

**Long Valley School
WARRANT REGISTER: October 2025**

Check Number	Check Date	Payee	Reason	School	Total
91192	10/3/2025	CharterSAFE	Package Premium 25-26 August	LVCS	\$ 5,643.00
			082625-092525 Work Comp	LVCS	\$ 2,074.96
			082625-092525 Work Comp variance to GL	LVCS	\$ 362.25
91192 Total					\$ 8,080.21
100325-Stamps.com	10/3/2025	AUCTANE Inc	100325-Stamps.com	LVCS	\$ 125.00
100325-Stamps.com Total					\$ 125.00
101525-Bank Fee	10/15/2025	US Bank	101525-Bank Fee	LVCS	\$ 57.74
101525-Bank Fee Total					\$ 57.74
102225-Stamps.com	10/22/2025	AUCTANE Inc	102225-Stamps.com	LVCS	\$ 125.00
102225-Stamps.com Total					\$ 125.00
91334	10/3/2025	CharterSAFE	Package Premium 25-26 August	LVCS	\$ 5,643.00
			082625-092525 Work Comp	LVCS	\$ 2,074.96
			082625-092525 Work Comp variance to GL	LVCS	\$ 362.25
91334 Total					\$ 8,080.21
91340	10/3/2025	ReliaStar Life Insurance			
		Company	082625-092525 Vol Life	LVCS	\$ 185.22
			082625-092525 Vol Life Variance to GL	LVCS	\$ (2.94)
91340 Total					\$ 182.28
91341	10/3/2025	Tri-County Schools Ins Group	082625-092525 - TCSIG	LVCS	\$ 49,087.13
			082625-092525 - TCSIG variance to GL	LVCS	\$ (8,159.56)
91341 Total					\$ 40,927.57
91352	10/15/2025	CAVCO Enterprises Inc,	Codes for Online Driver's Education	LVCS	\$ 495.00
91352 Total					\$ 495.00
91354	10/15/2025	Forest Office Supplies	TAX	LVCS	\$ 23.63
			Contract Base Service 436-965 Susan Dr #7054ci	LVCS	\$ 974.40
91354 Total					\$ 998.03
91355	10/15/2025	Arthur J Gallagher & Co Insurance Broker of CA., Inc	2024-2025 Oregon WC Policy Audit	LVCS	\$ 33.00
91355 Total					\$ 33.00
91368	10/15/2025	Amazon Business-	Tax Amount	LVCS	\$ 22.92
			Shipping Amount	LVCS	\$ 4.99
			euphnx Mountable Bleeding Control Kit - Essential Emergency	LVCS	\$ 75.38
			Air Dry Clay 96 Colors, Modeling Clay Kit, Model Magic Sculp	LVCS	\$ 19.99
			ARTISTRO Watercolor Paint Set Portable, Palette Set with Met	LVCS	\$ 17.09
			Bflaae 764pcs Black Wiggle Googly Eyes Self Adhesive, 4mm 6m	LVCS	\$ 4.59
			Dual Markers Brush Pens for Adult Kids Coloring Books, 168 C	LVCS	\$ 44.64
			EXPO Dry Erase Markers Whiteboard Markers with Low Odor Ink	LVCS	\$ 14.59
			Fiskars Wood Ruler - 12 Straight Edge Ruler for Kids - Back	LVCS	\$ 5.56
			Learning Resources Skill Builders! First Grade Flipbook Libr	LVCS	\$ 10.99

Long Valley School
WARRANT REGISTER: October 2025

91368	10/15/2025	Amazon Business-	Metal Stapler Heavy Duty 50 Sheet Capacity with 1750 Staples	LVCS	\$	13.99
			Mr. Pen- Pencil Erasers Toppers, 120 Pack, Pink Shades, Eras	LVCS	\$	7.84
			POIKSHARK 500 PCS 20 Colors Thick Pipe Cleaners Craft, Multi	LVCS	\$	11.89
			Sharpie Permanent Markers Ultimate Collection Fine and Ultra	LVCS	\$	84.98
			Sharpie Permanent Markers, Fine Point, Black, 40 Count	LVCS	\$	24.96
			EverBrite 9-LED Flashlight 6-Pack Impact Handheld Torch Asso	LVCS	\$	16.83
			Fire Extinguisher for Vehicle & Home 620ml 4 Count, Car Fire	LVCS	\$	38.60
			SENZHIYI Indoor Telescoping Flag Pole with Base 6FT-8FT,Alum	LVCS	\$	50.93
			Comprehensive School Threat Assessment Guidelines: Intervent	LVCS	\$	50.00
91368 Total					\$	520.76
91373	10/15/2025	Tehama County Department of Education	CTE Preliminary Credential	LVCS	\$	150.00
91373 Total					\$	150.00
91376	10/15/2025	Verizon Wireless	Verizon - Sherri Morgan	LVCS	\$	815.44
			Verizon - Stephanie Stelzriede	LVCS	\$	19.43
			Verizon - El Roper	LVCS	\$	19.43
			Verizon - Sarah Froud	LVCS	\$	19.43
			Verizon - Jerad Morgan	LVCS	\$	29.14
			Verizon - Misty Brussatoi	LVCS	\$	19.43
			Verizon - Jenavieve Telemontes	LVCS	\$	38.85
91376 Total					\$	961.15
91384	10/22/2025	C&S Waste Solutions of Lassen County	Service Location 436 965 Susan Dr 2024-25 Sept	LVCS	\$	813.36
91384 Total					\$	813.36
91388	10/22/2025	CPI-Crisis Prevention Institute	NCI Blended Instructor Certification Program 10/21/2025	LVCS	\$	2,849.50
91388 Total					\$	2,849.50
91389	10/22/2025	Dell Marketing LP c/o Dell USA LP	Tax (Doyle/Portola)	LVCS	\$	244.91
			Dell Pro PC 16255	LVCS	\$	4,784.25
91389 Total					\$	5,029.16
91390	10/22/2025	Department of Motor	DMV - Pull Notice	LVCS	\$	6.50
91390 Total					\$	6.50
91396	10/22/2025	Law Offices of Young, Minney & Corr, LLP	2025 Sept Legal Services	LVCS	\$	882.25
91396 Total					\$	882.25
91397	10/22/2025	LEAF	TAX	LVCS	\$	52.78
			2 Kyocere 4053ci Copier	LVCS	\$	728.00
			2 Kyocere 4053ci Copier Documentation Fees	LVCS	\$	17.72
91397 Total					\$	798.50

Long Valley School
WARRANT REGISTER: October 2025

91400	10/22/2025	Plumas-Sierra Telecommunications	Telecom Dial Up Internet	LVCS	\$ 12.50
91400 Total					\$ 12.50
91405	10/22/2025	Small School Districts Association	Dues District Basic Membership from 2025-2026	LVCS	\$ 700.00
91405 Total					\$ 700.00
91406	10/22/2025	TALKPATH LIVE	Counseling Sept 2025	LVCS	\$ 1,170.04
91406 Total					\$ 1,170.04
91419	10/31/2025	CyberReef	MobileWall Education Subscription 2025-2026	LVCS	\$ 365.79
91419 Total					\$ 365.79
91420	10/31/2025	Department of Justice - Accounting Office	Fingerprinting Apps Sept 2025	LVCS	\$ 24.50
91420 Total					\$ 24.50
91441	10/31/2025	School Excess Liability Fund	AB218 Revived excess Liability Coverage	LVCS	\$ 1,174.61
91441 Total					\$ 1,174.61
91442	10/31/2025	Sherri Morgan	Employee Reimbs Oct 2025 - Parking, Car Rental & Meals	LVCS	\$ 227.44
			Employee Mileage Reimbs Oct 2025	LVCS	\$ 66.50
91442 Total					\$ 293.94
91446	10/31/2025	Verizon Wireless	Verizon - Wireless Phone Service Hot Spots 542362909-00002	LVCS	\$ 289.69
91446 Total					\$ 289.69
ACH-0105	10/15/2025	IXL Learning	25-26 IXL site License	LVCS	\$ 425.00
ACH-0105 Total					\$ 425.00
Q3 2025 Use Tax	10/31/2025	Board of Equalization	Q3 2025 Use Tax	LVCS	\$ 77.49
			Q3 2025 Use Tax-Difference	LVCS	\$ (1.15)
Q3 2025 Use Tax Total					\$ 76.34
102225-US Bank CC	10/22/2025	US Bank Credit Card	October US Bank Credit Card Payment	LVCS	\$ 9,900.36
102225-US Bank CC Total					\$ 9,900.36
102425-USDA Doyle	10/24/2025	USDA Rural Development	100125-USDA Loan - Doyle	LVCS	\$ 9,402.00
102425-USDA Doyle Total					\$ 9,402.00
91342	10/3/2025	Advanced Comfort Control Inc.	New Package Unit and Ducting for Gym Cooling	LVCS	\$ 10,121.35
91342 Total					\$ 10,121.35
91345	10/15/2025	A+ Lock & Glass	ABUS Padlock	LVCS	\$ 65.75
			Labor to pin Lock at Master System and test	LVCS	\$ 150.00
			Travel / Fuel	LVCS	\$ 425.00
			USE TAX	LVCS	\$ -
91345 Total					\$ 640.75
91346	10/15/2025	Advanced Comfort Control Inc.	New Package Unit and Ducting for Gym Cooling	LVCS	\$ 11,801.53
91346 Total					\$ 11,801.53
91347	10/15/2025	Primo Brand	Drinking Water 257 E Sierra & 436-965 Susan Dr	LVCS	\$ 536.84

Long Valley School
WARRANT REGISTER: October 2025

91347 Total					\$ 536.84
91348	10/15/2025	Alicia Ballentine	Employee Mileage Reimbs Sept 2025	LVCS	\$ 56.70
91348 Total					\$ 56.70
91350	10/15/2025	AmeriGas	Service location 257 E Sierra ST Unit D	LVCS	\$ 22.65
			Service location 257 E Sierra ST Unit A	LVCS	\$ 22.65
			Service location 257 E Sierra ST #B	LVCS	\$ 13.93
			Service location 257 E Sierra ST Unit C	LVCS	\$ 13.93
91350 Total					\$ 73.16
91351	10/15/2025	Bonanza Produce Co.	Food Service 9/18/25	LVCS	\$ 110.60
			Food Service 9/25/25	LVCS	\$ 102.15
			Food Service 10/02/25	LVCS	\$ 218.05
91351 Total					\$ 430.80
91358	10/15/2025	Learning Without Tears	Sales Tax	LVCS	\$ 9.41
			Shipping	LVCS	\$ 11.80
			HWT Transition to Kindergarten Teacher's Kit, 2025 Edition	LVCS	\$ 117.95
91358 Total					\$ 139.16
91359	10/15/2025	Liberty Utilities	Monthly Utilities, 257 Unit 1 111524-121624	LVCS	\$ 54.85
91359 Total					\$ 54.85
91360	10/15/2025	Liberty Utilities	Utilities for 257 Unit 2	LVCS	\$ 63.26
91360 Total					\$ 63.26
91361	10/15/2025	Liberty Utilities	Utilities for 257 Unit 5	LVCS	\$ 62.44
91361 Total					\$ 62.44
91362	10/15/2025	Liberty Utilities	Utilities for 257 Unit 4 111524-121624	LVCS	\$ 27.50
91362 Total					\$ 27.50
91363	10/15/2025	Lisa Riche	Employee Reimbs - Oct 2025 Travel	LVCS	\$ 131.49
91363 Total					\$ 131.49
91364	10/15/2025	LocaliQ Nevada/Utah	RGJ Reno Gazzette-Journal 09/1-09/30/25	LVCS	\$ 1,628.36
91364 Total					\$ 1,628.36
91365	10/15/2025	Morning Glory, Inc.	Food delivery 09/17/25	LVCS	\$ 63.00
			Food delivery 10/01/25	LVCS	\$ 699.70
91365 Total					\$ 762.70
91366	10/15/2025	Nicole Gotcher	Employee Reimbs Oct 2024 Educational Assistance	LVCS	\$ 450.00
91366 Total					\$ 450.00
91367	10/15/2025	Plumas County Treasurer/Tax Collector	2025-2026 Property Tax 217 E Sierra Ave Portola ASMT# 125-24	LVCS	\$ 538.83
91367 Total					\$ 538.83
91369	10/15/2025	School Pathways Holdings, LLC	TPCS SIS Annual Subscription Enrollment 07/01-09/30/25, BIZZ	LVCS	\$ 56.22
91369 Total					\$ 56.22
91370	10/15/2025	Sean Bitle	Landscape Maintenance Sept 2025	LVCS	\$ 3,500.00
91370 Total					\$ 3,500.00

Long Valley School
WARRANT REGISTER: October 2025

91371	10/15/2025	Staples eCommerce	Lysol Professional Cleaner Disinfectant Spray, Crisp Linen S	LVCS	\$ 236.89
			TRU RED 8.5 x 11 Copy Paper, 20 lbs., 92 Brightness, 500 S	LVCS	\$ 796.12
			Staples 3 x 5 Index Cards, Lined, White, 500/Pack (TR51009	LVCS	\$ 24.35
			Bostitch Personal Electric Pencil Sharpener, Blue (EPS4-BLUE	LVCS	\$ 33.16
			Clorox CloroxPro Germicidal Concentrated Bleach, 121 oz. (30	LVCS	\$ 15.59
			Staples Plastic File Box with Snap Lid Letter/Legal Size Cle	LVCS	\$ 40.55
			Credit Memo for Invoice 6043500629p#990176	LVCS	\$ (30.62)
			Staples Plastic File Box with Snap Lid, Letter/Legal Size, C	LVCS	\$ 40.55
91371 Total					\$ 1,156.59
91372	10/15/2025	Steve Idzinski Auto Repair by Steve	Int 2025 Bus Maint labor 9/26/25 PMI Service	LVCS	\$ 250.00
			Int 2021 Bus Maint labor 9/26/25 Labor PMI Service	LVCS	\$ 250.00
			Maint 05 Blue Bus 9/26/2025 Labor PMI Pass	LVCS	\$ 250.00
			91372 Total		
91374	10/15/2025	The Birch Agency, Inc.	Special Education School Staffing	LVCS	\$ 1,800.00
91374 Total					\$ 1,800.00
91375	10/15/2025	UBEO Business Service	TAX	LVCS	\$ 3.08
			Doyle Copy Room Base rate -IR 8786 Base	LVCS	\$ 125.00
91375 Total					\$ 128.08
91377	10/22/2025	Primo Brand	Drinking Water 257 E Sierra & 436-965 Susan Dr	LVCS	\$ 317.19
91377 Total					\$ 317.19
91378	10/22/2025	Alicia Ballentine	Employee Mileage Reimbs Oct 2025	LVCS	\$ 55.30
91378 Total					\$ 55.30
91379	10/22/2025	AT&T	Monthly phone Statement 9391080288	LVCS	\$ 73.21
91379 Total					\$ 73.21
91380	10/22/2025	Bonanza Produce Co.	Food Service 10/09/25	LVCS	\$ 157.45
91380 Total					\$ 157.45
91381	10/22/2025	Brady Industries	USE TAX	LVCS	\$ -
			Spartan NABC Disinfectant, 4/cs	LVCS	\$ 185.12
91381 Total					\$ 185.12
91382	10/22/2025	Brandy Allingham	Employee Reimbs Sept & Oct 2025 meals	LVCS	\$ 58.65
91382 Total					\$ 58.65
91383	10/22/2025	Bright Thinker	Sales Tax	LVCS	\$ 2.18
			Shipping and Handling	LVCS	\$ 15.00
			World Cultures Unit 1	LVCS	\$ 15.00
91383 Total					\$ 32.18
91385	10/22/2025	City of Portola	Utility Bill Service Location 217 Sierra Avel	LVCS	\$ 166.11
91385 Total					\$ 166.11
91386	10/22/2025	City of Portola	Utility Bill Service Location 257 E Sierra Ave	LVCS	\$ 97.90
91386 Total					\$ 97.90
91387	10/22/2025	Country Breeze Cleaning	Portola Office cleaning service Aug 23 & Sept 5, 12, 19, 26	LVCS	\$ 860.00

