APPROACH LCAP 23/24	1,235.00	
			0169-5800	STREET DATA APPROACH LCAP 23/24	5,130.00	9,500.00
0926075	01/03/2024	PURCHASE POWER	0100-5900	ACCT # 8000-9090-0397-1509	102.18	
			0109-5900	ACCT # 8000-9090-0397-1509	41.74	
			0169-5900	ACCT # 8000-9090-0976-2126	206.70	350.62
0926076	01/03/2024	Teddleton, Nicholas B	0169-4300	RMB FOR ACE HARDWARE PURCHASE		30.98
0926077	01/03/2024	THE BACH COMPANY	0169-4300	TEXAS INSTRUMENTS CALCULATOR		376.35
0926078	01/03/2024	TRUE VALUE	0100-4300	CARPET CLEANER/MOPHEAD/CHARMIN STRONG	232.97	
				DRYWALL/CEMENT/PAINT BRUSH/SPONGE	113.10	
				MR CLEAN ER/CLEANING CLOTH/CORRUGATED BOX	95.65	
				PROHEAT CARPET CLEANER	247.81	
			0109-4300	CARPET CLEANER/MOPHEAD/CHARMIN STRONG	95.16	
				DRYWALL/CEMENT/PAINT BRUSH/SPONGE	46.19	
				MR CLEAN ER/CLEANING CLOTH/CORRUGATED BOX	39.51	870.39
0926467	01/09/2024	AAA BUSINESS SUPPLIES & INT.	0100-4300	DESK/PENCILS	230.18	
			0109-4300	DESK/PENCILS	94.01	324.19
0926468	01/09/2024	ALLEGION ACCESS TECHNOLOGIES	0100-6200	FORCE BUNDLE/ARM-DOOR PKG/ROD-TIE-VISIBLE	2,832.90	
			0109-6200	FORCE BUNDLE/ARM-DOOR PKG/ROD-TIE-VISIBLE	1,157.10	3,990.00

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Checks Dated 11/06/2023 through 01/10/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0926469	01/09/2024	CONCORD THEATRICALS CORP c/o JPM-CHASE	0169-5800	PREFORMANCE ROYALTY MONTHLY FEE 4/6/24		932.40
0926470	01/09/2024	Cox, Michael S	0100-5200	DEC 2023 MILEAGE RMB	77.81	
			0109-5200	DEC 2023 MILEAGE RMB	30.65	
			0169-5200	DEC 2023 MILEAGE RMB	127.34	235.80
0926471	01/09/2024	DE LAGE LANDEN FINANCIAL SERVICES, INC.	0100-5600	CONTRACT 500-50358303 1/1-1/31/24	261.68	
			0109-5600	CONTRACT 500-50358303 1/1-1/31/24	106.87	
			0169-5600	CONTRACT 500-50358303 1/1-1/31/24	428.61	797.16
0926472	01/09/2024	DENNIS SCHELLER	0100-6200	PRIMER/SAMPLE PAINTS/PAINT/MATERIALS FOR JOB/LABOR	1,704.00	
			0109-6200	PRIMER/SAMPLE PAINTS/PAINT/MATERIALS FOR JOB/LABOR	696.00	2,400.00
0926473	01/09/2024	EMADCO DISPOSAL SERVICE INC.	0100-5800	DISPOSAL SERVICES 1/1-1/31/24	232.83	
			0109-5800	DISPOSAL SERVICES 1/1-1/31/24	95.10	327.93
0926474	01/09/2024	ENTERPRISE RENT-A-CAR	0100-5200	CAR RENTAL FOR D.NEULINGER		150.86
0926475	01/09/2024	KONICA MINOLTA	0100-5800	ALL COVERED CARE MONTHLY FEE	1,575.28	
			0109-5800	ALL COVERED CARE MONTHLY FEE	620.56	
			0169-5800	ALL COVERED CARE MONTHLY FEE	2,577.72	4,773.56
0926476	01/09/2024	LOR'S JANITORIAL	0169-5800	CLEANING SERVICES FOR DEC 2023		2,364.00
0926477	01/09/2024	NORTHWESTERN ELECTRIC INC.	0100-6200	INTALLMENT OF POWER DOOR/ELECTIRC DOOR	214.70	
			0109-6200	INTALLMENT OF POWER DOOR/ELECTIRC DOOR	87.70	302.40
0926478	01/09/2024	OAKHURST ROCKS	0100-4300	RIVER ROCK BULK	22.95	
				RIVER ROCK BULK/CRUSH GRAVEL BULK	124.31	
			0109-4300	RIVER ROCK BULK	9.38	
				RIVER ROCK BULK/CRUSH GRAVEL BULK	50.78	207.42
0926479	01/09/2024	PACIFIC GAS & ELECTRIC	0100-5500	PG&E DEC 2023 SERVICES	7.70	
			0109-5500	PG&E DEC 2023 SERVICES	3.14	
			0169-5500	PG&E DEC 2023 SERVICES	2,142.09	2,152.93
0926480	01/09/2024	RALEYS INC IN STORE CHARGE	0100-4300	LOFT HOUSE WHITE CH/COOKIE CRUSH CHOC/HOLIDAY COOKIE REFRESHMENTS FOR STAFF MEETING ON 11/28/23	97.86	
				WATER/HOT COCOA	18.30	

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Checks Dated 11/06/2023 through 01/10/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
0926480	01/09/2024	RALEYS INC IN STORE CHARGE	0109-4300	REFRESHMENTS FOR STAFF MEETING ON 11/28/23	5.42	
			0169-4300	REFRESHMENTS FOR STAFF MEETING ON 11/28/23	22.52	157.86
0926481	01/09/2024	ROBERT A. MEEKS	0100-6200	MATERIALS FOR TEST PANELS/LABOR	1,898.50	
			0109-6200	MATERIALS FOR TEST PANELS/LABOR	775.44	2,673.94
0926482	01/09/2024	SCHERBER	0169-4300	PREMIUM 1ST RESPONDER TRAMA KIT	541.73	
				Unpaid Sales Tax	41.75-	499.98
0926483	01/09/2024	SELF INSURED SCHOOLS OF CALIFO	0100-3402	Jan24 SISC Billing	.04	
			0100-9514	Jan24 SISC Billing	18,558.89	
			0109-9514	Jan24 SISC Billing	9,541.74	
			0169-3402	Jan24 SISC Billing	.10	
			0169-9514	Jan24 SISC Billing	33,491.88	61,592.65
0926484	01/09/2024	SIERRA LOCK & GLASS INC	0169-4300	SINGLE CYL/INSTALLATION FEE/TRIP CHARGE	73.68	
			0169-5800	SINGLE CYL/INSTALLATION FEE/TRIP CHARGE	120.00	193.68
0926485	01/09/2024	THE TALK TEAM	0100-5800	SERVICES FOR DEC 2023	2,590.00	
			0169-5800	SERVICES FOR DEC 2023	4,865.00	7,455.00
0926486	01/09/2024	TRUE VALUE	0100-4300	FLOOR MAT/TOILET PAPER/SWIFFER	93.73	
				SWEEPER/MOP PADS		
				HILLMAN FASTNER	12.46	
				IMPACT BIT/SCREWS/CLOROX/GLOVES	73.08	
				KEROSENE JIG/TOILET PAPER/	37.59	
				TOILET PAPER/NO PARKING	27.97	
				SIGN/DRAWER ORGINIZER		
				WALLBOARD	70.36	
			0109-4300	FLOOR MAT/TOILET PAPER/SWIFFER	38.29	
				SWEEPER/MOP PADS		
				HILLMAN FASTNER	5.09	
				IMPACT BIT/SCREWS/CLOROX/GLOVES	29.85	
				KEROSENE JIG/TOILET PAPER/	15.36	
				TOILET PAPER/NO PARKING	11.42	
				SIGN/DRAWER ORGINIZER		
				WALLBOARD	28.73	443.93
0926487	01/09/2024	ZOOM VIDEO COMMUNICATIONS, INC	0100-5800	CLOUD RECORDING/ZOOM ROOMS	65.34	
			0109-5800	CLOUD RECORDING/ZOOM ROOMS	25.74	
			0169-5800	CLOUD RECORDING/ZOOM ROOMS	106.92	198.00

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Checks Dated 11/06/2023 through 01/10/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Total Number of Checks					192	519,426.96

	Count	Amount
Cancel	2	286.00
Net Issue		519,140.96

Fund Summary

Fund	Description	Check Count	Expensed Amount
0100	GENERAL FUND	132	139,881.90
0109	INDEPEDENT CHARTER	113	65,540.85
0169	Endeavor Charter School	123	313,947.95
Total Number of Checks		190	519,370.70
Less Unpaid Sales Tax Liability			229.74
Net (Check Amount)			519,140.96

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Western Sierra Charter Schools 2023-24 1st Interim Report Overview (as of 10/31/23)

		Mountain Home School		Glacier High School		Endeavor Charter School	
FINANCIAL REPORT							
Revenues, Expenditures, and Changes in Fund Balance							
Summary - Unrestricted/Restricted		Actuals to Date	Projected Year Totals	Actuals to Date	Projected Year Totals	Actuals to Date	Projected Year Totals
FINANCIAL	Total Revenues	669,798.45	2,577,532.00	324,272.23	1,283,864.00	804,016.62	4,306,004.00
	Total Expenditures	634,323.73	2,444,939.00	304,436.56	1,221,857.00	1,135,669.55	3,842,769.00
	Excess/Deficiency	35,474.72	132,593.00	19,835.67	62,007.00	(331,652.93)	463,235.00
	Other Financing Sources/Uses	0	0	0	0	0	0
	Net Increase/Decrease in Fund Balance	35,474.72	132,593.00	19,835.67	62,007.00	(331,652.93)	463,235.00
Fund Balance							
ADMINISTRATIVE	Beginning Balance Unaudited as of 7/1/23		2,125,877.00		700,417.00		1,682,732.00
	Audit Adjustments		-		-		-
	Audited Balance		2,125,877.00		700,417.00		1,682,732.00
	Other Restatements		0		0		-
	Adjusted Beginning Balance		2,125,877.00		700,417.00		1,682,732.00
SCHOOL	Ending Balance		2,258,470.00		762,424.00		2,145,967.00
	Components of Ending Balance						
	Restricted Balance		16.1% 392,967.00		14.3% 174,412.00		10.6% 406,937.00
	Unrestricted						
	Assigned Reserves		44.8% 1,095,000.00		20.5% 250,000.00		9.1% 350,000.00
SCHOOL	Unassigned/Unappropriated Amount		31.5% 770,503.00		27.7% 338,012.00		36.1% 1,389,030.00
	Total Fund Balance		92.4% 2,258,470.00		62.4% 762,424.00		55.8% 2,145,967.00
AVERAGE DAILY ATTENDANCE							
ADMINISTRATIVE	Charter School Estimated Budgeted ADA		200.64		87.56		332.48
	Charter School Estimated Funded P-2 ADA		200.64		87.56		320.74
	Difference		-		-		(11.74)
CASH FLOW Current Year							
CASH FLOW	Beginning Cash July 2023		2,358,322.00		743,800.00		1,301,039.00
	Total Receipts		2,463,004.00		1,302,387.00		5,165,051.00
	Plus/(Minus) Accruals & Adjustments		-		-		-
	Total Disbursements		(2,795,881.00)		(1,371,121.00)		(4,718,661.00)
	Plus/(Minus) Accruals & Adjustments		-		-		-
	Balance Sheet Changes		-		-		-
	Ending Cash June 2024		2,025,445.00		675,066.00		1,747,429.00
Year 2 - 2024/25							
MAY	Total Revenues		2,573,633.45		1,291,081.26		4,346,865.66
	Total Expenditures		2,209,503.08		1,132,024.58		3,978,161.22
	Excess/Deficiency		364,130.37		159,056.68		368,704.44
	Other Financing Sources/Uses		0		0		0
	Net Increase/Decrease in Fund Balance		364,130.37		159,056.68		368,704.44
Y	Ending Fund Balance		2,622,600.37		921,480.68		2,514,671.44
	Year 3 - 2025/26						
P	Total Revenues		2,652,740.04		1,330,599.86		4,476,424.93
	Total Expenditures		2,276,483.60		1,166,217.41		4,096,981.88
	Excess/Deficiency		376,256.44		164,382.45		379,443.05
	Other Financing Sources/Uses		0		0		0
	Net Increase/Decrease in Fund Balance		376,256.44		164,382.45		379,443.05
P	Ending Fund Balance		2,998,856.81		1,085,863.12		2,894,114.49
	Assigned Reserves Activity After 1st Interim Report on 10/31/24						
New Assigned Reserves Balance as of 11/14/23							
Capitol Projects			1,700,000.00		425,000.00		1,000,000.00
Economic Uncertainties			325,000.00		155,000.00		550,000.00
New Total Assigned Reserves		82.8%	2,025,000.00	47.5%	580,000.00	40.3%	1,550,000.00

