



High Desert “Partnership in Academic Excellence” Foundation, Inc. dba
LEWIS CENTER FOR EDUCATIONAL RESEARCH
Regular Board Meeting Agenda
03/16/2026 - 04:30 PM

Meeting at: 17500 Mana Rd. Apple Valley, CA (Multipurpose Room);
230 S. Waterman Ave. San Bernardino, CA (Multipurpose Room)

Additional Locations: 1936 De Anza Dr. Colton, CA; 4110 Berryman Ave. Los Angeles, CA;

AGENDA

[Join Meeting or](#)

Dial In: (562) 247-8422 Access Code: 368-951-363

1. OPENING ITEMS

- .01 Call to Order and Pledge of Allegiance
- .02 Roll Call
- .03 Adoption of the Agenda

2. APPROVAL OF MINUTES

- .01 Approval of the Minutes of the Regular Board Meeting Held January 23, 2026 - (pg. 3)

3. RECOGNITIONS / SPECIAL PRESENTATIONS

- .01 LCER Ambassador’s Student Update
- .02 NSLA California Cadet Corps Presentation and Recognitions
- .03 NSLA Principal’s School Update
- .04 AAE Principal’s School Update

4. PUBLIC COMMENTS

Members of the general public may address the Board during Public Comments or as items appearing on the agenda are considered. A time limit of three (3) minutes and/or 250 words per person and 15 minutes per topic shall be observed. If more than one person wishes to speak on the same topic, subsequent speakers should limit their remarks to new information only. If you are attending virtually and wish to send in a public comment to be read at this meeting, please complete a “Registration Card to Address the Board” (located on the website) and email it to the Secretary at lcboard@lcer.org. Your comment will be read at the meeting during public comments or as the agenda item is heard.

5. CONSENT ITEMS

- .01 Approve AAE and NSLA 2nd Interim Reports – (pg. 6)
- .02 Approve NSLA Cadet Corp Overnight Field Trip to Hubert Eaton Scout Reservation on April 17-April 19, 2026 – (pg. 40)
- .03 Approve NSLA Class of 2026 Grad Nite Fieldtrip to Six Flags Magic Mountain on May 29, 2026 (pg. 43)
- .04 Approve Multi-Year Audit Engagement Agreement with Nigro & Nigro PC: FY 25/26, 26/27, 27/28 – (pg. 46)
- .05 Approve Lewis Center for Educational Research and Victor Valley College Memorandum of Understanding: College and Careers Access Pathways (CCAP) Partnership Agreement July 1, 2024 - June 30, 2027 - (pg. 55)

6. DISCUSSION/ACTION ITEMS

- .01 Lewis Center Foundation Board Update – Marisol Sanchez, Foundation Board Chairman
- .02 Discuss Budget Workshop on May 28, 2026 at NSLA
- .03 Discuss Ethics and Brown Act Training – Online through CSDC

- .04 Discussion and Information on Student Governing Board and Foundation Board Member Positions
- .05 Discussion of Capturing Kids Hearts Training for LCER Board

7. INFORMATION INCLUDED IN PACKET

- .01 President/CEO Report – (pg. 63)
- .02 Grant Tracking Report – (pg. 73)
- .03 LCER Financial Reports – (pg. 74)
 - Checks Over \$10K
 - Budget Comparisons
 - Lewis Center Foundation Financial Reports
- .04 NSLA and AAE Quarterly Financial Reports (Phan 12/31) – (pg. 79)
- .05 LCER Board Attendance Log – (pg. 103)
- .06 LCER Board/Lewis Center Foundation Give & Get – (pg. 104)

8. BOARD POLICIES / ADMINISTRATIVE REGULATIONS

- .01 Status on LCER Board Policy Updates

9. FUTURE AGENDA ITEMS

10. BOARD/STAFF COMMENTS

11. ADJOURN



MINUTES

1. OPENING ITEMS

- .01 Call to Order and Pledge of Allegiance – Chairman Carlos called the meeting to order at 4:30 p.m.
- .02 Roll Call – LCER Board Members Present: Chairman Yolanda Carlos, Amber Hom, Dr. Steve Levin, Michael Razo, Marisol Sanchez, and Lucy Tello. LCER Board Members Absent: Patrick Schlosser.
- .03 Adoption of the Agenda – A motion to adopt the agenda as presented was made by Marisol Sanchez, seconded by Dr. Steven Levin. The motion passed by a roll call vote 6-0.

2. APPROVAL OF MINUTES

- .01 Approval of the Minutes of the Regular Board Meeting Held January 26, 2026 – On a motion by Michael Razo, seconded by Marisol Sanchez, vote 6-0, the LCER Board of Directors approved agenda item 2.01 by roll call vote.

3. RECOGNITIONS / SPECIAL PRESENTATIONS

- .01 LCER Ambassador’s Student Update – AAE Student Ambassadors Ellianna De La Rosa and Sahara Dawson updated the Board on highlights including sports, ASB, upcoming Prom that will be on the Queen Mary, Ambassador’s activities, ROTC fundraising, and ROTC camp at the Marine Corps Logistics Base. Senior Leadership Team is hosting a Squid Games themed tournament. Grad Nite fundraising continues. Destination Imagination was held last weekend and was a very successful STEM night with many teams placing and moving on to the state competition. ARISS contact is taking place in the week of March 16th. NSLA Student Ambassador Leobardo Morales updated the Board on the African American History Month Committee’s contests and celebrations. PTL fundraisers are happening. Upcoming events included SLC hosting a fundraiser for Prom and Ambassadors promoting Celestial Showdown. Leobardo also announced and congratulated soccer for their recent accomplishment.
- .02 AAE Mock Trial Presentation and Recognitions – Students shared their personal experiences and accomplishments within AAE’s Mock Trial Team. May Lam Boettcher was recognized for her 2nd place in journalism and looks forward to competing at the state level. The Board presented the students with certificates of recognition. Chairman Carlos congratulated the students for all their accomplishments.
- .03 NSLA 4th Annual Poetry Out Loud Presentation and Recognitions – Mr. Tellyer presented on behalf of Norton’s Poetry Out Loud and gave honorable mentions to students Maximillian Goodly and Luis Barajas. The students spoke on their own experiences, achievements, growth, and leadership, including being recognized by Superintendent Ted Alejandro. Mrs. Maldonado spoke to the opportunities the program offers. The Board presented the students with certificates of recognition.
- .04 NSLA Boys Varsity Soccer Team Presentation and Recognitions – Coach Victor Varela gave special recognition to Francisco Gomez, Raymon Valdez, and Alan Monreal for their contributions on leading the students to success. Students shared with the Board their efforts, challenges, and experiences, including their appreciation for their coach and one another. The Board presented the students with certificates of recognition.
- .05 NSLA Principal’s School Update – Erika Agosto updated the Board on LCAP testing and the organization of the students, actively showing what they are learning. Elementary and secondary grades show strong and consistent C6 language strategies being integrated. These strategies support EO learners. iReady data was reported, continuing to show gains. Norton continued to focus on math skills and math tutoring. More tutoring will be offered with OG strategies. Eleven of fifty-three schools in San Bernardino County have reported no red indicators, including NSLA being among the eleven.
- .06 AAE Principal’s School Update – Chet Richards updated the Board on attendance, suspensions, ARISS contact, Destination Imagination, Spring sports, and SRLA. Additional updates included facilities, potential science labs, and introduction of new staff members. Future electives and student opportunities included three new classes

being added. Staff evaluations and reviews are taking place and allow for supportive dialog. Math curriculum adoption is being narrowed down to begin implementing next year district wide. Chronic absenteeism was reported. Chairman Carlos thanked Mr. Richards for his update.

- .07 AAE and NSLA TK Presentation – Mr. Richards and Mrs. Agosto shared their TK presentation that opened up additional classes and allowing more students to enroll by creating a new schedule; AM and PM classes. The teacher, along with two paraprofessionals would be provided in each class. Proposed schedules were presented but have not been finalized. Chairman Carlos thanked the Principals for taking into consideration student learning and supports for acclimation. Dr. Levin asked for clarification if morning/afternoon students will interact with one other. Mr. Richards responded that they will not have recess or meals together, but they will think about opportunities for integration. Mrs. Tello asked for additional information on TK childcare while older siblings are still in school. The Principals responded with potential plans and are actively looking more into it.
- .08 AAE and NSLA Mid-Year Local Control and Accountability Plan (LCAP) Updates – Heather Muir and David Gruber presented to the Board current information on AAE’s mid-year LCAP. Metrics and goals were highlighted and discussed. Mrs. Sanchez asked for clarification on the midyear measurement. Mrs. Muir gives an explanation and offered to provide information by grade level upon request. The reported scores provide an indicator for state testing. LCAP budgets and mid-year expenditures were reviewed and explained. Suspension rate, climate survey, and chronic absenteeism metrics were reviewed. NSLA’s LCAP metrics and mid-year outcome data were reviewed by item line along with goals and actions. Mrs. Hom asked if there was a correlation between chronic absenteeism and suspension rates. In response, that specific data has not been looked into for comparison, but elementary absenteeism is noted higher than secondary. Dr. Levin asked within the overall progress for the remaining school year, are the allocation of funds put towards each category being evaluated. Ms. Muir and Dr. Lamb responded that justification of expenses are constantly being looked in to and comparing the data.
- .09 Jeff Nigro, Nigro and Nigro, High Desert Partnership in Academic Excellence Foundation, Inc. Final Audit for the Fiscal Year Ending June 30, 2025 –Mr. Nigro reported to the board that there were no audit findings. The Board thanked Mr. Nigro for his work and expressed their gratitude.

4. PUBLIC COMMENTS - None

5. CONSENT ITEMS

- .01 Approve AAE Comprehensive School Safety Plan 2026-27
- .02 Approve NSLA Comprehensive School Safety Plan 2026-27
- .03 Approve LCER Ambassadors Overnight Field Trip to Sacramento, CA on March 30, 2026 - April 2, 2026
- .04 Approve AAE Whale Tail Overnight Field Trip to Newport Coast, CA on May 29, 2026 - May 31, 2026 (Contingent Upon Receipt of Grant Funding)
- .05 Approve AAE California Mock Trial Courtroom Journalist Contest Overnight Field Trip to Oakland, CA on March 20, 2026- March 22, 2026

On a motion by Marisol Sanchez, seconded by Michael Razo, vote 6-0, the LCER Board of Directors approved consent agenda items 5.01-5.05.

6. DISCUSSION/ACTION ITEMS

- .01 Lewis Center Foundation Board Update – Marisol Sanchez, Foundation Board Chairman – Mrs. Sanchez updated the Board that the Foundation is still working towards fundraising strategies and community engagement. Upcoming Foundation events include the 2027 Golf Tournament, Social in May, and Gala in San Bernardino themed Casino Royale. Operationally, the Foundation discussed increased participation, on-campus presence, student participation, and having a bigger impact on both campuses.
- .02 Discussion of AAE and NSLA School Calendar and Bell Schedule for 2027-28 School Year – Mr. Richards and Mrs. Agosto opted for feedback from teachers and staff, and changes included moving fall break a week in advance to align with AVUSD and utilized an extra day off by adding it to February. A calendar draft will be brought forward to the Board at a future meeting. It was noted that the 2026/27 school calendar had a clerical error giving Norton an additional minimum day in October. This will be corrected and removed.
- .03 Discussion of NSLA Williams Monitoring Process – Second Quarterly Report – Mrs. Agosto reported there were no findings and continue moving in a positive direction.

7. INFORMATION INCLUDED IN PACKET

- .01 President/CEO Report

- .02 Grant Tracking Report
- .03 LCER Financial Reports
 - Checks Over \$10K
 - Budget Comparisons
 - Lewis Center Foundation Financial Reports
- .04 LCER Board Attendance Log
- .05 LCER Board/Lewis Center Foundation Give & Get

8. BOARD POLICIES / ADMINISTRATIVE REGULATIONS

- .01 Status on LCER Board Policy Updates – Dr. Lamb updated the Board that there are several policies being reviewed by legal including Acceptable Use Agreement, Suspension and Expulsion, Student Behavioral Health Concerns, Campus Security and Firearms on Campus. Response to Immigration Enforcement related to AB49 is also being reviewed by YM&C to see if additional language was needed.

9. FUTURE AGENDA ITEMS - None

10. BOARD/STAFF COMMENTS

Dr. Lamb shared that she was asked to join CharterSafe's Board and is looking forward to the onboarding process. She will be attending the upcoming CharterSafe Summit along with Executive Team members. Dr. Lamb has joined VVC's President's Circle and will be attending their gala this weekend. The Changemaker Hub Cohort took place at NSLA last week and was a success. The Changemaker Hub Community Event takes place on March 10th at NSLA with notable panelists participating and all are invited to attend. The SciAct grant is actively being worked on and the proposal is progressing. Construction talks are in the preliminary stages for both sites and have been consulting with a construction manager.

11. CLOSED SESSION

- .01 Conference with Legal Counsel, Existing Litigation: Grandparent on Behalf of Student v. Academy for Academic Excellence; Government Code § 54956.9(a) – The Board convened into closed session at 7:11 p.m.

12. REPORT OF CLOSED SESSION ITEMS

The Board reconvened into open session at 7:55 p.m. Chairman Carlos reported that the Board unanimously approved the settlement agreement regarding agenda item 11.01. A copy of the redacted settlement agreement is available for review upon request.

13. ADJOURN

Chairman Carlos adjourned the meeting at 7:55 p.m.

Fiscal Year 2025-26 Second Interim Report
Projected ADA as of January 31, 1

Form Revised 7/31/2025

Charter Authorizer: Apple Valley Unified School District	Line	2024-25		2025-26 Adopted Budget			2025-26 Second Interim			2026-27 Second Interim			2027-28 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*		100%													
TK/K-3:															
Regular ADA	A-1	427.87		428.26		0.09%	437.98		2.27%	480.40		9.69%	480.45		0.01%
Classroom-based ADA included in A-1	A-2	427.87		428.26		0.09%	437.98		2.27%	480.40		9.69%	480.45		0.01%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	427.87	-	428.26	-	0.09%	437.98		2.27%	480.40		9.69%	480.45		0.01%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	427.87	427.87	428.26	428.26	0.09%	437.98	437.98	2.27%	480.40	480.40	9.69%	480.45	480.45	0.01%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	44.02		44.23		0.48%	44.98		1.70%	88.70		97.20%	88.68		-0.02%
Grades 4-6															
Regular ADA	A-1	331.79		332.00		0.06%	332.54		0.16%	332.96		0.13%	332.43		-0.16%
Classroom-based ADA included in A-1	A-2	331.79		332.00		0.06%	332.54		0.16%	332.96		0.13%	332.43		-0.16%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	331.79	-	332.00	-	0.06%	332.54		0.16%	332.96		0.13%	332.43		-0.16%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	331.79	331.79	332.00	332.00	0.06%	332.54	332.54	0.16%	332.96	332.96	0.13%	332.43	332.43	-0.16%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	235.37		237.83		1.05%	241.67		1.61%	242.16		0.20%	243.73		0.65%
Classroom-based ADA included in A-1	A-2	235.37		237.83		1.05%	241.67		1.61%	242.16		0.20%	243.73		0.65%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	235.37	-	237.83	-	1.05%	241.67		1.61%	242.16		0.20%	243.73		0.65%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	235.37	235.37	237.83	237.83	1.05%	241.67	241.67	1.61%	242.16	242.16	0.20%	243.73	243.73	0.65%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Fiscal Year 2025-26 Second Interim Report
 Projected ADA as of January 31, 1

Form Revised 7/31/2025

Charter Authorizer: Apple Valley Unified School District	Line	2024-25		2025-26 Adopted Budget			2025-26 Second Interim			2026-27 Second Interim			2027-28 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	416.21		418.57		0.57%	428.45		2.36%	429.06		0.14%	429.57		0.12%
Classroom-based ADA included in A-1	A-2	416.21		418.57		0.57%	428.45		2.36%	429.06		0.14%	429.57		0.12%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	416.21	-	418.57	-	0.57%	428.45		2.36%	429.06		0.14%	429.57		0.12%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	416.21	416.21	418.57	418.57	0.57%	428.45	428.45	2.36%	429.06	429.06	0.14%	429.57	429.57	0.12%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Totals															
Regular ADA	A-1	1,411.24		1,416.66		0.38%	1,440.64		1.69%	1,484.58		3.05%	1,486.18		0.11%
Classroom-based ADA included in A-1	A-2	1,411.24		1,416.66		0.38%	1,440.64		1.69%	1,484.58		3.05%	1,486.18		0.11%
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	1,411.24	-	1,416.66	-	0.38%	1,440.64		1.69%	1,484.58		3.05%	1,486.18		0.11%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	1,411.24	1,411.24	1,416.66	1,416.66	0.38%	1,440.64	1,440.64	1.69%	1,484.58	1,484.58	3.05%	1,486.18	1,486.18	0.11%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Total Funded ADA		-	1,411.24	-	1,416.66		-	1,440.64		-	1,484.58		-	1,486.18	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Academy for Academic Excellence
 CDS #: 367507736631207
 CHARTER #: 968

Fiscal Year 2025-26 Second Interim Report

Form Revised 7/31/2025

ASSUMPTIONS:	2025-26	2026-27	Change	2027-28	Change
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Local Control Funding (LCFF) - BAS/FCMAT Calculator:

COLA (on Base)	2.30%	2.41%	0.11%	3.06%	0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 17,981,073	\$ 19,172,909	6.63%	\$ 19,787,352	3.20%

Lottery Allocation Amount Per ADA:

Unrestricted	\$ 191	\$ 191	\$ -	\$ 191	\$ -
Restricted	\$ 82	\$ 82	\$ -	\$ 82	\$ -

ADA/Enrollment:

Total Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Classroom Based ADA	1,440.64	1,484.58	43.94	1,486.18	1.60
Total Funded P-2 Attendance	1,440.64	1,484.58	43.94	1,486.18	1.60
Estimated Enrollment	PY CBEDS Certified Enrollment 1,489	1,498	1,555	1,556	1.00
Enrollment Growth Over Prior Year		0.60%	3.81%	0.06%	
ADA to Enrollment Ratio	2024-25 94.78%	96.17%	95.47%	95.51%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 547	559	580	581	1.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2024-25 39.02%	38.21%	37.12%	37.32%	