Long Valley School
WARRANT REGISTER: October 2025

91387 Total					\$ 860.00
91391	10/22/2025	DiPietro & Associates Inc	Philips Onsite Infant/Child Smart Pads Cartridge	LVCS	\$ 134.06
91391 Total					\$ 134.06
91392	10/22/2025	FGL Environmental	Coliform - Colilert-P & Materials/Disposal/Sampling Fee	LVCS	\$ 54.00
91392 Total					\$ 54.00
91393	10/22/2025	James Merzon	257 East Sierra CAM 24-25 City of Portola 80% common area	LVCS	\$ 78.32
			257 East Sierra CAM 24-25 Insurance	LVCS	\$ 206.07
			257 East Sierra CAM 24-25 Liberty Electric 80% Unit 3/common	LVCS	\$ 39.11
			257 East Sierra CAM 24-25 Prop Tax	LVCS	\$ 309.84
			257 East Sierra Rents 2025	LVCS	\$ 3,176.46
91393 Total					\$ 3,809.80
91394	10/22/2025	Lassen County Office of Education	Positive Prevention Plus Curriculum, Grades 7-8	LVCS	\$ 399.00
			Positive Prevention Plus Curriculum, Grades 9-12	LVCS	\$ 399.00
			Two Day Training for Teachers	LVCS	\$ 120.00
			Positive Prevention Plus Curriculum Training, Grades 7-8	LVCS	\$ 399.00
			Positive Prevention Plus Curriculum Training, Grades 9-12	LVCS	\$ 399.00
			Two Day Training	LVCS	\$ 120.00
91394 Total					\$ 1,836.00
91398	10/22/2025	Morning Glory, Inc.	Food delivery 10/08/25	LVCS	\$ 63.00
91398 Total					\$ 63.00
91399	10/22/2025	Plumas-Sierra Rural Electric Cooperative	Electrical Service location 436-965 Susan Drive	LVCS	\$ 2,715.38
91399 Total					\$ 2,715.38
91401	10/22/2025	Plumas-Sierra Telecommunications	257 E Sierra Ave (Admin) - 59549	LVCS	\$ 10.90
			257 E Sierra St (School) - 57298	LVCS	\$ 237.10
			436-965 Susan Dr - 57917	LVCS	\$ 138.77
91401 Total					\$ 386.77
91402	10/22/2025	Amazon Business-	Tax Amount	LVCS	\$ 12.37
			Yacker Tracker Noise Level Monitor, LED, 17 Inches, Red/Yell	LVCS	\$ 149.98
91402 Total					\$ 162.35
91403	10/22/2025	School Outfitters	Sales Tax	LVCS	\$ 270.43
			Shapes Series School Chair, 18 H, Graphite	LVCS	\$ 3,730.08
91403 Total					\$ 4,000.51
91404	10/22/2025	School Pathways Holdings, LLC	LVCS 2025-26 Agilix BUZZ Sub Fee, Barcode Attend Sub See, Pa	LVCS	\$ 4,691.99
91404 Total					\$ 4,691.99
91407	10/22/2025	The Birch Agency, Inc.	Special Education School Staffing	LVCS	\$ 1,800.00
91407 Total					\$ 1,800.00
91408	10/22/2025	Tom Hammond Inc.	Fuel - Regular	LVCS	\$ 353.44

Long Valley School
WARRANT REGISTER: October 2025

91408	10/22/2025	Tom Hammond Inc.	Fuel - student transportation	LVCS	\$ 1,496.82
91408 Total					\$ 1,850.26
91410	10/28/2025	Advanced Comfort Control Inc.	Install new Ductless Unit in Breakroom	LVCS	\$ 5,455.59
91410 Total					\$ 5,455.59
91411	10/31/2025	Alicia Ballentine	Employee Mileage Reimbs Oct 16, 2025	LVCS	\$ 58.10
			Employee Mileage Reimbs Oct 8, 2025	LVCS	\$ 40.60
91411 Total					\$ 98.70
91412	10/31/2025	Bonanza Produce Co.	Food Service 10/02/25	LVCS	\$ 143.30
			Food Service 10/09/25	LVCS	\$ 431.85
			Food Service 10/16/25	LVCS	\$ 426.85
91412 Total					\$ 1,002.00
91414	10/31/2025	Canon Financial Service, Inc c/o Operational Accounting	Monthly Contract Base 601848-1	LVCS	\$ 173.51
			Monthly Contract Base Insurance Charge and Fees	LVCS	\$ 15.69
91414 Total					\$ 189.20
91418	10/31/2025	Current Electric & Alarm Inc	Service Call - Re-locate Smoke Beams in Gym -Long Valley	LVCS	\$ 600.00
91418 Total					\$ 600.00
91421	10/31/2025	FGL Environmental	Materials/Disposal/Sampling Fee	LVCS	\$ 52.00
91421 Total					\$ 52.00
91423	10/31/2025	Hunt & Sons INC	TAX	LVCS	\$ 22.25
			Red Dyed Kerosene	LVCS	\$ 306.90
91423 Total					\$ 329.15
91424	10/31/2025	Intermountain Disposal, Inc. Portola Division	Disposal service for Portola	LVCS	\$ 112.70
91424 Total					\$ 112.70
91425	10/31/2025	Jerad Morgan	Employee Oct 2025 Reimbs UMASS Admin Credential Clearing	LVCS	\$ 669.50
91425 Total					\$ 669.50
91426	10/31/2025	John Combs	Employee Reimbs Sept 2025 Fuel for HS Football	LVCS	\$ 75.00
91426 Total					\$ 75.00
91427	10/31/2025	Lassen County Office of Education	LVCS STRS System Error Recovery	LVCS	\$ 8.70
91427 Total					\$ 8.70
91431	10/31/2025	Lowell A Young Landscape Service	Grounds Cleanup at 217 E Sierra St Sept 24, 2025	LVCS	\$ 375.00
			Grounds Cleanup at 257 E Sierra St Sept 24, 2025	LVCS	\$ 187.50
91431 Total					\$ 562.50
91432	10/31/2025	Marguerite Seehuetter	Employee Mileage Reimbs Oct 2025	LVCS	\$ 79.80
91432 Total					\$ 79.80
91433	10/31/2025	Michelle Pfingston	Employee Reimbs Oct 2025 - LVCS Truck	LVCS	\$ 40.03
91433 Total					\$ 40.03

Long Valley School
WARRANT REGISTER: October 2025

91434	10/31/2025	Morning Glory, Inc.	Food delivery 10/15/25	LVCS	\$ 126.00
			Food delivery 10/22/25	LVCS	\$ 463.34
91434 Total					\$ 589.34
91435	10/31/2025	Nery's Painting	Exterior Paint: powerwashing, primer soffit on main building	LVCS	\$ 10,300.00
91435 Total					\$ 10,300.00
91436	10/31/2025	Nicole Woodruff	Employee Mileage Reimbs Oct 2025	LVCS	\$ 210.00
91436 Total					\$ 210.00
91437	10/31/2025	Occupational Health Centers of the Southwest P.A.	Service UDS & BAT Random Test - Pflingston, M	LVCS	\$ 237.00
91437 Total					\$ 237.00
91438	10/31/2025	Amazon Business-	Tax Amount	LVCS	\$ 85.25
			100 Timed Tests for Addition and Subtraction: Math Book for	LVCS	\$ 3.99
			72 Pcs Painting Brush Palette Set, 60 Pcs Paint Brushes with	LVCS	\$ 16.99
			Alopuxi 5pcs Correction Tape Pen, White, 1/5 x 236, Push-p	LVCS	\$ 8.99
			Aogwat Pencil Sharpener Electric Pencil Sharpener for Kids,	LVCS	\$ 18.98
			Canvas Messenger Bag Large Hobo Crossbody Bag with Multiple	LVCS	\$ 15.99
			Canvas Panels 11x14 Inch 24-Pack, 10 oz Primed 100% Cotton C	LVCS	\$ 33.29
			Canvas Panels 12x16 Inch 24-Pack, 10 oz Primed 100% Cotton C	LVCS	\$ 35.99
			Colarr Mini Office Supply Kit Includes Stapler Tape Dispense	LVCS	\$ 12.99
			Colorful Acrylic Painting Kit - Paint Supplies Set with 24 C	LVCS	\$ 18.98
			Hammermill Printer Paper, 20 Lb Copy Paper, 8.5 x 11 - 8 Rea	LVCS	\$ 49.99
			Hifunwu 38 PCS Aesthetic School Supplies with Big Pen Case,	LVCS	\$ 17.09
			KICNIC Page Markers Colored Sticky Tabs 800 Pcs, Translucent	LVCS	\$ 5.99
			Lovoeo Lunch box Lunch bag for men women Insulated Lunchbo	LVCS	\$ 9.99
			MATEIN Laptop Backpack for Women, Anti Theft 15.6 inch Colle	LVCS	\$ 23.99
			Piochoo Bible Highlighters,8 Colors pastel highlighters, Cut	LVCS	\$ 6.29
			SPACEMATE Pencil Case Pouch Box Bag School Supplies Girls Bo	LVCS	\$ 13.99
			SUNEE Spiral Notebooks College Ruled, 1-Subject, 4 Pack, 8 x	LVCS	\$ 9.99
			TESSAN Surge Protector Power Strip, 5 Ft Flat Plug Extension	LVCS	\$ 22.98
			Thoth Montessori Wooden Geoboard Mathematical Manipulativ	LVCS	\$ 14.90
			Yalis Push Pins 600 Count, Standard Clear Thumb Tacks Steel	LVCS	\$ 7.99
			Fyntave 8 Pcs Black 7/32 Standard Hex Dogging Key with Full	LVCS	\$ 7.49
			KOPKIO 4 Pcs Over The Door Hook Office Cubicle Hangers Cubic	LVCS	\$ 8.90
			Outus 20 Pieces Halloween Pumpkin Bags Candle Luminary Pape	LVCS	\$ 13.99
			Stickers for Water Bottles, 200PCS Water Bottle Stickers for	LVCS	\$ 7.99
			Tn450 Toner Cartridge High Yield Replacement for Brother TN-	LVCS	\$ 39.99
			Ahoney 6PCS Flower Claw Clips, Tropical Hawaiian Hibiscus Ha	LVCS	\$ 9.99
			Dowsabel Clay Beads Bracelet Making Kit for Beginner, 5000 P	LVCS	\$ 5.93
			ELKCIP Volleyballs Official Size 5, Soft Bulk Recreational V	LVCS	\$ 47.47
			Flipslide Game	LVCS	\$ 14.98
			Franklin Sports Official Size Football - All-Weather 1000 Re	LVCS	\$ 12.97

Long Valley School
WARRANT REGISTER: October 2025

91438	10/31/2025	Amazon Business-	Girls DIY Diary 54 Pcs Diary Set, Toys for Ages 6 7 8 9 10 1	LVCS	\$	11.99
			Large Hair Claw Clips 12 Pack, Flower Hair Clips for Thin Ha	LVCS	\$	9.99
			LCZTN Winter Beanie Hat and Touchscreen Gloves Set for Men a	LVCS	\$	25.47
			LEGO Creator 3 in 1 Red Dragon Toy, Transforms from Dragon T	LVCS	\$	8.49
			LEGO Creator 3 in 1 Space Shuttle Toys - Space Toys Building	LVCS	\$	6.39
			LEGO Minecraft The Baby Pig House Toy Figures and Playset -	LVCS	\$	15.99
			Light Up Football for Boys: Glow in The Dark - Toys for Kids	LVCS	\$	27.98
			LYDTICK 24 Pack Kids Winter Hat and Gloves Set, Toddler Knit	LVCS	\$	28.49
			NUSIGN Gel Pens, 5 Pcs 0.5mm Retractable Quick Dry Black Ink	LVCS	\$	5.99
			Original Squishmallows Sketchbook, Over 20 Stationery Suppli	LVCS	\$	9.70
			Soulchen 42 Pcs 10 Inch Football, Colors Your Own Footballs	LVCS	\$	34.99
			Squish-a-longs Hello Kitty and Friends Dreamland Mini-Squish	LVCS	\$	17.99
			Squishmallows HugMees Original 14-Inch Caparinne Pink Bigfoo	LVCS	\$	19.99
			Squishmallows Original 3.5in Disney Jack Skellington and Sal	LVCS	\$	14.99
			Squishmallows Original 5-Inch Halloween 5 Pack - Official Ja	LVCS	\$	34.29
			Squishmallows Original Bracelet Design Set, Cute & Friendshi	LVCS	\$	13.64
			WILSON NBA DRV Series Basketball - DRV, Brown, Size 7 - 29.5	LVCS	\$	23.98
			Winter Beanie Hat Gloves Set for Women, Pom Pom Fleece Linec	LVCS	\$	74.95
			Wireless Earbuds, Bluetooth 5.4 Ear Buds LED Power Display H	LVCS	\$	35.03
			Wireless Earbuds, Bluetooth 5.4 Headphones LED Power Display	LVCS	\$	43.98
			ZICOTO Aesthetic Spiral Notebook Set of 3 - Cute 8x6 College	LVCS	\$	13.99
			261PCS Halloween Party Favors for Kids, Halloween Toys Bulk,	LVCS	\$	18.99
			50Pack Halloween Goodie Bag Fillers Mochi Squishy Toys, Part	LVCS	\$	28.98
			Anditoy 24 Pack Halloween Rubber Ducks Toys Bath Toys for Ki	LVCS	\$	15.99
			Combat Max Ant Killing Bait Stations, Indoor and Outdoor Use	LVCS	\$	14.38
			JOYIN 72 PCS Halloween Bouncy Balls, Glow in The Dark Bounci	LVCS	\$	24.74
			SIXIWANZI Adjustable Spanner Wrench Set, 15PCS Variable Pin	LVCS	\$	24.89
91438 Total					\$	1,210.60
91440	10/31/2025	School Pathways Holdings, LLC	LVCS Clever Export Bridge Annual Subscription 10/1-6/30/26	LVCS	\$	536.63
91440 Total					\$	536.63
91443	10/31/2025	Sports Gear Swag	Custom Reverse Jersey, 2XL	LVCS	\$	54.53
			Custom Reverse Jersey, L	LVCS	\$	163.59
			Custom Reverse Jersey, M	LVCS	\$	272.65
			Custom Reverse Jersey, S	LVCS	\$	163.59
			Custom Reverse Jersey, XL	LVCS	\$	109.06
			Custom Reverse Jersey, XS	LVCS	\$	54.53
			Discount Code	LVCS	\$	(161.61)
91443 Total					\$	656.34
91444	10/31/2025	Staples eCommerce	Kleenex Professional Standard Facial Tissue, 2-ply, White, 1	LVCS	\$	48.76
			TRU RED 8.5 x 11 Copy Paper, 20 lbs., 92 Brightness, 500 S	LVCS	\$	306.21

Long Valley School
WARRANT REGISTER: October 2025

91444	10/31/2025	Staples eCommerce	1611322 POST-IT NOTES, 3 X 3 , POPTIM	LVCS	\$ 21.56
			163873 STAPLES NOTEPADS, 5 X 7.25 ,	LVCS	\$ 5.06
			233601 STAPLES 3 X 5 INDEX CARDS, L	LVCS	\$ 2.43
			24402468 TRU RED 5-COMPARTMENT METAL ME	LVCS	\$ 17.93
			24403725 COMMAND LARGE HANGING STRIPS	LVCS	\$ 60.19
			24424022 STAPLES PRE-SHARPENED WOODEN P	LVCS	\$ 16.34
			24477230 PAPER MATE INKJOY RETRACTABLE	LVCS	\$ 25.84
			321836 SCOTCH MEDIUM MOUNTING ADHESIV	LVCS	\$ 5.81
			329516 BANKERS BOX 12.88 X 4.25 X 1	LVCS	\$ 59.50
			404301 AVERY ADHESIVE LASER/INKJET NA	LVCS	\$ 6.39
			489526 STAPLES THERMAL LAMINATING POU	LVCS	\$ 8.05
			495404 DIXIE PLASTIC ASSORTED CUTLERY	LVCS	\$ 26.59
			566942 STAPLES MINI BINDER CLIPS, 0.2	LVCS	\$ 3.39
			626733 SCOTCH LONG LASTING STORAGE PA	LVCS	\$ 37.95
			651827 UNI-BALL JETSTREAM RT RETRACTA	LVCS	\$ 23.81
			689309-POST-IT NOTES, 1 3/8 X 1 7/8	LVCS	\$ 10.38
			Bounty Select-A-Size Triple Roll Paper Towels, 2-ply, 123 Sh	LVCS	\$ 32.82
			Post-it Super Sticky Wall Easel Pad, 25 x 30, 30 Sheets/Pa	LVCS	\$ 46.21
			Scott Essential Recycled Multifold Paper Towels, 1-ply, 250	LVCS	\$ 46.64
			Scott Professional Recycled Toilet Paper, 2-ply, White, 550	LVCS	\$ 62.45
			Staples 30% Recycled 8.5 x 11 (US letter) Copy Paper, 20 l	LVCS	\$ 67.58
			CM Staples org PO#1412	LVCS	\$ (331.23)
			CLI Multipurpose Felt Erasers, Charcoal, 12 Per Pack, 3 Pack	LVCS	\$ 98.82
			Maped Color'Peps Triangular Colored Pencils School, Pack of	LVCS	\$ 168.10
			CM Staples org PO#1499 Legal File box	LVCS	\$ (40.55)
91444 Total					\$ 837.03
91445	10/31/2025	The Birch Agency, Inc.	Special Education School Staffing	LVCS	\$ 3,600.00
91445 Total					\$ 3,600.00
ACH-0104	10/9/2025	Long Valley Charter School	Transfer from US Bank to Columbia	LVCS	\$ 10,000.00
ACH-0104 Total					\$ 10,000.00
ACH-0106	10/15/2025	US Foods	Food Deliver 436-965 Susan Drive 09/29/25	LVCS	\$ 50.92
			Food Deliver 436-965 Susan Drive 09/29/25 Will Call	LVCS	\$ 93.40
			Food Deliver 436-965 Susan Drive 10/01/25	LVCS	\$ 153.30
			Food Deliver 436-965 Susan Drive 10/02/25	LVCS	\$ 1,393.79
			Food Deliver 436-965 Susan Drive 10/03/25 Will Call	LVCS	\$ 276.53
			Food Deliver 436-965 Susan Drive 10/09/25	LVCS	\$ 2,243.03
ACH-0106 Total					\$ 4,210.97
ACH-0107	10/22/2025	US Foods	Food Deliver 436-965 Susan Drive 10/16/25	LVCS	\$ 2,512.07
			Food Deliver 436-965 Susan Drive 10/09/25 Credit Memo	LVCS	\$ (48.46)
ACH-0107 Total					\$ 2,463.61
ACH-0108	10/31/2025	US Foods	Food Deliver 436-965 Susan Drive 10/23/25	LVCS	\$ 2,390.47