Mountain Home School 2023-24 Financial Report as of 12/31/23

Category		Budget			Actual	Comments
Revenue		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	
State Aid Block Grant (LCFF)	8011	934,319	70,000	1,004,319	427,294	Current Enrollment 212 Projected ADA for LCFF 200.64 P-1 ADA 208.43
Education Protection Account "EPA" (LCFF)	8012	189,474		189,474	101,794	
In Lieu Prop Tax (LCFF)	8096	1,203,760		1,203,760	499,653	
Lottery	8560	47,552		47,552	14,087	Prop 28 Arts & Music (ongoing restricted funding)
Interest	8660	4,000		4,000	13,855	
Mandate Block Grant	8550	3,979		3,979	3,964	
Arts and Music	8550	0	37,243	37,243	648	
State STRS Contribution on Behalf - Paper Trans	7690-8590	87,546		87,546	-	
Mental Health (pass through to SELPA)		0		0	7,468	
Other Local Revenue	8699	0		0	30	
SPED Revenue (6500)	8792	95,054		95,054	44,602	
Total Revenue		2,565,684	107,243	2,672,927	1,113,395	Total Revenue
Expense		(Annual)	(Annual)	(Annual)	Year-to-date	
Salaries (Certificated and Classified)		1,100,727		1,100,727	555,182	
Benefits (All Combined)		515,033		515,033	201,997	
Total Salary & Benefits		1,615,760	0	1,615,760	757,179	
Instructional (Func.1000)						
Textbooks and Core Curricula	4100	2,520		2,520	378	Adjustment Mental Health Svcs
Books and Ref Mat	4200	11,870		11,870	7,808	
Instructional Supplies (>\$500)	4300	58,466		58,466	48,966	
Instructional Equipment (\$500-\$4900)	4400	29,017		29,017	11,513	
Travel & Conference	5200	4,358	3,000	7,358	7,159	
Contracted Services	5800	92,958	20,590	113,548	69,570	
Communications	5900	10,737	(4,000)	6,737	2,569	
Equipment	6400	-		0	-	
Building (Func. 8100)						
Supplies	4300	13,763		13,763	7,004	Restrooms/Building Addition/Mod Ramps/Façade work
Equipment	4400	16,364		16,364	-	
Utilities	5500	6,300	1,000	7,300	5,574	
Rentals, Leases & Repairs	5600	1,628		1,628	1,571	
Custodial/Site Expense	5800	18,879		18,879	17,016	
Equipment	6400	0		0	-	
Facilities Construct(Func. 8500)						
Site Improvement	6100	10,650		10,650	-	
Building Improvements	6200	284,000		284,000	9,575	
Administrative (Func. 2700)						
Admin. Supplies	4300	8,266	(4,000)	4,266	715	
Admin. Equipment	4400	843	2,200	3,043	2,561	
Travel & Conference	5200	12,142		12,142	10,002	
Service Memberships/ Fees	5300	11,970		11,970	7,338	
Insurance 7200	5400	13,848	1,440	15,288	15,288	
Contracted Services	5800	17,666		17,666	6,748	
Contracted Services-Business Svc Fees	5800	55,855		55,855	-	
Communications	5900	11,399	(8,000)	3,399	1,744	
Equipment	6400	-		0		
Health Services (Func. 3120 &3140)						
Contracted Services	5800	8,400	3,000	11,400	7,327	
Food (Func. 3700)						
Food Costs	4700	3,859		3,859	1,310	
Administrative (Func.7191)						
Contracted Services -auditors	5800	7,631		7,631	3,890	
General Administration (Func.7200/7300)						
YUSD Oversight 1%	5800	22,798		22,798	-	
Business Services (3.5% of Rev)	5800	26,206		26,206	990	
Fiscal Services (Func. 9200)						
Special Education Professional Services		4,572	12,000	16,572	12,813	
Mental Health Trfr					7,468	
Total Expense		2,382,725	27,230	2,409,955	1,024,075	Total Expense
Revenue Less Expenses		182,959	80,013	262,972	89,320	
Carryover from Prior Year		2,170,456		2,170,456		
Carryover as a Percentage of Total Expenses		91.1%		90.1%		
Ending Balance/Future Carryover		2,353,415		2,433,428		
Carryover as a Percentage of Total Expenses		98.8%		101.0%		
Net Income (Revenue Less Expense)		182,959		262,972		
Net Income as a percentage of Total Revenue		7.1%		9.8%		
Extraordinary Items						
One-time Expenditures		294,650	-	294,650		
One-time Funding Income		-		-		
Total		294,650	-	294,650		
Net Income Adjusted for Extraordinary Items		477,609	-	557,622		

Glacier High School 2023-24 Financial Report as of 12/31/23

Category		Budget		Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp
		(Annual)	(Annual)	(Annual)	Year-to-date
Revenue					
State Aid Block Grant (LCFF)	8011	428,313	(70,000)	358,313	196,824
Education Protection Account "EPA" (LCFF)	8012	200,203		200,203	102,554
In Lieu Prop Tax (LCFF)	8096	518,941		518,941	218,049
Lottery	8560	20,752		20,752	8,634
Interest	8660	2,000		2,000	4,582
Mandate Block Grant	8550	4,826		4,826	4,808
Prop 28 Arts and Music	8550	0	13,358	13,358	90
State STRS Contribution on Behalf - Paper Transaction	7690-8590	47,544		47,544	-
Mental Health (pass through to SELPA)		0		-	3,260
Other Local Revenue	8699	0		-	40
SPED Revenue (6500)	8792	43,394		43,394	17,189
Total Revenue		1,265,973	(56,642)	1,209,331	556,029
Category		Budget		Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date
Expenses					
Salaries (Certificated and Classified)		554,682		554,682	268,474
Benefits (All Combined)		259,144		259,144	105,053
Total Salary & Benefits		813,826	0	813,826	373,527
		Object Code			
Instructional (Func.1000)					
Textbooks and Core Curricula	4100	7,213	(3,000)	4,213	-
Books and Ref Mat	4200	5,612	(2,000)	3,612	721
Instructional Supplies (>\$500)	4300	22,232	(5,000)	17,232	12,303
Instructional Equipment (\$500-\$4900)	4400	5,012	1,200	6,212	6,074
Travel & Conference	5200	4,540	1,300	5,840	5,631
Contracted Services	5800	48,226	8,410	56,636	41,555
Communications	5900	3,675		3,675	1,190
Equipment	6400	-		-	-
Building (Func. 8100)					
Supplies	4300	4,724		4,724	2,721
Equipment	4400	5,750		5,750	-
Utilities	5500	1,680	1,200	2,880	2,277
Rentals, Leases & Repairs	5600	515	500	1,015	638
Custodial/Site Expense	5800	6,590		6,590	-
Equipment	6400	-		-	-
Facilities Construct (Func. 8500)					
Site Improvement	6100	4,350		4,350	-
Building Improvements	6200/6250	116,000		116,000	3,911
Administrative (Func. 2700)					
Admin. Supplies	4300	2,899		2,899	1,273
Admin. Equipment	4400	281	800	1,081	1,009
Travel & Conference	5200	5,250		5,250	2,838
Service Memberships/ Fees	5300	4,725		4,725	3,730
Insurance	5400	4,200	1,823	6,023	6,023
Contracted Services	5800	3,749		3,749	1,654
Contracted Services-Business Svcs	5800	26,055		26,055	-
Communications	5900	4,785	(3,000)	1,785	781
Equipment	6400	-		-	-
Health Services (Func. 3120/3140)					
Contracted Services	5800	4,200	4,000	8,200	6,701
Food (Funct. 3700)					
Food Costs	4700	1,000		1,000	535
Administrative (Func.7191)					
Contracted Services -auditors	5800	6,264		6,264	3,452
General Administration (Func.7200/7300)					
YUSD Oversight 1%	5800	10,635		10,635	390
Business Services (3.5% of Rev)	5800	11,166		11,166	-
Fiscal Services (Func. 9200)					
Special Education Professional Services		74		74	1,526
Mental Health					1,984
Total Expense		1,135,228	6,233	1,141,461	482,444
Revenue Less Expenses		130,745	(62,875)	67,870	73,585
Carryover from Prior Year		671,587		671,587	
Carryover as a Percentage of Total Expenses		59.2%		58.8%	
Ending Balance/Future Carryover		802,332		739,457	
Carryover as a Percentage of Total Expenses		70.7%		64.8%	
Net Income (Revenue Less Expense)		130,745		67,870	
Net Income as a percentage of Total Revenue		10.3%		5.6%	
Extraordinary Items					
One-time Expenditures		120,350	-	120,350	
One-time Funding Income		-		-	
Total		120,350	-	120,350	
Net Rev. Adjusted for Extraordinary Items		251,095	-	188,220	