Certificated Salaries and Benefits:

Number of Teachers (FTE)	71.46	74.46	3.00	74.46	0.00
Number of Certificated Management FTEs	4.00	4.00	0.00	4.00	0.00
Number of Other Certificated FTEs	5.00	6.00	1.00	6.00	0.00
Classroom Staffing Ratio - Students per FTE	20.96	20.88	-0.08	20.90	0.01
Teachers Increased/(Decreased) for projected Enrollment change over PY	1.00	2.00	1.00	0.00	-2.00
Average Teacher FTE Salary	\$ 92,011	\$ 94,771	3.00%	\$ 97,615	3.00%
Average Certificated Management FTE Salary	\$ 140,316	\$ 151,691	8.11%	\$ 154,425	1.80%
Average Other Certificated FTE Salary	\$ 114,116	\$ 116,969	2.50%	\$ 119,893	2.50%
Cert Step and Column Increase (Total Annual Cost)	\$ 376,000	\$ 390,000	3.72%	\$ 405,000	3.85%
Other Pay, Stipends, Extra Pay	\$ 144,109	\$ 150,000	4.09%	\$ 150,000	0.00%
Health and Welfare Cost per Employee	\$ 16,943	\$ 16,943	0.00%	\$ 16,943	0.00%
Retirement Cost per Cert Employee	\$ 18,496	\$ 19,199	3.80%	\$ 19,928	3.80%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

Classified Salaries and Benefits:

Number of Classified (Non-Mgmt) FTEs	50.34	50.34	0.00	50.34	0.00
Number of Classified Management FTEs	1.00	1.00	0.00	1.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 35,081	\$ 36,484	4.00%	\$ 37,944	4.00%
Average Salary per Classified Mgmt FTE	\$ 112,398	\$ 116,895	4.00%	\$ 121,571	4.00%
Class Step and Column Increase (Total Annual Cost)	\$ 72,280	\$ 75,171	4.00%	\$ 78,178	4.00%
Other Pay, Stipends, Extra Pay	\$ 120,000	\$ 120,000	0.00%	\$ 120,000	0.00%
Health and Welfare Cost per Class Employee	\$ 3,463	\$ 3,463	0.00%	\$ 3,463	0.00%
Retirement Cost per Class Employee	\$ 8,328	\$ 8,663	4.02%	\$ 9,018	4.10%
PERS Rate	26.81%	26.40%	-0.41%	26.90%	0.50%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

Statutory Benefits

CHARTER NAME: Academy for Academic Excellence
 CDS #: 367507736631207
 CHARTER #: 968

Fiscal Year 2025-26 Second Interim Report

Form Revised 7/31/2025

ASSUMPTIONS:	2025-26	2026-27	Change	2027-28	Change
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	0.05%	0.05%	0.00%	0.05%	0.00%
Workers Comp	0.99300%	0.99300%	0.00%	0.99300%	0.00%

Facilities:

Rent	\$ 579,150	\$ 578,075	-0.19%	\$ 576,775	-0.22%
Electricity	\$ 225,000	\$ 225,000	0.00%	\$ 225,000	0.00%
Heating (gas)	\$ 25,000	\$ 25,000	0.00%	\$ 25,000	0.00%
Other	\$ 150,000	\$ 150,000	0.00%	\$ 150,000	0.00%

Explain "Other" facility costs:

The additional facilities costs are around Water, Trash and Sewer costs

Administrative Service Agreements:

1.00% Oversight Fees to Sponsor	\$ 170,016	\$ 191,729	12.77%	\$ 197,874	3.20%
Administrative Service Contract	\$ 2,283,559	\$ 2,433,634	6.57%	\$ 2,510,479	3.16%
Other Contracted Costs					

List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 7/31/2025

DESCRIPTION		Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011	12,617,765	10,406,966	5,506,082	10,561,545	-16.30%	11,452,350	8.43%	11,879,740	3.73%
EPA	8012	3,035,321	5,349,548	1,873,663	5,440,100	79.23%	5,741,131	5.53%	5,923,183	3.17%
State Aid - Prior Year	8019	-	-	(450,544)	(979,447)					
In Lieu Property Taxes	8096	1,912,131	1,912,131	784,967	1,979,428	3.52%	1,979,428	0.00%	1,984,429	0.25%
Federal	8100-8299	150,000	150,000	78,974	125,500	-16.33%	125,500	0.00%	125,500	0.00%
State										
Lottery - Unrestricted	8560	282,612	282,612	108,775	287,396	1.69%	296,162	3.05%	296,481	0.11%
Lottery - Prop 20 - Restricted	8560									
Other State Revenue	8300-8599	20,000	64,641	53,568	64,641	223.21%	66,859	3.43%	69,553	4.03%
Local										
Interest	8660	120,000	135,000	83,569	130,000	8.33%	130,000	0.00%	130,000	0.00%
AB602 Local Special Education Transfer	8792									
Other Local Revenues	8600-8799	-	60,000	33,021	102,500		-		-	
Total Revenues		\$ 18,137,829	\$ 18,360,898	\$ 8,072,075	\$ 17,711,663	-2.35%	\$ 19,791,430	11.74%	\$ 20,408,886	3.12%
EXPENDITURES										
Certificated Salaries	1000-1999	6,814,980	6,857,708	3,696,144	6,857,708	0.63%	7,297,728	6.42%	7,553,148	3.50%
Classified Salaries	2000-2999	1,719,640	1,754,471	901,414	1,754,434	2.02%	1,824,611	4.00%	1,897,595	4.00%
Benefits	3000-3999	3,458,243	3,539,469	1,800,874	3,539,455	2.35%	3,749,175	5.93%	3,884,857	3.62%
Books & Supplies	4000-4999	295,822	518,434	282,266	518,434	75.25%	547,500	5.61%	579,275	5.80%
Contracts & Services	5000-5999	1,555,944	1,575,944	1,033,645	1,576,617	1.33%	1,614,614	2.41%	1,664,021	3.06%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	120,000	160,000	-	160,000	33.33%	160,000	0.00%	160,000	0.00%
Other Outgo	7100-7299	2,509,678	2,517,388	-	2,557,040	1.89%	2,691,122	5.24%	2,785,479	3.51%
Debt Service (see Debt Form)	7400-7499	579,150	579,150	270,359	579,150	0.00%	578,075	-0.19%	576,775	-0.22%
Total Expenditures		\$ 17,053,457	\$ 17,502,564	\$ 7,984,702	\$ 17,542,838	2.87%	\$ 18,462,825	5.24%	\$ 19,101,150	3.46%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,084,372	\$ 858,334	\$ 87,373	\$ 168,825	-84.43%	\$ 1,328,605	686.97%	\$ 1,307,736	-1.57%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	(703,829)	(698,664)	(651,782)	(676,573)		(829,391)		(947,671)	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ (703,829)	\$ (698,664)	\$ (651,782)	\$ (676,573)		\$ (829,391)		\$ (947,671)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 380,543	\$ 159,670	\$ (564,408)	\$ (507,748)		\$ 499,214		\$ 360,065	-27.87%

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 7/31/2025

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change	
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	11,442,022	11,442,022	11,442,022						
Adjustments for Unaudited Actuals	9792		452,861	452,861						
Beg Fund Balance at Unaudited Actuals			11,894,883	11,894,883						
Adjustments for Audit	9793		-	196,932						
Adjustments for Restatements	9795		(262,900)	(262,900)						
Beginning Fund Balance as per Audit Report +/- Restatements			11,631,983	11,828,915		11,321,167		11,820,381		
Ending Balance	9790	\$ 11,822,565	\$ 11,791,653	\$ 11,264,507	\$ 11,321,167	-4.24%	\$ 11,820,381	4.41%	\$ 12,180,446	3.05%

Components of Ending Fund Balance (Budget):

a. Nonspendable										
Revolving Cash	9711	-	-							
Stores	9712	-	-							
Prepaid Expenditures	9713	-	-							
All Others	9719	-	-							
b. Restricted										
9740										
c. Committed										
Committed - Stabilization Arrangements	9750	-	-							
Committed - Other	9760	-	-							
d. Assignments										
9780		-	-							
e. Unassigned										
Reserve for Economic Uncertainties	9789	-	-							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	11,822,565	11,791,653	11,264,507	11,321,167	-4.24%	11,820,381	4.41%	12,180,446	3.05%

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 7/31/2025

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:									
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)									
1 Ex. Erate	-	-							
2 ROTC	150,000	150,000	78,974	125,500	-16.33%	125,500	0.00%	125,500	0.00%
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
Total Federal Awards Budgeted:	\$ 150,000	\$ 150,000	\$ 78,974	\$ 125,500	-16.33%	\$ 125,500	0.00%	\$ 125,500	0.00%
Lottery Unrestricted Allocation per ADA	\$ 191.00	\$ 191.00		\$ 191.00		\$ 191.00		\$ 191.00	
Lottery Unrestricted Estimated Award	\$ 282,612	\$ 282,612		\$ 287,396	1.69%	\$ 296,162	3.05%	\$ 296,481	0.11%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1 Ex. Mandate Block Grant	-	-							
2 Mandated Block Grant	-	44,641	44,641	44,641		46,859	4.97%	49,553	5.75%
3 SMAA	20,000	20,000	8,927	20,000	0.00%	20,000	0.00%	20,000	0.00%
4 Assessment	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 20,000	\$ 64,641	\$ 53,568	\$ 64,641	223.21%	\$ 66,859	3.43%	\$ 69,553	4.03%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Ex. Services Reimbursed by District	-	-							
2 Refunds/Donations/Payments/Reimbursables	-	25,000	33,021	102,500					
3	-	35,000							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 60,000	\$ 33,021	\$ 102,500		\$ -		\$ -	

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change	
REVENUES										
LCFF Sources										
LCFF	8011									
EPA	8012									
State Aid - Prior Year	8019									
In Lieu Property Taxes	8096									
Federal	8100-8299	856,296	871,962	225,942	904,924	5.68%	846,042	-6.51%	872,334	3.11%
State										
Lottery - Unrestricted	8560									
Lottery - Prop 20 - Restricted	8560	121,331	121,331	-	123,385	1.69%	127,148	3.05%	127,285	0.11%
Other State Revenue	8300-8599	1,491,601	1,966,103	1,022,304	2,056,989	37.90%	1,588,856	-22.76%	1,637,441	3.06%
Local										
Interest	8660	-	-	-	-		-	-	-	
AB602 Local Special Education Transfer	8792	1,142,922	1,083,246	648,302	1,089,568	-4.67%	1,115,827	2.41%	1,149,971	3.06%
Other Local Revenues	8600-8799	41,400	51,000	27,257	51,000	23.19%	55,000	7.84%	59,500	8.18%
Total Revenues		\$ 3,653,550	\$ 4,093,642	\$ 1,923,805	\$ 4,225,866	15.66%	\$ 3,732,873	-11.67%	\$ 3,846,531	3.04%
EXPENDITURES										
Certificated Salaries	1000-1999	1,402,547	1,354,596	707,684	1,295,315	-7.65%	1,440,651	11.22%	1,491,074	3.50%
Classified Salaries	2000-2999	540,257	673,279	335,308	653,279	20.92%	679,410	4.00%	706,587	4.00%
Benefits	3000-3999	679,366	732,508	353,907	754,657	11.08%	821,125	8.81%	851,350	3.68%
Books & Supplies	4000-4999	1,021,663	1,159,113	771,790	1,162,065	13.74%	884,640	-23.87%	1,000,000	13.04%
Contracts & Services	5000-5999	686,404	1,264,776	274,436	1,568,405	128.50%	650,000	-58.56%	700,000	7.69%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-	-	-	
Depreciation Expense (Accrual Basis Only)	6900	-	-	-	-		-	-	-	
Other Outgo	7100-7299	273,278	171,346	-	171,346	-37.30%	184,478	7.66%	190,650	3.35%
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-	-	-	
Total Expenditures		\$ 4,603,515	\$ 5,355,618	\$ 2,443,126	\$ 5,605,067	21.76%	\$ 4,660,304	-16.86%	\$ 4,939,661	5.99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (949,965)	\$ (1,261,976)	\$ (519,321)	\$ (1,379,201)		\$ (927,431)		\$ (1,093,130)	
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	703,829	698,664	651,782	676,573	-3.87%	829,391	22.59%	947,671	14.26%
Other Uses	7600	-	-	-	-		-	-	-	
Net Sources & Uses		\$ 703,829	\$ 698,664	\$ 651,782	\$ 676,573	-3.87%	\$ 829,391	22.59%	\$ 947,671	14.26%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (246,136)	\$ (563,312)	\$ 132,461	\$ (702,628)		\$ (98,040)		\$ (145,459)	
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	3,753,993	3,753,993	3,753,993	3,753,993					
Adjustments for Unaudited Actuals	9792		(907,734)	(907,734)	(907,734)					
Beg Fund Balance at Unaudited Actuals			2,846,259	2,846,259	2,846,259					
Adjustments for Audit	9793		-	-	-					
Adjustments for Restatements	9795		-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			2,846,259	2,846,259	2,846,259		2,143,631	2,045,591		
Ending Balance		\$ 3,507,857	\$ 2,282,947	\$ 2,978,720	\$ 2,143,631	-38.89%	\$ 2,045,591	-4.57%	\$ 1,900,132	-7.11%

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change	
Components of Ending Fund Balance (Budget):										
a. Nonspendable										
Revolving Cash	9711									
Stores	9712									
Prepaid Expenditures	9713									
All Others	9719									
b. Restricted	9740	3,507,857	2,282,947	2,978,720	2,143,631	-38.89%	2,045,591	-4.57%	1,900,132	-7.11%
c. Committed										
Committed - Stabilization Arrangements	9750									
Committed - Other	9760									
d. Assignments	9780									
e. Unassigned										
Reserve for Economic Uncertainties	9789									
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790									

Form Revised 7/31/2025

If Restricted Fund Balances Exist, Identify Balance by Program:

1 EX. AB602 - Special Education	-	-							
2 Child Nutrition	885,093	695,796		871,720		871,720		903,815	
3 Art & Music Block Grant	462,629	-		-		-		-	
4 Arts and Music in Schools - Prop 28	204,872	76,390		76,390		76,390		76,390	
5 ELOP	914,657	607,725		467,310		467,310		467,310	
6 Educator Effectiveness	207,002	174,825		-		-		-	
7 Learning Recovery Block Grant	827,275	275,594		275,594		177,554		-	
8 Ethnic Studies	6,329	10,812		10,812		10,812		10,812	
9 Student Support & Professional Development BG	-	441,805		441,805		441,805		441,805	
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
Ending Restricted Fund Balance	3,507,857	2,282,947		2,143,631		2,045,591		1,900,132	

ASSUMPTIONS RESTRICTED PROGRAMS:

LIST FEDERAL RESTRICTED REVENUES

1 EX. Title I	-	-							
2 Title I	230,624	240,746	71,309	240,746		187,292	-22.20%	193,023	3.06%
3 Title II	47,211	53,882	-	53,882		33,663	-37.52%	34,693	3.06%
4 Title IV	13,766	14,099	3,640	14,099		14,439	2.41%	14,881	3.06%
5 Nutrition Services - Federal	371,460	370,000	150,993	370,000		379,000	2.43%	391,000	3.17%
6 IDEA - Federal Special Education	193,235	193,235	-	226,197		231,648	2.41%	238,737	3.06%
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
18	-	-							
19	-	-							
20	-	-							
Total Federal Awards Budgeted:	\$ 856,296	\$ 871,962	\$ 225,942	\$ 904,924		\$ 846,042	-6.51%	\$ 872,334	3.11%
Lottery Prop 20 Restricted Allocation per ADA	\$ 82.00	\$ 82.00		\$ 82.00		\$ 82.00		\$ 82.00	
Lottery Estimated Prop 20 Restricted Award	\$ 121,330.87	\$ 121,331		\$ 123,385	1.69%	\$ 127,148	3.05%	\$ 127,285	0.11%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"									
1 ELOP	479,966	379,310	174,484	467,310		478,572	2.41%	493,217	3.06%
2 Arts & Music in School - Prop 28	214,172	229,358	105,504	229,358		234,886	2.41%	242,073	3.06%
3 Child Nutrition	680,368	735,000	295,002	735,000		752,750	2.41%	775,750	3.06%
4 SPED Mental Health Services	117,095	119,762	55,092	122,648		122,648	0.00%	126,401	3.06%
5 Student Support & Professional Development BG	-	441,805	331,354	441,805		-		-	
6 Learning Recovery Emergency	-	60,868	60,868	60,868		-		-	
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 1,491,601	\$ 1,966,103	\$ 1,022,304	\$ 2,056,989		\$ 1,588,856	-22.76%	\$ 1,637,441	3.06%
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED IN "Other Local Revenues"									
1 Child Nutrition-Local	41,400	51,000	27,257	51,000		55,000	7.84%	59,500	8.18%
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ 41,400	\$ 51,000	\$ 27,257	\$ 51,000		\$ 55,000	7.84%	\$ 59,500	8.18%
SPECIAL EDUCATION DETAILS:									
What % of student population is Special Ed	10.59%	12.88%	13.15%	13.15%	24.17%	13.15%	0.00%	13.15%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Desert Mountain SELPA								
AB602 Revenue	1,142,922	1,083,246	648,302	1,089,568	-4.67%	1,115,827	2.41%	1,149,971	3.06%
Other Special Ed Revenue	310,330	312,997	55,092	348,845	12.41%	354,296	1.56%	365,138	3.06%
Unrestricted Contribution to Special Ed	683,554	698,664	651,782	676,573	-1.02%	829,391	22.59%	947,671	14.26%
Total Special Ed Funding	2,136,806	2,094,907	1,355,176	2,114,986	-1.02%	2,299,514	8.72%	2,462,780	7.10%
Special Ed Expenditures	2,136,806	2,094,907	1,004,210	2,114,986	-1.02%	2,299,514	8.72%	2,462,780	7.10%