Long Valley School
WARRANT REGISTER: November 2025

Check Number	Check Date	Payee	Reason	School	Total
110625-Stamps.com	11/6/2025	AUCTANE Inc	110625-Stamps.com	LVCS	\$ 125.00
110625-Stamps.com Total					\$ 125.00
111725-Bank Fee	11/17/2025	US Bank	111725-Bank Fee	LVCS	\$ 47.26
111725-Bank Fee Total					\$ 47.26
112825-Stamps.com	11/28/2025	AUCTANE Inc	112825-Stamps.cpm	LVCS	\$ 125.00
112825-Stamps.com Total					\$ 125.00
91449	11/6/2025	CharterSAFE	092625-102525 Work Comp	LVCS	\$ 2,188.45
			092625-102525 Work Comp variance	LVCS	\$ 187.86
91449 Total					\$ 2,376.31
91456	11/6/2025	Tri-County Schools Ins Group	092525-102525 TCSIG	LVCS	\$ 47,025.00
			092525-102525 TCSIG variance	LVCS	\$ 3,068.08
91456 Total					\$ 50,093.08
91459	11/12/2025	ReliaStar Life Insurance Company	092625-102525 Vol Life	LVCS	\$ 181.75
			092625-102525 Vol Life - Variance to GL	LVCS	\$ (7.34)
91459 Total					\$ 174.41
91468	11/14/2025	Forest Office Supplies	TAX	LVCS	\$ 39.58
			Contract Base Service 436-965 Susan Dr #7054ci	LVCS	\$ 799.48
			Contract 2526 436-965 Susan Dr Balance Due SV010271	LVCS	\$ 1.65
			Other Charges	LVCS	\$ 19.99
91468 Total					\$ 860.70
91471	11/14/2025	AUCTANE Inc	stamps.com monthly service	LVCS	\$ 29.98
91471 Total					\$ 29.98
91477	11/18/2025	C&S Waste Solutions of Lassen County	Service Location 436 965 Susan Dr 2024-25	LVCS	\$ 412.69
91477 Total					\$ 412.69
91482	11/18/2025	Department of Motor Vehicles	DMV - Pull Notice	LVCS	\$ 7.00
91482 Total					\$ 7.00
91483	11/18/2025	Department of Justice - Accounting Office	Fingerprinting Apps Oct 2025	LVCS	\$ 103.50
91483 Total					\$ 103.50
91492	11/18/2025	Law Offices of Young, Minney & Corr, LLP	2025 Oct Legal Services	LVCS	\$ 759.25
91492 Total					\$ 759.25
91493	11/18/2025	LEAF	TAX	LVCS	\$ 26.39
			2 Kyocere 4053ci Copier	LVCS	\$ 390.39
			2 Kyocere 4053ci Copier Documentation Fees	LVCS	\$ 17.72

Long Valley School
WARRANT REGISTER: November 2025

91493 Total					\$ 434.50
91500	11/18/2025	Plumas-Sierra Telecommunications	Telecom Dial Up Internet	LVCS	\$ 12.50
91500 Total					\$ 12.50
91502	11/18/2025	Amazon Business- (Punchout)	Tax Amount	LVCS	\$ 78.30
			Shipping Amount	LVCS	\$ 10.83
			Pilot FriXion Colors Erasable Marker Pens, Bold Point	LVCS	\$ 18.96
			120 Colors Acrylic Paint Markers, Dual Tip Fine and Brush Ti	LVCS	\$ 49.98
			Aesthetic 0.7mm Mechanical Pencil Set with Case – 3 Vintage	LVCS	\$ 7.99
			Mixed Media Sketchbook 9 x 12 - Multimedia Sketchbook Hard	LVCS	\$ 13.99
			PINJINGPRO Loose Leaf Paper, Notebook Paper, 8 x 10.5 College	LVCS	\$ 8.99
			100PCS Dinosaur Stickers, Cute Waterproof Cartoon Stickers f	LVCS	\$ 6.79
			12 pack Mini Magnetic Drawing Board keychain for backpack Er	LVCS	\$ 17.00
			15Pack Fidget Toys Bulk, Christmas Stocking Stuffers Gift fo	LVCS	\$ 11.69
			4DRC Y10 Amphibious Waterproof RC Monster Truck, 1:14 Scale	LVCS	\$ 33.99
			50PCS Calm Stickers for Anxiety Sensory Stickers for Relieve	LVCS	\$ 8.98
			600PCS Growth Mindset Stickers Positive Sayings Inspiring En	LVCS	\$ 4.89
			Aurora® Adorable Mini Flopsie™ Onyx™ Stuffed Animal - Playfu	LVCS	\$ 8.99
			Bluey: The Videogame- Nintendo Switch	LVCS	\$ 19.93
			Cevioce 9Pcs Magnetic Rings Fidget Toy Set, ADHD Anxiety Mag	LVCS	\$ 9.99
			ECOTREE Pre-Sharpended Pencils #2 Eco Rainbow Paper Pencils f	LVCS	\$ 8.99
			Ganowo 30pcs Party Favors, Fidget Snake Cube Mini Twist Puzz	LVCS	\$ 17.08
			Inspirational Quote Stickers, 400Pcs Motivational Waterproof	LVCS	\$ 9.78
			Led Dry Erase Board with Stand for Kids, Led Note Board with	LVCS	\$ 19.97
			Magnetic Bookmarks - 18 Pieces Assorted Cute Book Markers CI	LVCS	\$ 9.99
			Minecraft - Nintendo Switch	LVCS	\$ 29.83
			PLAYNICS Original 12.5 Inches Large Strawberry Cow Plush Pil	LVCS	\$ 17.99
			Pokemon TCG Scarlet & Violet Stellar Crown - 8 Boosters Pack	LVCS	\$ 157.18
			RAISEY 10 Pcs Spa Headband Bulk for Women Makeup Sponge H	LVCS	\$ 27.99
			RoomyRoc Magnetic Fidget Sphere - Pentagons Magnets Balls -	LVCS	\$ 11.99
			SCRIB3D P1 3D Printing Pen with Display - Includes 3D Pen, 3	LVCS	\$ 32.99
			Sensory Chew Necklaces 12 Pack, Stretchy Chewy Necklace Sens	LVCS	\$ 15.18
			Soyee Magnetic Tiles Toddler Toys Magnetic Building Blocks f	LVCS	\$ 15.32
			Squishmallows Official Kellytoy 8 Plush Mystery Pack - Styl	LVCS	\$ 29.90
			Squishmallows Original Micromallows Plush 10-Pack	LVCS	\$ 19.99
			SSRMX 12Pcs Video Game Party Favors for Kids, Mini Game Keyc	LVCS	\$ 17.59
			TAOARA 16 PCS Calm Sticker for Sensory Stickers Mandala Styl	LVCS	\$ 6.99
			TIKWORK Sensory Fidget Toys for Kids Adults,6PCS Flexible Fi	LVCS	\$ 9.99
			TOSY Magnet Pyramid Stone - 1 Cube Transforms into 1 Billion	LVCS	\$ 29.99
			Toymany 7PCS Black Panthers Figurines with Panther Cub and T	LVCS	\$ 14.89

Long Valley School
WARRANT REGISTER: November 2025

91502	45979	Amazon Business-	WILLBOND 16 Pairs Glitter Colored Shoelaces 42 Inch Shoe Lac	LVCS	\$ 9.99
			WYOMER 12 Pack Monkey Stringy Sensory Fidget Balls - Latex-F	LVCS	\$ 12.49
			Augusta Sportswear Ladies' Octane Workout Shorts - 7 Inch In	LVCS	\$ 128.38
			Walter Products G11101 3 Packs Ring Ceramic Magnets, 36-Piec	LVCS	\$ 18.19
			50 Pack 16MM White Dice - Six Sided Standard Opaque White Di	LVCS	\$ 6.96
			ChromaLabel 3/4 Inch Circle Sticker Labels, Easy to Write On	LVCS	\$ 12.12
			ECOEXTRA 100 Pack 3 oz Paper Cups, Small Coffee Cups, Dispos	LVCS	\$ 6.49
			Glue Dots, Removable Dots, Double-Sided, 1/2, .5 Inch, 200	LVCS	\$ 9.25
			Golberg Cotton Mason Twine - Great for Indoor and Outdoor Us	LVCS	\$ 14.94
			Household Essentials All-Purpose Cotton Clothesline Rope, 10	LVCS	\$ 13.86
			Lot of 12 OpticLens Brand Credit Card Sized Magnifying Lense	LVCS	\$ 6.95
			MontoPack Bamboo Wooden Toothpicks 1000-Piece Large Woo	LVCS	\$ 5.99
			Nicole Home Collection 200 Count Everyday Dinnerware Paper P	LVCS	\$ 17.99
			POPLAY 50 PCS Beautiful Player Marbles Bulk for Marble Games	LVCS	\$ 4.98
			Ziploc Gallon Food Storage Slider Bags, Power Shield Technol	LVCS	\$ 5.42
			Aizweb Classroom Calendar Pocket Chart,Monthly Calendar for	LVCS	\$ 19.99
			National Geographic Kids Dinos Sticker Activity Book: Over 1	LVCS	\$ 20.96
			Handwriting Practice Paper: 120 Pages, Blank Dotted lined Pa	LVCS	\$ 3.82
			Paint by Sticker Kids, The Original: Create 10 Pictures One	LVCS	\$ 7.00
			Paint by Sticker Kids: Halloween: Create 10 Pictures One Sti	LVCS	\$ 6.20
			Paint by Sticker Kids: Holly Jolly Christmas: Create 10 Pict	LVCS	\$ 5.98
			Swiftmaps 32 x 50 RMC Large World Wall Map Poster - Lamina	LVCS	\$ 22.49
			The Amazing and Funny Animal Fact Book for Kids: A Treasury	LVCS	\$ 12.95
			Ticonderoga X13910 Striped Wood-Cased Pencils, 2 HB Soft, Pr	LVCS	\$ 3.99
91502 Total					\$ 1,192.29
91503	11/18/2025	San Joaquin County Office of Education	EDJOIN Account Fee-one year term	LVCS	\$ 925.00
91503 Total					\$ 925.00
91508	11/18/2025	Staples eCommerce	TAX	LVCS	\$ 11.80
			Staples 1 1/2 3-Ring View Binders, D-Ring, Yellow (58685)	LVCS	\$ 20.76
			Staples 2 3-Ring View Binder, D-Ring, Yellow (ST60223)	LVCS	\$ 10.71
			Staples 5 x 8 Index Cards, Lined, White, 500/Pack (TR51006	LVCS	\$ 6.28
			uni Jetstream RT Retractable Ballpoint Pen, Medium Point, 1.	LVCS	\$ 25.87
			JAM Paper Premium Plastic Document File, 1 Pocket, Letter, C	LVCS	\$ 22.61
			2026 Blue Sky Islands 22 x 17 Monthly Desk Calendar (11789	LVCS	\$ 16.52
			ACCO Economy Folder Fasteners, Gray/Silver, 100/Box (A707002	LVCS	\$ 13.68
			Brother TN-630 Black Standard Yield Toner Cartridge, Print U	LVCS	\$ 38.48
			Pilot FriXion Light Erasable Highlighters, Chisel Tip, Assor	LVCS	\$ 2.86
			Pilot FriXion Light Pastel Erasable Highlighters, Chisel Tip	LVCS	\$ 4.26
			Staples 60% Recycled Heavy Duty Pressboard Classification Fo	LVCS	\$ 40.08
			Staples Laser/Inkjet Address Labels, 1 x 2-5/8, White, 30	LVCS	\$ 9.03

Long Valley School
WARRANT REGISTER: November 2025

91508	45979	Staples eCommerce	Epson T702XL Black High Yield Ink Cartridge (T702XL120-S)	LVCS	\$ 44.82
91508 Total					\$ 267.76
91509	11/18/2025	Stephanie Preston	Employee Mileage Reimbs Oct 2025	LVCS	\$ 112.00
91509 Total					\$ 112.00
91512	11/18/2025	TALKPATH LIVE	Counseling Oct 2025	LVCS	\$ 2,057.00
91512 Total					\$ 2,057.00
91515	11/18/2025	Verizon Wireless	Verizon - Sherri Morgan	LVCS	\$ 36.04
			Verizon - Stephanie Stelzriede	LVCS	\$ 19.43
			Verizon - El Roper	LVCS	\$ 19.43
			Verizon - Sarah Froud	LVCS	\$ 19.43
			Verizon - Jerad Morgan	LVCS	\$ 19.43
			Verizon - Misty Brussatoi	LVCS	\$ 19.43
			Verizon - Jenavieve Telemontes	LVCS	\$ 38.86
91515 Total					\$ 172.05
91521	11/25/2025	RosettaStone LLC	Rosetta Stone for Schools, Annual Subscription	LVCS	\$ 225.00
91521 Total					\$ 225.00
ACH-0109	11/18/2025	Delta Managed Solutions	Monthly Fee - Oct 2025	LVCS	\$ 7,587.50
ACH-0109 Total					\$ 7,587.50
ACH-0110	11/18/2025	Delta Managed Solutions	Monthly Fee - Nov 2025	LVCS	\$ 7,587.50
ACH-0110 Total					\$ 7,587.50
112425-US Bank CC	11/24/2025	US Bank Credit Card	November US Bank Credit Card Payment	LVCS	\$ 7,155.89
112425-US Bank CC Total					\$ 7,155.89
112525-USDA Doyle	11/25/2025	USDA Rural Development	110125-USDA Loan - Doyle	LVCS	\$ 9,402.00
112525-USDA Doyle Total					\$ 9,402.00
91461	11/14/2025	Advanced Comfort Control Inc.	Install new ductless unit in breakroom	LVCS	\$ 9,435.50
			Walk in Fridge Paragon Defrost Timer	LVCS	\$ 875.70
91461 Total					\$ 10,311.20
91462	11/14/2025	AmeriGas	Service location 257 E Sierra ST Unit D	LVCS	\$ 55.59
			Service location 257 E Sierra ST Unit A	LVCS	\$ 39.11
			Service location 257 E Sierra ST #B	LVCS	\$ 39.11
			Service location 257 E Sierra ST Unit C	LVCS	\$ 22.63
91462 Total					\$ 156.44
91463	11/14/2025	Bonanza Produce Co.	Food Service 10/23/25	LVCS	\$ 645.75
			Food Service 10/30/25	LVCS	\$ 741.65
91463 Total					\$ 1,387.40
91464	11/14/2025	City of Portola	Utility Bill Service Location 217 Sierra Avel	LVCS	\$ 86.60
91464 Total					\$ 86.60
91465	11/14/2025	City of Portola	Utility Bill Service Location 257 E Sierra Ave	LVCS	\$ 107.69
91465 Total					\$ 107.69
91467	11/14/2025	Ed Staub & Sons Propane	Propane 436-965 Susan Dr C#262845	LVCS	\$ 563.30