Endeavor Charter School 2023-24 Financial Report as of 12/31/23

Category		Budget			Actual	Comments
Revenue		Adopted Budget (Annual)	Budget Adjustments (Annual)	Working Budget (Annual)	Actual Rev/Exp Year-to-date	Current Enrollment 337 Current Projected ADA for LCFF 332.48 P-1 ADA 333.42
State Aid Block Grant (LCFF)	8011	2,546,319		2,546,319	923,250	
Education Protection Account "EPA" (LCFF)	8012	1,043,987		1,043,987	251,978	
In Lieu Prop Tax (LCFF)	8096	347,042		347,042	-	
Lottery	8560	77,200		77,200	4,612	
Interest	8660	4,000		4,000	10,588	
Mandate Block Grant	8550	10,336		10,336	10,296	
Prop 28 Arts and Music	8550	0	43,758	43,758	870	Prop 28 Arts & Music (ongoing restricted funding)
State STRS Contribution on Behalf - Paper Trans	7690-8590	101,514		101,514	-	
Mental Health		0		0	7,349	
Other Local Revenue	8699	0		0	440	
SPED Revenue (6500) (State and Fed)	8792	307,209		307,209	111,457	
Total Revenue		4,437,607	43,758	4,481,365	1,320,841	Total Revenue
Expense		(Annual)	(Annual)	(Annual)	Year-to-date	Comments
Salaries (Certificated and Classified)		1,902,691		1,902,691	906,538	
Benefits (All Combined)		844,563		844,563	357,738	
Total Salary & Benefits		2,747,254	0	2,747,254	1,264,277	
Instructional (Func.1000)	Object Code					
Textbooks and Core Curricula	4100	6,048		6,048	833	
Books and Ref Mat	4200	9,602		9,602	3,733	
Instructional Supplies (>\$500)	4300	152,733		152,733	123,614	
Instructional Equipment (\$500-\$4900)	4400	18,102	5,000	23,102	21,611	
Travel & Conference	5200	9,068	2,500	11,568	11,250	
Contracted Services	5800	177,364		177,364	114,142	
Communications	5900	6,295		6,295	2,000	
Equipment	6400	-		0	-	
Building (Func. 8100)						
Supplies	4300	15,621	(10,000)	5,621	2,679	
Equipment	4400	5,250	(4,000)	1,250	-	
Utilities	5500	20,917		20,917	15,175	
Rentals, Leases & Repairs	5600	142,071		142,071	82,024	
Custodial/Site Expense	5800	114,276		114,276	23,502	
Equipment	6400	0		0	-	
Facilities Construct(Func. 8500)						
Site Improvement	6100	0		0	-	
Building Improvements	6200	0		0	-	
Administrative (Func. 2700)						
Admin. Supplies	4300	7,479		7,479	2,719	
Admin. Equipment	4400	12,979	(5,000)	7,979	4,776	
Travel & Conference	5200	20,920	(3,500)	17,420	11,638	
Service Memberships/ Fees	5300	14,781		14,781	12,113	
Insurance 7200	5400	20,005	5,012	25,017	25,017	
Contracted Services	5800	21,607		21,607	4,256	
Contracted Services-Business Svc Fees	5800	94,200		94,200	-	
Communications	5900	11,823	(6,000)	5,823	2,478	
Equipment	6400	-		0		
Health Services (Func. 3120 &3140)						
Contracted Services	5800	1,242		1,242	495	
Food (Func. 3700)						
Food Costs	4700	1,593		1,593	1,684	
Administrative (Func.7191)						
Contracted Services -auditors	5800	7,661		7,661	3,890	
General Administration (Func.7200/7300)						
District Oversight Fee (1% of LCFF Rev)	5800	38,449		38,449	-	
Business Services (3.5% of Rev)	5800	40,371		40,371	1,620	
Fiscal Services (Func. 9200)						
Special Education Professional Services		95,867		95,867	34,833	
Mental Health						-
Total Expense		3,813,578	(15,988)	3,797,590	1,770,356	Total Expense
Revenue Less Expenses		624,029	59,746	683,775	(449,515)	
Carryover from Prior Year		1,666,982	-	1,666,982		
Carryover as a Percentage of Total Expenses		43.7%		43.9%		
Ending Balance/Future Carryover		2,291,011		2,350,757		
Carryover as a Percentage of Total Expenses		60.1%		61.9%		
Net Income (Revenue Less Expense)		624,029		683,775		
Net Income as a percentage of Total Revenue		14.1%		15.3%		
Extraordinary Items						
One-time Expenditures		-		-		
One-time Funding Income		-		-		
Total		-	-	-		
Net Income Adjusted for Extraordinary Items		624,029	-	683,775		

WSCS Combined 2023-24 Financial Report as of 12/31/23

Category		Budget			Actual	Comments
		Adopted Budget	Budget Adjustments	Working Budget	Actual Rev/Exp	
		(Annual)	(Annual)	(Annual)	Year-to-date	
Revenue						
State Aid Block Grant	8011	3,908,951	-	3,908,951	1,547,368	See school specific budget
EPA	8012	1,433,664	-	1,433,664	456,326	
In Lieu Prop Tax	8096	2,069,743	-	2,069,743	717,702	
Lottery	8560	145,504	-	145,504	27,333	
Interest	8660	10,000	-	10,000	29,025	
Mandate Block Grant	8550	19,141	-	19,141	19,068	
One-time Funding	8550	-	94,359	94,359	1,608	
State STRS Contribution on Behalf - Paper Transaction	7690-8590	236,604	-	236,604	-	
Universal Pre-K (Being returned)	6053-8590	-	-	-	18,077	
Other Local Revenue	8699	-	-	-	510	
SPED Revenue (6500)	8792	445,657	-	445,657	173,248	
Total Revenue		8,269,264	94,359	8,363,623	2,990,265	Total Revenue
Category		Budget			Actual	Comments
		(Annual)	(Annual)	(Annual)	Year-to-date	
Expenses						
Salaries (Certificated and Classified)		3,558,100	-	3,558,100	1,730,194	See school specific budget
Benefits (All Combined)		1,618,740	-	1,618,740	664,789	
Total Salary & Benefits		5,176,840	0	5,176,840	2,394,982	
	Object Code					
Instructional (Func.1000)						
Textbooks and Core Curricula	4100	15,781	(3,000)	12,781	1,210	
Books and Ref Mat	4200	27,084	(2,000)	25,084	12,262	
Instructional Supplies (>\$500)	4300	233,431	(5,000)	228,431	184,884	
Instructional Equipment (\$500-\$4900)	4400	52,131	6,200	58,331	39,198	
Travel & Conference	5200	17,966	6,800	24,766	24,041	
Contracted Services	5800	318,548	29,000	347,548	225,267	
Communications	5900	20,707	(4,000)	16,707	5,758	
Equipment	6400	0	-	-	-	
Building (Func. 8100)						
Supplies	4300	34,108	(10,000)	24,108	12,403	
Equipment	4400	27,364	(4,000)	23,364	-	
Utilities	5500	28,897	2,200	31,097	23,025	
Rentals, Leases & Repairs	5600	144,214	500	144,714	84,233	
Custodial/Site Expense	5800	139,745	-	139,745	40,518	
Equipment	6400	0	-	-	-	
Facilities Construct (Func. 8500)						
Site Improvement	6100	15,000	-	15,000	-	
Building Improvements	6200	400,000	-	400,000	13,486	
Administrative (Func. 2700)						
Admin. Supplies	4300	18,644	(4,000)	14,644	4,707	
Admin. Equipment	4400	14,103	(2,000)	12,103	8,346	
Travel & Conference	5200	38,312	(3,500)	34,812	24,478	
Service Memberships/ Fees	5300	31,476	-	31,476	23,180	
Insurance	5400	38,053	8,275	46,328	46,328	
Contracted Services	5800	43,022	-	43,022	12,658	
Contracted Services-Business Svcs	5800	176,110	-	176,110	-	
Communications	5900	28,007	(17,000)	11,007	5,002	
Equipment	6400	0	-	-	-	
Health Services (Func. 3140)						
Contracted Services	5800	13,842	7,000	20,842	14,523	
Food (Func. 3700)						
Food Costs	4700	6,452	-	6,452	3,529	
Administrative (Func.7100)						
Contracted Services -auditors	5800	21,556	-	21,556	11,232	
General Administration (Func.7200/7300)						
District Oversight 1%	5800	71,882	-	71,882	390	
Business Services (3.5% of Rev)	5800	77,743	-	77,743	2,610	
Fiscal Services (Func. 9200)						
Special Education Professional Services	7141	100,513	12,000	112,513	49,172	
Total Expense		7,331,531	17,475	7,349,006	3,267,423	Total Expense
Revenue Less Expenses		937,733	76,884	1,014,617	\$ (277,158)	
Carryover from Prior Year		4,509,025	-	4,509,025		
Carryover as a Percentage of Total Expenses		61.5%		61.4%		
Ending Balance/Future Carryover		5,446,758		5,523,642		
Carryover as a Percentage of Total Expenses		74.3%		75.2%		
Net Income (Revenue Less Expense)		937,733		1,014,617		
Net Income as a percentage of Total Revenue		11.3%		12.1%		
Extraordinary Items						
One Time Expenditures		415,000	-	415,000		
One-time Funding Income		-	-	-		
Total		415,000	-	415,000		
Net Rev. Adjusted for Extraordinary Items		1,352,733		1,429,617		

Mid-Year Monitoring Report 2023-2024

Goal 1: All students will be provided high quality guidance and instruction within a broad and rigorous curriculum, necessary educational technology supports, and professional staff that will prepare them for success in college and the workplace.

Completed Measurable Data Outcomes for Goal 1

1. Implementation of State Standards as measured by growth in NWEA scored from Fall 2021 to Fall 2022
2. Student Achievement as measured by CAASPP participation and scores for the 2021-2022 and 2022-2023 school years.
3. College and Career Readiness Indicators as reported on the CA Dashboard.

Mountain Home NWEA Scores:

READING RESULTS

2021-22 2022-23

29.2%	23%	High
27.0%	29%	HiAv
22.7%	23%	Avg
13.5%	16%	LoAw
7.6%	9%	Low

MATH RESULTS

2021-22 2022-23

19.1%	19%	High
17.6%	22%	HiAv
21.3%	19%	Avg
19.7%	22%	LoAv
22.3%	18%	Low

Glacier NWEA Scores:

READING RESULTS-

2022-23 2023-24

22.4%	19%	High
41.8%	49%	HiAv
22.4%	25%	Avg
4.5%	5%	LoAv
9.0%	2%	Low

MATH RESULTS

2022-23 2023-24

23.5%	25%	High
19.1%	32%	HiAv
26.5%	29%	Avg
20.6%	9%	LoAv
10.3%	5%	Low

Endeavor NWEA Scores:**READING RESULTS**

2022-23 2023-24

26.1% 27% High
 22.4% 25% HiAv
 22.1% 23% Avg
 16.9% 16% LoAv
 8.8% 9% Low

MATH RESULTS

2022-23 2023-24

21.2% 22% High
 17.1% 21% HiAv
 21.6% 22% Avg
 18.6% 21% LoAv
 21.6% 14% Low

CAASPP Testing Indicators**Mountain Home:**

	2021-2022	2022-2023
ELA Participation	97%	96%
Math Participation	97%	93%
ELA Met or Exceeded Standard	37%	44%
Math Met or Exceeded Standard	20%	37%

Glacier:

	2021-2022	2022-2023
ELA Participation	100%	100%
Math Participation	100%	95%
ELA Met or Exceeded Standard	68%	79%
Math Met or Exceeded Standard	27%	22%

Endeavor:

	2021-2022	2022-2023
ELA Participation	92%	97%
Math Participation	92%	98%
ELA Met or Exceeded Standard	41%	45%
Math Met or Exceeded Standard	27%	24%

College and Career Readiness:

- a. Glacier saw a growth from 16.67% of students who completed UC/CSU admissions requirements to 40.9% in 2023.
- b. Endeavor saw a slight dip from 37.50% of students who completed UC/CSU admissions requirements to 31.8% in 2023. However, in 2023, Endeavor had 36.4% of graduates meeting the College/Career indicator and 18.2% approaching meeting the indicator.

Surveys will be given in March, so data is not yet available.

Goal 2: All students will be provided a safe, clean, secure and healthy school with opportunities for student engagement within a positive school climate.