Fiscal Year 2025-26 Second Interim Report
 Summary MYP

DESCRIPTION		Adopted Budget 2025-26	Latest Revised Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011	12,617,765	10,406,966	5,506,082	10,561,545	-16.30%	11,452,350	8.43%	11,879,740	3.73%
EPA	8012	3,035,321	5,349,548	1,873,663	5,440,100	79.23%	5,741,131	5.53%	5,923,183	3.17%
State Aid - Prior Year	8019	-	-	(450,544)	(979,447)		-		-	
In Lieu Property Taxes	8096	1,912,131	1,912,131	784,967	1,979,428	3.52%	1,979,428	0.00%	1,984,429	0.25%
Federal	8100-8299	1,006,296	1,021,962	304,916	1,030,424	2.40%	971,542	-5.71%	997,834	2.71%
State										
Lottery - Unrestricted	8560	282,612	282,612	108,775	287,396	1.69%	296,162	3.05%	296,481	0.11%
Lottery - Prop 20 - Restricted	8560	121,331	121,331	-	123,385	1.69%	127,148	3.05%	127,285	0.11%
Other State Revenue	8300-8599	1,511,601	2,030,744	1,075,872	2,121,630	40.36%	1,655,715	-21.96%	1,706,994	3.10%
Local										
Interest	8660	120,000	135,000	83,569	130,000	8.33%	130,000	0.00%	130,000	0.00%
AB602 Local Special Education Transfer	8792	1,142,922	1,083,246	648,302	1,089,568	-4.67%	1,115,827	2.41%	1,149,971	3.06%
Other Local Revenues	8600-8799	41,400	111,000	60,279	153,500	270.77%	55,000	-64.17%	59,500	8.18%
Total Revenues		21,791,379	22,454,540	9,995,880	21,937,529	0.67%	23,524,303	7.23%	24,255,417	3.11%
EXPENDITURES										
Certificated Salaries	1000-1999	8,217,527	8,212,304	4,403,828	8,153,023	-0.78%	8,738,379	7.18%	9,044,222	3.50%
Classified Salaries	2000-2999	2,259,897	2,427,750	1,236,722	2,407,713	6.54%	2,504,021	4.00%	2,604,182	4.00%
Benefits	3000-3999	4,137,609	4,271,977	2,154,781	4,294,112	3.78%	4,570,300	6.43%	4,736,207	3.63%
Books & Supplies	4000-4999	1,317,485	1,677,547	1,054,056	1,680,499	27.55%	1,432,140	-14.78%	1,579,275	10.27%
Contracts & Services	5000-5999	2,242,348	2,840,720	1,308,081	3,145,022	40.26%	2,264,614	-27.99%	2,364,021	4.39%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	120,000	160,000	-	160,000	33.33%	160,000	0.00%	160,000	0.00%
Other Outgo	7100-7299	2,782,956	2,688,734	-	2,728,386	-1.96%	2,875,600	5.40%	2,976,129	3.50%
Debt Service (see Debt Form)	7400-7499	579,150	579,150	270,359	579,150	0.00%	578,075	-0.19%	576,775	-0.22%
Total Expenditures		\$ 21,656,972	\$ 22,858,182	\$ 10,427,827	\$ 23,147,905	6.88%	\$ 23,123,129	-0.11%	\$ 24,040,811	3.97%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
		\$ 134,407	\$ (403,642)	\$ (431,947)	\$ (1,210,376)		\$ 401,174		\$ 214,606	-46.51%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-		-		-	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE										
		\$ 134,407	\$ (403,642)	\$ (431,947)	\$ (1,210,376)		\$ 401,174		\$ 214,606	-46.51%

Fiscal Year 2025-26 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2025-26	Latest Revised Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change	
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	15,196,015	15,196,015	15,196,015	0.00%					
Adjustments for Unaudited Actuals	9792		(454,873)	(454,873)						
Beg Fund Balance at Unaudited Actuals			14,741,142	14,741,142						
Adjustments for Audit	9793		-	196,932						
Adjustments for Restatements	9795		(262,900)	(262,900)						
Beginning Fund Balance as per Audit Report +/- Restatements		-	14,478,242	14,675,174		13,464,798		13,865,972	2.98%	
Ending Balance	9790	\$ 15,330,422	\$ 14,074,600	\$ 14,243,227	\$ 13,464,798	-12.17%	\$ 13,865,972	2.98%	\$ 14,080,577	1.55%

Components of Ending Fund Balance (Budget):

a. Nonspendable										
Revolving Cash	9711	-	-	-	-	-	-	-	-	
Stores	9712	-	-	-	-	-	-	-	-	
Prepaid Expenditures	9713	-	-	-	-	-	-	-	-	
All Others	9719	-	-	-	-	-	-	-	-	
b. Restricted										
	9740	3,507,857	2,282,947	2,978,720	2,143,631	-38.89%	2,045,591	-4.57%	1,900,132	-7.11%
c. Committed										
Committed - Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	
Committed - Other	9760	-	-	-	-	-	-	-	-	
d. Assignments										
	9780	-	-	-	-	-	-	-	-	
e. Unassigned										
Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-	-	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	11,822,565	11,791,653	11,264,507	11,321,167	-4.24%	11,820,381	4.41%	12,180,446	3.05%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		54.59%	51.59%	108.02%	48.91%		51.12%		50.67%	

Reserve Standard (unless different standard identified in MOU)

If MOU contains a Reserve Standard other than above, enter here

Reserve Standard Met/Not Met

3%	3%	3%	3%	3%	3%
Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage

Unrestricted Deficit Spending Standard

Unrestricted Deficit Spending Standard Met/Not Met

0.0%	0.0%	7.1%	2.9%	0.0%	0.0%
18.2%	0.0%	36.0%	16.3%	17.0%	16.9%
Met		Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

DEBT - Multiyear Commitments

Fiscal Year 2025-26 Second Interim Report

CHARTER NAME: Academy for Academic Excellence

Form Revised 7/31/2025

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2025 Principal Balance	2025-26 Payment		2026-27 Payment		2027-28 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease	30	8,765,000	135,000	436,150	140,000	430,075	145,000	423,775	
Capital Lease									
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		8,765,000	135,000	436,150	140,000	430,075	145,000	423,775	

Other Commitments:

Comments:

DATE PREPARED: 2/17/2026

2025-26 Second Interim Cash Flow

Form Revised 7/31/2025

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud
Beginning Cash Balance	July 1 Cash =		12,756,634		11,614,344		11,143,206		10,631,838		11,260,946		11,371,079		11,573,488	
Actuals - Actuals - Actuals																
REVENUE																
LCFF Sources																
LCFF	8011		-		598,487	5.67%	598,487	5.67%	1,077,277	10.20%	1,077,277	10.20%	1,077,277	10.20%	1,077,277	10.20%
EPA	8012		-		-		-		936,954	17.22%	-		-		936,709	17.22%
State Aid - Prior Year	8019		-		(48,972)		(48,972)		(88,150)		(88,150)		(88,150)		(88,150)	
In Lieu Property Taxes	8096		-		94,196	4.76%	188,392	9.52%	125,595	6.34%	125,595	6.34%	125,595	6.34%	125,595	6.34%
Federal	8100-8299		13,356	1.30%	8,154	0.79%	10,518	1.02%	5,065	0.49%	9,643	0.94%	239,544	23.25%	18,637	1.81%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		108,775	37.85%
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		-	
Other State Revenue	8300-8599		-		36,422	1.72%	45,116	2.13%	65,559	3.09%	466,708	22.00%	340,303	16.04%	121,764	5.74%
Local																
Interest	8660		16,437	12.64%	16,476	12.67%	15,361	11.82%	9,981	7.68%	8,782	6.76%	8,419	6.48%	8,113	6.24%
AB602 Local Special Education Transfer	8792		-		-		212,960	19.55%	-		117,660	10.80%	211,788	19.44%	105,894	9.72%
Other Local Revenues	8600-8799		(21,000)		7,720	5.03%	12,614	8.22%	15,056	9.81%	26,769	17.44%	6,080	3.96%	13,040	8.49%
Total Revenues			\$ 8,794	0.04%	\$ 712,483	3.25%	\$ 1,034,476	4.72%	\$ 2,147,336	9.79%	\$ 1,744,284	7.95%	\$ 1,920,855	8.76%	\$ 2,427,652	11.07%
EXPENDITURES																
Certificated Salaries	1000-1999		116,896	1.43%	722,458	8.86%	735,168	9.02%	709,417	8.70%	723,481	8.87%	708,209	8.69%	688,199	8.44%
Classified Salaries	2000-2999		75,588	3.14%	177,746	7.38%	238,612	9.91%	202,231	8.40%	222,149	9.23%	180,559	7.50%	139,836	5.81%
Benefits	3000-3999		81,184	1.89%	331,657	7.72%	350,001	8.15%	351,864	8.19%	363,020	8.45%	347,504	8.09%	329,550	7.67%
Books & Supplies	4000-4999		163,442	9.73%	175,371	10.44%	83,530	4.97%	69,289	4.12%	173,140	10.30%	253,057	15.06%	135,756	8.08%
Contracts & Services	5000-5999		162,255	5.16%	235,063	7.47%	115,385	3.67%	225,629	7.17%	104,182	3.31%	180,937	5.75%	285,101	9.07%
Capital Outlay (Modified Accrual Basis Only)	6000-6599		-		-		-		-		-		-		-	
Depreciation Expense (Accrual Basis Only)	6900		-		-		-		-		-		-		-	
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		-		29,464	5.09%	48,179	8.32%	48,179	8.32%	48,179	8.32%	48,179	8.32%	48,179	8.32%
Total Expenditures			\$ 599,366	2.59%	\$ 1,671,759	7.22%	\$ 1,570,875	6.79%	\$ 1,606,609	6.94%	\$ 1,634,150	7.06%	\$ 1,718,446	7.42%	\$ 1,626,622	7.03%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
BALANCE SHEET																
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	3,455,565	-		-		-		-		-		-		-	
Accounts Receivable	9210	1,380,825	126,793	9.18%	488,138	35.35%	25,031	1.81%	88,382	6.40%	-		-		233,611	16.92%
Prepaid Expenditures	9330	98,217	-		-		-		-		-		-		98,217	100.00%
Other Non Current Assets		8,021,546	-		-		-		-		-		-		-	
Accounts Payable	9510	2,183,772	678,511	31.07%	-		-		-		-		-		1,340	0.06%
Line of Credit Payments	9640	-	-		-		-		-		-		-		-	
Deferred Revenue	9650	-	-		-		-		-		-		-		-	
Other Non Current Liabilities		8,853,842	-		-		-		-		-		-		-	
TOTAL BALANCE SHEET		\$ 1,918,539	\$ (551,718)		\$ 488,138		\$ 25,031		\$ 88,382		\$ -		\$ -		\$ 330,488	
OTHER ADJUSTMENTS (LIST)																
TOTAL OTHER ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ (1,142,290)		\$ (471,138)		\$ (511,369)		\$ 629,108		\$ 110,133		\$ 202,409		\$ 1,131,519	
ENDING CASH BALANCE			\$ 11,614,344		\$ 11,143,206		\$ 10,631,838		\$ 11,260,946		\$ 11,371,079		\$ 11,573,488		\$ 12,705,007	

DATE PREPARED: 2/17/2026

2025-26 Second Interim Cash Flow

Form Revised 7/31/2025

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		12,705,007		12,047,961		11,209,122		13,011,614		12,576,044		7,807,771			
REVENUE															
LCFF Sources															
LCFF	8011	1,077,277	10.20%	176,030	1.67%	950,539	9.00%	950,539	9.00%	950,539	9.00%	950,539	10,561,545	10,561,545	-
EPA	8012	-		-		2,206,657	40.56%	-		-		1,359,780	5,440,100	5,440,100	-
State Aid - Prior Year	8019	(88,150)		(88,150)		(88,150)		(88,150)		(88,150)		(88,153)	(979,447)	(979,447)	-
In Lieu Property Taxes	8096	125,595	6.34%	175,595	8.87%	175,595	8.87%	175,595	8.87%	175,595	8.87%	366,488	1,979,428	1,979,428	-
Federal	8100-8299	8,493	0.82%	125,000	12.13%	35,000	3.40%	125,000	12.13%	75,000	7.28%	357,015	1,030,424	1,030,424	-
State															
Lottery - Unrestricted	8560	-		-		34,923	12.15%	-		-		143,698	287,396	287,396	-
Lottery - Prop 20 - Restricted	8560	-		-		49,354	40.00%	-		-		74,031	123,385	123,385	-
Other State Revenue	8300-8599	65,559	3.09%	165,559	7.80%	159,559	7.52%	65,559	3.09%	259,559	12.23%	329,963	2,121,630	2,121,630	-
Local															
Interest	8660	9,286	7.14%	9,286	7.14%	9,286	7.14%	9,286	7.14%	9,286	7.14%	-	130,000	130,000	-
AB602 Local Special Education Transfer	8792	105,894	9.72%	-		41,189	3.78%	98,061	9.00%	98,061	9.00%	98,061	1,089,568	1,089,568	-
Other Local Revenues	8600-8799	32,791	21.36%	15,430	10.05%	15,000	9.77%	15,000	9.77%	15,000	9.77%	-	153,500	153,500	-
Total Revenues		\$ 1,336,745	6.09%	\$ 578,750	2.64%	\$ 3,588,952	16.36%	\$ 1,350,890	6.16%	\$ 1,494,890	6.81%	\$ 3,591,422	\$ 21,937,529	\$ 21,937,529	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	869,895	10.67%	719,825	8.83%	719,825	8.83%	719,825	8.83%	719,825	8.83%	-	8,153,023	8,153,023	-
Classified Salaries	2000-2999	258,638	10.74%	228,088	9.47%	228,088	9.47%	228,088	9.47%	228,088	9.47%	-	2,407,713	2,407,713	-
Benefits	3000-3999	377,861	8.80%	440,367	10.26%	440,367	10.26%	440,367	10.26%	440,367	10.26%	-	4,294,112	4,294,112	-
Books & Supplies	4000-4999	100,072	5.95%	100,000	5.95%	100,000	5.95%	100,000	5.95%	75,000	4.46%	151,841	1,680,499	1,680,499	-
Contracts & Services	5000-5999	330,646	10.51%	300,000	9.54%	250,000	7.95%	250,000	7.95%	300,000	9.54%	405,824	3,145,022	3,145,022	-
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-		-		-		-		-		-	-	-	-
Depreciation Expense (Accrual Basis Only)	6900	-		-		-		-		160,000		-	160,000	160,000	-
Other Outgo	7100-7299	-		-		-		-		2,728,386	100.00%	-	2,728,386	2,728,386	-
Debt Service (see Debt Form)	7400-7499	56,679	9.79%	48,179	8.32%	48,179	8.32%	48,179	8.32%	107,575	18.57%	-	579,150	579,150	-
Total Expenditures		\$ 1,993,791	8.61%	\$ 1,836,460	7.93%	\$ 1,786,460	7.72%	\$ 1,786,460	7.72%	\$ 4,759,242	20.56%	\$ 557,666	\$ 23,147,905	\$ 23,147,905	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BALANCE SHEET															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489													3,455,565	
Accounts Receivable	9210	-		418,870	30.33%	-		-		-			1,380,825	-	
Prepaid Expenditures	9330	-		-		-		-		-			98,217	-	
Other Non Current Assets													-	8,021,546	
Accounts Payable	9510	-		-		-		-		1,503,921	68.87%		2,183,772	-	
Line of Credit Payments	9640												-	-	
Deferred Revenue	9650												-	-	
Other Non Current Liabilities													-	8,853,842	
TOTAL BALANCE SHEET		\$ -		\$ 418,870		\$ -		\$ -		\$ (1,503,921)		\$ -	(704,730)	2,623,270	
OTHER ADJUSTMENTS (LIST)															
														Remaining Balance	
														-	
														-	
														-	
														-	
														-	
TOTAL OTHER ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	
NET REVENUES LESS EXPENDITURES		\$ (657,046)		\$ (838,839)		\$ 1,802,492		\$ (435,570)		\$ (4,768,273)		\$ 3,033,756	\$ (1,915,107)		
ENDING CASH BALANCE		\$ 12,047,961		\$ 11,209,122		\$ 13,011,614		\$ 12,576,044		\$ 7,807,771		\$ 13,464,797.01			

Ending Fund Balance \$ 13,464,798
 Ending Cash (AC6) plus Ending Total Balance Sheet (AE52) plus Accruals (AC64) should equal Ending Fund Balance \$ (1) If not balancing, check to ensure Beg Cash (E6) + Tr

DATE PREPARED:

2/17/2026

2026-27 Second Interim Cash Flow

Form Revised 7/31/2025

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance	July 1 Cash =		7,807,771		9,042,551		7,953,606		7,105,660		8,297,006		8,263,459		8,294,913	
REVENUE																
LCFF Sources																
LCFF	8011		-		572,620	5.00%	572,620	5.00%	1,030,711	9.00%	1,030,711	9.00%	1,030,711	9.00%	1,030,711	9.00%
EPA	8012		-		-		-		1,435,283	25.00%	-		-		1,435,283	25.00%
State Aid - Prior Year	8019		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		98,974	5.00%	98,974	5.00%	178,148	9.00%	178,148	9.00%	178,148	9.00%	178,148	9.00%
Federal	8100-8299		15,000	1.54%	10,000	1.03%	12,500	1.29%	7,500	0.77%	10,000	1.03%	225,000	23.16%	25,000	2.57%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		74,040	25.00%
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		31,787	25.00%
Other State Revenue	8300-8599		-		36,500	2.20%	40,000	2.42%	60,000	3.62%	400,000	24.16%	250,000	15.10%	100,000	6.04%
Local																
Interest	8660		10,833	8.33%	10,833	8.33%	10,833	8.33%	10,833	8.33%	10,833	8.33%	10,834	8.33%	10,834	8.33%
AB602 Local Special Education Transfer	8792		-		55,791	5.00%	55,791	5.00%	100,424	9.00%	100,424	9.00%	100,424	9.00%	100,424	9.00%
Other Local Revenues	8600-8799		-		5,000	9.09%	5,000	9.09%	5,000	9.09%	5,000	9.09%	5,000	9.09%	5,000	9.09%
Total Revenues			\$ 25,833	0.11%	\$ 789,718	3.36%	\$ 795,718	3.38%	\$ 2,827,899	12.02%	\$ 1,735,116	7.38%	\$ 1,800,117	7.65%	\$ 2,991,227	12.72%
EXPENDITURES																
Certificated Salaries	1000-1999		124,961	1.43%	783,038	8.96%	783,038	8.96%	783,038	8.96%	783,038	8.96%	783,038	8.96%	783,038	8.96%
Classified Salaries	2000-2999		78,631	3.14%	220,490	8.81%	220,490	8.81%	220,490	8.81%	220,490	8.81%	220,490	8.81%	220,490	8.81%
Benefits	3000-3999		86,381	1.89%	407,629	8.92%	407,629	8.92%	407,629	8.92%	407,629	8.92%	407,629	8.92%	407,629	8.92%
Books & Supplies	4000-4999		165,000	11.52%	175,000	12.22%	85,000	5.94%	127,140	8.88%	110,000	7.68%	110,000	7.68%	110,000	7.68%
Contracts & Services	5000-5999		160,000	7.07%	245,000	10.82%	100,000	4.42%	159,614	7.05%	200,000	8.83%	200,000	8.83%	200,000	8.83%
Capital Outlay (Modified Accrual Basis Only)	6000-6599		-		-		-		-		-		-		-	
Depreciation Expense (Accrual Basis Only)	6900		-		-		-		-		-		-		-	
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		47,506	8.22%	47,506	8.22%	47,506	8.22%	47,506	8.22%	47,506	8.22%	47,506	8.22%	47,506	8.22%
Total Expenditures			\$ 662,479	2.87%	\$ 1,878,663	8.12%	\$ 1,643,663	7.11%	\$ 1,745,417	7.55%	\$ 1,768,663	7.65%	\$ 1,768,663	7.65%	\$ 1,768,663	7.65%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
BALANCE SHEET																
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	3,455,565	-		-		-		-		-		-		-	
Accounts Receivable	9210	3,591,422	2,429,092	67.64%					108,865	3.03%						
Prepaid Expenditures	9330	-	-		-		-		-		-		-		-	
Other Non Current Assets		8,021,546	-		-		-		-		-		-		-	
Accounts Payable	9510	557,666	557,666	100.00%	-		-		-		-		-		-	
Line of Credit Payments	9640	-	-		-		-		-		-		-		-	
Deferred Revenue	9650	-	-		-		-		-		-		-		-	
Other Non Current Liabilities		8,853,842	-		-		-		-		-		-		-	
TOTAL BALANCE SHEET		\$ 5,657,026	\$ 1,871,426		\$ -		\$ -		\$ 108,865		\$ -		\$ -		\$ -	
OTHER ADJUSTMENTS (LIST)																
TOTAL OTHER ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ 1,234,780		\$ (1,088,945)		\$ (847,945)		\$ 1,191,346		\$ (33,547)		\$ 31,454		\$ 1,222,564	
ENDING CASH BALANCE			\$ 9,042,551		\$ 7,953,606		\$ 7,105,660		\$ 8,297,006		\$ 8,263,459		\$ 8,294,913		\$ 9,517,476	

DATE PREPARED:

2/17/2026

2026-27 Second Interim Cash Flow

Form Revised 7/31/2025

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		9,517,476		9,210,929		9,057,383		10,279,945		9,991,399		6,667,252			
REVENUE															
LCFF Sources															
LCFF	8011	1,030,711	9.00%	1,030,711	9.00%	1,030,711	9.00%	1,030,711	9.00%	1,030,711	9.00%	1,030,711	11,452,350	11,452,350	-
EPA	8012	-		-		1,435,283	25.00%	-		-		1,435,283	5,741,131	5,741,131	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	178,148	9.00%	178,148	9.00%	178,148	9.00%	178,148	9.00%	178,148	9.00%	178,148	1,979,428	1,979,428	-
Federal	8100-8299	85,000	8.75%	125,000	12.87%	45,000	4.63%	75,000	7.72%	75,000	7.72%	261,542	971,542	971,542	-
State															
Lottery - Unrestricted	8560	-		-		74,040	25.00%	-		-		148,082	296,162	296,162	-
Lottery - Prop 20 - Restricted	8560	-		-		31,787	25.00%	-		-		63,574	127,148	127,148	-
Other State Revenue	8300-8599	60,000	3.62%	165,000	9.97%	80,000	4.83%	80,000	4.83%	80,000	4.83%	304,215	1,655,715	1,655,715	-
Local															
Interest	8660	10,833	8.33%	10,834	8.33%	10,833	8.33%	10,834	8.33%	10,833	8.33%	-	130,000	130,000	-
AB602 Local Special Education Transfer	8792	100,424	9.00%	100,424	9.00%	100,424	9.00%	100,424	9.00%	100,424	9.00%	100,429	1,115,827	1,115,827	-
Other Local Revenues	8600-8799	5,000	9.09%	5,000	9.09%	5,000	9.09%	5,000	9.09%	5,000	9.09%	-	55,000	55,000	-
Total Revenues		\$ 1,470,116	6.25%	\$ 1,615,117	6.87%	\$ 2,991,226	12.72%	\$ 1,480,117	6.29%	\$ 1,480,116	6.29%	\$ 3,521,983	\$ 23,524,303	\$ 23,524,303	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	783,038	8.96%	783,038	8.96%	783,038	8.96%	783,038	8.96%	783,038	8.96%	-	8,738,379	8,738,379	-
Classified Salaries	2000-2999	220,490	8.81%	220,490	8.81%	220,490	8.81%	220,490	8.81%	220,490	8.81%	-	2,504,021	2,504,021	-
Benefits	3000-3999	407,629	8.92%	407,629	8.92%	407,629	8.92%	407,629	8.92%	407,629	8.92%	-	4,570,300	4,570,300	-
Books & Supplies	4000-4999	110,000	7.68%	110,000	7.68%	110,000	7.68%	110,000	7.68%	110,000	7.68%	-	1,432,140	1,432,140	-
Contracts & Services	5000-5999	200,000	8.83%	200,000	8.83%	200,000	8.83%	200,000	8.83%	200,000	8.83%	-	2,264,614	2,264,614	-
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-		-		-		-		-		-	-	-	-
Depreciation Expense (Accrual Basis Only)	6900	-		-		-		-		160,000	100.00%	-	160,000	160,000	-
Other Outgo	7100-7299	-		-		-		-		2,875,600	100.00%	-	2,875,600	2,875,600	-
Debt Service (see Debt Form)	7400-7499	55,506	9.60%	47,506	8.22%	47,506	8.22%	47,506	8.22%	47,506	8.22%	-	578,075	578,075	-
Total Expenditures		\$ 1,776,663	7.68%	\$ 1,768,663	7.65%	\$ 1,768,663	7.65%	\$ 1,768,663	7.65%	\$ 4,804,263	20.78%	\$ -	\$ 23,123,129	\$ 23,123,129	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BALANCE SHEET															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	-		-		-		-		-		-	-	3,455,565	
Accounts Receivable	9210	-		-		-		-		-		-	2,537,956	1,053,466	
Prepaid Expenditures	9330	-		-		-		-		-		-	-	-	
Other Non Current Assets		-		-		-		-		-		-	-	8,021,546	
Accounts Payable	9510	-		-		-		-		-		-	557,666	-	
Line of Credit Payments	9640	-		-		-		-		-		-	-	-	
Deferred Revenue	9650	-		-		-		-		-		-	-	-	
Other Non Current Liabilities		-		-		-		-		-		-	-	8,853,842	
TOTAL BALANCE SHEET		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 1,980,291	\$ 3,676,735	
OTHER ADJUSTMENTS (LIST)															
														Remaining Balance	
														-	
														-	
														-	
														-	
														-	
TOTAL OTHER ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	
NET REVENUES LESS EXPENDITURES		\$ (306,547)		\$ (153,546)		\$ 1,222,563		\$ (288,546)		\$ (3,324,147)		\$ 3,521,983	\$ 2,381,464		
ENDING CASH BALANCE		\$ 9,210,929		\$ 9,057,383		\$ 10,279,945		\$ 9,991,399		\$ 6,667,252		\$ 13,865,970.56			

Ending Fund Balance \$ 13,865,972
 Ending Cash (AC6) plus Ending Total Balance Sheet (AE52) plus Accruals (AC64) should equal Ending Fund Balance \$ (1) If not balancing, check to ensure Beg Cash (E6) + To

Fiscal Year 2025-26 Second Interim Report
 Projected ADA as of January 31, 1

Form Revised 4/18/2025

Charter Authorizer: San Bernardino County Superintendent of Schools	Line	2024-25		2025-26 Adopted Budget			2025-26 Second Interim			2026-27 Second Interim			2027-28 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*		100%													
TK/K-3:															
Regular ADA	A-1	411.12		412.83		0.42%	406.39		-1.56%	452.92		11.45%	453.26		0.08%
Classroom-based ADA included in A-1	A-2	411.12		412.83		0.42%	406.39		-1.56%	452.92		11.45%	453.26		0.08%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	411.12	-	412.83	-	0.42%	406.39		-1.56%	452.92		11.45%	453.26		0.08%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	411.12	411.12	412.83	412.83	0.42%	406.39	406.39	-1.56%	452.92	452.92	11.45%	453.26	453.26	0.08%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	43.58		44.23		1.49%	44.31		0.18%	88.71		100.20%	88.73		0.02%
Grades 4-6															
Regular ADA	A-1	302.46		308.59		2.03%	302.28		-2.04%	301.43		-0.28%	301.21		-0.07%
Classroom-based ADA included in A-1	A-2	302.46		308.59		2.03%	302.28		-2.04%	301.43		-0.28%	301.21		-0.07%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	302.46	-	308.59	-	2.03%	302.28		-2.04%	301.43		-0.28%	301.21		-0.07%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	302.46	302.46	308.59	308.59	2.03%	302.28	302.28	-2.04%	301.43	301.43	-0.28%	301.21	301.21	-0.07%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	232.24		232.15		-0.04%	224.51		-3.29%	228.47		1.76%	227.75		-0.32%
Classroom-based ADA included in A-1	A-2	232.24		232.15		-0.04%	224.51		-3.29%	228.47		1.76%	227.75		-0.32%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	232.24	-	232.15	-	-0.04%	224.51		-3.29%	228.47		1.76%	227.75		-0.32%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	232.24	232.24	232.15	232.15	-0.04%	224.51	224.51	-3.29%	228.47	228.47	1.76%	227.75	227.75	-0.32%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	

Fiscal Year 2025-26 Second Interim Report
 Projected ADA as of January 31, 1

Form Revised 4/18/2025

Charter Authorizer: San Bernardino County Superintendent of Schools	Line	2024-25		2025-26 Adopted Budget			2025-26 Second Interim			2026-27 Second Interim			2027-28 Second Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	220.87		259.20		17.35%	220.40		-14.97%	251.92		14.30%	262.26		4.10%
Classroom-based ADA included in A-1	A-2	220.87		259.20		17.35%	220.40		-14.97%	251.92		14.30%	262.26		4.10%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	220.87	-	259.20	-	17.35%	220.40		-14.97%	251.92		14.30%	262.26		4.10%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	220.87	220.87	259.20	259.20	17.35%	220.40	220.40	-14.97%	251.92	251.92	14.30%	262.26	262.26	4.10%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Totals															
Regular ADA	A-1	1,166.69		1,212.77		3.95%	1,153.58		-4.88%	1,234.74		7.04%	1,244.48		0.79%
Classroom-based ADA included in A-1	A-2	1,166.69		1,212.77		3.95%	1,153.58		-4.88%	1,234.74		7.04%	1,244.48		0.79%
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	1,166.69	-	1,212.77	-	3.95%	1,153.58		-4.88%	1,234.74		7.04%	1,244.48		0.79%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	1,166.69	1,166.69	1,212.77	1,212.77	3.95%	1,153.58	1,153.58	-4.88%	1,234.74	1,234.74	7.04%	1,244.48	1,244.48	0.79%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Total Funded ADA		-	1,166.69	-	1,212.77		-	1,153.58		-	1,234.74		-	1,244.48	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Norton Science & Language Academy
 CDS #: 361036301155808
 CHARTER #: 903

Fiscal Year 2025-26 Second Interim Report

Form Revised 4/18/2025

ASSUMPTIONS:	2025-26	2026-27	Change	2027-28	Change
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Local Control Funding (LCFF) - BAS/FCMAT Calculator:

COLA (on Base)	2.30%	2.41%	0.11%	3.06%	0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 17,471,472	\$ 19,396,376	11.02%	\$ 20,165,594	3.97%

Lottery Allocation Amount Per ADA:

Unrestricted	\$ 191	\$ 191	\$ -	\$ 191	\$ -
Restricted	\$ 82	\$ 82	\$ -	\$ 82	\$ -

ADA/Enrollment:

Total Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	-	-	0.00	-	0.00
Total Classroom Based ADA	1,153.58	1,234.74	81.16	1,244.48	9.74
Total Funded P-2 Attendance	1,153.58	1,234.74	81.16	1,244.48	9.74
Estimated Enrollment	PY CBEDS Certified Enrollment 1,247	1,250	1,338	1,348	10.00
Enrollment Growth Over Prior Year		0.24%	7.04%	0.75%	
ADA to Enrollment Ratio	2024-25 93.56%	92.29%	92.28%	92.32%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 1,001	1,003	1,074	1,082	8.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2024-25 80.99%	80.73%	80.26%	80.26%	

Certificated Salaries and Benefits:

Number of Teachers (FTE)	69.00	72.00	3.00	74.00	2.00
Number of Certificated Management FTEs	5.00	5.00	0.00	5.00	0.00
Number of Other Certificated FTEs	5.00	6.00	1.00	6.00	0.00
Classroom Staffing Ratio - Students per FTE	18.12	18.58	0.47	18.22	-0.37
Teachers Increased/(Decreased) for projected Enrollment change over PY	1.00	1.00	0.00	2.00	1.00
Average Teacher FTE Salary	\$ 97,980	\$ 101,409	3.50%	\$ 104,959	3.50%
Average Certificated Management FTE Salary	\$ 159,492	\$ 161,344	1.16%	\$ 163,270	1.19%
Average Other Certificated FTE Salary	\$ 122,935	\$ 127,059	3.35%	\$ 131,365	3.39%
Cert Step and Column Increase (Total Annual Cost)	\$ 305,000	\$ 315,675	3.50%	\$ 326,724	3.50%
Other Pay, Stipends, Extra Pay	\$ 244,830	\$ 244,830	0.00%	\$ 244,830	0.00%
Health and Welfare Cost per Employee	\$ 15,355	\$ 15,355	0.00%	\$ 15,355	0.00%
Retirement Cost per Cert Employee	\$ 19,481	\$ 20,123	3.30%	\$ 20,780	3.26%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

--

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

Norton is continuing to grow to full capacity. Current year, we added 3 additional teaching positions with the expectation that we will hire 3 additional teachers for 2026-27 as we are planning to increase from 2 to 4 TK classes as the adopt the fully implemented TK age growth and an additional 2 teachers to support our growth in High School

Classified Salaries and Benefits:

Number of Classified (Non-Mgmt) FTEs	44.46	44.46	0.00	44.46	0.00
Number of Classified Management FTEs	1.00	1.00	0.00	1.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 40,106	\$ 41,710	4.00%	\$ 43,781	4.97%
Average Salary per Classified Mgmt FTE	\$ 112,398	\$ 116,895	4.00%	\$ 121,571	4.00%
Class Step and Column Increase (Total Annual Cost)	\$ 75,000	\$ 78,000	4.00%	\$ 81,120	4.00%
Other Pay, Stipends, Extra Pay	\$ 78,000	\$ 78,000	0.00%	\$ 78,000	0.00%
Health and Welfare Cost per Class Employee	\$ 2,742	\$ 2,742	0.00%	\$ 2,742	0.00%
Retirement Cost per Class Employee	\$ 11,515	\$ 12,019	4.38%	\$ 12,955	7.79%
PERS Rate	26.81%	26.40%	-0.41%	26.90%	0.50%

Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):

--

Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):

Salary increases are projected based on the step and column advancement for all positions.