Long Valley School
WARRANT REGISTER: November 2025

91467 Total					\$ 563.30
91469	11/14/2025	Mary Diggs-Floyd	Employee Reimbs Oct 2025 - Fieldtrip	LVCS	\$ 59.00
91469 Total					\$ 59.00
91470	11/14/2025	Amazon Business-(Punchout)	Tax Amount	LVCS	\$ 12.91
			30 Pack Pocket Calculator Small Battery Powered Bulk Mini Si	LVCS	\$ 32.99
			EBOOT 24 Pack Plastic Protractors Math Protractor 180 Degree	LVCS	\$ 9.55
			Learning Without Tears Kick Start Kindergarten, Age 3+, Pres	LVCS	\$ 47.25
			Logitech H391 Wired Headset for PC/Laptop, Stereo Headphone	LVCS	\$ 23.51
			Logitech M500s Advanced Corded Mouse with Advanced Hyper-I	LVCS	\$ 29.99
			Nulea M501 Wireless Trackball Mouse, Rechargeable Ergonomic	LVCS	\$ 34.99
91470 Total					\$ 191.19
91472	11/14/2025	Steve Idzinski Auto Repair by Steve	Int 2025 Bus Maint labor 10/17/25 Jump & replace headlight	LVCS	\$ 285.21
91472 Total					\$ 285.21
91473	11/14/2025	The Birch Agency, Inc.	Special Education School Staffing	LVCS	\$ 1,500.00
91473 Total					\$ 1,500.00
91474	11/18/2025	AT&T	Monthly phone Statement 9391080288	LVCS	\$ 73.21
91474 Total					\$ 73.21
91475	11/18/2025	BDJ Tech	TAX	LVCS	\$ 167.62
			E-Waste Recycle Fee	LVCS	\$ 32.00
			Google Console License	LVCS	\$ 248.00
			Lenovo Chromebook Duet, 10.95 MediaTek, 4GB Ram-64 GB eM	LVCS	\$ 2,312.00
91475 Total					\$ 2,759.62
91476	11/18/2025	Bonanza Produce Co.	Food Service 10/16/25	LVCS	\$ 95.95
			Food Service 11/6/25	LVCS	\$ 718.10
			Food Service 11/13/25	LVCS	\$ 533.55
91476 Total					\$ 1,347.60
91478	11/18/2025	Canon Financial Service, Inc c/o Operational Accounting	Monthly Contract Base 601848-1	LVCS	\$ 173.51
			Monthly Contract Base Insurance Charge and Fees	LVCS	\$ 40.69
			CA 2025 Property Tax	LVCS	\$ 28.64
91478 Total					\$ 242.84
91479	11/18/2025	Country Breeze Cleaning	Portola Office cleaning service October	LVCS	\$ 740.00
91479 Total					\$ 740.00
91481	11/18/2025	Current Electric & Alarm Inc	Service Call - Re-mount and test smoke beams in Gym	LVCS	\$ 300.00
91481 Total					\$ 300.00
91484	11/18/2025	Home Depot Credit Services	Husky Locking Pliers Set and Adjustable Wrenches, 3 pieces	LVCS	\$ 51.45
			Husky Screwdriver Set, 15 pieces	LVCS	\$ 37.51

Long Valley School
WARRANT REGISTER: November 2025

91484	45979	Home Depot Credit Services	Neoperl 1.5 GPM Regular Size SLC Water Saving Aerator	LVCS	\$ 27.88
91484 Total					\$ 116.84
91485	11/18/2025	Hunt & Sons INC	TAX	LVCS	\$ 18.84
			Red Dyed Kerosene	LVCS	\$ 259.82
91485 Total					\$ 278.66
91486	11/18/2025	Intermountain Disposal, Inc. Portola Division	Disposal service for Portola	LVCS	\$ 109.21
91486 Total					\$ 109.21
91487	11/18/2025	Janesville Union Elementary School	basketball tournament	LVCS	\$ 100.00
91487 Total					\$ 100.00
91494	11/18/2025	Liberty Utilities	Utilities for 257 Unit 2	LVCS	\$ 63.47
91494 Total					\$ 63.47
91495	11/18/2025	Liberty Utilities	Utilities for 257 Unit 5	LVCS	\$ 50.57
91495 Total					\$ 50.57
91496	11/18/2025	Liberty Utilities	Monthly Utilities, 217 E Sierra	LVCS	\$ 215.31
91496 Total					\$ 215.31
91497	11/18/2025	Morning Glory, Inc.	Food delivery 10/29/25	LVCS	\$ 214.72
91497 Total					\$ 214.72
91498	11/18/2025	Nicole Woodruff	Employee Mileage Reimbs Oct 2025	LVCS	\$ 294.00
91498 Total					\$ 294.00
91499	11/18/2025	Plumas-Sierra Rural Electric Cooperative	Electrical Service location 436-965 Susan Drive	LVCS	\$ 2,552.66
91499 Total					\$ 2,552.66
91501	11/18/2025	Plumas-Sierra Telecommunications	257 E Sierra Ave (Admin) - 59549	LVCS	\$ 10.90
			257 E Sierra St (School) - 57298	LVCS	\$ 237.10
			436-965 Susan Dr - 57917	LVCS	\$ 138.77
91501 Total					\$ 386.77
91505	11/18/2025	Sean Bitle	Landscape Maintenance Oct 2025	LVCS	\$ 3,100.00
91505 Total					\$ 3,100.00
91506	11/18/2025	Stericycle Inc	Service Location 257 E. Sierra St 062521	LVCS	\$ 141.16
91506 Total					\$ 141.16
91507	11/18/2025	Sports Unlimited	First Team SturdiStand Folding Pad & Bison Match Point Alumni	LVCS	\$ 5,935.00
91507 Total					\$ 5,935.00
91510	11/18/2025	Steve Idzinski Auto Repair by Steve	Int 2021 Bus Maint labor 11/7/25 Labor PMI Service	LVCS	\$ 250.00
			Maint 05 Blue Bus 11/8/2025 Labor PMI Pass	LVCS	\$ 250.00
			Int 2025 Bus Maint labor 11/7/25 PMI Service	LVCS	\$ 250.00
91510 Total					\$ 750.00
91513	11/18/2025	The Birch Agency, Inc.	Special Education School Staffing 11/2/25	LVCS	\$ 1,800.00

Long Valley School
WARRANT REGISTER: November 2025

91513	45979	The Birch Agency, Inc.	Special Education School Staffing 11/13/25	LVCS	\$ 1,800.00
91513 Total					\$ 3,600.00
91514	11/18/2025	UBEO Business Service	TAX	LVCS	\$ 3.08
			Doyle Copy Room Base rate -IR 8786 Base	LVCS	\$ 125.00
91514 Total					\$ 128.08
91516	11/18/2025	Worlds Finest Chocolate Inc	Shipping	LVCS	\$ 120.00
			\$1 Stock Bar Variety Pack, 60 count	LVCS	\$ 1,850.00
			\$1 Stock Bar Variety Pack, 60 count (Promotion)	LVCS	\$ -
91516 Total					\$ 1,970.00
91519	11/25/2025	James Merzon	257 East Sierra CAM 24-25 City of Portola 80% common area	LVCS	\$ 81.41
			257 East Sierra CAM 24-25 Insurance	LVCS	\$ 206.07
			257 East Sierra CAM 24-25 Liberty Electric 80% Unit 3/common	LVCS	\$ 39.11
			257 East Sierra CAM 24-25 Prop Tax	LVCS	\$ 309.84
			257 East Sierra Rents 2025	LVCS	\$ 2,541.17
			257 East Sierra Rents Dec 2025	LVCS	\$ 635.29
91519 Total					\$ 3,812.89
91520	11/25/2025	Nicole Woodruff	Employee Mileage Reimbs Nov 2025	LVCS	\$ 294.00
91520 Total					\$ 294.00
91522	11/25/2025	Tom Hammond Inc.	Fuel - student transportation	LVCS	\$ 2,308.95
			Fuel - Tim Denison	LVCS	\$ 559.71
91522 Total					\$ 2,868.66
ACH-0112	11/18/2025	SAVVAS Learning Company LLC	Shipping	LVCS	\$ 22.58
			Envision Integrated 2019 Mathematics II Student Edition grad	LVCS	\$ 250.97
ACH-0112 Total					\$ 273.55
ACH-0113	11/18/2025	US Foods	Food Deliver 436-965 Susan Drive 10/27/25	LVCS	\$ 82.26
			Food Deliver 436-965 Susan Drive 10/30/25	LVCS	\$ 2,860.70
			Food Deliver 436-965 Susan Drive 11/4/25	LVCS	\$ 1,171.55
			Food Deliver 436-965 Susan Drive 11/10/25	LVCS	\$ 72.97
			Food Deliver 436-965 Susan Drive 11/12/25	LVCS	\$ 228.58
			Food Deliver 436-965 Susan Drive 11/13/25	LVCS	\$ 3,674.68
			Food Deliver 436-965 Susan Drive 10/30/25 Credit Memo	LVCS	\$ (36.94)
			Food Deliver 436-965 Susan Drive 10/27/25 Credit Memo	LVCS	\$ (59.82)
ACH-0113 Total					\$ 7,993.98
Grand Total					\$ 147,606.00

**Thompson Peak Charter
WARRANT REGISTER: October 2025**

Check Number	Check Date	Payee	Reason	School	Total
100325-Stamps.com	10/3/2025	AUCTANE Inc	100325-Stamps.com	Thompson Peak LVCS-Susanville	\$ 125.00
100325-Stamps.com Total					\$ 125.00
101525-Bank Fee	10/15/2025	US Bank	101525-Bank Fee	Thompson Peak LVCS-Susanville	\$ 57.74
101525-Bank Fee Total					\$ 57.74
102225-Stamps.com	10/22/2025	AUCTANE Inc	102225-Stamps.com	Thompson Peak LVCS-Susanville	\$ 125.00
102225-Stamps.com Total					\$ 125.00
102425-USDA Susai	10/24/2025	USDA Rural Development	102425-USDA Loan - Susanville	Thompson Peak LVCS-Susanville	\$ 4,296.00
102425-USDA Susanville Total					\$ 4,296.00
91192	10/3/2025	CharterSAFE	Package Premium 25-26 August	Thompson Peak LVCS-Susanville	\$ 5,643.00
			082625-092525 Work Comp	Thompson Peak LVCS-Susanville	\$ 1,402.79
91192 Total					\$ 7,045.79
91334	10/3/2025	CharterSAFE	Package Premium 25-26 August	Thompson Peak LVCS-Susanville	\$ 5,643.00
			082625-092525 Work Comp	Thompson Peak LVCS-Susanville	\$ 1,402.79
91334 Total					\$ 7,045.79
91340	10/3/2025	ReliaStar Life Insurance Company	082625-092525 Vol Life	Thompson Peak LVCS-Susanville	\$ 186.22
91340 Total					\$ 186.22
91341	10/3/2025	Tri-County Schools Ins Group	082625-092525 - TCSIG	Thompson Peak LVCS-Susanville	\$ 31,827.63
91341 Total					\$ 31,827.63
91349	10/15/2025	Amanda Reeves	Employee Reimbs Oct 2025 - Educational Assistance	Thompson Peak LVCS-Susanville	\$ 327.00
91349 Total					\$ 327.00
91352	10/15/2025	CAVCO Enterprises Inc,	Codes for Online Driver's Education	Thompson Peak LVCS-Susanville	\$ 255.00
91352 Total					\$ 255.00
91353	10/15/2025	Current Electric & Alarm Inc	System Monitoring Qtrly billing - Thompson Peak	Thompson Peak LVCS-Susanville	\$ 885.00
91353 Total					\$ 885.00
91354	10/15/2025	Forest Office Supplies	TAX	Thompson Peak LVCS-Susanville	\$ 81.56
			Contract Base Service 995 Paiute In Unit 0536 Meter Charge	Thompson Peak LVCS-Susanville	\$ 980.07
			Contract Base Service 995 Paiute In Unit monthly period chg	Thompson Peak LVCS-Susanville	\$ 190.00
91354 Total					\$ 1,251.63
91355	10/15/2025	Arthur J Gallagher & Co Insurance Broker of CA., Inc	2024-2025 Oregon WC Policy Audit	Thompson Peak LVCS-Susanville	\$ 33.00
91355 Total					\$ 33.00
91356	10/15/2025	Jennifer Kirby	Employee Reimbs - May 2025 Educational Assistance	Thompson Peak LVCS-Susanville	\$ 1,500.00
91356 Total					\$ 1,500.00
91357	10/15/2025	Kaitlyn Thorne	Employee Reimbs Sept 2025 Phone Reimb	Thompson Peak LVCS-Susanville	\$ 61.67
			Employee Reimbs Sept 2025 Travel	Thompson Peak LVCS-Susanville	\$ 120.00
			Employee Mileage Reimbs Sept 2025	Thompson Peak LVCS-Susanville	\$ 469.84
91357 Total					\$ 651.51
91368	10/15/2025	Amazon Business-(Punchout)	euphnx Mountable Bleeding Control Kit - Essential Emergency	Thompson Peak LVCS-Susanville	\$ 37.69
91368 Total					\$ 37.69
91373	10/15/2025	Tehama County Department of Education	CTE Preliminary Credential	Thompson Peak LVCS-Susanville	\$ 150.00
91373 Total					\$ 150.00
91376	10/15/2025	Verizon Wireless	Verizon - Sherri Morgan	Thompson Peak LVCS-Susanville	\$ 815.44
			Verizon - Stephanie Stelzriede		\$ 19.43
			Verizon - El Roper	Thompson Peak LVCS-Susanville	\$ 19.39
			Verizon - Sarah Froud	Thompson Peak LVCS-Susanville	\$ 19.43
			Verizon - Jerad Morgan	Thompson Peak LVCS-Susanville	\$ 9.71
			Verizon - Misty Brussatoi	Thompson Peak LVCS-Susanville	\$ 19.43
91376 Total					\$ 902.83

**Thompson Peak Charter
WARRANT REGISTER: October 2025**

Check Number	Check Date	Payee	Reason	School	Total
91384	10/22/2025	C&S Waste Solutions of Lassen County	Service Location 995 Paiute Ln 2025-26	Thompson Peak LVCS-Susanville	\$ 237.72
91384 Total					\$ 237.72
91388	10/22/2025	CPI-Crisis Prevention Institute	NCI Blended Instructor Certification Program 10/21/2025	Thompson Peak LVCS-Susanville	\$ 2,849.50
91388 Total					\$ 2,849.50
91389	10/22/2025	Dell Marketing LP c/o Dell USA LP	Tax (TPC)	Thompson Peak LVCS-Susanville	\$ 244.90
			Dell Pro PC 16255	Thompson Peak LVCS-Susanville	\$ 2,870.55
91389 Total					\$ 3,115.45
91390	10/22/2025	Department of Motor Vehicles	DMV - Pull Notice	Thompson Peak LVCS-Susanville	\$ 6.50
91390 Total					\$ 6.50
91395	10/22/2025	Lassen County Office of Education	Positive Prevention Plus Curriculum, Grades 7-8	Thompson Peak LVCS-Susanville	\$ 399.00
			Positive Prevention Plus Curriculum, Grades 9-12	Thompson Peak LVCS-Susanville	\$ 399.00
			Two Day Training for Teachers	Thompson Peak LVCS-Susanville	\$ 120.00
91395 Total					\$ 918.00
91396	10/22/2025	Law Offices of Young, Minney & Corr, LLP	2025 Sept Legal Services	Thompson Peak LVCS-Susanville	\$ 882.25
91396 Total					\$ 882.25
91397	10/22/2025	LEAF	2 Kyocere 4053ci Copier Documentation Fees	Thompson Peak LVCS-Susanville	\$ 17.72
91397 Total					\$ 17.72
91400	10/22/2025	Plumas-Sierra Telecommunications	Telecom Dial Up Internet	Thompson Peak LVCS-Susanville	\$ 12.50
91400 Total					\$ 12.50
91405	10/22/2025	Small School Districts Association	Dues District Basic Membership from 2025-2026	Thompson Peak LVCS-Susanville	\$ 700.00
91405 Total					\$ 700.00
91406	10/22/2025	TALKPATH LIVE	Counseling Sept 2025	Thompson Peak LVCS-Susanville	\$ 1,596.53
91406 Total					\$ 1,596.53
91413	10/31/2025	Butte College	Return of unused K12 PC Round 6 Pathway Coordinator funds	Thompson Peak LVCS-Susanville	\$ 55,623.76
91413 Total					\$ 55,623.76
91415	10/31/2025	City of Susanville	995 Paiute Lane Gas & Water	Thompson Peak LVCS-Susanville	\$ 52.10
91415 Total					\$ 52.10
91416	10/31/2025	City of Susanville	995 Paiute Lane Gas & Water Service	Thompson Peak LVCS-Susanville	\$ 91.53
91416 Total					\$ 91.53
91417	10/31/2025	Classroom Resource Center	MCP PLaid Phonics Word Study Level E Bundle grade 5	Thompson Peak LVCS-Susanville	\$ 79.98
			MCP PLaid Phonics Word Study Level F Bundle grade 6	Thompson Peak LVCS-Susanville	\$ 79.98
			Sale Tax	Thompson Peak LVCS-Susanville	\$ 14.50
			Shipping & Handling	Thompson Peak LVCS-Susanville	\$ 16.99
91417 Total					\$ 191.45
91419	10/31/2025	CyberReef	MobileWall Education Subscription 2025-2026	Thompson Peak LVCS-Susanville	\$ 365.79
91419 Total					\$ 365.79
91420	10/31/2025	Department of Justice - Accounting Office	Fingerprinting Apps Sept 2025	Thompson Peak LVCS-Susanville	\$ 24.50
91420 Total					\$ 24.50
91422	10/31/2025	GUESS Plumbing & Supplies	10/21/25 Service Call Clogged Bathroom	Thompson Peak LVCS-Susanville	\$ 534.50
91422 Total					\$ 534.50
91428	10/31/2025	Lassen Municipal Utility District	Electric - 438132 Municipal Utility 955 Paiute Ln	Thompson Peak LVCS-Susanville	\$ 72.06
91428 Total					\$ 72.06
91429	10/31/2025	Lassen Municipal Utility District	Electric Municipal Utility 415072 955 Paiute Ln	Thompson Peak LVCS-Susanville	\$ 966.36
91429 Total					\$ 966.36
91430	10/31/2025	LEAF	2 Kyocere 4053ci Copier	Thompson Peak LVCS-Susanville	\$ 299.77
			2 Kyocere 4053ci Copier Insurance	Thompson Peak LVCS-Susanville	\$ 17.53