1. Most data is not yet available as the School Dashboard is not updated yet and the school survey will not be administered until March.

Goal 3: School will provide opportunities for our Educational Partners (parents, students, staff, community members, and organizations) to participate in various aspects of the educational environment to support and enhance student success.

1. Data is not yet available as the survey will be administered in March

We are on track to meet most of our goals and possibly all of our goals. There has been difficulty tracking some of our data points due to lack of data during COVID and the establishment of Endeavor at the start of the LCAP cycle.

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

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

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Endeavor Charter School	Michael Cox Director	mcox@wscsfamily.org (559)642-1422

Goal 1

Goal Description

All students will be provided high quality guidance and instruction within a broad and rigorous curriculum, necessary educational technology supports, and professional staff that will prepare them for success in college and the workplace.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services) SARC	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: Endeavor Charter First Year (No Data) Data Source: SARC Report	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2020/2021 Data Source: SARC Report	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2021/2022 Data Source: SARC Report	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC Report (not yet available)	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC Report
Local Indicator (Priority 2- Implementation of State Academic Standards) Local Indicator: Benchmark NWEA Test Results	A. The implementation of state adopted academic content and performance standards for all students Data Year: 2020 Endeavor Charter First Year (No Data) Data Source: NWEA Local Indicator	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2020 to Fall 2021 using the same cohort of students. READING RESULTS 2020-21 2021-22 40.0% 30.3% High 27.9% 25.3% HiAv 17.1% 20.3% Avg 8.8% 15.3% LoAv 6.3% 8.8% Low MATH RESULTS 2020-21 2021-22	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2021 to Fall 2022 using the same cohort of students. READING RESULTS 2021-22 2022-23 30.3% 26.1% High 25.3% 22.4% HiAv 20.3% 22.1% Avg 15.3% 16.9% LoAv 8.8% 12.5% Low MATH RESULTS 2021-22 2022-23	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2022 to Fall 2023 using the same cohort of students. READING RESULTS 2022-23 2023-24 26.1% 27% High 22.4% 25% HiAv 22.1% 23% Avg 16.9% 16% LoAv 8.8% 9% Low	A. The implementation of state adopted academic content and performance standards for all students B. Demonstrated student improvement in math and reading on NWEA Data Year: 2023-24 Source: NWEA Local Indicator

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		34.5% 21.5% High 17.2% 16.9% HiAv 19.2% 19.5% Avg 15.8% 22.1% LoAv 13.3% 20.0% Low Data Year: 2021-22 Source: NWEA Local Indicator	21.5% 21.2% High 16.9% 17.1% HiAv 19.5% 21.6% Avg 22.1% 18.6% LoAv 20.0% 21.6% Low Data Year: 2022-23 Source: NWEA Local Indicator	MATH RESULTS 2022-23 2023-24 21.2% 22% High 17.1% 21% HiAv 21.6% 22% Avg 18.6% 21% LoAv 21.6% 14% Low Data Year: 2023-24 Source: NWEA Local Indicator	
State Indicator (Priority 4-Pupil Achievement) CA Dashboard College/Career Results Local Indicator (Priority 6-School Climate)	State Indicators: N/A due to the establishment of a new charter in July 2020. Data Year: 2020/2021 Data Source: CA School Dashboard Local Indicator for CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2021. The following results are based on students rating us Above	1. Students did not participate in SBAC Testing in May 2021. Student test results are unavailable. Data Year: 2020/2021 Data Source: CA School Dashboard 2. Due to establishing charter in 2020, we do not currently have CA Dashboard data for College & Career Indicators. Data Year: 2020/2021	1. Students participated in SBAC Testing in May 2022 for the first time since Endeavor became a Charter school. a) 92% of our 3rd-8th and grade 11 students combined participated in SBAC testing. b) All Students: 34.5 points below ELA standards (41% Met or Exceeded ELA Standards) c) All Students: 74.2 points below standard in Math (27% Met or	1. Students participated in SBAC Testing in May 2023. a) 97% of our 3rd-8th and grade 11 students combined participated in ELA SBAC testing. 98% of our 3rd-8th and grade 11 students combined participated in Math SBAC testing. b) All Students: 16.1 points below ELA standards (45% Met or Exceeded ELA Standards) c) All Students: 66.2 points below standard	1. Improvement in the percent of students meeting or exceeding standard on the Smarter Balanced Summative Assessments and NWEA for math and ELA Data Year: 2022/2023 Data Source: CA School Dashboard 2. Improvement in the percentage of students meeting "Prepared" for C/C on the CA Dashboard.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>64% of high school students responded that the school provided them with the knowledge and support needed for future (college/career)</p> <p>Data Year: 2020-21 Source: Local Indicators</p>	<p>Data Source: CA Dashboard</p> <p>3. CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2022. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>57% of students responded that the school provided them with the knowledge and support needed for future (college/career) academic goals and planning.</p> <p>Data Year: 2021-22 Source: Local Indicators</p>	<p>Exceeded Math Standards)</p> <p>For CA Dashboard 2022 College/Career Indicator: There has not been data on CCI since 2019. The following is based on the 2022 College/Career Measures Only Report under Additional Reports for the following data.</p> <p>2.A.1) For CA Dashboard 2022 College/Career Indicator: There is no data for 2022 on CCI. A.2) percent of graduates who completed all courses required for UC/CSU admission: 37.50% A.3) Percent of pupils that completed a CTE program & earned a High School Diploma: % A.4) Percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the</p>	<p>in Math (24% Met or Exceeded Math Standards)</p> <p>For CA Dashboard 2023 College/Career Indicator:</p> <p>2.A.1) For CA Dashboard 2023 College/Career Indicator: 36.4% prepared and approaching prepared 18.2%</p> <p>A.2) percent of graduates who completed all courses required for UC/CSU admission: 31.8% A.3) Percent of pupils that completed a CTE program & earned a High School Diploma: 0% A.4) Percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC/CSU & CTE sequences/programs of study: 0%</p>	<p>Data Year: 2022-23 Data Source: California Dashboard</p> <p>3. We will see a 10% improvement of the student survey question asking if our school provided them with the knowledge and support for future College/Career academic goals and planning.</p> <p>Data Year: 2023-24 Source: Local Indicators</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			<p>UC/CSU & CTE sequences/programs of study: %</p> <p>A.5) English Learners: 1.6%</p> <p>A.6) Percentage of pupils who passed an advanced placement exam with a score of 3 or higher:0%</p> <p>A.7) Percentage of pupils who participate in, & demonstrate college preparedness pursuant to, the EAP, or any subsequent assessment of college preparedness: 0%</p> <p>Data Year: 2021/2022 Data Source: CA Dashboard</p> <p>3. CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2023. The following results are based on students rating us Satisfactory, Above Average, or Excellent.</p> <p>100% of students responded that the school provided them</p>	<p>A.5) English Learners: 0%</p> <p>A.6) Percentage of pupils who passed an advanced placement exam with a score of 3 or higher:0%</p> <p>A.7) Percentage of pupils who participate in, & demonstrate college preparedness pursuant to, the EAP, or any subsequent assessment of college preparedness: No data available.</p> <p>Data Year: 2022/2023 Data Source: CA Dashboard</p> <p>3. No data available. Survey will be administered in March.</p>	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			<p>with the knowledge and support needed for future (college/career) academic goals and planning.</p> <p>Data Year: 2022-23 Source: Local Indicators</p>		
Local Indicator (Priority 6-School Climate)	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2021. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>92% of elementary students responded and 75% of high school students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p>	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2022. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>86% of elementary students responded and 76% of high school students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p>	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2023. The following results are based on students rating us Satisfactory, Above Average or Excellent.</p> <p>93% of elementary students and 100% of high school students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p> <p>98% of elementary students and 100% of high school students</p>	No data available. Survey will be administered in March.	<p>We will see a 10% improvement of high school student responses to these 3 survey questions of academic advising, textbook and learning material needs, and technology support.</p> <p>Data Year: 2023-24 Source: Local Indicators</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>92% responded of elementary students and 64% of high school students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>96% of elementary students and 64% of high school students responded that the school supported their educational-related technology needs.</p> <p>Data Year: 2020-21 Source: Local Indicators</p>	<p>89% responded of elementary students and 78% of high school students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>79% of elementary students and 66% of high school students responded that the school supported their educational-related technology needs.</p> <p>Data Year: 2021-22 Source: Local Indicators</p>	<p>responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>96% of elementary students and 100% of high school students responded that the school supported their educational-related technology needs.</p> <p>Data Year: 2022-23 Source: Local Indicators</p>		
Local Indicator (Priority 7-Course Access)	<p>CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.</p> <p>Data Year: 2020-21 Source: Local Indicators</p>	<p>CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.</p> <p>Data Year: 2021-22 Source: Local Indicators</p>	<p>CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.</p> <p>Data Year: 2022-23 Source: Local Indicators</p>	<p>CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.</p> <p>Data Year: 2023-24 Source: Local Indicators</p>	<p>All students will have access to a broad course of study in all required subject areas.</p> <p>Data Year: 2023-24 Source: Local Indicators</p>

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Monitoring Personalized Learning Plans Every student will be assigned to a teacher. Every teacher will meet with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is assigned to a teacher. Every teacher meets with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.		\$131,424.28	\$58204.97
1.2	Monitoring Personalized Learning Plans Every student will be assigned to a teacher. Every teacher will meet with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is assigned to a teacher. Every teacher meets with each student and their parent at least every 20 school days to develop and monitor each student's Personalized		\$219,812.82	\$97350.33

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			
1.3	Customized Personalized Learning Plans Every student will be provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan will be built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan is built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum,		\$133,470.09	\$59111.01

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				testing, tutoring, and close monitoring.			
1.4	Customized Personalized Learning Plans Every student will be provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan will be built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan will be built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.		\$744,622.65	\$329777.24
1.5	Providing Class Offerings The school will provide necessary high quality, direct instruction in core and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. The school provides necessary high quality, direct instruction in core		\$878,092.74	\$388888.26

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.			
1.6	Teacher Professional Development Provide training for teachers to increase their technical and instructional effectiveness with educational technology and virtual learning settings in order to facilitate pupil success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Teachers meet once a month for a curriculum review/training, once a month for educational technology training, and once a month PLCs. Source: 2023-2024 Staff PD Calendars (High School, Elementary, SPED, EL, Technology)	\$351,237.09	\$155555.30
1.7	Administer Academic Assessments The school will deliver academic assessments to all students, both the CAASPP and the school's internal assessment and evaluations.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	97% of our 3rd-8th and grade 11 students combined participated in ELA SBAC testing. 98% of our 3rd-8th and grade 11 students combined participated in Math SBAC testing. NWEA test administered to all K-11th grade students for Spring 2023 and Fall 2023.	\$280,989.67	\$124444.24
1.8	Ongoing Staff Development Provide ongoing staff development & articulation to support Math, English Language Arts and Science state standards implementation and monitoring.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Teachers meet once a month for a curriculum review/training, once a month for educational technology training, and once a month PLCs. Source: 2023-2024 Staff PD Calendars (High	\$175,618.55	\$77777.65