Statutory Benefits

CHARTER NAME: Norton Science & Language Academy
 CDS #: 361036301155808
 CHARTER #: 903

Fiscal Year 2025-26 Second Interim Report

Form Revised 4/18/2025

ASSUMPTIONS:	2025-26	2026-27	Change	2027-28	Change
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	0.05%	0.05%	0.00%	0.05%	0.00%
Workers Comp	0.99300%	0.99300%	0.00%	0.99300%	0.00%

Facilities:

Rent	\$ 3,080,625	\$ 3,077,813	-0.09%	\$ 3,078,750	0.03%
Electricity	\$ 187,500	\$ 187,500	0.00%	\$ 187,500	0.00%
Heating (gas)	\$ 12,500	\$ 12,500	0.00%	\$ 12,500	0.00%
Other	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	0.00%

Explain "Other" facility costs:

Administrative Service Agreements:

1.00% Oversight Fees to Sponsor	\$ 172,349	\$ 193,964	12.54%	\$ 201,656	3.97%
Administrative Service Contract	\$ 2,181,988	\$ 2,392,364	9.64%	\$ 2,486,815	3.95%
Other Contracted Costs					

List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 4/18/2025

DESCRIPTION		Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011	15,918,448	13,464,668	6,753,730	13,406,904	-15.78%	14,940,998	11.44%	15,537,664	3.99%
EPA	8012	2,424,559	4,078,803	1,434,437	4,064,568	67.64%	4,455,378	9.62%	4,627,930	3.87%
State Aid - Prior Year	8019	-	(236,612)	(108,842)	(236,612)					
In Lieu Property Taxes	8096	-	-	-	-		-		-	
Federal	8100-8299	-	-	-	-		-		-	
State										
Lottery - Unrestricted	8560	241,938	230,936	98,373	230,130	-4.88%	246,321	7.04%	248,264	0.79%
Lottery - Prop 20 - Restricted	8560									
Other State Revenue	8300-8599	1,737,051	1,736,788	876,185	1,763,207	1.51%	1,780,000	0.95%	1,830,000	2.81%
Local										
Interest	8660	120,000	135,000	83,569	135,000	12.50%	135,000	0.00%	135,000	0.00%
AB602 Local Special Education Transfer	8792									
Other Local Revenues	8600-8799	-	18,500	20,771	30,000		30,000	0.00%	30,000	0.00%
Total Revenues		\$ 20,441,996	\$ 19,428,083	\$ 9,158,224	\$ 19,393,197	-5.13%	\$ 21,587,697	11.32%	\$ 22,408,858	3.80%
EXPENDITURES										
Certificated Salaries	1000-1999	7,075,586	6,847,784	3,644,796	6,721,397	-5.01%	7,123,039	5.98%	7,506,730	5.39%
Classified Salaries	2000-2999	1,454,589	1,381,872	759,058	1,378,364	-5.24%	1,430,053	3.75%	1,483,680	3.75%
Benefits	3000-3999	3,175,869	3,048,986	1,631,077	3,009,606	-5.24%	3,178,072	5.60%	3,331,714	4.83%
Books & Supplies	4000-4999	260,786	364,957	191,119	364,957	39.95%	371,161	1.70%	378,956	2.10%
Contracts & Services	5000-5999	1,400,215	1,442,220	696,406	1,441,500	2.95%	1,483,133	2.89%	1,525,474	2.85%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	75,000	75,000	-	75,000	0.00%	80,000	6.67%	85,000	6.25%
Other Outgo	7100-7299	2,558,538	2,452,379	-	2,443,278	-4.50%	2,629,859	7.64%	2,724,310	3.59%
Debt Service (see Debt Form)	7400-7499	3,080,625	3,080,625	1,826,391	3,080,625	0.00%	3,077,812	-0.09%	3,078,750	0.03%
Total Expenditures		\$ 19,081,208	\$ 18,693,823	\$ 8,748,846	\$ 18,514,727	-2.97%	\$ 19,373,129	4.64%	\$ 20,114,614	3.83%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,360,788	\$ 734,260	\$ 409,378	\$ 878,470	-35.44%	\$ 2,214,568	152.09%	\$ 2,294,244	3.60%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	(1,085,643)	(1,053,569)	(435,059)	(1,047,108)		(1,215,846)		(1,294,511)	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ (1,085,643)	\$ (1,053,569)	\$ (435,059)	\$ (1,047,108)		\$ (1,215,846)		\$ (1,294,511)	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 275,145	\$ (319,309)	\$ (25,681)	\$ (168,638)		\$ 998,722		\$ 999,733	0.10%

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 4/18/2025

DESCRIPTION		Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	7,490,536	7,490,536	7,490,536	7,490,536					
Adjustments for Unaudited Actuals	9792		159,969	159,969	159,969					
Beg Fund Balance at Unaudited Actuals			7,650,505	7,650,505	7,650,505					
Adjustments for Audit	9793		-	241,827	241,827					
Adjustments for Restatements	9795		(267,679)	(267,679)	(267,679)					
Beginning Fund Balance as per Audit Report +/- Restatements			7,382,826	7,624,653	7,624,653		7,456,015		8,454,737	
Ending Balance	9790	\$ 7,765,681	\$ 7,063,517	\$ 7,598,972	\$ 7,456,015	-3.99%	\$ 8,454,737	13.39%	\$ 9,454,470	11.82%

Components of Ending Fund Balance (Budget):

a. Nonspendable										
Revolving Cash	9711	-	-							
Stores	9712	-	-							
Prepaid Expenditures	9713	-	-							
All Others	9719	-	-							
b. Restricted										
c. Committed										
Committed - Stabilization Arrangements	9750	-	-							
Committed - Other	9760	-	-							
d. Assignments										
e. Unassigned										
Reserve for Economic Uncertainties	9789	-	-							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	7,765,681	7,063,517	7,598,972	7,456,015	-3.99%	8,454,737	13.39%	9,454,470	11.82%

Fiscal Year 2025-26 Second Interim Report
 Unrestricted MYP

Form Revised 4/18/2025

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:									
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)									
1 Ex. Erate	-	-							
2	-	-							
3	-	-							
4	-	-							
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA	\$ 191.00	\$ 191.00		\$ 191.00		\$ 191.00		\$ 191.00	
Lottery Unrestricted Estimated Award	\$ 241,938	\$ 230,936		\$ 230,130	-4.88%	\$ 246,321	7.04%	\$ 248,264	0.79%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1	-	-							
2 SB740	1,675,000	1,675,000	831,437	1,701,087	1.56%	1,750,000	2.88%	1,800,000	2.86%
3 Mandated Block Grant	32,051	31,788	32,120	32,120	0.22%				
4 SMAA	30,000	30,000	12,629	30,000	0.00%	30,000	0.00%	30,000	0.00%
5	-	-							
6	-	-							
7	-	-							
8	-	-							
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
16	-	-							
17	-	-							
18	-	-							
Total Other State Revenue Funds Budgeted:	\$ 1,737,051	\$ 1,736,788	\$ 876,185	\$ 1,763,207	1.51%	\$ 1,780,000	0.95%	\$ 1,830,000	2.81%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Ex. Services Reimbursed by District	-	-							
2 Donations	-	18,500	20,771	30,000		30,000	0.00%	30,000	0.00%
3	-	-							
4	-	-							
5	-	-							
6	-	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 18,500	\$ 20,771	\$ 30,000		\$ 30,000	0.00%	\$ 30,000	0.00%

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION		Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011									
EPA	8012									
State Aid - Prior Year	8019									
In Lieu Property Taxes	8096									
Federal	8100-8299	1,842,567	2,366,417	765,168	2,446,560	32.78%	1,604,331	-34.43%	1,653,422	3.06%
State										
Lottery - Unrestricted	8560									
Lottery - Prop 20 - Restricted	8560	103,869	99,145	-	98,799	-4.88%	105,750	7.04%	106,584	0.79%
Other State Revenue	8300-8599	2,163,899	2,657,784	1,386,135	2,685,209	24.09%	2,290,205	-14.71%	2,360,285	3.06%
Local										
Interest	8660	-	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	704,610	685,556	264,542	690,630	-1.98%	690,630	0.00%	690,630	0.00%
Other Local Revenues	8600-8799	27,000	27,000	8,657	27,000	0.00%	30,000	11.11%	35,000	16.67%
Total Revenues		\$ 4,841,945	\$ 5,835,902	\$ 2,424,502	\$ 5,948,198	22.85%	\$ 4,720,916	-20.63%	\$ 4,845,921	2.65%
EXPENDITURES										
Certificated Salaries	1000-1999	1,369,467	1,634,303	702,298	1,530,221	11.74%	1,676,128	9.54%	1,726,412	3.00%
Classified Salaries	2000-2999	610,381	723,647	355,902	755,801	23.82%	786,033	4.00%	817,474	4.00%
Benefits	3000-3999	710,382	833,078	393,030	825,903	16.26%	889,579	7.71%	919,106	3.32%
Books & Supplies	4000-4999	1,092,498	1,465,278	821,791	1,444,737	32.24%	935,867	-35.22%	950,000	1.51%
Contracts & Services	5000-5999	2,138,176	2,440,577	1,157,360	2,286,964	6.96%	1,799,715	-21.31%	1,835,000	1.96%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	-	-	-	-		-		-	
Other Outgo	7100-7299	254,584	151,680	-	151,680	-40.42%	164,036	8.15%	171,877	4.78%
Debt Service (see Debt Form)	7400-7499	-	-	-	-		-		-	
Total Expenditures		\$ 6,175,488	\$ 7,248,563	\$ 3,430,381	\$ 6,995,306	13.28%	\$ 6,251,358	-10.63%	\$ 6,419,869	2.70%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (1,333,543)	\$ (1,412,661)	\$ (1,005,879)	\$ (1,047,108)		\$ (1,530,442)		\$ (1,573,948)	
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	1,085,643	1,053,569	435,059	1,047,108	-3.55%	1,215,846	16.11%	1,294,511	6.47%
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ 1,085,643	\$ 1,053,569	\$ 435,059	\$ 1,047,108	-3.55%	\$ 1,215,846	16.11%	\$ 1,294,511	6.47%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (247,900)	\$ (359,092)	\$ (570,820)	\$ 0		\$ (314,596)		\$ (279,437)	
FUND BALANCE, RESERVES										
Beginning Balance at Adopted Budget	9791	2,857,384	2,857,384	2,857,384	2,857,384					
Adjustments for Unaudited Actuals	9792		(1,256,182)	(1,256,182)	(1,256,182)					
Beg Fund Balance at Unaudited Actuals			1,601,202	1,601,202	1,601,202					
Adjustments for Audit	9793		-	-	-					
Adjustments for Restatements	9795		-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			1,601,202	1,601,202	1,601,202		1,601,202		1,286,606	
Ending Balance		\$ 2,609,484	\$ 1,242,110	\$ 1,030,383	\$ 1,601,202	-38.64%	\$ 1,286,606	-19.65%	\$ 1,007,169	-21.72%

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. Restricted	9740	2,609,484	1,242,110	1,030,383	-38.64%	1,286,606	-19.65%	1,007,169	-21.72%
c. Committed									
Committed - Stabilization Arrangements	9750								
Committed - Other	9760								
d. Assignments	9780								
e. Unassigned									
Reserve for Economic Uncertainties	9789								
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790								

If Restricted Fund Balances Exist, Identify Balance by Program:

1 EX. AB602 - Special Education	-	-							
2 Child Nutrition	587,249	802,447		802,447		802,447		802,447	
3 Educator Effectiveness	102,721	-		-		-		-	
4 Expanded Learning Opportunity Program	1,579,848	-		434,750		434,750		204,722	
5 Learning Recovery Block Grant	83,928	-		-		-		-	
6 Arts & Music Block Grant	254,278	-		-		-		-	
7 Ethnic Studies	1,460	1,460		1,460		1,460		-	
8 Art & Music in Schools (Prop 28)	-	75,658		-		-		-	
9 Student Support and Professional Development BG	-	362,545		362,545		47,949		-	
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							
Ending Restricted Fund Balance	2,609,484	1,242,110		1,601,202		1,286,606		1,007,169	

ASSUMPTIONS RESTRICTED PROGRAMS:

LIST FEDERAL RESTRICTED REVENUES

1 EX. Title I	-	-							
2 Title I	353,990	561,194	38,603	569,028		417,772	-26.58%	430,556	3.06%
3 Title II	44,751	100,079	7,366	100,079		51,656	-48.38%	53,236	3.06%
4 Title III	49,756	89,464	15,723	89,464		46,192	-48.37%	47,606	3.06%
5 Title IV	21,723	72,794	30	83,573		51,619	-38.23%	53,198	3.06%
6 IDEA-SPED	261,436	261,436	261,436	261,436		267,737	2.41%	275,929	3.06%
7 Child Nutrition	689,720	689,720	288,147	751,250		769,355	2.41%	792,897	3.06%
8 Comprehensive Support & Improvement	421,191	591,730	153,863	591,730		-		-	
9	-	-							
10	-	-							
11	-	-							
12	-	-							
13	-	-							
14	-	-							
15	-	-							

Fiscal Year 2025-26 Second Interim Report
 Restricted MYP

DESCRIPTION	Adopted Budget 2025-26	First Interim Projected Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change	
16	-	-								
17	-	-								
18	-	-								
19	-	-								
20	-	-								
Total Federal Awards Budgeted:	\$ 1,842,567	\$ 2,366,417	\$ 765,168	\$ 2,446,560		\$ 1,604,331	-34.43%	\$ 1,653,422	3.06%	
Lottery Prop 20 Restricted Allocation per ADA	\$ 82.00	\$ 82.00		\$ 82.00		\$ 82.00		\$ 82.00		
Lottery Estimated Prop 20 Restricted Award	\$ 103,868.56	\$ 99,145		\$ 98,799	-0.35%	\$ 105,750	7.04%	\$ 106,584	0.79%	
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"										
1 ELOP	1,579,848	1,579,414	726,530	1,579,414		1,617,478	2.41%	1,666,973	3.06%	
2 Arts & Music in Schools (Prop 28)	196,637	235,619	108,382	235,619		241,298	2.41%	248,681	3.06%	
3 Child Nutrition	295,594	295,594	147,752	323,000		330,784	2.41%	340,906	3.06%	
4 SPED Mental Health Services	91,820	98,277	45,208	98,277		100,645	2.41%	103,725	3.06%	
5 Learning Recovery Emergency Block Grant	-	86,335	86,354	86,354		-		-		
6 Student Support and Professional Development BG	-	362,545	271,909	362,545		-		-		
7	-	-								
8	-	-								
9	-	-								
10	-	-								
11	-	-								
12	-	-								
13	-	-								
14	-	-								
15	-	-								
16	-	-								
17	-	-								
18	-	-								
Total Other State Revenue Funds Budgeted:	\$ 2,163,899	\$ 2,657,784	\$ 1,386,135	\$ 2,685,209		\$ 2,290,205	-14.71%	\$ 2,360,285	3.06%	
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"										
1 Child Nutrition-A La Carte	27,000	27,000	8,657	27,000		30,000	11.11%	35,000	16.67%	
2	-	-								
3	-	-								
4	-	-								
5	-	-								
6	-	-								
Total Other Local Revenue Funds Budgeted:	\$ 27,000	\$ 27,000	\$ 8,657	\$ 27,000		\$ 30,000	11.11%	\$ 35,000	16.67%	
SPECIAL EDUCATION DETAILS:										
What % of student population is Special Ed	15.78%	16.96%	16.96%	16.96%	7.48%	16.96%	0.00%	16.96%	0.00%	
For SELPA services, is the Charter under School District, or a member LEA?	Desert Mountain SELPA									
AB602 Revenue	704,610	685,556	264,542	690,630	-1.98%	690,630	0.00%	690,630	0.00%	
Other Special Ed Revenue	353,256	359,713	306,644	359,713	1.83%	368,382	2.41%	379,654	3.06%	
Unrestricted Contribution to Special Ed	1,085,643	1,053,569	435,059	1,047,108	-3.55%	1,215,846	16.11%	1,294,511	6.47%	
Total Special Ed Funding	2,143,509	2,098,838	1,006,245	2,097,451	-2.15%	2,274,858	8.46%	2,364,795	3.95%	
Special Ed Expenditures	2,143,509	2,098,838	1,006,245	2,092,377	-2.39%	2,274,858	8.72%	2,364,795	3.95%	

Fiscal Year 2025-26 Second Interim Report
 Summary MYP

DESCRIPTION		Adopted Budget 2025-26	Latest Revised Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
REVENUES										
LCFF Sources										
LCFF	8011	15,918,448	13,464,668	6,753,730	13,406,904	-15.78%	14,940,998	11.44%	15,537,664	3.99%
EPA	8012	2,424,559	4,078,803	1,434,437	4,064,568	67.64%	4,455,378	9.62%	4,627,930	3.87%
State Aid - Prior Year	8019	-	(236,612)	(108,842)	(236,612)		-		-	
In Lieu Property Taxes	8096	-	-	-	-		-		-	
Federal	8100-8299	1,842,567	2,366,417	765,168	2,446,560	32.78%	1,604,331	-34.43%	1,653,422	3.06%
State										
Lottery - Unrestricted	8560	241,938	230,936	98,373	230,130	-4.88%	246,321	7.04%	248,264	0.79%
Lottery - Prop 20 - Restricted	8560	103,869	99,145	-	98,799	-4.88%	105,750	7.04%	106,584	0.79%
Other State Revenue	8300-8599	3,900,950	4,394,572	2,262,320	4,448,416	14.03%	4,070,205	-8.50%	4,190,285	2.95%
Local										
Interest	8660	120,000	135,000	83,569	135,000	12.50%	135,000	0.00%	135,000	0.00%
AB602 Local Special Education Transfer	8792	704,610	685,556	264,542	690,630	-1.98%	690,630	0.00%	690,630	0.00%
Other Local Revenues	8600-8799	27,000	45,500	29,428	57,000	111.11%	60,000	5.26%	65,000	8.33%
Total Revenues		25,283,940	25,263,985	11,582,726	25,341,395	0.23%	26,308,613	3.82%	27,254,779	3.60%
EXPENDITURES										
Certificated Salaries	1000-1999	8,445,053	8,482,087	4,347,094	8,251,618	-2.29%	8,799,167	6.64%	9,233,142	4.93%
Classified Salaries	2000-2999	2,064,970	2,105,519	1,114,960	2,134,165	3.35%	2,216,086	3.84%	2,301,154	3.84%
Benefits	3000-3999	3,886,251	3,882,064	2,024,107	3,835,509	-1.31%	4,067,651	6.05%	4,250,820	4.50%
Books & Supplies	4000-4999	1,353,284	1,830,235	1,012,910	1,809,694	33.73%	1,307,028	-27.78%	1,328,956	1.68%
Contracts & Services	5000-5999	3,538,391	3,882,797	1,853,765	3,728,464	5.37%	3,282,848	-11.95%	3,360,474	2.36%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-	-	-	-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	75,000	75,000	-	75,000	0.00%	80,000	6.67%	85,000	6.25%
Other Outgo	7100-7299	2,813,122	2,604,059	-	2,594,958	-7.76%	2,793,895	7.67%	2,896,187	3.66%
Debt Service (see Debt Form)	7400-7499	3,080,625	3,080,625	1,826,391	3,080,625	0.00%	3,077,812	-0.09%	3,078,750	0.03%
Total Expenditures		\$ 25,256,696	\$ 25,942,386	\$ 12,179,227	\$ 25,510,033	1.00%	\$ 25,624,487	0.45%	\$ 26,534,483	3.55%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 27,244	\$ (678,401)	\$ (596,501)	\$ (168,638)		\$ 684,126		\$ 720,296	5.29%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-		-		-	
Other Uses	7600	-	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 27,244	\$ (678,401)	\$ (596,501)	\$ (168,638)		\$ 684,126		\$ 720,296	5.29%

Fiscal Year 2025-26 Second Interim Report
 Summary MYP

DESCRIPTION	Adopted Budget 2025-26	Latest Revised Budget 2025-26	Second Interim Actual thru January 31, 1	Second Interim Projected Budget 2025-26	Percent Change	Second Interim Projected Budget 2026-27	Percent Change	Second Interim Projected Budget 2027-28	Percent Change
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	10,347,920	10,347,920	10,347,920	0.00%				
Adjustments for Unaudited Actuals	9792		(1,096,213)	(1,096,213)					
Beg Fund Balance at Unaudited Actuals			9,251,707	9,251,707					
Adjustments for Audit	9793		-	241,827					
Adjustments for Restatements	9795		(267,679)	(267,679)					
Beginning Fund Balance as per Audit Report +/- Restatements		-	8,984,028	9,225,855		9,057,217		9,741,343	7.55%
Ending Balance	9790	\$ 10,375,165	\$ 8,305,627	\$ 8,629,355	-12.70%	\$ 9,741,343	7.55%	\$ 10,461,639	7.39%

Components of Ending Fund Balance (Budget):

a. Nonspendable									
Revolving Cash	9711	-	-	-	-	-	-	-	-
Stores	9712	-	-	-	-	-	-	-	-
Prepaid Expenditures	9713	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-
b. Restricted									
	9740	2,609,484	1,242,110	1,030,383	-38.64%	1,286,606	-19.65%	1,007,169	-21.72%
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-	-	-	-	-	-
Committed - Other	9760	-	-	-	-	-	-	-	-
d. Assignments									
	9780	-	-	-	-	-	-	-	-
e. Unassigned									
Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-	-
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	7,765,681	7,063,517	7,598,972	-3.99%	8,454,737	13.39%	9,454,470	11.82%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		30.75%	27.23%	62.39%		29.23%		32.99%	

Reserve Standard (unless different standard identified in MOU)
 If MOU contains a Reserve Standard other than above, enter here

Reserve Standard Met/Not Met

3%	3%	3%	3%	3%	3%
Met	Met	Met	Met	Met	Met

If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage

Unrestricted Deficit Spending Standard

Unrestricted Deficit Spending Standard Met/Not Met

0.0%	0.0%	0.3%	0.9%	0.0%	0.0%
10.2%	0.0%	20.8%	9.7%	11.0%	11.9%
Met		Met	Met	Met	Met

If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminatethe deficit?