**Thompson Peak Charter
WARRANT REGISTER: October 2025**

Check Number	Check Date	Payee	Reason	School	Total
91430 Total					\$ 317.30
91439	10/31/2025	Resurrection Lawn & Maintenance	Weed Abatement Hedging & Clean up & Hauling 2025	Thompson Peak LVCS-Susanville	\$ 1,500.00
91439 Total					\$ 1,500.00
91441	10/31/2025	School Excess Liability Fund	AB218 Revived excess Liability Coverage	Thompson Peak LVCS-Susanville	\$ 1,174.61
91441 Total					\$ 1,174.61
91442	10/31/2025	Sherri Morgan	Employee Reimbs Oct 2025 - Parking, Car Rental & Meals	Thompson Peak LVCS-Susanville	\$ 227.44
			Employee Mileage Reimbs Oct 2025	Thompson Peak LVCS-Susanville	\$ 66.50
91442 Total					\$ 293.94
91446	10/31/2025	Verizon Wireless	Verizon - Wireless Phone Service Hot Spots 542362909-00002	Thompson Peak LVCS-Susanville	\$ 289.70
91446 Total					\$ 289.70
ACH-0105	10/15/2025	IXL Learning	25-26 IXL site License	Thompson Peak LVCS-Susanville	\$ 106.25
ACH-0105 Total					\$ 106.25
Q3 2025 Use Tax	10/31/2025	Board of Equalization	Q3 2025 Use Tax	Thompson Peak LVCS-Susanville	\$ 201.66
Q3 2025 Use Tax Total					\$ 201.66
Grand Total					\$ 128,844.51

**Thompson Peak Charter
WARRANT REGISTER: November 2025**

Check Number	Check Date	Payee	Reason	School	Total
110625-Stamps.com	11/6/2025	AUCTANE Inc	110625-Stamps.com	Thompson Peak LVCS-Susanville	\$ 125.00
110625-Stamps.com Total					\$ 125.00
111725-Bank Fee	11/17/2025	US Bank	111725-Bank Fee	Thompson Peak LVCS-Susanville	\$ 47.26
111725-Bank Fee Total					\$ 47.26
112425-USDA Loan	11/24/2025	USDA Rural Development	112425-USDA Loan - Susanville	Thompson Peak LVCS-Susanville	\$ 4,296.00
112425-USDA Loan - S Total					\$ 4,296.00
112825-Stamps.com	11/28/2025	AUCTANE Inc	112825-Stamps.cpm	Thompson Peak LVCS-Susanville	\$ 125.00
112825-Stamps.com Total					\$ 125.00
91449	11/6/2025	CharterSAFE	092625-102525 Work Comp	Thompson Peak LVCS-Susanville	\$ 1,463.69
91449 Total					\$ 1,463.69
91456	11/6/2025	Tri-County Schools Ins Group	092525-102525 TCSIG	Thompson Peak LVCS-Susanville	\$ 34,474.80
91456 Total					\$ 34,474.80
91459	11/12/2025	ReliaStar Life Insurance Company	092625-102525 Vol Life	Thompson Peak LVCS-Susanville	\$ 194.09
91459 Total					\$ 194.09
91466	11/14/2025	Department of Motor Vehicles	Vehicle Registration Lic 8MKC588 - 2026	Thompson Peak LVCS-Susanville	\$ 327.00
91466 Total					\$ 327.00
91468	11/14/2025	Forest Office Supplies	TAX	Thompson Peak LVCS-Susanville	\$ 43.95
			Contract Base Service 995 Paiute In Unit 0536 Meter Charge	Thompson Peak LVCS-Susanville	\$ 697.78
			Contract Base Service 995 Paiute In Unit monthly period chg	Thompson Peak LVCS-Susanville	\$ 190.00
91468 Total					\$ 931.73
91471	11/14/2025	AUCTANE Inc	stamps.com monthly service	Thompson Peak LVCS-Susanville	\$ 30.00
91471 Total					\$ 30.00
91477	11/18/2025	C&S Waste Solutions of Lassen County	Service Location 995 Paiute Ln 2025-26	Thompson Peak LVCS-Susanville	\$ 243.72
		91477 Total			
91480	11/18/2025	Curriculum Associates	TAX	Thompson Peak LVCS-Susanville	\$ 11.39
			Shipping	Thompson Peak LVCS-Susanville	\$ 14.79
			Magnetic Foundations Student Workbook Set Grade 1, 1 year	Thompson Peak LVCS-Susanville	\$ 123.25
91480 Total					\$ 149.43
91482	11/18/2025	Department of Motor Vehicles	DMV - Pull Notice	Thompson Peak LVCS-Susanville	\$ 7.00
91482 Total					\$ 7.00
91483	11/18/2025	Department of Justice - Accounting Office	Fingerprinting Apps Oct 2025	Thompson Peak LVCS-Susanville	\$ 103.50
91483 Total					\$ 103.50
91488	11/18/2025	Kaitlyn Thorne	Employee Mileage Reimbs Oct 2025	Thompson Peak LVCS-Susanville	\$ 342.72
			Employee Reimbs Oct 2025 Phone Reimb	Thompson Peak LVCS-Susanville	\$ 61.72
91488 Total					\$ 404.44
91489	11/18/2025	Lassen County Office of Education	TPC 256 GB M.2 SSD	Thompson Peak LVCS-Susanville	\$ 50.00
91489 Total					\$ 50.00
91490	11/18/2025	Lassen Municipal Utility District	Electric - 438132 Municipal Utility 955 Paiute Ln	Thompson Peak LVCS-Susanville	\$ 72.06
91490 Total					\$ 72.06
91491	11/18/2025	Lassen Municipal Utility District	Electric Municipal Utility 415072 955 Paiute Ln	Thompson Peak LVCS-Susanville	\$ 1,168.25
91491 Total					\$ 1,168.25
91492	11/18/2025	Law Offces of Young, Minney & Corr, LLP	2025 Oct Legal Services	Thompson Peak LVCS-Susanville	\$ 759.25
91492 Total					\$ 759.25
91493	11/18/2025	LEAF	TAX	Thompson Peak LVCS-Susanville	\$ 26.39
			2 Kyocere 4053ci Copier	Thompson Peak LVCS-Susanville	\$ 390.39
			2 Kyocere 4053ci Copier Documentation Fees	Thompson Peak LVCS-Susanville	\$ 17.72

Thompson Peak Charter
WARRANT REGISTER: November 2025

Check Number	Check Date	Payee	Reason	School	Total
91493 Total					\$ 434.50
91500	11/18/2025	Plumas-Sierra Telecommunications	Telecom Dial Up Internet	Thompson Peak LVCS-Susanville	\$ 12.50
91500 Total					\$ 12.50
91502	11/18/2025	Amazon Business-(Punchout)	Tax Amount	Thompson Peak LVCS-Susanville	\$ 4.49
			50 Pack Instant Ice Cold Pack (6" x 4.5") - Disposable Insta	Thompson Peak LVCS-Susanville	\$ 29.99
			Amazon Basic Care Flexible Fabric Adhesive Bandages, First A	Thompson Peak LVCS-Susanville	\$ 5.47
			Judee's Gluten Free Whole Milk Powder - Creamy Instant Milk	Thompson Peak LVCS-Susanville	\$ 14.69
			SmileFix Basic Dental Repair - for Missing Or Damaged Teeth	Thompson Peak LVCS-Susanville	\$ 18.99
91502 Total					\$ 73.63
91503	11/18/2025	San Joaquin County Office of Education	EDJOIN Account Fee-one year term	Thompson Peak LVCS-Susanville	\$ 925.00
91503 Total					\$ 925.00
91504	11/18/2025	School Pathways Holdings, LLC	TPCS 2025-26 Agilix BUZZ Sub Fee, Barcode Attend Sub See, Pa	Thompson Peak LVCS-Susanville	\$ 5,277.43
91504 Total					\$ 5,277.43
91508	11/18/2025	Staples eCommerce	Febreze AIR Heavy-Duty Air Freshener Spray, Crisp Clean Scen	Thompson Peak LVCS-Susanville	\$ 41.21
			Kleenex Premiere Recycled Multifold Paper Towels, 1-ply, 120	Thompson Peak LVCS-Susanville	\$ 158.87
91508 Total					\$ 200.08
91509	11/18/2025	Stephanie Preston	Employee Mileage Reimbs Oct 2025	Thompson Peak LVCS-Susanville	\$ 112.00
91509 Total					\$ 112.00
91511	11/18/2025	Susanville Sanitary District	Sewer Service 995 Paiute In	Thompson Peak LVCS-Susanville	\$ 68.44
91511 Total					\$ 68.44
91512	11/18/2025	TALKPATH LIVE	Counseling Oct 2025	Thompson Peak LVCS-Susanville	\$ 2,949.50
91512 Total					\$ 2,949.50
91515	11/18/2025	Verizon Wireless	Verizon - Sherri Morgan	Thompson Peak LVCS-Susanville	\$ 36.04
			Verizon - Stephanie Stelzriede		\$ 19.43
			Verizon - El Roper	Thompson Peak LVCS-Susanville	\$ 19.43
			Verizon - Sarah Froud	Thompson Peak LVCS-Susanville	\$ 19.43
			Verizon - Jerad Morgan	Thompson Peak LVCS-Susanville	\$ 19.43
			Verizon - Misty Brussatoi	Thompson Peak LVCS-Susanville	\$ 19.43
91515 Total					\$ 133.19
91521	11/25/2025	RosettaStone LLC	Rosetta Stone for Schools, Annual Subscription	Thompson Peak LVCS-Susanville	\$ 225.00
91521 Total					\$ 225.00
ACH-0109	11/18/2025	Delta Managed Solutions	Monthly Fee - Oct 2025	Thompson Peak LVCS-Susanville	\$ 7,587.50
ACH-0109 Total					\$ 7,587.50
ACH-0110	11/18/2025	Delta Managed Solutions	Monthly Fee - Nov 2025	Thompson Peak LVCS-Susanville	\$ 7,587.50
ACH-0110 Total					\$ 7,587.50
ACH-0111	11/18/2025	IXL Learning	IXL Site License (Grades K-12), Math & ELA	Thompson Peak LVCS-Susanville	\$ 1,575.00
ACH-0111 Total					\$ 1,575.00
Grand Total					\$72,133.49



Long Valley Charter School

A Non-Profit Public Benefit Corporation

Student Cell Phone/Personal Electronics Use Policy

Approved by: LVCS Board of Directors

Adopted:

Policy #:6022

Long Valley Charter School (LVCS) is a nonprofit public benefit corporation that operates two individual charter schools: Long Valley School and Thompson Peak Charter School. This policy applies to both schools equally and the schools are collectively referred to as “Charter School.”

It is the policy of Long Valley Charter School (LVCS) to provide an instructional environment free of student distractions caused by cell phones, smart watches and/or personal electronic devices (devices). This policy will address the unauthorized use of student devices.

Limiting or Prohibiting the Use of Smartphones, Smart Watches, and/or Personal Electronic Devices on the Charter School Campus

Devices are not permitted at any time during the school day, including recess and meal breaks. Devices must remain off in the student’s backpack or left at home.

Consequences

If a student is seen possessing a device during the school day, including recess, it will be surrendered to staff. The following consequences will be enforced.

- 1st Offense: Staff will lock up the device for the remainder of the day.
- 2nd Offense: Staff will lock up the device for the remainder of the school day and a parent/guardian must retrieve it.
- 3rd Offense: Staff will lock up the device for the remainder of the day and contact parent/guardian. Device will be delivered to the teacher upon arrival to campus and locked for the day for a period of 30 school days.
- 4th Offense: Devices will not be permitted at the school for the rest of the school year.

Where allowed, it is the student’s responsibility to retrieve the phone at the end of the day.

Exceptions

If appropriate, school staff may permit use of devices while on a field trip for uses limited to taking photographs or communicating time of arrival to parents/guardians.



Long Valley Charter School

A Non-Profit Public Benefit Corporation

Artificial Intelligence Policy

Approved by: LVCS Board of Directors

Adopted:

Policy #:602

Long Valley Charter School (LVCS) is a nonprofit public benefit corporation that operates two individual charter schools: Long Valley School and Thompson Peak Charter School. This policy applies to both schools equally and the schools are collectively referred to as “Charter School.”

It is the policy of Long Valley Charter School (LVCS) to provide an instructional environment that is rigorous, ethical, innovative, and safe. This interim policy provides initial guidance on the use of Artificial Intelligence (AI).

Student Use

Students may use AI tools in accordance with their teacher’s direction. AI may not be used to complete work intended to assess a student’s independent knowledge or skills unless expressly authorized.

Staff Use

Staff may use AI tools to support planning, drafting communications, data analysis, and efficiency, but remain responsible for accuracy, professional judgment, and compliance with student privacy laws.

Academic Integrity

Submitting AI-generated work as one’s own without permission constitutes academic dishonesty and will be addressed under existing discipline policies that may include redoing the assignment, parent conference, and possible loss of school privileges. When permitted, the use of AI tools must be appropriately cited.

Privacy and Safety

Users should not input confidential student, staff, or family information into AI platforms. The development of harmful products (such as deepfakes, impersonation, threats, discriminatory content) will be considered harassment and bullying and will be addressed as such.

Next Steps

The school recognizes its responsibility to provide instruction in the use of AI literacy for both staff and students. Development of staff professional learning and student coursework is anticipated to be in place for the 2026-27 school year.



Attendance Policy

Approved by: Board of Directors	Date: Revised. 12-1219 -25	Number: 6001
---------------------------------	---------------------------------------	--------------

Long Valley Charter School (LVCS) is a nonprofit public benefit corporation that operates two individual charter schools: Long Valley School and Thompson Peak Charter School. This policy applies to both schools equally and the schools are collectively referred to as “Charter School.”

It is the intent of the Governing Board of Long Valley Charter School (“LVCS”) to ensure that students attend school every day on time. Consistent school attendance is critical to school success. Being present for classroom instructional time is essential for students to reach their goals and achieve their dreams. Chronic absenteeism has been linked to an increased likelihood of poor academic performance, disengagement from school and behavior problems.

CLASSROOM BASED ATTENDANCE AT DOYLE SITE:

Excused Absences for Classroom Based Attendance

Absence from school shall be excused only for health reasons, family emergencies and justifiable personal reasons, as permitted by law or Board policy.

A student's absence shall be excused for the following reasons:

- Personal illness;
- Quarantine under the direction of a county or city health officer;
- Medical, dental, optometric, or chiropractic appointments;
- Attendance at funeral services for a member of the immediate family. Excused absence in this instance shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state;
- Jury duty;
- Illness or medical appointment of a child of whom the student is a custodial parent;
- To serve as a member of a precinct board for an election;
- Spending time with a member of the immediate family who is an active member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat support position.

In addition, when a parent or guardian makes a request in writing and that request is approved by the Director or designee, a student's absence may be excused for justifiable personal reasons such as:

- Appearance in court;
- Attendance at a funeral;
- Attendance at an employment conference;
- Observation of a holiday or ceremony of his/her religion;
- Attendance at religious retreats for no more than four hours during a semester.

Revised 2-19-25

“Immediate Family” is defined as mother, father, grandmother, and grandfather of the student or the spouse of the student, in addition to the spouse, child, child-in-law, brother, and sister of the student and any relative living in the immediate household of the student.