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
					School, Elementary, SPED, EL, Technology)		
1.9	Administration to Assess Student Needs Administrative meetings and other administrative training devoted to assessing & refining our staff professional development planning and process and to identify critical areas of student needs.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Administrators have meetings twice a month, and attend professional conferences and trainings to assess & refine our staff professional development planning and process and to identify critical areas of student needs.	\$245,865.96	\$108888.71
1.10	College/Career Readiness Guidance Provide 7-12th grade students with grade-appropriate College and Career Readiness guidance to increase student preparedness for college and post high school success. *College and Career Readiness means as measured and reported on the CA Dashboard percentage of graduating students.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Guidance Counselor holds weekly workshops to engage students and parents in college and career readiness. Guidance Counselor and Advising Teachers provide guidance on High School Enrichment Program, A-G requirements, diploma tracking, and CTE Pathways. Advising Teachers and Guidance Counselor participate in ongoing college and career PD. Guidance Counselor and teachers take students on field trips to UCs, State Schools, and College and Career Fairs. Data Source: Monthly Staff Agendas, PLP	\$162810.70	\$72105.33

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
					Checklists, Workshop Agendas		
1.11	Developing Additional CTE Pathway Research and develop a new CTE pathway.	No	Fully Implemented	Currently met, ongoing & consistently monitored for compliance.	CTE Education pathway is in year 2. The Business Pathway is currently being developed.	\$162810.70	\$162810.70

Goal 2

Goal Description

All students will be provided a safe, clean, secure and healthy school with opportunities for student engagement within a positive school climate.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services)	School facilities are maintained in good repair. Data year: NA Endeavor's First Year Data Source: SARC - No Data	School facilities are maintained in good repair. Data Year: 2020/2021 Data Source: SARC	School facilities are maintained in good repair. Data Year: 2021/2022 Data Source: SARC	School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC (Not available yet)	School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC
State Indicator (Priority 5-Student Engagement)	Data year: NA Endeavor's First Year Data Source: CA School Dashboard - No Data	Data year: 2020/2021 Endeavor's First Year Data Source: CA School Dashboard - No Data	Data year: 2021/2022 Endeavor's Second Year Data Source: CA School Dashboard	Data year: 2022/2023 Endeavor's Second Year Data Source: CA School Dashboard	Blue Performance level on Dashboard for Chronic Absenteeism and Suspension Rate Data Year: 2022/2023

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			1) School Attendance Rate: 2) Chronic Absenteeism Rate(K-8): .8% 3) Drop Out Rate: 0% 4) 9-12 Graduation Rate: 100% 5) Suspensions/Expulsions: 0%	1) School Attendance Rate: No data available 2) Chronic Absenteeism Rate (K-8): .9% 3) Drop Out Rate: Not yet available 4) 9-12 Graduation Rate: 90.9% 5) Suspensions/Expulsions: 0%	Data Source: CA School Dashboard
Local Indicator (Priority 6-School Climate)	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2021 survey results. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>Student Survey Results--based on March 2021 survey results rated Above Average or Excellent.</p> <p>100% of elementary students and 71% of high school students rated school is clean and in good condition;</p>	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2022 survey results. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>91% of elementary students and 88% of high school students rated school is clean and in good condition.</p> <p>85% rated of elementary students and 57% of high school students felt a sense of safety while</p>	<p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2023 survey results. The following results are based on students rating us Satisfactory, Above Average or Excellent.</p> <p>100% of elementary students and 100% of high school students rated school is clean and in good condition.</p> <p>99% of elementary students and 94% of high school students felt a sense of safety while 99% of elementary and 94% of high schoolers felt</p>	<p>No current data. The survey will be administered in March.</p>	<p>We will see a 10% improvement of high school students responding to the survey question for feeling a sense of safety and school connectedness.</p> <p>Data Year: 2023/2024 Data Source: Local Indicators</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>85% rated of elementary students and 71% of high school students felt a sense of safety while 92% of elementary and 64% of high schoolers felt welcomed and connected in our school community.</p> <p>Data Year: 2020/2021 Data Source: Local Indicators</p>	<p>88% of elementary and 63% of high schoolers felt welcomed and connected in our school community.</p> <p>Data Year: 2021/2022 Data Source: Local Indicators</p>	<p>welcomed and connected in our school community.</p> <p>Data Year: 2022/2023 Data Source: Local Indicators</p>		

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Janitorial Service Provide regular, ongoing janitorial service for the buildings.	No	Partially Implemented	<p>Currently met, ongoing, & consistently monitored for compliance.</p> <p>Endeavor provides regular, ongoing janitorial service for the buildings.</p>	Janitorial services for the building are provided daily.	\$45,667.00	\$20224.93
2.2	Building Grounds Maintenance Provide regular, ongoing landscape maintenance as needed.	No	Partially Implemented	<p>Currently met, ongoing, & consistently monitored for compliance.</p> <p>Endeavor provides regular, ongoing landscape maintenance as needed.</p>		\$180,858.00	\$80098.09

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	Addressing Safety Issues Address all critical safety issues in a timely manner.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Endeavor address all critical safety issues in a timely manner.	Safety reporting process that all staff have been trained in. Safety training including: First Aid, CPR, Fire Drill, Active Shooter, and Mental Health Risk Assessment Training. Data Source: Staff Agendas and PD Calendars	\$1,000.00	\$442.88
2.4	Building Modifications Plan & perform building modifications to better serve our school's mission as needed.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Endeavor plans & performs building modifications to better serve our school's mission as needed.	Installation of window privacy film, reception remodeling, installation of artificial turf.	\$1,000.00	\$442.88
2.5	Community-Based Family Resources Maintain and publish a list of community-based mental health services and support as a resource for students and families.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Endeavor maintains and publishes a list of community-based mental health services and support as a resource for students and families.	Western Sierra Charter School Website	\$1,000.00	\$442.88

Goal 3

Goal Description

School will provide opportunities for our Educational Partners (parents, students, staff, community members, and organizations) to participate in various aspects of the educational environment to support and enhance student success.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 3-Parent Involvement) on CA Dashboard self-reflection tool - Parent Survey March 2021.	<p>A. Engaging parents in decision-making: March 2021 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent. It does not include those who rated us Satisfactory:</p> <p>89% of parents in our elementary program and 81% of parents in our high school program rated that our school supports their needs as parent/guardian teacher</p> <p>B. Promoting parent participation in programs that meet the needs of students. 83% of parents in our elementary program and 72% of parents in our high school program rated feeling</p>	<p>A. Engaging parents in decision-making: March 2021 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent. It does not include those who rated us Satisfactory:</p> <p>88% of parents in our elementary program and 72% of parents in our high school program rated that our school supports their needs as parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students. 77% of parents in our elementary program and 64% of parents in our high school program rated feeling</p>	<p>A. Engaging parents in decision-making: March 2023 Parent Survey Results. The following results are based on parents rating us Satisfactory, Above Average or Excellent.</p> <p>100% of parents in our elementary program and 98% of parents in our high school program rated that our school supports their needs as parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students. 97% of parents in our elementary program and 98% of parents in our high school program rated feeling welcomed, valued,</p>	No current data. Survey will be administered in March.	<p>Continue to work towards improved parent involvement measures of participation in decision-making for the education of their student; working collaboratively with staff; participation on our governing board; and participation in advisory meetings.</p> <p>Data Year: 2023/2024 Data Source: Local Indicators</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	welcomed, valued, and connected in our school community. Data Year: 2020/2021 Data Source: Local Indicators	welcomed, valued, and connected in our school community. Data Year: 2021/2022 Data Source: Local Indicators	and connected in our school community. Data Year: 2022/2023 Data Source: Local Indicators		

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Parent Workshops Provide parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific workshops but also during the PLP meeting)	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Endeavor provides parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific workshops but also during the PLP meeting)		\$17,920.26	\$7936.50
3.2	Communication Provide methods of communication between home and school via Parent Square, social media, school websites, newsletters, advising and other meetings between teachers, parents/guardian, and students.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Endeavor provides methods of communication between home and school via Parent Square, social media, school websites, newsletters, advising and		\$17,920.26	\$7936.50

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				other meetings between teachers, parents/guardian, and students.			
3.3	Educational Partner Feedback Provide opportunities for involvement, input, and feedback from all Educational Partners on aspects of our school program, safety, and culture to enhance student success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Data Source: Annual Student/Parent Survey Working with Parsec Data Analysis Company	\$17,920.26	\$7936.50
3.4	Educational Partner Engagement Develop, as needed, Advisory Groups and opportunities for Educational Partner engagement. Existing and future Advisory Groups could focus on issues such as: Technology development Professional development for staff School Safety Curriculum LCAP goals Community impact and increased diversity	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Advisory groups have been formed to review curriculum needs and adoptions, best practices for teaching and advising, school safety committees. LCAP focus groups in spring of 2023. Data Source: LCAP Focus Group Agenda, Advisory Group Agendas	\$10,752.15	\$4761.90
3.5	Community Engagement Opportunities for Students Provide opportunities for our students to explore and engage with the greater community around them through educational and service-related field experiences. (For example: Reagan Library, Catalina CIMI science trip, science & art exploration trips, visits and	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Students attended the Reagan Library field trip. Students will be attending the CIMI science trip in the spring. Elementary students attend weekly Wednesday field trips to local parks, libraries, and	\$7,168.11	\$3174.60

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	interviews with businesses, university tours and community service)				community service opportunities. High school students have attended field trips to UCs and State schools. Science students will attend the Monterey Bay Aquarium field trip and participate in a lab experience there. Local Business Partnership in our Leadership Class and student recognitions.		

Goal 4

Goal Description

Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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

Goal 5

Goal Description

Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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

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

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

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Glacier High School Charter	Michael Cox Director	mcox@wscsfamily.org (559) 642-1422