DEBT - Multiyear Commitments

Fiscal Year 2025-26 Second Interim Report

CHARTER NAME: Norton Science & Language Academy

Form Revised 4/18/2025

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2025 Principal Balance	2025-26 Payment		2026-27 Payment		2027-28 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease	33	39,930,000	365,000	2,495,625	385,000	2,472,813	410,000	2,448,750	
Capital Lease	37	5,500,000	-	220,000	-	220,000	-	220,000	
Capital Lease									
Inter-Agency Borrowing									
Other									
Total		45,430,000	365,000	2,715,625	385,000	2,692,813	410,000	2,668,750	

Other Commitments:

Comments:

In June 2020, 230 S. Waterman LLC took out a tax-exempt bond in the amount of \$40,895,000 to build a new campus in San Bernardino to house approximately 1,500 students in grades TK-12. Fiscal Year 2020-2021 we compounded interest and had no payments and starting the 2021-2022 Fiscal Year payments were interest only to help grow funding with the growth of HS. In December 2021, 230 S. Waterman LLC is planning to take out a second tax-exempt bond in the amount of \$5,500,000 to build a gym for NSLA.

DATE PREPARED: 2/4/2026

Form Revised 4/18/2025

		July Actual	% Bud	August Actual	% Bud	September Actual	% Bud	October Actual	% Bud	November Actual	% Bud	December Actual	% Bud	January Estimated	% Bud
Beginning Cash Balance		July 1 Cash =													
		13,389,621		11,888,408		10,706,188		9,665,293		10,153,852		10,741,079		10,988,559	
Actuals - Actuals - Actuals															
REVENUE															
LCFF Sources															
LCFF	8011	-		734,101	5.48%	734,101	5.48%	1,321,382	9.86%	1,321,382	9.86%	1,321,382	9.86%	1,321,382	9.86%
EPA	8012	-		-		-		717,219	17.65%	-		-		717,218	17.65%
State Aid - Prior Year	8019	-		(11,831)		(11,831)		(21,295)		(21,295)		(21,295)		(21,295)	
In Lieu Property Taxes	8096	-		-		-		-		-		-		-	
Federal	8100-8299	-		-		-		22,788	0.93%	-		217,953	8.91%	377,374	15.42%
State															
Lottery - Unrestricted	8560	-		-		-		-		-		-		107,775	46.83%
Lottery - Prop 20 - Restricted	8560	-		-		-		-		-		-		5,261	5.33%
Other State Revenue	8300-8599	-		95,666	2.15%	111,996	2.52%	172,197	3.87%	1,374,525	30.90%	309,988	6.97%	197,948	4.45%
Local															
Interest	8660	16,437	12.18%	16,476	12.20%	15,361	11.38%	9,981	7.39%	8,782	6.50%	8,419	6.24%	8,113	6.01%
AB602 Local Special Education Transfer	8792	-		-		-		-		71,498	10.35%	128,696	18.63%	64,348	9.32%
Other Local Revenues	8600-8799	825	1.45%	11,101	19.48%	225	0.39%	450	0.79%	7,589	13.31%	4,216	7.40%	5,021	8.81%
Total Revenues		\$ 17,262	0.07%	\$ 845,514	3.34%	\$ 849,852	3.35%	\$ 2,222,722	8.77%	\$ 2,762,481	10.90%	\$ 1,969,360	7.77%	\$ 2,783,146	10.98%
EXPENDITURES															
Certificated Salaries	1000-1999	101,550	1.23%	716,670	8.69%	707,642	8.58%	710,107	8.61%	710,055	8.61%	701,154	8.50%	699,916	8.48%
Classified Salaries	2000-2999	80,688	3.78%	163,149	7.64%	216,815	10.16%	171,920	8.06%	187,574	8.79%	169,365	7.94%	125,449	5.88%
Benefits	3000-3999	70,389	1.84%	311,814	8.13%	331,337	8.64%	331,905	8.65%	335,977	8.76%	328,648	8.57%	314,037	8.19%
Books & Supplies	4000-4999	79,033	4.37%	254,525	14.06%	54,664	3.02%	102,665	5.67%	276,365	15.27%	137,494	7.60%	104,889	5.80%
Contracts & Services	5000-5999	66,116	1.77%	175,724	4.71%	357,298	9.58%	220,551	5.92%	403,564	10.82%	123,501	3.31%	510,286	13.69%
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-		-		-		-		-		-		-	
Depreciation Expense (Accrual Basis Only)	6900	-		-		-		-		-		-		-	
Other Outgo	7100-7299	-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499	-		517,797	16.81%	261,719	8.50%	261,719	8.50%	261,719	8.50%	261,719	8.50%	261,719	8.50%
Total Expenditures		\$ 397,776	1.56%	\$ 2,139,679	8.39%	\$ 1,929,475	7.56%	\$ 1,798,867	7.05%	\$ 2,175,254	8.53%	\$ 1,721,880	6.75%	\$ 2,016,296	7.90%
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-		-	
Other Uses	7600	-		-		-		-		-		-		-	
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
BALANCE SHEET															
		July 1 - Beginning Balances	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal	% Beg Bal
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	955,597	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9210	1,290,088	223,912	17.36%	111,945	8.68%	38,729	3.00%	64,704	5.02%	-	-	-	-	-
Prepaid Expenditures	9330	92,555	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Current Assets		40,615,578	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9510	1,430,196	1,344,612	94.02%	-	-	-	-	-	-	-	-	-	-	-
Line of Credit Payments	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	168,547	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Current Liabilities		45,518,842	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET		\$ (4,163,766)	\$ (1,120,700)	\$ 111,945	\$ 38,729	\$ 64,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER ADJUSTMENTS (LIST)															
TOTAL OTHER ADJUSTMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET REVENUES LESS EXPENDITURES		\$ (1,501,213)	\$ (1,182,220)	\$ (1,040,894)	\$ 488,559	\$ 587,226	\$ 247,480	\$ 766,850							
ENDING CASH BALANCE		\$ 11,888,408	\$ 10,706,188	\$ 9,665,293	\$ 10,153,852	\$ 10,741,079	\$ 10,988,559	\$ 11,755,409							

DATE PREPARED: 2/4/2026

2025-26 Second Interim Cash Flow

Form Revised 4/18/2025

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		11,755,409		11,896,530		11,332,017		12,950,969		13,336,050		10,554,840			
REVENUE															
LCFF Sources															
LCFF	8011	1,321,382	9.86%	505,308	3.77%	1,206,621	9.00%	1,206,621	9.00%	1,206,621	9.00%	1,206,621	13,406,904	13,406,904	-
EPA	8012	-		-		1,613,989	39.71%	-		-		1,016,142	4,064,568	4,064,568	-
State Aid - Prior Year	8019	(21,295)		(21,295)		(21,295)		(21,295)		(21,295)		(21,295)	(236,612)	(236,612)	-
In Lieu Property Taxes	8096	-		-		-		-		-		-	-	-	-
Federal	8100-8299	300,000	12.26%	300,000	12.26%	300,000	12.26%	300,000	12.26%	300,000	12.26%	328,445	2,446,560	2,446,560	-
State															
Lottery - Unrestricted	8560	-		-		7,290	3.17%	-		-		115,065	230,130	230,130	-
Lottery - Prop 20 - Restricted	8560	-		-		44,138	44.67%	-		-		49,400	98,799	98,799	-
Other State Revenue	8300-8599	300,000	6.74%	300,000	6.74%	300,000	6.74%	750,000	16.86%	250,000	5.62%	286,096	4,448,416	4,448,416	-
Local															
Interest	8660	10,286	7.62%	10,286	7.62%	10,286	7.62%	10,286	7.62%	10,286	7.62%	0	135,000	135,000	-
AB602 Local Special Education Transfer	8792	64,348	9.32%	64,348	9.32%	64,348	9.32%	64,348	9.32%	64,348	9.32%	104,348	690,630	690,630	-
Other Local Revenues	8600-8799	5,515	9.67%	5,514	9.67%	5,514	9.67%	5,514	9.67%	5,514	9.67%	-	57,000	57,000	-
Total Revenues		\$ 1,980,236	7.81%	\$ 1,164,162	4.59%	\$ 3,530,892	13.93%	\$ 2,315,475	9.14%	\$ 1,815,475	7.16%	\$ 3,084,821	\$ 25,341,395	\$ 25,341,395	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	779,485	9.45%	779,485	9.45%	779,485	9.45%	779,485	9.45%	779,485	9.45%	7,102	8,251,618	8,251,618	-
Classified Salaries	2000-2999	203,236	9.52%	203,236	9.52%	203,236	9.52%	203,236	9.52%	203,236	9.52%	3,027	2,134,165	2,134,165	-
Benefits	3000-3999	361,647	9.43%	361,647	9.43%	361,647	9.43%	361,647	9.43%	361,647	9.43%	3,166	3,835,509	3,835,509	-
Books & Supplies	4000-4999	100,000	5.53%	125,000	6.91%	125,000	6.91%	75,000	4.14%	75,000	4.14%	300,059	1,809,694	1,809,694	-
Contracts & Services	5000-5999	275,000	7.38%	325,000	8.72%	350,000	9.39%	300,000	8.05%	300,000	8.05%	321,424	3,728,464	3,728,464	-
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-		-		-		-		-		-	-	-	-
Depreciation Expense (Accrual Basis Only)	6900	-		-		-		-		75,000		-	75,000	75,000	-
Other Outgo	7100-7299	-		-		-		-		2,594,958	100.00%	-	2,594,958	2,594,958	-
Debt Service (see Debt Form)	7400-7499	261,719	8.50%	261,719	8.50%	261,719	8.50%	261,719	8.50%	207,359	6.73%	0	3,080,625	3,080,625	-
Total Expenditures		\$ 1,981,086	7.77%	\$ 2,056,086	8.06%	\$ 2,081,086	8.16%	\$ 1,981,086	7.77%	\$ 4,596,684	18.02%	\$ 634,777	\$ 25,510,033	\$ 25,510,033	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BALANCE SHEET															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	-		-		-		-		-		-	-	-	955,597
Accounts Receivable	9210	303,548	23.53%	327,411	25.38%	169,147	13.11%	50,692	3.93%	-		-	1,290,088	-	-
Prepaid Expenditures	9330	92,555	100.00%	-		-		-		-		-	92,555	-	-
Other Non Current Assets		-		-		-		-		-		-	-	-	40,615,578
Accounts Payable	9510	85,584	5.98%	-		-		-		-		-	1,430,196	-	-
Line of Credit Payments	9640	-		-		-		-		-		-	-	-	-
Deferred Revenue	9650	168,547	100.00%	-		-		-		-		-	168,547	-	-
Other Non Current Liabilities		-		-		-		-		-		-	-	-	45,518,842
TOTAL BALANCE SHEET		\$ 141,972		\$ 327,411		\$ 169,147		\$ 50,692		\$ -		\$ -	(216,100)		(3,947,667)
OTHER ADJUSTMENTS (LIST)															
															Remaining Balance
															-
															-
															-
															-
															-
TOTAL OTHER ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	-
NET REVENUES LESS EXPENDITURES		\$ 141,121		\$ (564,514)		\$ 1,618,953		\$ 385,080		\$ (2,781,210)		\$ 2,450,044	\$ (384,737)		-
ENDING CASH BALANCE		\$ 11,896,530		\$ 11,332,017		\$ 12,950,969		\$ 13,336,050		\$ 10,554,840		\$ 9,057,217.09			-

Ending Fund Balance \$ 9,057,217
Ending Cash (AC6) plus Ending Total Balance Sheet (AE52) plus Accruals (AC64) should equal Ending Fund Balance \$ 0

DATE PREPARED: **2/4/2026**
 Form Revised 4/18/2025

2026-27 Second Interim Cash Flow

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance	July 1 Cash =		10,554,840		11,395,284		10,545,521		9,821,676		10,725,856		10,779,361		11,477,343	
REVENUE																
LCFF Sources																
LCFF	8011		-		747,049	5.00%	747,049	5.00%	1,344,690	9.00%	1,344,690	9.00%	1,344,690	9.00%	1,344,690	9.00%
EPA	8012		-		-		-		1,113,845	25.00%	-		-		1,113,845	25.00%
State Aid - Prior Year	8019		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		-		-		-		-		-		-	
Federal	8100-8299		-		-		-		54,331	3.39%	400,000	24.93%	-		350,000	21.82%
State																
Lottery - Unrestricted	8560		-		-		-		-		-		-		61,580	25.00%
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		26,438	25.00%
Other State Revenue	8300-8599		-		175,000	4.30%	225,000	5.53%	200,000	4.91%	200,000	4.91%	1,244,478	30.58%	244,478	6.01%
Local																
Interest	8660		11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%
AB602 Local Special Education Transfer	8792		-		34,530	5.00%	34,530	5.00%	62,157	9.00%	62,157	9.00%	62,157	9.00%	62,157	9.00%
Other Local Revenues	8600-8799		-		3,000	5.00%	6,000	10.00%	6,000	10.00%	6,000	10.00%	6,000	10.00%	6,000	10.00%
Total Revenues			\$ 11,250	0.04%	\$ 970,829	3.69%	\$ 1,023,829	3.89%	\$ 2,792,273	10.61%	\$ 2,024,097	7.69%	\$ 2,668,575	10.14%	\$ 3,220,437	12.24%
EXPENDITURES																
Certificated Salaries	1000-1999		109,992	1.25%	789,925	8.98%	789,925	8.98%	789,925	8.98%	789,925	8.98%	789,925	8.98%	789,925	8.98%
Classified Salaries	2000-2999		86,431	3.90%	193,605	8.74%	193,605	8.74%	193,605	8.74%	193,605	8.74%	193,605	8.74%	193,605	8.74%
Benefits	3000-3999		73,221	1.80%	363,130	8.93%	363,130	8.93%	363,130	8.93%	363,130	8.93%	363,130	8.93%	363,130	8.93%
Books & Supplies	4000-4999		181,563	13.89%	102,315	7.83%	102,315	7.83%	102,315	7.83%	102,315	7.83%	102,315	7.83%	102,315	7.83%
Contracts & Services	5000-5999		366,385	11.16%	265,133	8.08%	265,133	8.08%	265,133	8.08%	265,133	8.08%	265,133	8.08%	265,133	8.08%
Capital Outlay (Modified Accrual Basis Only)	6000-6599		-		-		-		-		-		-		-	
Depreciation Expense (Accrual Basis Only)	6900		-		-		-		-		-		-		-	
Other Outgo	7100-7299		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%
Total Expenditures			\$ 1,074,076	4.19%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
BALANCE SHEET																
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489	955,597														
Accounts Receivable	9210	3,084,821	2,538,048	82.28%	150,000	4.86%	222,918	7.23%	82,500	2.67%	-		-		-	
Prepaid Expenditures	9330	-														
Other Non Current Assets		40,615,578														
Accounts Payable	9510	634,777	634,777	100.00%												
Line of Credit Payments	9640	-														
Deferred Revenue	9650	-														
Other Non Current Liabilities		45,518,842														
TOTAL BALANCE SHEET		\$ (1,497,623)	\$ 1,903,271		\$ 150,000		\$ 222,918		\$ 82,500		\$ -		\$ -		\$ -	
OTHER ADJUSTMENTS (LIST)																
TOTAL OTHER ADJUSTMENTS		\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
NET REVENUES LESS EXPENDITURES			\$ 840,444		\$ (849,763)		\$ (723,845)		\$ 904,180		\$ 53,505		\$ 697,983		\$ 1,249,845	
ENDING CASH BALANCE			\$ 11,395,284		\$ 10,545,521		\$ 9,821,676		\$ 10,725,856		\$ 10,779,361		\$ 11,477,343		\$ 12,727,188	