Method of Verification

When students who have been absent return to school, they must present a satisfactory explanation verifying the reason for the absence. The following methods may be used to verify student absences:

- Signed, written note from the parent, guardian, or parent representative;
- Conversation, in person or by telephone, between the verifying employee and the student's parent, guardian, or parent representative. The employee shall subsequently record the following:
 - Name of student;
 - Name of parent, guardian, or parent representative;
 - Name of verifying employee;
 - Date or dates of absence; and
 - Reason for absence.
- Visit to the student's home by the verifying employee, or any other reasonable method, which establishes the fact that the student was absent for the reasons stated. A written recording shall be made, including information outlined above.
- Healthcare provider verification
- When excusing students for confidential medical services or verifying such appointments, LVCS staff shall not ask the purpose of such appointments but may contact a medical office to confirm the time of the appointment.
- A healthcare provider's note of illness will be accepted for any reported absence. When a student has had 14 absences in the school year for illness without a healthcare provider's note, any further absences for illness must be verified by a healthcare provider.

Insofar as class participation is an integral part of students' learning experiences, parents, guardians, and students are encouraged to schedule medical appointments during non-school hours.

Students should not be absent from school without their parent or guardians' knowledge or consent except in cases of medical emergency or to receive confidential medical care. Student absence for religious instruction or participation in religious exercises away from school property may be considered excused subject to administrative regulations and law.

Unexcused Absences/Tuancy for Classroom Based Attendance

Students shall be classified as truant if the student is absent from school without a valid excuse three full days in one school year, or if the student is tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof. Such students shall be reported to the Director or designee. In addition, students shall be classified as a chronic truant if the student is absent from school without a valid excuse for 10 percent or more of the school days in one school, from the date of enrollment to the current date.

The Director, or designee, shall implement positive steps to reduce truancy, including working with the family in an attempt to resolve the attendance problem. A student's progress and learning may be affected by excessive unexcused absences. In addition, LVCS is fiscally dependent on student attendance and is negatively impacted by excessive unexcused absences. If all attempts to resolve the student's attendance problem are unsuccessful, LVCS will implement the processes described below.

Process for Upholding the Attendance Policy

First Day of School Process:

Revised 2-19-25

- When students are not in attendance on the first five (5) days of school, LVCS will attempt to reach the parent or guardian on a daily basis for each of the first five days to determine whether the student has an excused absence, consistent with the process outlined in this policy. If the student has a basis for an excused absence, parents or guardians must notify the school of the absence and provide documentation consistent with this policy. However, consistent with process below, students who are not in attendance due to an unexcused absence by the fifth day of school will be disenrolled from the school roster, as it will be assumed that the student has chosen another school option.
- Students who are not in attendance on the first day of school will be contacted by phone to ensure their intent to enroll.
- Students who have indicated their intent to enroll, but have not attended by the third day will receive a letter indicating the student will be disenrolled after the fifth day of school if the student has not attended school without valid excuse.
- Students who have indicated their intent to enroll, but have not attended by the fifth day will receive a phone call reiterating the content of the letter.
- Students who have not attended by the sixth day, and do not have an excused absence, as defined above, for not being in attendance will be disenrolled from LVCS.
- For the purposes of this procedure, LVCS will use the contact information provided by the parent or guardian in the registration packet.
- The student's district of residence will be notified of the student's failure to attend LVCS and the disenrollment.

Truancy Process:

Absences will result in a call home to the parent or guardian by the Director or designee LVCS will send the parent or guardian an e-mail notification if unable to reach by phone.

Upon reaching three (3) unexcused absences in a school year, the parent or guardian will receive "Attendance Letter #1" from LVCS. This letter shall also be accompanied by a copy of this Attendance Policy. This letter, and all subsequent letter(s) sent home, shall be sent by Certified Mail, return receipt requested, or some other form of mail that can be tracked as well as another method of delivery such as regular mail, email, or text.

Upon reaching ~~five-seven~~ (75) unexcused absences, the parent or guardian will receive "Attendance Letter #2" and a Student Success Team (SST) meeting will be scheduled to review the student's records and develop an intervention plan and ~~attendance contract~~ Notice of Attendance Directives (NAD) (Appendix A). This meeting will include the viewing of a video on the impact of student absenteeism. The parent/ guardian will be advised that no further unexcused absences or tardies will be tolerated.

Upon reaching ~~seven-ten~~ (107) unexcused absences, the student will be referred to the School Attendance Review Team (SART). In addition, the parent or guardian will receive an "Attendance Letter #3."

The SART panel will be composed of the Executive Director, Principal, member of the Governing Board and/or County Office Representative and the student's teacher. The SART panel will discuss the truancy problem with the parent / guardian to work on solutions, develop strategies, discuss appropriate support services for the student and the student's family, and establish a plan to resolve the attendance issue. ~~The parent or guardian will be required to sign a contract formalizing the agreement by the parents~~ Parents or guardians will be required to comply with the directives outlined in the NAD or guardians to improve the student's attendance or face additional administrative action. The ~~contract~~ NAD will identify the corrective actions required in the future, and indicate that the SART panel shall have the authority to order one or more of the following ~~consequences~~ directives for non-compliance with the terms of the ~~contract~~ notice:

- Parent/guardian to attend school with the child for one day

Revised 2-19-25

Formatted: Font: (Default) Times New Roman

~~Student retention~~

- Required school counseling
- Loss of field trip privileges
- Loss of school event privileges
- Required remediation plan as set by the SART
- Notification to the District Attorney

The SART panel may also discuss other school placement options.

Notice of action recommended by the SART will be provided in writing to the parent or guardian.

If the conditions of the SART ~~contract directives~~ are not met, the student may incur additional administrative action up to and including disenrollment from the school and notification of the disenrollment sent to the student's district of residence.

For all communications set forth in this process, LVCS will use the contact information provided by the parent or guardian in the registration packet. It is the parent's or guardian's responsibility to update LVCS with any new contact information.

If student is absent ~~seven-ten (107)~~ or more consecutive school days without valid excuse and a parent or guardian cannot be reached at the number or address provided in the registration packet and does not otherwise respond to LVCS's communication attempts, as set forth above, the student will be in violation of the SART ~~contract directives~~, the SART panel will recommend that the student be deemed to have voluntarily disenrolled, and notification of the disenrollment will be sent to the student's district of residence.

Chronic Truancy and Absentees

Students shall be classified as a chronic truant if the student is absent from school without a valid excuse for ten (10) percent or more of the school days in one school year, from the date of enrollment to the current date.

Furthermore, a "chronic absentee" is defined as Education Code Section 60901(c)(1) as a pupil who is absent on 10 percent or more of the school days in the school year when the total number of days a pupil is absent is divided by the total number of days the pupil is enrolled and school was actually taught in the regular day schools of the district, exclusive of Saturdays and Sundays. Absences include excused or unexcused.

LVCS will monitor chronic truancy and absenteeism after a student is enrolled for 30 or more days and take the following actions:

If a student is determined to be chronically absent or truant, the school will send "Attendance Letter #1".

If the student continues to be chronically absent or truant four school weeks later, the school will send "Attendance Letter #2" and a Student Study Team (SST) meeting will be scheduled to review the student's records, ~~and~~ develop an intervention plan, and will be formally issued the NAD, which outlines the required actions necessary to address attendance concerns, attendance contract (Appendix A). This meeting will include the viewing of a video on the impact of student absenteeism.

If the student continues to be chronically absent or truant four school weeks later, the student will be referred to the School Attendance Review Team (SART). In addition, the parent or guardian will receive "Attendance Letter #3."

The SART panel, process and authorized actions are the same as in the Truancy Process above.

Revised 2-19-25

Formatted: Font: (Default) Times New Roman

Formatted: Font: (Default) Times New Roman

Removal from Long Valley Charter School

If, after the above procedures have been followed, the student continues to have absences, the parent or guardian may receive notice that the student is in violation of the SART ~~contract~~ directives. The student will then be required to appear before the SART panel again to discuss the absences. After such meeting, or after reasonable attempts by the SART panel to schedule the meeting if the parent or guardian is nonresponsive, the SART panel may recommend that the student be deemed to have voluntarily disenrolled from LVCS. The parent or guardian will receive written notice of the SART panel's recommendation.

The SART panel shall then forward its recommendation to the Governing Board for review of the matter and final decision. The parent or guardian will receive written notice of the date and time of the Governing Board review. Such notice shall be sent at least five (5) days prior to the Board review. The Board's decision shall be final as to that recommendation.

If there is a Board decision to disenroll, notice will be sent to the student's district of residence within thirty (30) days.

A Board decision not to disenroll the student does not prevent the SART panel from making a similar recommendation in the future.

Referral to Appropriate Agencies or County District Attorney:

It is LVCS's intent to identify and remove all barriers to the student's success, and LVCS will explore every possible option to address student attendance issues with the family. For any absence, LVCS may refer the family to appropriate school-based and/or social service agencies.

If a student's attendance does not improve after a SART contract has been developed according to the procedures above, or if the parents or guardians fail to attend a required SART meeting, LVCS shall notify the District's Attorney's office, which then may refer the matter for prosecution through the court system. Students 12 years of age and older may be referred to the juvenile court for adjudication.

These policies will be enforced fairly, uniformly, and consistently without regard to the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics).

Reports

~~The Executive Director, or designee, shall gather and report to the Board the number of absences both excused and unexcused as well as students who are truant, and the steps taken to remedy the problem.~~

NONCLASSROOM BASED ATTENDANCE

Non-classroom-based attendance is described in the school's Independent Study Policy and Procedures.

Long Valley Charter School – Notice of Attendance Directives (NAD)

SST Team

Student Name:	Parent/Guardian Name(s):
Address:	Phone Number:

Due to Student reaching seven (7) or more absences or twenty-one (21) or more tardies, the Student Study Team (SST) has met to discuss the truancy problem and to establish a plan to resolve the attendance issue. The Parent/Guardian was notified of the meeting and provided the opportunity to participate in the discussion. Parent/Guardian has been advised that no further unexcused absences or tardies will be tolerated. This meeting and notification have been established to formalize the agreement by the Parent/Guardian and Student to improve the student's attendance or face additional administrative action.

The SST Team, having evaluated a referral regarding the minor named above, issues the following directives:
(Check the box next to each directive that applies.)

- ☐ 1. The parent/guardian will compel the student to attend school on a daily basis.
- ☐ 2. The parent/guardian will not be permitted to excuse student absences. If the student must be absent from school:
 - a. The parent/guardian will provide a written note from a doctor verifying the student is too ill to attend school, or
 - b. The parent/guardian will obtain advance written approval from the Executive Director or Designee to authorize excused absences for reasons other than illness.
- ☐ 3. The student will attend school on a daily basis.
- ☐ 4. The student will arrive for school and classes on time.
- ☐ 5. The student will obey all school rules and regulations.
- ☐ 6. The student will complete all school assignments.
- ☐ 7. The student will be given after school detention or Saturday School
- ☐ 8. The student will be required to attend counseling with the school counselor
- ☐ 9. The student will lose field trip privileges
- ☐ 10. The student will lose school event privileges

Additional Directives:

To assist the parent/guardian and student in complying with the directives stated above, the SST makes the following resources and services available:

Long Valley Charter School – Notice of Attendance Directives (NAD)

SART Review Panel

Student Name:	Parent/Guardian Name(s):
Address:	Phone Number:

Due to the student reaching ten (10) or more absences or thirty (30) or more tardies, the School Attendance Review Team (SART) convened to address the ongoing attendance concerns and establish a final plan for attendance recovery. The Parent/Guardian was notified of the meeting and provided the opportunity to participate in the discussion. The Parent/Guardian has been advised that no further unexcused absences or tardies will be tolerated and that failure to comply with the established directives may result in additional administrative action, including, but not limited to, involuntary disenrollment.

The SART Team, having evaluated a referral regarding the minor named above, issues the following directives:

Directives:

To assist the parent/guardian and student in complying with the directives stated above, the SST makes the following resources and services available:

**LONG VALLEY CHARTER SCHOOL
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING
CALIFORNIA CHARTER SCHOOLS**

Long Valley School (Charter No. 2067)
Thompson Peak Charter School (Charter No. 2066)

LONG VALLEY CHARTER SCHOOL
INTRODUCTORY SECTION
FOR THE YEAR ENDED JUNE 30, 2025

**LONG VALLEY CHARTER SCHOOL
TABLE OF CONTENTS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Page Number</u>
INTRODUCTORY SECTION	
Table of Contents	i - ii
FINANCIAL SECTION	1
Independent Auditors' Report	2 - 4
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9 - 25
SUPPLEMENTARY INFORMATION SECTION	26
Board Organization	27
Schedule of Average Daily Attendance	28
Schedule of Instructional Time	29
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements	30
OTHER INDEPENDENT AUDITORS' REPORTS SECTION	31
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32 – 33
Independent Auditors' Report on State Compliance and on Internal Control over Compliance	34 – 37

**LONG VALLEY CHARTER SCHOOL
TABLE OF CONTENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

FINDINGS AND RECOMMENDATIONS SECTION	38
Schedule of Audit Findings and Questioned Costs	39
Summary Schedule of Prior Audit Findings	40

LONG VALLEY CHARTER SCHOOL
FINANCIAL SECTION
FOR THE YEAR ENDED JUNE 30, 2025

MATTHEW LEMAS

CPA & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

4225 Executive Square, Suite 600, La Jolla, CA 92037 | Tel 858.242.5686 | Fax 309.410.4146

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Long Valley Charter School
Doyle, California

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Long Valley Charter School (the organization), which comprise the statement of financial position as of June 30, 2025, 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 the Organization as of June 30, 2025, 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 Opinions

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 the 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 Long Valley Charter School and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in 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 judgement 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in aggregate, that raise substantial doubt about the Organization'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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Organization taken as a whole. The supplementary information listed in the table of contents (**Board Organization, Schedule of Average Daily Attendance, Schedule of Instructional Time, and Reconciliation of Financial Report – Alternative Form with Audited Financial Statements**) is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Report on Supplementary Information (Continued)

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 10, 2025, on our consideration of the Long Valley Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Long Valley Charter School's internal control over financial reporting and compliance.



Matthew Lemas CPA & Associates
San Diego, California
December 10, 2025

**LONG VALLEY CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025**

	<u>Long Valley</u>	<u>Thompson Peak</u>	<u>Total</u>
ASSETS			
Current Assets			
Cash (Note 3)	\$ 1,530,577	\$ 1,011,854	\$ 2,542,431
Accounts Receivable (Note 13)	776,387	712,510	1,488,897
Lease Receivable (Note 9)	78,409	5,277	83,686
Prepaid Expenditures	8,425	4,457	12,882
Total Current Assets	<u>2,393,798</u>	<u>1,734,098</u>	<u>4,127,896</u>
Fixed Assets			
Property, Equipment, and Capital Lease Assets (Net of Depreciation) (Note 10)	6,437,265	407,590	6,844,855
Total Fixed Assets	<u>6,437,265</u>	<u>407,590</u>	<u>6,844,855</u>
TOTAL ASSETS	<u>8,831,063</u>	<u>2,141,688</u>	<u>10,972,751</u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Accounts Payable	140,956	153,371	294,327
Accrued Liabilities (Note 14)	37,714	147,506	185,220
Current Portion of Notes Payable (Note 16)	52,832	23,302	76,134
Deferred Revenue (Note 2)	421,150	77,428	498,578
Total Current Liabilities	<u>652,652</u>	<u>401,607</u>	<u>1,054,259</u>
Long Term Liabilities			
Right of Use Leases (Note 9)	78,409	5,277	83,686
Notes Payable (Note 16)	2,637,601	1,117,331	3,754,932
Total Long Term Liabilities	<u>2,716,010</u>	<u>1,122,608</u>	<u>3,838,618</u>
TOTAL LIABILITIES	<u>3,368,662</u>	<u>1,524,215</u>	<u>4,892,877</u>
Net Assets			
Without Donor Restrictions (Note 8)	5,317,558	343,367	5,660,926
With Donor Restrictions (Note 8)	144,843	274,106	418,948
Total Net Assets	<u>5,462,401</u>	<u>617,473</u>	<u>6,079,874</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,831,063</u>	<u>\$ 2,141,688</u>	<u>\$ 10,972,751</u>