Goal 1

Goal Description

All students will be provided high quality guidance and instruction within a broad and rigorous curriculum, necessary educational technology supports, and professional staff that will prepare them for success in college and the workplace.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services) SARC	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching for 2020-21. B. Students have sufficient access to the standards-aligned	A. Teachers were appropriately assigned and fully credentialed in the subject area and for the students they teach and advised in 2021-22. B. Students had sufficient access to	A. Teachers were appropriately assigned and fully credentialed in the subject area and for the students they teach and advised in 2022-23. B. Students had sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	instructional materials for 2020-21. C. School facilities are maintained in good repair for 2020-21.	the standards-aligned instructional materials for 2021-22. C. School facilities were maintained in good repair for 2021-22. Data Year: 2020/2021 Data Source: SARC Report	the standards-aligned instructional materials for 2022-23. C. School facilities were maintained in good repair for 2022-23. Data Year: 2021/2022 Data Source: SARC Report	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC Report (not yet available)	the standards-aligned instructional materials. C. School facilities are maintained in good repair.
Local Indicator (Priority 2- Implementation of State Academic Standards) Local Indicator: Benchmark NWEA Test Results	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2018 to Spring 2019. All students in grades 9-11 made above average growth in math compared to the same grades across the U.S. on NWEA In reading, 9th and 10th grade students made above average growth in reading while 11th grade students showed below average growth.	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2020 to Fall 2021 using the same cohort of students. READING RESULTS 2020-21 2021-22 36.8% 20.9% High 29.4% 50.7% HiAv 23.5% 13.4% Avg 7.4% 13.4% LoAv 2.9% 1.5% Low MATH RESULTS 2020-21 2021-22	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2021 to Fall 2022 using the same cohort of students. READING RESULTS 2021-22 2022-23 20.9% 22.4% High 50.7% 41.8% HiAv 13.4% 22.4% Avg 13.4% 4.5% LoAv 1.5% 9.0% Low MATH RESULTS 2021-22 2022-23	A. The implementation of state adopted academic content and performance standards for all students B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2022 to Fall 2023 using the same cohort of students. READING RESULTS- 2022-23 2023-24 22.4% 19% High 41.8% 49% HiAv 22.4% 25% Avg 4.5% 5% LoAv 9.0% 2% Low MATH RESULTS 2022-23 2023-24	A. The implementation of state adopted academic content and performance standards for all students B. Demonstrated student improvement in math and reading on NWEA.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		0% 16.7% High 16.7% 19.4% HiAv 16.7% 22.2% Avg 33.3% 33.3% LoAv 33.3% 8.3% Low Data Year: 2021-22 Source: NWEA Local Indicator	16.7% 23.5% High 19.4% 19.1% HiAv 22.2% 26.5% Avg 33.3% 20.6% LoAv 8.3% 10.3% Low Data Year: 2022-23 Source: NWEA Local Indicator	23.5% 25% High 19.1% 32% HiAv 26.5% 29% Avg 20.6% 9% LoAv 10.3% 5% Low Data Year: 2022-23 Source: NWEA Local Indicator	
State Indicator (Priority 4-Pupil Achievement) CA Dashboard Fall 2019 CAASPP Results CA Dashboard Fall 2019 College/Career Results Local Indicator (Priority 6-School Climate)	Smarter Balanced Summative Assessments for math and ELA in 2019: All Students: 58.8 points above Standard in ELA All Students: 67.5 points below Standard in Math For CA Dashboard 2019 College/Career Indicator: 43.3% of our students met "prepared," an increase of 6.2% from 2018. CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2021. The following results are based on students	A. Students did not participate in SBAC Testing in May 2021. Student test results are unavailable. B.1) For CA Dashboard 2019 College/Career Indicator: 43.3% of our students met "prepared," an increase of 6.2% from 2018. B.2) percent of graduates who completed all courses required for UC/CSU admission: 16.67% B.3) Percent of pupils that completed a CTE program & earned a High School Diploma: 5% B.4) Percentage of pupils who have	A. Students participated in SBAC Testing in May 2022, the first time since 2019. Results are as follows: 1. 100% of our students took the SBAC Tests. 2. All Students: 40.5 points above standard in ELA (68% Met or Exceeded ELA Standards) 3. All Students: 77 points below standard in Math (27% Met or Exceeded Math Standards) B.1) For CA Dashboard 2022, there is no Baseline data comparison on CCI for 2022.	A. Students participated in SBAC Testing in May 2023. Results are as follows: 1. 100% of our students took the ELA SBAC Test and 95% took the Math SBAC Test. 2. All Students: 60.4 points above standard in ELA (79% Met or Exceeded ELA Standards) 3. All Students: 77.4 points below standard in Math (22% Met or Exceeded Math Standards) B.1) For CA Dashboard 2023 CCI are: 45.5% prepared and 27.3%	1. We will see an improvement in the percent of students meeting or exceeding standards on the Smarter Balanced Summative Assessments for math and ELA 2. Improvement in the percentage of students meeting "Prepared" for C/C on the CA Dashboard. 3. We will see a 10% improvement of the student survey question asking if our school provided them with the knowledge and support for future College/Career academic goals and planning.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p> <p>74% of students responded that the school provided them with the knowledge and support needed for future (college/career) academic goals and planning.</p>	<p>successfully completed courses that satisfy the requirements for entrance to the UC/CSU & CTE sequences/programs of study: 0%</p> <p>B.5) English Learners: no pupils</p> <p>B.6) Percentage of pupils who passed an advanced placement exam with a score of 3 or higher: 0%</p> <p>B.7) Percentage of pupils who participate in, & demonstrate college preparedness pursuant to, the EAP, or any subsequent assessment of college preparedness: 0%</p> <p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2022. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.</p>	<p>Therefore, we used the College/Career Measures Only Report under Additional Reports for the following data.</p> <p>B.2) percent of graduates who completed all courses required for UC/CSU admission: 40%</p> <p>B.3) Percent of pupils that completed a CTE program & earned a High School Diploma: 4%</p> <p>B.4) Percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC/CSU & CTE sequences/programs of study: 0%</p> <p>B.5) English Learners: 0%</p> <p>B.6) Percentage of pupils who passed an advanced placement exam with a score of 3 or higher: 0%</p> <p>B.7) Percentage of pupils who participate in, & demonstrate college preparedness</p>	<p>approaching prepared.</p> <p>B.2) percent of graduates who completed all courses required for UC/CSU admission: 40.9%</p> <p>B.3) Percent of pupils that completed a CTE program & earned a High School Diploma: 9.1%</p> <p>B.4) Percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC/CSU & CTE sequences/programs of study: 9.1%</p> <p>B.5) English Learners: 0%</p> <p>B.6) Percentage of pupils who passed an advanced placement exam with a score of 3 or higher: 0%</p> <p>B.7) Percentage of pupils who participate in, & demonstrate college preparedness pursuant to, the EAP, or any subsequent assessment of college</p>	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		71% of students responded that the school provided them with the knowledge and support needed for future (college/career) academic goals and planning.	<p>pursuant to, the EAP, or any subsequent assessment of college preparedness: 52%</p> <p>CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2023. The following results are based on students rating us Satisfactory, Above Average, or Excellent.</p> <p>95% of students responded that the school provided them with the knowledge and support needed for future (college/career) academic goals and planning.</p>	<p>preparedness: Data not available.</p> <p>3. No data available. Survey will be administered in March.</p>	
Local Indicator (Priority 6-School Climate)	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2021. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2022. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory.	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2023. The following results are based on students rating us Satisfactory, Above Average, or Excellent.	No data available. Survey will be administered in March.	We will see a 5-10% improvement of student responses to these 3 survey questions of academic advising, textbook and learning material needs, and technology support.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>79% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p> <p>88% of students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>85% of students responded that the school supported their educational-related technology needs.</p>	<p>86% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p> <p>76% of students responded that the school provided them with textbooks and learning materials to meet their educational needs with</p> <p>78% of students responded that the school supported their educational-related technology needs.</p>	<p>99% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.</p> <p>100% of students rated that the school provided them with textbooks and learning materials to meet their educational needs with</p> <p>99% of students responded that the school supported their educational-related technology needs.</p>		
Local Indicator (Priority 7-Course Access)	CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.	CA Dashboard Priority 7 Self-Reflection Tool: All students have access to a broad course of study in English Language Arts, Mathematics, Social Sciences, Science, Visual & Performing Arts, Health, & Physical Education	CA Dashboard Priority 7 Self-Reflection Tool: All students have access to a broad course of study in English Language Arts, Mathematics, Social Sciences, Science, Visual & Performing Arts, Health, & Physical Education	<p>CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a broad course of study.</p> <p>Data Year: 2023-24 Source: Local Indicators</p>	All students will have access to a broad course of study in all required subject areas that prepare them for college and careers.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Monitoring Personalized Learning Plans Every student will be assigned to a teacher. Every teacher will meet with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is assigned to a teacher. Every teacher meets with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.		\$93,806.56	\$42943.07
1.2	Customized Personalized Learning Plans Every student will be provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan will be built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners)	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum,		\$234,516.41	\$107357.68

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	& those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			and technology. This plan is built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			
1.3	Providing Class Offerings The school will provide necessary high quality, direct instruction in core and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. The school provides necessary high quality, direct instruction in core and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.		\$234,516.41	\$107357.68
1.4	Teacher Professional Development Provide training for teachers to increase their technical and instructional effectiveness with educational technology and virtual learning settings in order to facilitate pupil success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	GHS Teachers meet once a month for professional development and PLC's.	\$93,806.56	\$42943.07

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.5	Administer Academic Assessments The school will deliver academic assessments to all students, both the CAASPP and the school's internal assessment and evaluations.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	100% of our students took the ELA SBAC Test and 95% took the Math SBAC Test. NWEA test administered to all K-11th grade students for Spring 2023 and Fall 2023.	\$75,045.25	\$34354.46
1.6	Ongoing Staff Development Provide ongoing staff development & articulation to support Math, English Language Arts and Science state standards implementation and monitoring.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Teachers meet once a month for curriculum review/training, educational technology training, and PLCs. Source: 2023-2024 Staff Calendars and Staff Meeting Agendas	\$46,903.28	\$21471.54
1.7	Administration to Assess Student Needs Administrative meetings and other administrative training devoted to assessing & refining our staff professional development planning and process and to identify critical areas of student needs.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Administrators have meetings twice a month, and attend professional conferences and trainings to assess & refine our staff professional development planning and process and to identify critical areas of student needs.	\$65,664.59	\$30060.15
1.8	College/Career Readiness Guidance Provide 7th-12 grade students with grade appropriate College and Career Readiness guidance to increase student preparedness for	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Guidance Counselor holds weekly workshops to engage students and parents in college and career readiness. Guidance Counselor and Advising Teachers	\$46,903.28	\$21471.54

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	college and post high school success. *College and Career Readiness means as measured and reported on the CA Dashboard percentage of graduating students.				<p>provide guidance on High School Enrichment Program, A-G requirements, diploma tracking, and CTE Pathways.</p> <p>Advising Teachers and Guidance Counselor participate in ongoing college and career PD.</p> <p>Guidance Counselor and teachers take students on field trips to UCs, State Schools, and College and Career Fairs.</p> <p>Data Source: Monthly Staff Agendas, PLP Checklists, Workshop Agendas</p>		
1.9	Developing Additional CTE Pathway Research and develop a new CTE pathway.	No	Fully Implemented	Currently met, ongoing, & consistently monitored for compliance.	CTE Education pathway is developed.	\$46,903.28	\$46,903.28

Goal 2

Goal Description

All students will be provided a safe, clean, secure and healthy school with opportunities for student engagement within a positive school climate.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services)	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.
State Indicator (Priority 5-Student Engagement)	CA Dashboard Priority 5 for Pupil Attendance and Chronic Absenteeism rates.	CA Dashboard Priority 5 for Pupil Attendance and Chronic Absenteeism rates. 1) School attendance Rates: 86.06 2) Chronic Absenteeism Rates: 0% 3) High School Dropout Rates: 10% 4) High School Graduation Rates: 80%	CA Dashboard 2022 Priority 5 for Pupil Attendance and Chronic Absenteeism rates. 1) School attendance Rate: 2) Chronic Absenteeism Rate: 0% 3) High School Dropout Rate: 4% 4) High School Graduation Rate: 96%	CA Dashboard 2023 Priority 5 for Pupil Attendance and Chronic Absenteeism rates. 1) School attendance Rate: No data available 2) Chronic Absenteeism Rate: NA 3) High School Dropout Rate: No data available	Maintain Blue Performance level on Dashboard for Chronic Absenteeism and Suspension Rate
Local Indicator (Priority 6-School Climate)	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2021 survey results. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory. 98% of students rated school is clean and in good condition; rated sense of safety at 71% and School Connectedness at 66%	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2022 survey results. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory. 84% of students rated school is clean and in good condition. Students rated sense of safety at 71%. Students rated School	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2023 survey results. The following results are based on students rating us Satisfactory, Above Average, or Excellent. 99% of students rated school is clean and in good condition. Students rated sense of safety at 95%. Students rated School Connectedness at 95%.	No data available. Survey will be administered in March.	We will see a 15% improvement of student surveys for sense of safety and school connectedness.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		Connectedness at 77%.			