DATE PREPARED: **2/4/2026**
 Form Revised 4/18/2025

2026-27 Second Interim Cash Flow

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		12,727,188		12,516,526		12,214,508		13,514,353		13,212,336		10,033,424			
REVENUE															
LCFF Sources															
LCFF	8011	1,344,690	9.00%	1,344,690	9.00%	1,344,690	9.00%	1,344,690	9.00%	1,344,690	9.00%	1,344,690	14,940,998	14,940,998	-
EPA	8012	-		-		1,113,845	25.00%	-		-		1,113,845	4,455,378	4,455,378	-
State Aid - Prior Year	8019	-		-		-		-		-		-	-	-	-
In Lieu Property Taxes	8096	-		-		-		-		-		-	-	-	-
Federal	8100-8299	-		-		400,000	24.93%	-		-		400,000	1,604,331	1,604,331	-
State															
Lottery - Unrestricted	8560	-		-		61,580	25.00%	-		-		123,160	246,321	246,321	-
Lottery - Prop 20 - Restricted	8560	-		-		26,438	25.00%	-		-		52,875	105,750	105,750	-
Other State Revenue	8300-8599	244,478	6.01%	244,478	6.01%	244,478	6.01%	244,478	6.01%	244,478	6.01%	558,859	4,070,205	4,070,205	-
Local															
Interest	8660	11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%	11,250	8.33%	-	135,000	135,000	-
AB602 Local Special Education Transfer	8792	62,157	9.00%	62,157	9.00%	62,157	9.00%	62,157	9.00%	62,157	9.00%	62,157	690,630	690,630	-
Other Local Revenues	8600-8799	6,000	10.00%	6,000	10.00%	6,000	10.00%	6,000	10.00%	3,000	5.00%	-	60,000	60,000	-
Total Revenues		\$ 1,668,575	6.34%	\$ 1,668,575	6.34%	\$ 3,270,437	12.43%	\$ 1,668,575	6.34%	\$ 1,665,575	6.33%	\$ 3,655,586	\$ 26,308,613	\$ 26,308,613	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	789,925	8.98%	789,925	8.98%	789,925	8.98%	789,925	8.98%	789,925	8.98%	-	8,799,167	8,799,167	-
Classified Salaries	2000-2999	193,605	8.74%	193,605	8.74%	193,605	8.74%	193,605	8.74%	193,605	8.74%	-	2,216,086	2,216,086	-
Benefits	3000-3999	363,130	8.93%	363,130	8.93%	363,130	8.93%	363,130	8.93%	363,130	8.93%	-	4,067,651	4,067,651	-
Books & Supplies	4000-4999	102,315	7.83%	102,315	7.83%	102,315	7.83%	102,315	7.83%	102,315	7.83%	-	1,307,028	1,307,028	-
Contracts & Services	5000-5999	265,133	8.08%	265,133	8.08%	265,133	8.08%	265,133	8.08%	265,133	8.08%	-	3,282,848	3,282,848	-
Capital Outlay (Modified Accrual Basis Only)	6000-6599	-		-		-		-		-		-	-	-	-
Depreciation Expense (Accrual Basis Only)	6900	-		-		-		-		80,000	100.00%	-	80,000	80,000	-
Other Outgo	7100-7299	-		-		-		-		2,793,895	100.00%	-	2,793,895	2,793,895	-
Debt Service (see Debt Form)	7400-7499	256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%	256,484	8.33%	-	3,077,812	3,077,812	-
Total Expenditures		\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 1,970,592	7.69%	\$ 4,844,487	18.91%	\$ -	\$ 25,624,487	\$ 25,624,487	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900	-		-		-		-		-		-	-	-	-
Other Uses	7600	-		-		-		-		-		-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
BALANCE SHEET															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal				Remaining Balance
Capital Assets - Net of Accum Depr (Accrual Basis Only)	9400-9489														955,597
Accounts Receivable	9210	91,355	2.96%	-		-		-		-			3,084,821	-	-
Prepaid Expenditures	9330														-
Other Non Current Assets															40,615,578
Accounts Payable	9510												634,777		-
Line of Credit Payments	9640														-
Deferred Revenue	9650														-
Other Non Current Liabilities															45,518,842
TOTAL BALANCE SHEET		\$ 91,355		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 2,450,044	\$ (3,947,667)	
OTHER ADJUSTMENTS (LIST)															
															Remaining Balance
															-
															-
															-
															-
															-
TOTAL OTHER ADJUSTMENTS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	
NET REVENUES LESS EXPENDITURES		\$ (210,662)		\$ (302,017)		\$ 1,299,845		\$ (302,017)		\$ (3,178,912)		\$ 3,655,586	\$ 3,134,170		
ENDING CASH BALANCE		\$ 12,516,526		\$ 12,214,508		\$ 13,514,353		\$ 13,212,336		\$ 10,033,424		\$ 9,741,342.87			

Ending Fund Balance \$ 9,741,343
 Ending Cash (AC6) plus Ending Total Balance Sheet (AE52) plus Accruals (AC64) should equal Ending Fund Balance \$ 0

**Lewis Center for Educational Research Board
Agenda Item Cover Sheet**

Date of meeting: March 16, 2024

Title: Approval of CA Cadet Corps Spring Bivouac Retreat

Presentation: _____ **Consent:** _____ **Action:** X **Discussion:** _____ **Information:** _____

Background: The CA Cadet Corps Spring Bivouac is an overnight leadership and outdoor skills retreat designed to provide cadets with hands-on learning experiences aligned with the program’s mission. The event includes structured leadership activities, teamwork challenges, outdoor survival skills, and an archery program conducted in a controlled and supervised environment. This experience supports cadet development beyond the classroom through experiential learning.

Fiscal Implications (if any): The total estimated cost for the CA Cadet Corps Spring Bivouac is **\$1,358.44**, which includes lodging, program activities, food, and service fees. Costs are supported through allocated program funds.

Impact on Mission, Vision or Goals (if any): Participation in the Spring Bivouac directly supports the CA Cadet Corps mission by fostering leadership, teamwork, resilience, and personal responsibility. The event reinforces student development goals by promoting physical fitness, problem-solving skills, and confidence through real-world, structured experiences.

Recommendation: It is recommended that the Board approve the CA Cadet Corps Spring Bivouac Retreat as presented, including associated costs and program activities, as it aligns with the district’s commitment to student leadership development and experiential learning opportunities.

Submitted by:





LEWIS CENTER FOR EDUCATIONAL RESEARCH
FIELD TRIP REQUEST FORM

Office Use Only
Date/Time Submitted:
Initials:
Transportation Booked:
Initials:
Calendared:
Initials:

Date Submitted: 02/01/2026

Requested by: 2nd Lt. Arana, Sergio

Phone: 951-334-9974

Overnight, Out of State or Water Activities? Yes No

If yes, Board Approval is Required 3 months prior to the trip. Submit This Form with a Board Cover Sheet and Itinerary or List of Activities*

Date(s) of Trip: 4/17/26 - 4/19/26

Destination: Hubert Eaton Scout Reservation

Number of: Students 32 Staff 3

Grade Level(s): 8th - 9th Grades

Estimated Number of Volunteers** 0

School Departure Time: Friday 08:00 AM

Destination Arrival Time: Friday 09:15 AM

Destination Departure Time: Sunday 12:00 PM

School Return Time: Sunday 13:15 PM

Specific Learning Objectives of Trip: Cadets will apply leadership, teamwork, and problem solving skills in a real-world outdoor environment, while practicing field safety, basic survival skills, and personal responsibility. Through structured activities and shared challenges, cadets will strengthen communication, resilience, self-discipline, while building confidence and unit cohesion.

Funding Source (check all that apply)

- ASB/Club Funds
 - Grade Level Funds
 - Fundraising/Donations
 - Budget Code: _____
- Name of Club: NSLA CA Cadet Corps
What Grade Level: 8th - 9th

Transportation (check all that apply)

- Private Vehicle***
- Public Transportation
- Plane
- Train
- Boat
- Other: _____
- Bus Number of buses 1 If bus, Student Activities Coordinator has been informed bus is needed

Lodging (check all that apply)

- On Campus
- Hotel
- AirBnB
- Other: Camp Site Dorm Housing

I have followed the Checklist and read BP and AR 6153 prior to submitting this form:

[Signature]
Requestor Signature

Approved? Yes No

[Signature]
Principal Signature

Date: 2/11/26

* Itinerary or List of Activities must be attached if overnight, out of state or water activities
 ** Non-staff chaperones must be approved volunteers
 *** Drivers must be on the Approved Drivers List and Complete an Off Site Event Form

**Lewis Center for Educational Research Board
Agenda Item Cover Sheet**

Date of meeting: March 16, 2026

Title: Approval of Class of 2026 Grad Night Event

Presentation: **Consent:** **Action:** **Discussion:** **Information:**

Background: Grad Night is a planned event for graduating seniors that provides a safe and supervised way to celebrate the completion of high school following commencement.

Fiscal Implications (if any): Expenses associated with Grad Night will be covered through student ticket sales, fundraising activities, parent organization support, and contributions from the senior committee. No additional district funds are requested.

Impact on Mission, Vision or Goals (if any): Grad Night supports the district's mission by promoting student safety, fostering positive school culture, and celebrating student achievement in a responsible and inclusive manner.

Recommendation: It is recommended that the Board approve the Class of 2026 Grad Night event as proposed.

Submitted by: Elvira Regalado on behalf of Czarina Jimenez



LEWIS CENTER FOR EDUCATIONAL RESEARCH
FIELD TRIP REQUEST FORM

Office Use Only	
Date/Time Submitted:	
Initials:	
Transportation Booked:	
Initials:	
Calendared:	
Initials:	

Date Submitted: 2/10/26

Requested by: Czarina Jimenez

Phone: ext. 801

Overnight, Out of State or Water Activities? Yes No

If yes, Board Approval is Required 3 months prior to the trip. Submit This Form with a Board Cover Sheet and Itinerary or List of Activities*

Date(s) of Trip: 5/29/26-5/30/26

Destination: Six Flags Magic Mountain

Number of: Students 28 Staff 3

Grade Level(s): Senior Class

Estimated Number of Volunteers**

School Departure Time: 5:30 pm

Destination Arrival Time: 7:30 pm

Destination Departure Time: 3:00 am

School Return Time: 5:00 am

Specific Learning Objectives of Trip: Celebration for graduating Seniors

Funding Source (check all that apply)

- ASB/Club Funds? Name of Club: SLC
- Grade Level Funds What Grade Level: Senior Class
- Fundraising/Donations
- Budget Code: _____

Transportation (check all that apply)

- Private Vehicle*** Public Transportation Plane Train Boat Other: _____
- Bus Number of buses 1 If bus, Student Activities Coordinator has been informed bus is needed

Lodging (check all that apply)

- On Campus Hotel AirBnB Other: _____

I have followed the Checklist and read BP and AR 6153 prior to submitting this form: _____

Approved? Yes No _____
Principal Signature

Requestor Signature
Date: 2/13/26

* Itinerary or List of Activities must be attached if overnight, out of state or water activities
 ** Non-staff chaperones must be approved volunteers
 *** Drivers must be on the Approved Drivers List and Complete an Off Site Event Form



**PARK
Magic Mountain LLC
PREPAID AGREEMENT**

Event Day(s): Friday Event Date(s): 5/29/2026 Sales Rep: Ray Pascual
 Organization/GROUP: Norton Science and Language Academy Customer #: SF-0000671872
 Billing Address: 230 South Waterman Avenue City: San Bernardino State: California Zip: 92408
 Primary Contact: Czarina Jimenez Title: Teacher/Sponsor
 Phone: (909) 386-2300 X801 Email: cjimenez@lcer.org
 AP Contact: _____ AP Phone: _____ AP Email: _____

Packaged Items					
Qty	Price	Tax	Price + Tax	Subtotal	Item/Description
28	\$99.00	\$2.93	\$101.93	\$2,854.04	Grad Nite Package (Admission, Catered Meal, Photo, & Souvenir)
Unpackaged Items					
Qty	Price	Tax	Price + Tax	Subtotal	Item/Description
2	\$0.00	\$0.00	\$0.00	\$0.00	10:1 Chaperone Ticket + Meal

Ticket/Package Minimum: 28 Ordered Amount: \$2,854.04 Final Payment Due Date: 5/1/2026

Payment in full for the Ordered Amount is required before tickets will be distributed.

CATERING MENU SELECTIONS:

Pavilion Reservation: _____ Meal Serving Time: _____
 Menu: _____

SPECIAL PROVISIONS:

- Event Hours 8pm-3am.
- Meal time and menu to be shared at a later date.
- Meal time and location to be shared at a later time.
- Grad Nite Group Reservations are not considered confirmed until payment is received.
- Due to limited capacity, payment is due 30 days prior to event. If payment is not received prior to 30 days before event, the group reservation is subject to cancellation and dates may not be available to rebook.
- All tickets are non-refundable and cannot be transferred to another date or applied to any other orders.
- All events are rain or shine. Prices, hours, dates, and attraction availability are subject to change without notice.

PLEASE READ ENTIRE AGREEMENT. Agreement of GROUP to all terms and conditions listed in this agreement ("Agreement") is indicated by the signature below. This Agreement becomes effective only after (i) a signed copy has been received by the PARK, whereupon it shall become a binding Agreement between GROUP and PARK in accordance with terms and conditions.

Event Terms & Conditions

Tickets

1. PARK agrees to provide GROUP an initial order of tickets ("Initial Order").
2. All tickets will be distributed electronically to the Event Contact via the MyGroup Tickets website.
3. Final Guaranteed Count for tickets/packages is due twenty one (21) days prior to the Event date and final payment is due fourteen (14) days prior to the Event date.
Final Guaranteed Count Due Date: 4/24/2026.
4. GROUP agrees that issued tickets may be made available only to GROUP's employee's, members and/or guests (and may not be made available to the general public). Tickets shall not be resold or otherwise distributed to other companies or individuals.

Payments

1. To be exempt from applicable taxes, appropriate documentation must be provided at time of Agreement. Some local taxes (if applicable) are not exemptible.
2. The invoice will be sent via email to the Accounts Payable Contact. Payment is due 14 days before the Event Date.
3. Tickets will be distributed once payment is received in Full for Ordered Amount.
4. A fee of \$50 will be assessed for each returned check.
5. Accounts 30 days past due will be assessed a late payment charge at the rate of 1.5% per month or the maximum allowed by law on unpaid balance and reasonable cost to collect, including attorney fees.
6. If any balance remains unpaid at 120 days for any reason, PARK may send to a collection agency. GROUP agrees to pay any additional fees (including attorneys fees) incurred as a result of any such collections efforts.
7. Purchase orders, if issued by GROUP in connection with this Agreement, are not accepted and shall not modify or amend the terms and conditions of this Agreement in whole or part.
8. If GROUP requires PARK to use GROUP's internal payable system or portal (a "Portal") for PARK to receive payment, or if GROUP intends to condition payment upon any other internal procurement or accounts payable systems or documentation, such condition shall be incorporated into this Agreement. Any delays in making full payment as a result of setting up PARK as a vendor in GROUP's Portal or other internal system, approving invoices through any such Portal or internal system, or any other delays as a result of GROUP's internal policies or procedures, may result in late fees being assessed as described above if the ordered amount is not paid on time.

Payment Methods & Remittance

Check	Credit Card	ACH Account Info	Wire Transfer
Payable to: Six Flags Magic Mountain Lockbox: Six Flags Magic Mountain, PO Box 848412, Los Angeles, CA 90084-8412 Overnight: Lockbox Services 848412, Six Flags Magic Mountain, 3440 Flair Drive, El Monte, CA 91731	Payment links are available upon request.	Acct. Name: Six Flags Entertainment Corporation Bank: Wells Fargo Bank NA. 420 Montgomery St., San Francisco, CA 94104 Routing #: 121000248 Account #: 4945819001 Account Type: Checking	Routing #: 121000248 Account #: 4945819001 Swift Code: WFBUS6S

*Please mail a copy of the invoice with any checks.

**Lewis Center for Educational Research Board
Agenda Item Cover Sheet**

Date of meeting: March 16, 2026

Title: Multi-year Audit Engagement Agreement with Nigro & Nigro PC: FY 25/26, 26/27, 27/28

Presentation: _____ Consent: X Action: _____ Discussion: _____ Information: _____

Background:

Nigro & Nigro PC has supported the Lewis Center for Educational Research on our Annual Audit for both schools and total organizational review for many years including completing the annual tax returns. Nigro & Nigro PC will audit all financial statements of The High Desert Partnership in Academic Excellence Foundation, Inc. related to activities, functional expenses, and cash flows in compliance with California State standards.

Fiscal Implications (if any):

3 Year Agreement

Year 1 - \$33,000 FY Audit + \$3,750 Annual Tax Services

Year 2 - \$34,000 FY Audit + \$3,750 Annual Tax Services

Year 3 - \$35,000 FY Audit + \$3,750 Annual Tax Services

Impact on Mission, Vision or Goals (if any):

Recommendation: Approve 3 year Agreement

Submitted by: David Gruber, Chief Business Officer



January 5, 2026

To the Board of Directors and Management
The High Desert Partnership in Academic Excellence Foundation, Inc.
Apple Valley, California

We are pleased to confirm our understanding of the services we are to provide The High Desert Partnership in Academic Excellence Foundation, Inc. (the Foundation) for the fiscal years ending June 30, 2026 to 2028.

Audit Scope and Objectives

We will audit the financial statements of the High Desert Partnership in Academic Excellence Foundation, Inc., which comprise the statement of financial position as of June 30, 2026 to 2028, the related statements of activities, functional expenses, and cash flows for the fiscal years then ended, and the related financial statement disclosures. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our 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 (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1) Schedule of average daily attendance
- 2) Schedule of instructional time
- 3) Schedule of expenditures of federal awards

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor’s Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, 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 for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure

confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Foundation's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Foundation's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable

assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any 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. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal

awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

We will prepare the Organization's federal and state information returns for the fiscal years ending June 30, 2026 through 2028 based on information provided by you. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Foundation in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of High Desert Partnership in Academic Excellence Foundation. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-

of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Other Matters

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nigro & Nigro and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

In accordance with the terms and conditions of this agreement, The High Desert Partnership in Academic Excellence Foundation, Inc. shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, The High Desert Partnership in Academic Excellence Foundation, Inc. releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

The maximum annual fee for auditing services under the terms of this agreement shall be as follows:

2025-2026 Fiscal Year Audit: \$33,000
2026-2027 Fiscal Year Audit: \$34,000
2027-2028 Fiscal Year Audit: \$35,000

with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in Government Auditing Standards or the Audit Guide issued by the Education Audit Appeals may be in addition to the above maximum fee. The maximum fee for tax services under the terms of this agreement shall be \$3,750 per year. In addition to such payment for auditing and tax services, we shall be reimbursed for such travel and mileage as may be necessary. Our invoices for these fees will be rendered as work progresses and are payable within 30 days. In accordance with our firm policies, your account becomes delinquent when it is 90 days or more overdue. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide. This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The amount withheld is not payable unless payment is ordered by the California Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of subdivision (a) of Section 14503.