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

**LONG VALLEY CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	Long Valley			Thompson Peak			
	Without Donor Restrictions	With Donor Restrictions	Subtotal	Without Donor Restrictions	With Donor Restrictions	Subtotal	Total
Support							
State Aid General Purpose Funding	\$ 2,796,140	\$ -	2,796,140	\$ 1,739,952	\$ -	1,739,952	\$ 4,536,092
Education Protection Account	46,888	-	46,888	32,398	-	32,398	79,286
Federal Revenue	5,889	296,161	302,050	-	65,559	65,559	367,609
Funding in Lieu of Property Tax	244,333	-	244,333	398,194	-	398,194	642,527
Other State Revenue	58,726	499,420	558,146	40,110	274,027	314,137	872,283
Other Local Revenue	707,280	5,318	712,598	392,421	-	392,421	1,105,019
Donor Restrictions Satisfied	1,056,140	(1,056,140)	-	197,981	(197,981)	-	-
Total Support	4,915,396	(255,241)	4,660,155	2,801,056	141,605	2,942,661	7,602,816
Expenses							
Program Services - Education	4,003,469	-	4,003,469	2,525,029	-	2,525,029	6,528,498
Management and General	594,597	-	594,597	278,539	-	278,539	873,136
Total Expenses	4,598,066	-	4,598,066	2,803,568	-	2,803,568	7,401,634
Increase/(Decrease) Change In Net Assets	317,330	(255,241)	62,089	(2,512)	141,605	139,093	201,182
Net Assets - July 1, 2024	5,000,228	400,084	5,400,312	345,879	132,501	478,380	5,878,692
Net Assets - June 30, 2025	\$ 5,317,558	\$ 144,843	\$ 5,462,401	\$ 343,367	\$ 274,106	\$ 617,473	\$ 6,079,874

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

**LONG VALLEY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services				
	Long Valley	Thompson Peak	Total Program Services	Management and General	Total Expenses
Compensation and Related Expenses					
Salaries - Certificated	\$ 1,184,337	\$ 1,016,338	\$ 2,200,675	\$ -	\$ 2,200,675
Salaries - Classified	582,270	277,083	859,353	369,293	1,228,646
Employee Benefits	765,883	484,918	1,250,801	350,137	1,600,938
Total Compensation and Related Expenses	2,532,490	1,778,339	4,310,829	719,430	5,030,259
Books and Supplies	422,000	115,926	537,926	28,312	566,238
Travel and Conferences	2,608	41,254	43,863	39,296	83,159
Dues and Memberships	7,347	8,332	15,679	825	16,504
Insurance	59,627	56,868	116,494	6,131	122,625
Operation and Housekeeping Services	107,153	41,579	148,732	7,828	156,559
Rental, Leases, and Repairs	64,899	23,047	87,946	4,629	92,575
Depreciation and Amortization	178,417	31,676	210,093	11,058	221,151
Communications	66,707	38,571	105,278	5,541	110,819
Professional/Consulting Services and Operating Expenditures	389,453	345,662	735,115	38,690	773,805
Subagreements	83,816	33,419	117,235	6,170	123,405
Tuition to Other Schools	38,093		38,093	2,005	40,098
Interest	50,859	10,356	61,215	3,222	64,437
TOTAL	\$ 4,003,469	\$ 2,525,029	\$ 6,528,498	\$ 873,136	\$ 7,401,634

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

**LONG VALLEY CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Long Valley</u>	<u>Thompson Peak</u>	<u>Total</u>
Cash Flows from Operating Activities			
Change in Net Assets	\$ 62,089	\$ 139,093	\$ 201,182
Adjustments to Reconcile (Increase) Decrease in Net Income to Net Cash Provided by Operating Activities:			
Depreciation	187,807	33,343	221,150
(Increase) Decrease in Operating Assets:			
Accounts Receivable	(501,384)	(243,420)	(744,804)
Prepaid Expenses	11,562	23,124	34,686
Lease Receivable	(9,851)	2,977	(6,874)
Increase (Decrease) in Operating Liabilities:			
Accounts Payable	140,956	153,371	294,327
Accrued Liabilities	(72,702)	(38,700)	(111,402)
Current Portion-Long Term Debt	(2,552,588)	(28,178)	(2,580,766)
Deferred Revenue	180,140	29,141	209,281
Net Cash Provided (Used)/Provided by Operating Activities	<u>(2,553,971)</u>	<u>70,751</u>	<u>(2,483,220)</u>
Cash Flows from Investing Activities			
(Increase) in Property and Equipment	(653,517)	(68,685)	(722,202)
Net Cash (Used) by Investing Activities	<u>(653,517)</u>	<u>(68,685)</u>	<u>(722,202)</u>
Cash Flows from Financing Activities			
Increase (Decrease) in Right of Use Lease Liabilities	9,404	(3,708)	5,696
Increase (Decrease) in Notes Payable	2,637,601	(16,765)	2,620,836
Net Cash Provided (Used) by Financing Activities	<u>2,647,005</u>	<u>(20,473)</u>	<u>2,626,532</u>
Net (Decrease) in Cash	(560,483)	(18,407)	(578,890)
Cash - Beginning July 1, 2024	2,091,060	1,030,261	3,121,321
Cash - Ending June 30, 2025	<u><u>\$ 1,530,577</u></u>	<u><u>\$ 1,011,854</u></u>	<u><u>\$ 2,542,431</u></u>
Cash paid for interest \$ 64,437			

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

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

The notes provided in the Financial Section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a summary of accounting policies and other necessary disclosures of pertinent matters relating to financial position and results of operations of Long Valley Charter School (the Organization). The notes express significant insight into the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this report.

NOTE 1 - ORGANIZATION

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of Accounting
- B. Financial Statement Presentation
- C. Estimates
- D. Fixed Assets
- E. Deferred Revenue
- F. Income Taxes
- G. Functional Expenses
- H. Cash and Investments
- I. Contributions
- J. In Lieu of Property Taxes Revenue
- K. Receivables and Allowances
- L. Accrued Liabilities
- M. Leases
- N. Changes in Accounting Principle
- O. New Accounting Pronouncement

NOTE 3 - CASH AND CASH EQUIVALENTS

-
- A. Cash in County Treasury
 - B. Custodial Credit Risk
 - C. Cash in Banks and on Hand

NOTE 4 - CLASSIFICATION OF ITEMS

NOTE 5 - POST-EMPLOYMENT BENEFITS

NOTE 6 - EMPLOYEE RETIREMENT PLANS

- A. California State Teachers' Retirement System (CalSTRS)

NOTE 7 - DONATED ASSETS

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 8 - NET ASSETS

- A. Net Assets with Donor Restrictions
- B. Net Assets without Donor Restrictions

NOTE 9 - COMMITMENTS AND CONTINGENCIES

- A. Government Funds
- B. Operating and Right of Use Leases
- C. Capital Leases

NOTE 10 - PROPERTY AND EQUIPMENT

NOTE 11 - SUBSEQUENT EVENTS

NOTE 12 - EXCESS EXPENDITURES OVER APPROPRIATIONS

NOTE 13 - ACCOUNTS RECEIVABLE

NOTE 14 - ACCRUED LIABILITIES

NOTE 15 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

NOTE 16 - NOTES PAYABLE

- A. Notes Payable Activity
- B. Note Payable – USDA Rural Community Assistance – Long Valley
- C. Note Payable – USDA Rural Development – Thompson Peak

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 – ORGANIZATION

Long Valley Charter School (the Organization) is a California nonprofit public benefit corporation that is organized to manage and operate public charter schools. The Organization’s charter petition was granted and approved through the Fort Sage Unified School District in July 2000. Subsequently on July 1, 2019, the Organization successfully petitioned two separate Charter Schools; Long Valley School (Chartered through Fort Sage Unified School District) and Thompson Peak Charter School (Chartered through Susanville School District).

The Organization commenced operations during the 2019-2020 fiscal year and currently serves over 400 students in Kindergarten through Grade 12.

The mission of Long Valley Charter School is to equip its students with the knowledge and skills to be successful, responsible, and intelligent participants of a global society. It is our goal to provide an educational foundation that includes mastery of academic content, independent thinking, creativity, critical thinking, communication, and collaboration; thus, to best prepare students for a future yet to be imagined.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The Organization maintains its financial records using the accrual method of accounting under which revenue is recognized when earned and expenses are recognized when the obligation is incurred.

B. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-For-Profit Organizations” (the Guide). ASC 958-205 was effective July 1, 2019. Presentation of Financial Statements is required to report information regarding its financial position and activities according to two classes of net assets without donor restriction and net assets with donor restrictions.

See Independent Auditors’ Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Financial Statement Presentation (Continued)

Net Assets Without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expense incurred in providing program-related services, raising contributions and performing administrative functions.

Net Assets With Donor Restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restrictions expire, (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

For operation of public charter schools, the Organization also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual present in Procedure 810 Charter Schools. Fund accounting is only used to the extent that internal accounting for multiple charter school or other program operations is necessary and is not used for external financial statement presentation.

C. Estimates

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

D. Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets sold or retired and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings. Management has elected to capitalize and depreciate all assets costing \$5,000 or more; all other assets are charged to expense in the year incurred. For additional information, see Note 10.

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Deferred Revenue

Deferred revenue represents federal and state contract funds received but not expended. These funds must be expended in accordance with the provisions of the contract to which they apply or refunded if not expended under the terms of the contract. The Organization had deferred revenue of \$ 498,578 on June 30, 2025.

F. Income Taxes

Long Valley Charter School is a 509(a) (1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Services as other than a private foundation. The Organization is exempt from state franchise or income tax under Section 23701 (d) of the California Revenue and Taxation Code. As an organization operating schools, the Organization is not required to register with the California Attorney General as a charity. It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose.

The Organization's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Organization's information and/or tax returns are subject to examination by the regulator authorities for up to four years from the date of filing.

G. Functional Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Accordingly, certain costs have been allocated among the program services based on management's estimates of the usage of resources.

H. Cash And Investments

Long Valley Charter School considers all highly liquid deposit and investments with an original maturity of less than ninety days to be cash equivalents. The Organization's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When the restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restriction are reclassified to net assets without donor restrictions and reported on the state of activities as “net assets released from restrictions”. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, material, and facilities are recorded at fair value at the date of contributions. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

J. In Lieu Of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes from the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Long Valley Charter School. Revenues are recognized by the Organization when earned.

K. Receivables And Allowances

Accounts receivables are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on experience and other factors which, in management’s judgement, deserve current recognition in estimating bad debts. Such factors include the relationship of allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Organization established or adjusts the allowance for specific revenue sources.

See Independent Auditors’ Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Accrued Liabilities

Accrued liabilities are expenses incurred by the organization for which they have not yet been billed for and are considered future liabilities that will be paid in the future. The organization records on their financial statements these accrued expense amount as a current liabilities once the amount of the future expenses obligations can be reasonably quantified and at accounting period date for which they were incurred.

M. Leases

The Organization has operating leases for facilities and equipment. The organization determines if an arrangement is a lease at inception. Operating leases as a lessee are included in operating lease right-of use assets and operating lease liabilities in the statement of financial position. Right-of-use assets represent the Organization's right to use the underlying asset for the lease term. Operating lease right-of-use assets and related liabilities are recognized at commencement date based on the net present value of lease payments over the lease term discounted using an appropriate incremental borrowing rate which is based on the information available at the commencement date in determining the present value of the lease payments. The Organization's recent borrowings, as well as publicly available data for instruments with similar characteristics when calculating its incremental borrowing rates. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management will exercise the option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

N. Changes In Accounting Principle

Not-for-Profit Financial Reporting Model Standard

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* whereby significant changes were proposed in seven areas: net assets classes, liquidity and availability of resources, classification and disclosure of underwater endowment funds, expenses reporting, statement of cash flows, investment return, and release of restrictions on capital assets. The amendments in ASU No. 2016-14 are effective for annual financial statements issued for fiscal years beginning after December 1, 2018. Under the new accounting principle, the portion of beginning net assets previously reported as unrestricted is now presented as net assets without donor restrictions and previous balances under temporarily restricted net assets are currently net assets with donor restrictions.

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

O. New Accounting Pronouncements

Revenue Recognition

In May 2014, the International Accounting Standards Board (IASB) and FASB issued a joint accounting standard on revenue recognition to address a number of concerns regarding the complexity and lack of consistency surrounding the accounting or revenue transactions. Consistent with each board's policy, FASB and IASB issued new reporting standards on revenue recognition. FASB issued ASU No. 2014-19, *Revenue from Contracts with Customers (Topic 606)*. The guidance in FASB ASU No. 2014-19 provides a framework for revenue recognition and supersedes or amends several of the revenue recognition requirements in FASB ASC 605 *Revenue Recognition*.

P. New Accounting Pronouncements

Revenue Recognition

The guidance was originally effective for public entities for the fiscal year beginning after December 15, 2016. In August 2015, FASB issues ASU No. 2015-14, *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*, to allow entities additional time to implement systems, gather data, and resolve implementation questions. The new requirements are to be applied to fiscal years beginning after December 15, 2017. This accounting principle has no impact on the Organization for the fiscal year ended June 30, 2025, as the Charter did not have significant involvement in contracted services.

Leases

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leverage lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease and is effective for public business entities for fiscal years beginning after December 15, 2018. In October 2019, FASB approved to delay effective dates for all public business entities, except for SEC filers, the fiscal years beginning after December 15, 2019.

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 3 - CASH AND CASH EQUIVALENTS

A. Cash in County Treasury

The Organization maintains \$ 1,832,301 of cash in the County Treasury as of June 30, 2025. The county is 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.

B. Custodial Credit Risk

Cash balances held in banks and/or credit unions and in revolving funds are insured up to \$250,000 by federal agencies. The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. At June 30, 2025 the Organization had \$ 2,185,453 in uninsured funds.

C. Cash In Banks And On Hand And With Fiscal Agent/Trustee

Cash at June 30, 2025 consisted of the following:

	June 30, 2025		
	Long Valley	Thompson Peak	Total
Pooled Funds:			
Cash in County Treasury	\$ 1,163,559	\$ 668,742	\$ 1,832,301
Deposits:			
Cash on Hand and In Banks	367,018	343,112	710,130
Total Cash In Banks And On Hand	\$ 1,530,577	\$ 1,011,854	\$ 2,542,431

NOTE 4 – CLASSIFICATION OF ITEMS

Certain balance sheet account items may have been classified differently from one year to another on the Organization's Financial Statements for the fiscal year ended June 30, 2025.

NOTE 5 - POST-EMPLOYMENT BENEFITS

For the fiscal year ended June 30, 2025, the Organization did not provide for any post-employment benefits.

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 6 - EMPLOYEE RETIREMENT PLANS

A. California State Teachers' Retirement System (CalSTRS)

Qualified employees are covered under multiple employer defined benefit pension plans maintained by agencies of the State of California. In accordance with California Education Code 47605, Charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charters have made participating in such plans if an election to participate is specified within the charter petition. The Charters have made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS). The Organization offers all employees social security as an alternative to those who may not qualify for CalSTRS. Certificated employees are members of the State Teachers' Retirement System (STRS).

Plan Description

The Organization contributes to the California State Teachers' Retirement Systems (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% of their 2024-25 salary depending on the employee's membership date in the plan. The required employer rate for fiscal year 2024-25 was 19.10% of annual payroll. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The contribution requirements of the plan members are established by state statute. The Organization's contributions to CalSTRS for the fiscal years ending June 30, 2025; 2024; 2023; and were \$ 404,324 \$ 449,350, and \$462,150; respectively; and equals 100% of the required contributions for each fiscal year.

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7 - DONATED ASSETS

The Organization received donated used assets consisting of computers, office furniture, classroom furniture, visual equipment, and various other sundry supplies. The used assets are not reflected on the financial statements due to the immateriality of the amounts.

NOTE 8 – NET ASSETS

A. Net Assets with Donor Restrictions

During the fiscal year ended June 30, 2025, amounts of \$ 1,056,140 were released from restrictions as Federal and State-imposed restrictions were satisfied.

At June 30, 2025 net assets with donor restrictions consisted of \$ 471,076 in funding with State-imposed restrictions relating National School Lunch Programs, ARP-Homeless Children and Youth II, Mental Health-Related Services, Art, Music, Instruction Grant, Learning Recovery Emergency Block Grant, Ethnic Studies, Educator Effectiveness Grant, A-G Learning Loss Mitigation Grant, Expanded Learning Opportunity Grant, Universal Pre-kindergarten Planning & Implementation Grant and K12 SWP Pathway Coordinator Grants.

B. Net Assets without Donor Restrictions

At June 30, 2025 the Organization's net assets without donor restrictions consisted of \$ 5,660,926 lacking any donor-imposed restrictions.

NOTE 9 – COMMITMENTS AND CONTIGENCIES

A. Governments Funds

Long Valley Charter School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. The Organization has undergone certain reviews and has experienced certain expenditure allowances under the terms of the grants, which have been recorded in the financial statements. Any future such audits could generate additional expenditure disallowances under funding terms, however, it is believed that any required reimbursements would not be material.

B. Operating and Right of Use Leases

The Organization operating and right-of-use leases for one facility and two copier machines. The organization elected to apply the short-term lease exception under ASU 2016-2; therefore, leases with an initial term of twelve months or less are not recorded on the consolidated statement of financial position. The leases for the copier machines represent substantially all of the operating lease liabilities.