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Janitorial Service Provide regular, ongoing janitorial service for the buildings.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Glacier provides regular, ongoing janitorial service for the buildings. basis.	Janitorial services for the building are provided daily.	\$22,515.95	\$10307.42
2.2	Building Grounds Maintenance Provide regular, ongoing landscape maintenance as needed.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Glacier provides regular, ongoing landscape maintenance as needed.		\$19,626.00	\$8894.45
2.3	Addressing Safety Measures Address all critical safety issues in a timely manner.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Glacier address all critical safety issues in a timely manner.	Safety reporting process that all staff have been trained in. Safety training including: First Aid, CPR, Fire Drill, Active Shooter, and Mental Health Risk Assessment Training. Data Source: Staff Agendas	\$1,000.00	\$457.78
2.4	Building Modifications	No	Planned	Currently met, ongoing, &	Installation of cement ramps modular classrooms. New flooring	\$60,696.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Plan & perform building modifications to better serve our school's mission as needed.			consistently monitored for compliance. Plan & perform building modifications to better serve our school's mission as needed.	for Modular A and Modular B classrooms.		
2.5	Community-Based Family Resources Maintain and publish a list of community-based mental health services and support as a resource for students and families.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Glacier maintains and publishes a list of community-based mental health services and support as a resource for students and families.	Western Sierra Charter School Website	\$1,000.00	\$457.78

Goal 3

Goal Description

School will provide opportunities for our Educational Partners (parents, students, staff, community members, and organizations) to participate in various aspects of the educational environment to support and enhance student success.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 3-Parent Involvement) on CA Dashboard self-reflection tool - Parent Survey March 2021	A. Engaging parents in decision-making: March 2021 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent.	A. Engaging parents in decision-making: March 2022 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent.	A. Engaging parents in decision-making: March 2023 Parent Survey Results. The following results are based on parents rating us Satisfactory,	No data available. Survey will be administered in March.	Continue to work towards improved parent involvement measures of participation in decision-making for the education of their student; working

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>It does not include those who rated us Satisfactory.</p> <p>89% of parents rated that our school supports their needs as parent/guardian teacher</p> <p>B. Promoting parent participation in programs that meet the needs of students.</p> <p>76% of parents rated feeling welcomed, valued, and connected in our school community.</p>	<p>It does not include those who rated us Satisfactory.</p> <p>91% of parents rated that our school supports their needs as parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students.</p> <p>86% of parents rated feeling welcomed, valued, and connected in our school community.</p>	<p>Above Average, or Excellent.</p> <p>100% of parents responded that our school supports their needs as parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students:</p> <p>100% of parents rated feeling welcomed, valued, and connected in our school community.</p>		<p>collaboratively with staff; participation on our governing board; and participation in advisory meetings</p>

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	<p>Parent Workshops</p> <p>Provide parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific workshops but also during the PLP meeting)</p>	No	Partially Implemented	<p>Currently met, ongoing, & consistently monitored for compliance</p> <p>Glacier provides parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific</p>		\$23,081.11	\$10566.14

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				workshops but also during the PLP meeting)			
3.2	Communication Provide methods of communication between home and school via Parent Square, social media, school websites, newsletters, advising and other meetings between teachers, parents/guardian, and students.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Glacier provides methods of communication between home and school via Parent Square, social media, school websites, newsletters, advising and other meetings between teachers, parents/guardian, and students		\$23,081.11	\$10566.14
3.3	Educational Partner Feedback Provide opportunities for involvement, input, and feedback from all Educational Partners on aspects of our school program, safety, and culture to enhance student success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Data Source: Annual Student/Parent Survey Working with Parsec Data Analysis Company	\$23,081.11	\$10566.14
3.4	Educational Partner Engagement Develop, as needed, Advisory Groups and opportunities for Educational Partner engagement. Existing and future advisory groups could focus on issues such as: Technology development Professional development for staff School Safety Curriculum LCAP goals	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Advisory groups have been formed to review curriculum needs and adoptions, best practices for teaching and advising, school safety committees. LCAP focus groups in spring of 2023.	\$11,540.55	\$5283.07

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Community impact and increased diversity				Data Source: LCAP Focus Group Agenda, Advisory Group Agendas		
3.5	Community Engagement Opportunities for Students Provide opportunities for our students to explore and engage with the greater community around them through educational and service-related field experiences. (For example: Reagan Library, Catalina CIMI science trip, science & art exploration trips, visits and interviews with businesses, university tours and community service)	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Students attended the Regan Library field trip. Students will be attending the CIMI science trip in the spring. High school students have attended field trips to UCs and State schools. Science students will attend the Monterey Bay Aquarium field trip and participate in a lab experience there.	\$11,540.55	\$5283.07

Goal 4

Goal Description

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Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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

Goal 5

Goal Description

Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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

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

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

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mountain Home School Charter	Michael Cox Director	Director 559--642--1422

Goal 1

Goal Description

All students will be provided high quality guidance and instruction within a broad and rigorous curriculum, necessary educational technology supports, and professional staff that will prepare them for success in college and the workplace.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services) SARC	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching for 2020-21. B. Students have sufficient access to the standards-aligned	A. Teachers were appropriately assigned and fully credentialed in the subject area and for the students they taught and advised in 2021-22. B. Students had sufficient access to	A. Teachers were appropriately assigned and fully credentialed in the subject area and for the students they taught and advised in 2022-23. B. Students had sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to	A. Teachers are appropriately assigned and fully credentialed in the subject area and for the students they are teaching. B. Students have sufficient access to

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	instructional materials for 2020-21. C. School facilities are maintained in good repair for 2020-21.	the standards-aligned instructional materials for 2021-22. C. School facilities were maintained in good repair for 2021-22. Data Year: 2020/2021 Data Source: SARC Report	the standards-aligned instructional materials for 2022-23. C. School facilities were maintained in good repair for 2022-23. Data Year: 2021/2022 Data Source: SARC Report	the standards-aligned instructional materials. C. School facilities are maintained in good repair. Data Year: 2022/2023 Data Source: SARC Report (not yet available)	the standards-aligned instructional materials. C. School facilities are maintained in good repair.
Local Indicator (Priority 2- Implementation of State Academic Standards) Local Indicator: Benchmark NWEA Test Results	A. The implementation of state adopted academic content and performance standards for all students. B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2018 to Spring 2019. Students in grades 6-8 made above average growth in math compared to the same grades across the U.S. on NWEA. In reading, 6th and 8th grade students made above average growth in reading while 7th grade students showed below average growth.	A. The implementation of state adopted academic content and performance standards for all students. B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2020 to Fall 2021 using data from the same cohort of students. READING RESULTS 2020-21 2021-22 43.0% 33.3% High 29.5% 23.5% HiAv 15.0% 17.4% Avg 8.2% 16.0% LoAv 4.3% 9.9% Low MATH RESULTS 2020-21 2021-22	A. The implementation of state adopted academic content and performance standards for all students. B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2021 to Fall 2022 using data from the same cohort of students. READING RESULTS 2021-22 2022-23 33.3% 29.2% High 23.5% 27.0% HiAv 17.4% 22.7% Avg 16.0% 13.5% LoAv 9.9% 7.6% Low MATH RESULTS	A. The implementation of state adopted academic content and performance standards for all students. B. Student improvement in math and reading on NWEA Benchmark testing from Fall 2022 to Fall 2023 using data from the same cohort of students. READING RESULTS 2021-22 2022-23 29.2% 23% High 27.0% 29% HiAv 22.7% 23% Avg 13.5% 16% LoAw 7.6% 9% Low	A. The implementation of state adopted academic content and performance standards for all students B. Demonstrated student improvement in math and reading on NWEA.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		33.8% 26.1% High 21.2% 18.8% HiAv 18.7% 17.4% Avg 15.7% 21.6% LoAv 10.6% 12.8% Low Data Year: 2021-22 Source: NWEA Local Indicator	2021-22 2022-23 26.1% 19.1% High 18.8% 17.6% HiAv 17.4% 21.3% Avg 21.6% 19.7% LoAv 12.8% 22.3% Low Data Year: 2022-23 Source: NWEA Local Indicator	MATH RESULTS 2021-22 2022-23 19.1% 19% High 17.6% 22% HiAv 21.3% 19% Avg 19.7% 22% LoAv 22.3% 18% Low Data Year: 2022-23 Source: NWEA Local Indicator	
State Indicator (Priority 4-Pupil Achievement) CA Dashboard Fall 2019 CAASPP Results SARC	Smarter Balanced Summative Assessments for math and ELA in 2019: All Students: 1.7 points below Standard in ELA, an increase of 11.7 points from 2018. All Students: 59.3 points below Standard in Math	A. Students did not participate in SBAC Testing in May of 2021. Student test results unavailable. Based on the most recent data from SARC 2020-21: B. English Learners: 0.4% C. English Learner Reclassification Rate: N/A D. Foster Youth: 0.4% E. Homeless: 0.4% F. Socioeconomically Disadvantaged: 45.4% G. Students with Disabilities: 9.6%	A. Students participated in SBAC Testing in May 2022, the first time since 2019. Student results are as follows: 1. 97% of our students participated in SBAC Tests. 2. All Students: 33.3 points below Standard in ELA (37% Met or Exceeded ELA Standards) 3. All Students: 56.5 points below standards (20% Met or Exceeded Math Standards) Based on most recent data from SARC 2021-22: B. English Learners: 0.4%	A. Students participated in SBAC Testing in May 2023 and the results are as follows: 1. 96% of our students participated in ELA SBAC Tests. 93% of our students participated in Math SBAC Tests. 2. All Students: 7.7 points below Standard in ELA (44% Met or Exceeded ELA Standards) 3. All Students: 39.4 points below standards (37% Met or Exceeded Math Standards) Based on most recent data from CA Dashboard 2022-23	We will see an improvement in the percent of students meeting or exceeding standards on the Smarter Balanced Summative Assessments for math and ELA.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
			C. English Learner Reclassification Rate: N/A D. Foster Youth: 0% E. Homeless: 1.7% F. Socioeconomically Disadvantaged: 49.6% G. Students with Disabilities: 9.6%	Demographic information: B. English Learners: 0% C. English Learner Reclassification Rate: Not available D. Foster Youth: 0% E. Homeless: 0.5% F. Socioeconomically Disadvantaged: 39.3% G. Students with Disabilities: 11.7%	
Local Indicator (Priority 6-School Climate)	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2021. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory. 82% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2022. The following results are based on students rating us Above Average or Excellent. It does not include those who rated us Satisfactory. 91% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results, based on March 2023. The following results are based on students rating us Satisfactory, Above Average or Excellent. 100% of students responded that their Advising teacher took the time to discuss their grades, academic progress and success, including areas of improvement with them and their parent.	Data not yet available: survey will be given in March.	We will see a 5-10% improvement of student responses to these 3 survey questions of academic advising, textbook and learning material needs, and technology support.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>84% of students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>87% of students responded that the school supported their educational-related technology needs.</p>	<p>96% of students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>86% of students responded that the school supported their educational-related technology needs.</p>	<p>100% of students responded that the school provided them with textbooks and learning materials to meet their educational needs.</p> <p>98% of students responded that the school supported their educational-related technology needs.</p>		
Local Indicator (Priority 7-Course Access)	CA Dashboard Priority 7 Self-Reflection Tool: Students will have access to a Broad Course of Study	CA Dashboard Priority 7 Self-Reflection Tool: Students have access to a Broad Course of Study in English Language Arts, Mathematics, Social Sciences, Science, Visual & Performing Arts, Health, & Physical Education	CA Dashboard Priority 7 Self-Reflection Tool: Students have access to a Broad Course of Study in English Language Arts, Mathematics, Social Sciences, Science, Visual & Performing Arts, Health, & Physical Education	CA Dashboard Priority 7 Self-Reflection Tool: Students have access to a Broad Course of Study in English Language Arts, Mathematics, Social Sciences, Science, Visual & Performing Arts, Health, & Physical Education	All students will have access to a broad course of study in all required subject areas that prepare them for college and careers.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Monitoring Personalized Learning Plans Every student will be assigned to a teacher. Every teacher will meet with each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs &	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is assigned to a teacher. Every teacher meets with		\$191,206.03	\$105823.38

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			each student and their parent at least every 20 school days to develop and monitor each student's Personalized Learning Plan. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			
1.2	Customized Personalized Learning Plans Every student will be provided with a custom personalized learning plan, including all necessary educational materials, curriculum, technology, etc. This plan will be built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.	Yes	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Every student is provided with a custom personalized learning plan, including all necessary educational materials, instructional resources, curriculum, and technology. This plan is built around the student's ongoing needs and academic performance data. We considered the needs & circumstances of our Unduplicated pupils (low income, foster youth/homeless, English learners) & those with exceptional needs by		\$478,015.06	\$264558.45

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				providing all necessary supports and accommodations using appropriate curriculum, testing, tutoring, and close monitoring.			
1.3	Providing Class Offerings The school will provide necessary high quality, direct instruction in core and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. The school provides necessary high quality, direct instruction in core and enrichment academic areas, with an emphasis in math and writing instruction. These classes may include on-site, hybrid, and/or virtual settings.		\$478,015.06	\$264558.45
1.4	Teacher Professional Development Provide training for teachers to increase their technical and instructional effectiveness with educational technology and virtual learning settings in order to facilitate pupil success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Teachers meet once a month for a curriculum review/training, educational technology training, and PLCs. Source: 2023-2024 Staff Agendas	\$191,206.03	\$105823.38
1.5	Administer Academic Assessments The school will deliver academic assessments to all students, both the CAASPP and the school's internal assessment and evaluations.	No	Partially Implemented		96% of our students participated in ELA SBAC Tests. 93% of our students participated in Math SBAC Tests. NWEA test administered to all K-11th grade	\$152,964.82	\$84658.70

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
					students for Spring 2023 and Fall 2023.		
1.6	Ongoing Staff Development Provide ongoing staff development & articulation to support Math, English Language Arts and Science state standards implementation and monitoring.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Teachers meet once a month for a curriculum review/training, educational technology training, and PLCs. Source: 2023-2024 Staff Agendas	\$95,603.01	\$52911.69
1.7	Administration to Assess Student Needs Administrative meetings and other administrative training devoted to assessing & refining our staff professional development planning and process and to identify critical areas of student needs.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Administrators have meetings twice a month, and attend professional conferences and trainings to assess & refine our staff professional development planning and process and to identify critical areas of student needs.	\$133,844.22	\$74076.37
1.8	College/Career Readiness Guidance Provide 7th-12th grade students with grade-appropriate College and Career Readiness guidance to increase student preparedness for college and post high school success. *College and Career Readiness means as measured and reported on the CA Dashboard percentage of graduating students.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance.	Guidance Counselor holds weekly workshops to engage students and parents in college and career readiness. Guidance Counselor and Advising Teachers provide guidance on High School Enrichment Program, A-G requirements, diploma tracking, and CTE Pathways. Data Source: Monthly Staff Agendas, PLP Checklists, Workshop Agendas	\$191,206.03	\$105823.38

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

Goal 2

Goal Description

All students will be provided a safe, clean, secure and healthy school with opportunities for student engagement within a positive school climate.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 1-Basic Services)	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.	School facilities are maintained in good repair.
State Indicator (Priority 5-Student Engagement)	CA Dashboard Priority 5 for Pupil Attendance rates, Chronic Absenteeism rates, and Middle School dropout rates	CA Dashboard 2021 Priority 5 for Pupil Attendance rates, Chronic Absenteeism rates, and Middle School dropout rates. Pupil Attendance Rates: 232.85 Chronic Absenteeism Rates: 0.4% Middle School Dropout Rate: 0%	CA Dashboard 2022 Priority 5 for Pupil Attendance rates, Chronic Absenteeism rates, and Middle School dropout rates. Pupil Attendance Rates: 257 Chronic Absenteeism Rates: 3.1% Middle School Dropout Rate: 0%	Data not yet available.	Maintain Blue Performance level on Dashboard for Pupil Attendance rates, Chronic Absenteeism and Middle School Dropout Rates.
Local Indicator (Priority 6-School Climate)	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2021 survey results. The following results are based on students rating us Above Average or	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2022 survey results. The following results are based on students rating us Above Average or	CA Dashboard Priority 6 Self-Reflection Tool: Student Survey Results ---based on March 2023 survey results. The following results are based on students rating us	Data not yet available. The survey will be administered in March.	We will see a 10% improvement of student surveys for sense of safety and school connectedness.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>Excellent. It does not include those who rated us Satisfactory.</p> <p>93% of students rated that school is clean and in good condition; rated sense of safety at 81% and School Connectedness at 81%.</p>	<p>Excellent. It does not include those who rated us Satisfactory.</p> <p>87% of students rated that school is clean and in good condition; rated sense of safety at 77% and School Connectedness at 73%.</p>	<p>Satisfactory, Above Average or Excellent.</p> <p>100% of students rated school is clean and in good condition; rated sense of safety at 98% and School Connectedness at 98%.</p>		

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Janitorial Service Provide regular, ongoing janitorial service for the buildings.	No	Partially Implemented	<p>Currently met, ongoing, & consistently monitored for compliance.</p> <p>Mountain Home Charter School provides regular, ongoing janitorial service for the buildings.</p>	Janitorial services for the building are provided daily.	\$63,920.27	\$35376.81
2.2	Building Grounds Maintenance Provide regular, ongoing landscape maintenance as needed.	No	Partially Implemented	<p>Currently met, ongoing, & consistently monitored for compliance.</p> <p>Mountain Home Charter School provides regular, ongoing landscape maintenance as needed.</p>		\$54,934.00	\$30403.34
2.3	Addressing Safety Issues Address all critical safety issues in a timely manner.	No	Partially Implemented	<p>Currently met, ongoing, &</p>		\$1,000.00	\$553.45

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				consistently monitored for compliance. Mountain Home Charter School address all critical safety issues in a timely manner.			
2.4	Building Modifications Plan and perform building modifications to better serve our school's mission as needed.	No	Planned	Currently met, ongoing, & consistently monitored for compliance. Mountain Home Charter School plans & performs building modifications to better serve our school's mission as needed.	Installation of cement ramps modular classrooms. New flooring for Modular A and Modular B classrooms.	\$294,650.00	\$0
2.5	Community-Based Family Resources Maintain and publish a list of community-based mental health services and support as a resource for students and families.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Mountain Home Charter School maintains and publishes a list of community-based mental health services and support as a resource for students and families.	Western Sierra Charter School Website	\$1,000.00	\$553.45

Goal 3

Goal Description

School will provide opportunities for our Educational Partners (parents, students, staff, community members, and organizations) to participate in various aspects of the educational environment to support and enhance student success.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator (Priority 3-Parent Involvement) on CA Dashboard self-reflection tool - Parent Survey March 2021	<p>A. Engaging parents in decision-making: March 2021 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent. It does not include those who rated us Satisfactory:</p> <p>93% of parents rated Above Average or Excellent that our school supports their needs as the parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students: 86% of parents rated Above Average or Excellent for feeling welcomed, valued, and connected in our school community.</p> <p>C. School Communication Results: 90% of parents responded Above Average or Excellent that the school communicates well about school</p>	<p>A. Engaging parents in decision-making: March 2022 Parent Survey Results. The following results are based on parents rating us Above Average or Excellent. It does not include those who rated us Satisfactory:</p> <p>88% of parents rated Above Average or Excellent that our school supports their needs as the parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students: 92% of parents rated Above Average or Excellent for feeling welcomed, valued, and connected in our school community.</p> <p>C. School Communication: 92% of parents responded Above Average or Excellent that the school communicates well</p>	<p>A. Engaging parents in decision-making: March 2023 Parent Survey Results. The following results are based on parents rating us Satisfactory, Above Average or Excellent.</p> <p>100% of parents rated that our school supports their needs as the parent/guardian teacher.</p> <p>B. Promoting parent participation in programs that meet the needs of students: 98% of parents rated feeling welcomed, valued, and connected in our school community.</p> <p>C. School Communication: 100% of parents responded that the school communicates well about school events and procedures.</p>	No current data. Survey will be administered in March.	Continue to work towards improved parent involvement measures of participation in decision-making for the education of their student; working collaboratively with staff; participation on our governing board; and participation in advisory meetings

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	events and procedures.	about school events and procedures.			

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	Parent Workshops Provide parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific workshops but also during the PLP meeting)	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Mountain Home Charter School provides parent training and workshops to support student achievement and their roll as an important leader in the life of their student. (This may include both specific workshops but also during the PLP meeting)		\$13,790.37	\$7632.31
3.2	Communication Provide methods of communication between home and school via Parent Square, social media, school website, newsletters, advising and other meetings between teachers, parents/guardian, and students.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance. Mountain Home Charter School provides methods of communication between home and school via Parent Square, social media, school websites, newsletters, advising and other meetings between teachers, parents/guardian, and students.		\$13,790.37	\$7632.31

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.3	Educational Partner Feedback Provide opportunities for involvement, input and feedback from all Educational Partners on aspects of our school program, safety, and culture to enhance student success.	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Data Source: Annual Student/Parent Survey Working with Parsec Data Analysis Company	\$13,790.37	\$7632.31
3.4	Educational Partner Engagement Develop, as needed, Advisory Groups and opportunities for Educational Partner engagement. Existing and future Advisory Groups could focus on issues such as: Technology development Professional development for staff School Safety Curriculum LCAP goals Community impact and increased diversity	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Advisory groups have been formed to review curriculum needs and adoptions, best practices for teaching and advising, school safety committees. LCAP focus groups in spring of 2023. Data Source: LCAP Focus Group Agenda, Advisory Group Agendas	\$6,895.19	\$3816.15
3.5	Community Engagement Opportunities for Students Provide opportunities for our students to explore and engage with the greater community around them through educational and service-related field experiences. (For example: Reagan Library, Catalina CIMI science trip, science & art exploration trips, visits and interviews with businesses, university tours and community service)	No	Partially Implemented	Currently met, ongoing, & consistently monitored for compliance	Students attended the Regan Library field trip. Students will be attending the CIMI science trip in the spring. High school students have attended field trips to UCs and State schools. Science students attend the Monterey field trip and	\$6,895.19	\$3816.15

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
					<p>participate in a lab experience there.</p> <p>Local Business Partnership in our Leadership Class and student recognitions.</p>		

Goal 4

Goal Description

Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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

Goal 5

Goal Description

Expected Annual Measurable Objectives

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

Actions & Measuring and Reporting Results

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