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 9 – COMMITMENTS AND CONTIGENCIES (CONTINUED)

B. Operating and Right of Use Leases (Continued)

Right of use leases have been capitalized on the statement of financial position under fixed assets with a corresponding lease liability recorded as long-term liabilities. Right of use leases are expensed as rent expense on the straight-line basis over the term of the lease. Non-lease components, such as payment required under the common area maintenance, are not included in the lease liability. These are expenses as incurred. Variable lease expenses included in-kind services provided by the landlord. The organization has the right to extend the Portola facility for two additional periods of up to three years. These additional periods were not included in the lease liability due to their lack of sufficient economic incentive.

Components of Lease Balances are as follows:

Components of Lease Balances	Classification in Statement	June 30, 2025		Total
	Position	Long Valley	Thompson Peak	
Assets:	Operating			
Operating Right of Use Assets	Lease Assets	\$ 78,409	\$ 5,277	
Total Leased Assets		\$ 78,409	\$ 5,277	\$ 83,686
Liabilities:	Operating			
Operating Lease Liabilities	Lease Liabilities	\$ 78,409	\$ 5,277	
Total Lease Liabilities		\$ 78,409	\$ 5,277	\$ 83,686

Components of Lease Expense	Classification in Statement of	June 30, 2025		Total
	Activities	Long Valley	Thompson Peak	
	General and			
Operating Lease Expense	Administrative	\$ 40,817	\$ 3,091	
Total Lease Expense		\$ 40,817	\$ 3,091	\$ 43,908
Cash paid for amounts included in the measurement		\$ 40,817	\$ 3,091	
Weighted-average remaining lease term				
Operating Leases:		2.4 Years	2 Years	

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 9 – COMMITMENTS AND CONTIGENCIES (CONTINUED)

B. Operating and Right of Use Leases (Continued)

Maturities of operating and right of use lease liabilities are as follows:

Year Ending June 30,	Operating Lease Amounts	Right of Use Lease Amounts
2026	10,677	38,118
2027	10,677	-
2028	8,736	-
2029	8,736	-
2030	8,736	-
Total	\$ 47,562	\$ 38,118

The Organization receives no sublease rental revenues nor pays any contingent rentals associated with these leases. For the fiscal year ended June 30, 2025, operating lease expenses were \$ 43,908.

C. Capital Leases

The Organization does not have any capital lease arrangements.

NOTE 10 - PROPERTY AND EQUIPMENT

Property and Equipment for the fiscal year ended June 30, 2025, consisted of the following:

Property and Equipment	Long Valley	Thompson Peak	Total
Building Improvements	\$ 4,914,293	\$ 389,164	\$ 5,303,457
Construction in Progress	23,250	-	23,250
Furniture and Equipment	752,661	94,872	847,533
Land	1,276,247	-	1,276,247
Subtotal - Property and Equipment	6,966,451	484,036	7,450,487
Less: Accumulated Depreciation	(529,186)	(76,446)	(605,632)
Total	\$ 6,437,265	\$ 407,590	\$ 6,844,855

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 11 - SUBSEQUENT EVENTS

Events subsequent to June 30, 2025 have been evaluated through December 10, 2025, the date at which the Organization's audited financial statements were available to be issued. As of this date there are no material subsequent events on record for the organization.

NOTE 12 - EXCESS EXPENDITURES OVER APPROPRIATIONS

The Organization had the following excess expenditures over appropriations for the fiscal year ended June 30, 2025.

Object Codes	Thompson		Total
	Long Valley	Peak	
Certificated Salaries	\$ (10,824)	\$ -	\$ (10,824)
Classified Salaries	(48,889)	-	(48,889)
Employee Benefits	(58,500)	-	(58,500)
Books and Supplies	(37,211)	(15,558)	(52,769)
Services and Other Operating Expenditures	-	(169,923)	(169,923)
Other Outgo	(83,216)	(1,143)	(84,359)
Total	\$ (238,640)	\$ (186,624)	\$ (425,264)

NOTE 13 - ACCOUNTS RECEIVABLE

As of June 30, 2025, the accounts receivable was as follows:

	Long Valley	Thompson Peak	Total
Federal Revenues	\$ 11,616	\$ 1,387	\$ 13,003
Lottery	17,248	13,022	30,270
State Revenues	182,803	362,586	545,389
Other State Revenues	65,622	27,759	93,381
Local Revenues	499,098	307,756	806,854
Total	\$ 776,387	\$ 712,510	\$ 1,488,897

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 14 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2025 are as follows:

<u>Account</u>	<u>Long Valley</u>	<u>Thompson Peak</u>	<u>Total</u>
Payroll and Related Expenses	\$ 37,714	\$ 147,506	\$ 185,220

NOTE 15 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Organization's financial assets as of June 30, 2025, reduced by amounts not available for general expenditures within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

These amount for the Organization are listed are as follows:

<u>Financial Assets</u>	<u>Long Valley</u>	<u>Thompson Peak</u>	<u>Total</u>
Cash and Cash Equivalents	\$ 1,530,577	\$ 1,011,854	\$ 2,542,431
Accounts Receivable, Current Portion	776,387	712,510	1,488,897
Lease Receivable	78,409	5,277	83,686
Prepaid Expenses	8,425	4,457	12,882
Total Financial Assets, Excluding Noncurrent	2,393,798	1,734,098	4,127,896
Contractual or Donor-Imposed Restrictions			
Cash Restricted by Others for Specific Uses	(144,843)	(274,106)	(418,949)
Financial Assets Available to Meet Cash Needs For Expenditures Within One Year	\$ 2,248,955	\$ 1,459,992	\$ 3,708,947

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 16 – NOTES PAYABLE

A. Notes Payable Activity

Notes Payable activity includes long term debt and other notes payable. Changes in these obligations for the fiscal year ended June 30, 2025 are as follows:

	Balance 2024	Additions	Payments	Balance 2025	Due in One Year	Long Term
Notes Payable:						
USDA Rural Development (2.5% Per Annum)	\$ -	\$ 2,725,000	\$ 34,567	\$ 2,690,433	\$ 52,832	\$ 2,637,601
USDA Rural Community Assistance (5.00% Per Annum)	2,605,420	-	2,605,420	-	-	-
USDA Rural Development (2.5% Per Annum)	1,185,575	-	44,942	1,140,633	23,302	1,117,331
TOTAL	\$ 3,790,995	\$ 2,725,000	\$ 2,684,929	\$ 3,831,066	\$ 76,134	\$ 3,754,932

B. Note Payable – USDA Rural Community Assistance– Long Valley

On October 25, 2024, the Organization signed a \$ 2,725,000 promissory note with the United States Department of Agriculture. The note carries an interest rate of 2.50% per annum with payments of \$ 9,402 due monthly. As of June 30, 2025, the balance of the note was \$ 2,690,433. Debt service requirements for the note are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 52,832	\$ 59,992	\$ 112,824
2027	54,033	58,791	112,824
2028	55,261	57,563	112,824
2029	56,518	56,306	112,824
2030	57,802	55,022	112,824
Thereafter	2,413,987	881,774	3,295,761
Total	\$ 2,690,433	\$ 1,169,448	\$ 3,859,881

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025**

C. Note Payable – USDA Rural Development – Thompson Peak

On October 24, 2022, the Organization signed a \$ 1,200,000 promissory note with the United States Department of Agriculture. The note carries an interest rate of 2.50% per annum with payments of \$ 4,296 due monthly. As of June 30, 2025, the balance of the note was \$ 1,140,633. Debt service requirements for the note are as follows:

Year Ending June 30,	Principal	Interest	Total
✓2026	\$ 23,302	\$ 28,250	\$ 51,552
✓2027	23,891	27,661	51,552
✓2028	24,495	27,057	51,552
✓2029	25,115	26,437	51,552
✓2030	25,750	25,802	51,552
Thereafter	1,018,080	386,947	1,405,027
Total	\$ 1,140,633	\$ 522,154	\$ 1,662,787

LONG VALLEY CHARTER SCHOOL
SUPPLEMENTARY INFORMATION SECTION
FOR THE YEAR ENDED JUNE 30, 2025

**LONG VALLEY CHARTER SCHOOL
BOARD ORGANIZATION
FOR THE YEAR ENDED JUNE 30, 2025**

The Board of Trustees for the fiscal year ended June 30, 2025 was composed of the following members:

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Jason Ingram	President	December 31, 2026
Shaun Giese	Vice President	December 31, 2026
Stacy Kirklin	Clerk/Secretary/Treasurer	December 31, 2028
Wilma Kominek	Member	December 31, 2026
Allegra Isbell	Member	December 31, 2028

The Organization was granted their charter through the Fort Sage Unified School District in 2000. It was renewed through 2010. In July of 2019, the Long Valley School received a charter through Fort Sage Unified School District, which is in effect through June 30, 2027. In addition, in July of 2019 Thompson Peak Charter School received a charter through Susanville School District through June 30, 2027.

Executive Director

Sherri Morgan

Chief Business Official

Services performed by
Delta Managed Solutions

Long Valley School CDE Issued Charter #2067
Thompson Peak CDE Issued Charter #2066

See Independent Auditors' Report

**LONG VALLEY CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2025**

	Second Period Report			Annual Report		
	Classroom Based	Independent Study	Total	Classroom Based	Independent Study	Total
Long Valley School						
Grades TK-3	56.95	38.65	95.60	57.58	37.99	95.57
Grades 4-6	42.10	10.88	52.98	42.59	10.36	52.95
Grades 7-8	29.39	8.38	37.77	29.51	8.31	37.82
Grades 9-12	-	57.04	57.04	-	57.05	57.05
Total	128.44	114.95	243.39	129.68	113.71	243.39
Thompson Park Charter						
Grades TK-3	-	29.54	29.54	-	29.79	29.79
Grades 4-6	-	31.51	31.51	-	31.95	31.95
Grades 7-8	-	28.98	28.98	-	29.15	29.15
Grades 9-12	-	74.59	74.59	-	74.51	74.51
Total	-	164.62	164.62	-	165.40	165.40
ADA Totals	128.44	279.57	408.01	129.68	279.11	408.79

Long Valley School generates over 80% of its ADA from classroom-based educational activities.
Thompson Peak Charter School generates 100% of its ADA from a full-time independent study program.

**LONG VALLEY CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025**

Long Valley					
<u>Grade Level</u>	<u>Minutes Required E.C.47612.5</u>	<u>2024-2025 Actual Minutes</u>	<u>Required Instructional Days</u>	<u>Traditional Calendar Days</u>	<u>Status</u>
Transitional	36,000	54,225	175	175	In Compliance
Kindergarten	36,000	54,225	175	175	In Compliance
Grade 1	50,400	50,725	175	175	In Compliance
Grade 2	50,400	50,725	175	175	In Compliance
Grade 3	50,400	54,440	175	175	In Compliance
Grade 4	54,000	54,440	175	175	In Compliance
Grade 5	54,000	54,440	175	175	In Compliance
Grade 6	54,000	54,440	175	175	In Compliance
Grade 7	54,000	54,440	175	175	In Compliance
Grade 8	54,000	54,440	175	175	In Compliance
Grade 9	54,000	0*	175	175	In Compliance
Grade 10	54,000	0*	175	175	In Compliance
Grade 11	54,000	0*	175	175	In Compliance
Grade 12	54,000	0*	175	175	In Compliance

Thompson Peak					
<u>Grade Level</u>	<u>Minutes Required E.C.47612.5</u>	<u>2024-2025 Actual Minutes</u>	<u>Required Instructional Days</u>	<u>Traditional Calendar Days</u>	<u>Status</u>
Transitional	36,000	0*	175	175	In Compliance
Kindergarten	36,000	0*	175	175	In Compliance
Grade 1	50,400	0*	175	175	In Compliance
Grade 2	50,400	0*	175	175	In Compliance
Grade 3	50,400	0*	175	175	In Compliance
Grade 4	54,000	0*	175	175	In Compliance
Grade 5	54,000	0*	175	175	In Compliance
Grade 6	54,000	0*	175	175	In Compliance
Grade 7	54,000	0*	175	175	In Compliance
Grade 8	54,000	0*	175	175	In Compliance
Grade 9	54,000	0*	175	175	In Compliance
Grade 10	54,000	0*	175	175	In Compliance
Grade 11	54,000	0*	175	175	In Compliance
Grade 12	54,000	0*	175	175	In Compliance

Long Valley

* Grades 9-12 are offered exclusively through Independent Study and have no actual minutes.

Thompson Peak Charter

* Grades TK - 12 are offered exclusively through Independent Study and have no actual minutes.

**LONG VALLEY CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT - ALTERNATIVE FORM
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Long Valley</u>	<u>Thompson Peak</u>	<u>Total</u>
June 30, 2025 Financial Report -Alternative Form Fund Balances (Net Assets)	\$ 5,418,301	\$ 680,154	\$ 6,098,455
Adjustments and Reclassifications:			
Increase (Decrease) of Fund Balance Net Assets:			
Deferred Revenue		1,471	1,471
Accounts Payable	(13,438)	(57,394)	(70,832)
Accrued Liabilities	(22,716)	(15,120)	(37,836)
Cash	1,845		1,845
Accounts Receivable		3,085	3,085
Lease Receivable	78,409	5,277	83,686
Net Adjustments and Reclassifications	<u>44,100</u>	<u>(64,152)</u>	<u>(20,052)</u>
June 30, 2025 Audited Financial Statement Fund Balance Net Assets	<u>\$ 5,462,401</u>	<u>\$ 617,473</u>	<u>\$ 6,079,874</u>

See Independent Auditors' Report

LONG VALLEY CHARTER SCHOOL
OTHER INDEPENDENT AUDITORS' REPORTS SECTION
FOR THE YEAR ENDED JUNE 30, 2025

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

To the Board of Directors of
Long Valley Charter School
Doyle, 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 Long Valley Charter School (the Organization), which comprise the statement of financial position as of June 30, 2025, 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 10, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Matthew Lemas CPA & Associates
San Diego, California
December 10, 2025

**INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON
INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Directors of
Long Valley Charter School
Doyle, California

Report on State Compliance

Opinion

We have audited Long Valley Charter School (the School) compliance with the compliance requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the School's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Long Valley Charter School complied in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standard applicable to the financial audits contained in Government Auditing Standards, issued by the comptroller General of the United States, and the 2024-25 Guide for Annual Audits of K-12 Local education Agencies and State Compliance Reporting. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with 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 School's compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on my audit. Reasonable assurance is a high level for each of School's state programs based on our audit of the types of compliance required 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 2024-25 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 aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, We:

- Exercise professional judgement and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as I consider necessary in the circumstances;
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the School's internal controls over compliance. Accordingly, we express no such opinion; and

Auditors' Responsibility for the Audit of Compliance (Continued)

- Select and test transactions and recorded to determine the School's compliance with the state laws and regulation applicable to the following items:

2024-25 K-12 Audit Guide Procedures	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
	Not
After/Before School Education and Safety Program	Applicable*
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
	Not
Independent Study-Course Based	Applicable*
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes- Classroom Based	Yes
	Not
Charter School Facility Grant Program	Applicable*

*The school did not participate in program listed; therefore, no audit procedures were performed

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 noncompliance that we identify during the audit.

Other matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Audit Findings and Questioned Costs as item 2025-001.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the 2024-25 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Matthew Lemas CPA & Associates
San Diego, California
December 10, 2025

LONG VALLEY CHARTER SCHOOL
FINDINGS AND RECOMMENDATIONS SECTION
FOR THE YEAR ENDED JUNE 30, 2025

**LONG VALLEY CHARTER SCHOOL
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

40000 - State Compliance

Finding 2025-1

Criteria:

Education Code, Section 46120 - Expanded Learning Opportunities Program

Condition:

The school did not offer Expanded Learning Opportunities Program Instruction for all days as required by Education Code, Section 46120(b) (1) (C).

Effect:

The school received Expanded Learning Opportunities Program funding for days that instruction was not offered.

Quantification:

For the year ended June 30, 2025, Expanded Learning Opportunities Program revenues were overstated by the following amount:

		QUESTIONED COSTS
Noncompliant Instructional Days	<u>30</u>	<u>24,198</u> *
TOTAL	<u><u>30</u></u>	<u><u>\$ 24,198</u></u>

* Amount was determined using CDE Worksheet Penalty Calculator for (ELO-P)

Recommendation:

If the school continues to participate in Expanded Learning Opportunities Program they must modify their program calendar to include all required instructional days in order to avoid funding penalties.

Corrective Action Plan:

The school has opted out of ELO-P for the 2026-27 school year. The will continue the same school schedule and be subject to the penalty for the 2025-26 school year.

**LONG VALEY CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Implemented</u>
NONE	N/A	N/A

See Independent Auditors' Report

Long Valley School
WARRANT REGISTER: October 2025

ACH-0108	10/31/2025	US Foods	Food Deliver 436-965 Susan Drive 10/24/25	LVCS	\$ 40.54
ACH-0108 Total					\$ 2,431.01
Grand Total					\$ 199,925.23