In the event that circumstances make it necessary to perform additional work or to expend inordinate amounts of time because of (1) incompleteness of records, (2) poor working conditions, (3) abnormal errors, (4) misappropriation of funds, (5) lack of cooperation on part of the Foundation personnel, or (6) other circumstances disclosed by our audit, it is agreed that such additional work may be subject to either special Agreement or Agreements upon a fee basis to be mutually agreed upon by all parties or may be based on our hourly rates. Before additional fees or Agreements may be instituted, the appropriate District personnel shall be informed in writing of any deficiency or difficulties as listed above. The Foundation will have ten (10) working days to correct or implement plans to correct said deficiency, where possible. For those deficiencies that cannot be easily corrected, the Foundation and Nigro & Nigro agree to make amendments to the Agreement to correct the deficiency and appropriately compensate us.

In addition, you further agree that in the event our firm or any of its employees or agents is called as a witness or requested to provide any information whether oral, written, or electronic in any judicial, quasi-judicial, or administrative hearing or trial regarding information or communications that you have provided to this firm, or any documents and workpapers prepared by Nigro & Nigro in accordance with the terms of this agreement, you agree to pay any and all reasonable expenses, including fees and costs for our time at the rates then in effect, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

We may from time to time and depending on the circumstances and nature of the services we are providing, share your confidential information with third-party service providers, some of whom may be cloud-based, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality terms with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure appropriate confidentiality terms with a third-party service provider, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Although we will use our best efforts to make the sharing of your information with such third parties secure from unauthorized access, no completely secure system for electronic data transfer exists. As such, by your signature below, you understand that the firm makes no warranty, expressed or implied, on the security of electronic data transfers.

In connection with this engagement, we may communicate with you or others via email transmission. We take reasonable measures to secure your confidential information in our email transmissions. However, as email can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom it is directed and only to such parties, we cannot guarantee or warrant that email from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of email transmissions, or for the unauthorized use or failed delivery of email transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct,

indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

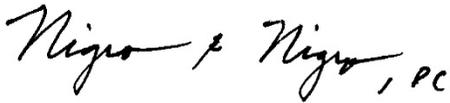
By your signature below, you acknowledge and agree that upon the expiration of the seven-year period Nigro & Nigro shall be free to destroy our records related to this engagement.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Organization and accountant both agree that any dispute over fees charged by the accountant to the organization will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to be of service to The High Desert Partnership in Academic Excellence Foundation, Inc. and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Nigro & Nigro, PC

RESPONSE:

This letter correctly sets forth the understanding of The High Desert Partnership in Academic Excellence Foundation, Inc.

APPROVED:

The High Desert Partnership in Academic Excellence Foundation, Inc.

Date

**AMENDED MEMORANDUM OF UNDERSTANDING
AND COLLEGE AND CAREERS ACCESS PATHWAYS PARTNERSHIP AGREEMENT
BETWEEN VICTOR VALLEY COMMUNITY COLLEGE DISTRICT
AND THE LEWIS CENTER FOR EDUCATIONAL RESEARCH DISTRICT (AAE)
FOR THE 2026/27 SCHOOL YEARS**

Victor Valley Community College District "COLLEGE" and The Lewis Center for Educational Research District "SCHOOL DISTRICT" (AAE) have agreed to the following amendments to the current July 1, 2024 - June 30, 2027, Memorandum of Understanding "MOU" and College and Career Pathways (CCAP) Partnership Agreement "AGREEMENT." The purpose of the Amendment is to revise the course offerings within the AGREEMENT Appendix. All other terms and conditions of the MOU and AGREEMENT shall remain unchanged and in full force and effect.

RECITALS

WHEREAS California Education Code section 76004 allows community colleges to enter into a College and Career Access Pathways (CCAP) partnership with the governing board of a school district for the purpose of offering or expanding dual enrollment opportunities with the goal of developing seamless pathways from high school to community college; and

WHEREAS the mission of the COLLEGE includes providing educational programs and services that are responsive to the needs of the students and communities within the Victor Valley Community College District; and

WHEREAS, on July 1, 2024, COLLEGE and SCHOOL DISTRICT adopted this MOU and AGREEMENT governing the 2024/27 CCAP programs; and

WHEREAS, the COLLEGE and the SCHOOL DISTRICT agree to record COLLEGE and SCHOOL DISTRICT specific components of the AGREEMENT using the Appendix for purposes addressing mandated reporting requirements to include, but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses; and

WHEREAS the AGREEMENT Appendix shall also be used to record protocols for information sharing in compliance with all applicable state and federal privacy cases, joint facilities use, and parental consent for high school pupils to enroll in community college courses; and

WHEREAS COLLEGE now desires to amend the MOU and AGREEMENT, pursuant to MOU section 22.1, to be consistent with the courses actually offered to students under the MOU and AGREEMENT.

NOW, THEREFORE, the parties hereto do mutually agree as follows:

APPENDIX: AMENDED COLLEGE AND CAREER ACCESS PATHWAYS (CCAP) PARTNERSHIP AGREEMENT

1.0 COLLEGE AND SCHOOL DISTRICT INFORMATION

1.1 COLLEGE AND SCHOOL DISTRICT POINT OF CONTACT

College/District	Name	Telephone	Email
Victor Valley College	Chris Piercy	760-559-6991	Chris.Piercy@vvc.edu
The Lewis Center-AAE	Lisa Lamb	760-946-5414	Llamb@lcer.org

PROGRAM YEAR: 2026/2027

COLLEGE: Victor Valley College

1.2 APPROVED CCAP COURSES

The COLLEGE and the SCHOOL DISTRICT agree to the following courses being approved and available to participating schools as part of their CCAP offering. Availability may be limited due to the ability of the COLLEGE to staff the requested course. **No course will be offered during the duration of this MOU that is not on this approved list.**

VVC APPROVED CCAP COURSES 2024-2027			
SUBJECT	Course	Unit	DESCRIPTION
AGNR	60	1	ENVIRONMENTAL HORTICULTURE LAB
AGNR	74A	1	SUSTAINABLE COMMUNITY LEADERSHIP
AGNR	74B	1	BIODIVERSITY MANAGEMENT & TECHNOLOGY
AGNR	74D	1	ECOLOGICAL RESTORATION
AGNR	100	3	GENERAL ANIMAL SCIENCE
AGNR	102	4	EQUINE SCIENCE
AGNR	105	3	EQUINE HEALTH
AGNR	106	3	VETERINARY TERMINOLOGY & TECHNOLOGY
AGNR	107	3	LIVESTOCK SELECTION & EVALUATION
AGNR	108	3	ANIMAL HEALTH & SANITATION
AGNR	120	3	INTEGRATED PEST MANAGEMENT
AGNR	121	3	INTRODUCTION ENVIRONMENT HORTICULTURE
AGNR	122	3	PLANT PROPAGATION GREENHOUSE PROD
AGNR	131	3	INTRODUCTION TO SOIL SCIENCE
AGNR	140	3	PLANT MATERIAL & USAGE I
AGNR	141	4	PLANT MATERIALS & USAGE II
AGNR	170	4	ENVIRONMENTAL SCIENCE & SUSTAIN
AGNR	150	3	LANDSCAPE DESIGN
AGNR	153	3	NATURAL LANDSCAPE MAINTENANCE
AGNR	172	3	GEOSPATIAL TECHNOLOGY
AGNR	173	3	WATERSHED MANAGEMENT RESTORATION
AGNR	175	3	SUSTAINABLE AGRICULTURE ENVIRONMENT & SOCIETY
AGNR	177	3	PRINCIPLES OF WILDLIFE MANAGEMENT
AGNR	178	3	AGRICULTURE ECONOMICS
ALDH	82	4	MEDICAL OFFICE PROCEDURES
ALDH	83	3	BASIC ARRHYTHMIA
ALDH	125	3	MEDICAL ASPECTS OF DRUGS AND ALCOHOL

ALDH	139	3	MEDICAL TERMINOLOGY
ANIM	74	3	DIGITAL VIDEO PRODUCTION
ANIM	160	3	3DS MAX FUNDAMENTALS
ANTH	101	3	INTRO PHYSICAL ANTHROPOLOGY
ANTH	101L	1	PHYSICAL ANTHRO LAB
ARTH	C1100	3	ART: PREHISTORY-MEDIEVAL
ARTH	C1100H	3	ART: PREHISTORY-MEDIEVAL - HONORS
ARTH	C1200	3	SURVEY OF ART FROM THE RENAISSANCE TO CONTEMPORARY
ARTH	C1200H	3	SURVEY OF ART FROM THE RENAISSANCE TO CONTEMPORARY- HONORS
ART	104	3	FILM AS AN ART FORM
ART	105	3	INTRODUCTION TO ART
ART	111	3	HISTORY OF CONTEMPORARY ART
ART	125	3	DRAWING I
ASL	122	4	AMERICAN SIGN LANGUAGE I
ASL	123	4	AMERICAN SIGN LANGUAGE II
ASL	124	4	AMERICAN SIGN LANGUAGE III
ASL	125	4	AMERICAN SIGN LANGUAGE IV
ASTR	101	3	DESCRIPTIVE ASTRONOMY
AUTO	58	2	AUTO LUBE TECH
AUTO	77.3	2	AUTO WORKPLACE PROFESSIONALISM
AUTO	89.3	4	INTRODUCTION TO HYBRID, ELECTRIC VEHIC AND PROPULSION VEHICLE
AVA	50	4	AVIATION TECHNOLOGY SURVEY
AVA	50B	4	AIRCRAFT METALLIC FABRICATION
BADM	100	3	INTRO BUSINESS ORGANIZATION
BADM	109	3	HUMAN RESOURCES MANAGEMENT
BADM	112	3	INTRODUCTION TO MARKETING
BADM	118	3	BUSINESS LAW
BIOL	100	4	GENERAL BIOLOGY
BIOL	107	4	INTRODUCTION TO HUMAN BIOLOGY
CART	71	4	COMPUTER GRAPHIC STUDIO
CART	133	3	DIGITAL IMAGING
CART	160	4	VISUAL COMMUNICATION TECHNOLOGY
CHDV	100	3	CHILD GROWTH AND DEVELOPMENT
CHDV	106	3	CHILD , FAMILY, AND COMMUNITY
CHDV	133	3	ART ECPERIENCES FOR YOUNG CHILDREN
CHDV	134	3	LANGUAGE AND EARLY LITERARY DEVELOPMENT
CHDV	144	2	MATH AND SCIENCE EXPERIENCES FOR YOUNG CHILDREN
CHDV	145	2	MUSIC AN MOVEMENT EXPERIENCES FOR YOUNG CHILDREN
CHEM	100	4	INTRODUCTION TO CHEMISTRY
CIS	101	4	COMPUTER LITERACY
CIS	137	3	INTRODUCTION TO HTML
CIS	205	4	WEB PROGRAMMING WITH JAVASCRIPT
CIS	206	4	PROGRAMMING JAVA
CJ	92	3	WRITING FOR CRIMINAL JUSTICE

CJ	101	3	INTRODUCTION TO CRIMINAL JUSTICE
CJ	103	3	CRIMINAL LAW
CJ	104	3	LEGAL ASPECTS OF EVIDENCE
CJ	135	3	JUVENILE LAW AND PROCEDURES
COMM	C1000	3	PUBLIC SPEAKING
CMST	105	3	INTERCULTURAL COMMUNICATION
CMST	106	3	INTERPERSONAL COMMUNICATION
CMST	107	3	FAMILY COMMUNICATION
CT	130	3	RESIDENTIAL REMODELING
CTMF	120A	2	WOODWORKING TOOLS & EQUIPMENT
CTMF	121A	3	WOODWORKING
CTMF	121B	3	INTERMEDIATE WOODWORKING
CTMT	120	4	RESIDENTIAL MAINTENANCE AND REPAIR
ECON	100	3	INTRODUCTION TO ECONOMICS
ECON	C2001	3	PRINCIPLES OF MICROECONOMICS (ECON-102)
ECON	C2001H	3	PRINCIPLES OF MICROECONOMICS - HONORS
ECON	C2002	3	PRINCIPLES OF MACROECONOMICS (ECON - 101)
ECON	C2002H	3	PRINCIPLES OF MACROECONOMICS HONORS
EDUC	101	3	INTRODUCTION TO TEACHING
EMS	50	2.5	EMERGENCY MEDICAL RESPONDER
EMS	60	9.5	EMERGENCY MEDICAL TECHNICIAN
ENGD	101	3	INTRODUCTION TO DRAFTING
ENGD	103	3	BLUEPRINT READING FOR CONSTRUCTION
ENGD	110	3	INTRODUCTION TO 2-D AUTOCAD
ENGL	81	2	CO-REQUISITE SUPPORT FOR ENGLISH 101
ENGL	C1000	4	ACADEMIC READING AND WRITING
ENGL	C1002	3	INTRODUCTION TO LITERATURE (ENGL-102)
ENGL	C1002H	3	INTRODUCTION TO LITERATURE - HONORS
ENGL	C1001	4	CRITICAL THINKING AND WRITING
ENGL	109	3	CREATIVE WRITING
ENGL	C1003	4	CRITICAL THINKING AND WRITING THROUGH LITERATURE - HONORS
ENGL	C1003H	4	CRITICAL THINKING AND WRITING THROUGH LITERATURE - HONORS
ETH	101	3	INTRODUCTION TO CHICANA/O STUDIES
ETH	102	3	INTRODUCTION TO AFRICAN AMERICAN STUDIES
FIRE	100	3	PRINCIPLES OF EMERGENCY SERVICES
FIRE	101	3	FUNDAMENTALS OF FIRE SERVICE OPERATIONS
FIRE	102	3	FIRE PREVENTION TECHNOLOGY
FIRE	109	3	WILDLAND FIRE CONTROL
FIRE	110	3	PRINC OF FIRE AND EMER SERVICES SAFETY AND SURVIV
GEOG	101	3	INTRODUCTION TO PHYSICAL GEOGRAPHY
GEOG	101L	1	GEOGRAPHY 1 LABORATORY
GEOG	104	3	WORLD REGIONAL GEOGRAPHY
GEOL	101	4	PHYSICAL GEOLOGY
GUID	50	1	COLLEGE SUCCESS

GUID	51	1	ORIENTATION TO COLLEGE
GUID	81	1	CAREER PLANNING: STAGE II
GUID	82	1	CAREER PLANNING: STAGE II
HIST	103	3	WORLD HISTORY TO 1500
HIST	104	3	WORLD HISTORY SINCE 1500
HIST	115	3	HISTORY OF CALIFORNIA
HIST	C1001	3	UNITED STATES HISTORY TO 1877 (HIST-117)
HIST	C1001H	3	UNITED STATES HISTORY TO 1877 - HONORS
HIST	C1002	3	UNITED STATE HISTORY SINCE 1865 (HIST - 118)
HIST	C1002H	3	UNITED STATE HISTORY SINCE 1865 - HONORS
HIST	130	3	LATIN AMERICAN HISTORY TO 1822
HIST	131	3	LATIN AMERICAN HISTORY FROM 1822
LIBR	110	3	INFO LITERACY IN DIGITAL AGE
MATH	104	4	TRIGONOMETRY
MATH	105	4	COLLEGE ALGEBRA
MATH	85	2	COREQUISITE SUPPORT FOR COLLEGE ALGEBRA
STAT	C1000	4	INTRODUCTION TO STATISTICS
MATH	132	3	THE IDEAS OF MATH
MATH	80	2	COREQUISITE SUPPORT FOR INTRODUCTORY STATISTICS
MUSC	100	3	INTRODUCTION TO MUSIC
MUSC	101	3	THE FUNDAMENTALS OF MUSIC
MUSC	116	3	MUSIC IN AMERICA
MUSC	117	3	HISTORY OF JAZZ
MUSC	118	3	SURVEY OF ROCK AND ROLL
OCEA	101	3	OCEANOGRAPHY
PAL	100	3	INTRODUCTION TO PARALEGAL STUDIES
PAL	102	3	BEGINNING LEGAL RESEARCH FOR PARALEGALS
PAL	103	3	BEGINNING LEGAL WRITING
PAL	104	3	LEGAL ETHICS FOR PARALEGALS
PHIL	101	3	INTRODUCTION TO PHILOSOPHY
PHOT	101	3	INTERMEDIATE PHOTOGRAPHY
PHOT	111	3	BEGINNING DIGITAL PHOTOGRAPHY
PHYS	100	4	INTRODUCTORY PHYSICS
POLS	101	3	INTRODUCTION TO POLITICAL SCIENCE
POLS	C1000	3	AMERICAM GOVERNMENT AND POLITICS
POLS	114	3	POLITICAL PHILOSOPHY
PSCI	101	3	PRINCIPLES OF PHYSICAL SCIENCE
PSYC	C1000	3	INTRODUCTION TO PSYCHOLOGY
PSYC	110	3	DEVELOPMENTAL PSYCHOLOGY
RLST	101	3	INTRODUCTION TO RELIGIOUS STUDIES
RLST	113	3	RELIGION AND SOCIETY
RMGT	2	4.5	PREP/LINE COOK
RMGT	7	4.5	BAKERY/PASTRY TRAINING
RMGT	81	3	CULINARY FUNDAMENTALS I
RMGT	87	3	CULINARY FUNDAMENTALS II

SOC	101	3	INTRODUCTION TO SOCIOLOGY
SOC	102	3	SOCIAL PROBLEMS
SPAN	101	5	ELEMENTARY SPANISH
SPAN	101A	3	FUNDAMENTALS OF SPANISH 101A
SPAN	101B	3	FUNDAMENTALS OF SPANISH 101B
SPAN	102	5	ELEMENTARY SPANISH
SPAN	103	3	INTERMEDIATE SPANISH
SPAN	104	3	INTERMEDIATE SPANISH
STAT	C1000	4	INTRODUCTION TO STATISTICS
TA	101	3	INTRODUCTION TO THEATRE
TA	102	3	HISTORY OF THEATRE
TA	106	3	BEGINNING ACTING
TA	107	3	INTERMEDIATE ACTING
TA	109	3	REHEARSAL AND PERFORMANCE STUDIO
TA	111	3	TECHNICAL STAGE PRODUCTION
TA	115	2	STAGECRAFT
TA	117	3	TECHNICAL THEATRE: LIGHTING AND SOUND
WELD	52	4	SHIELDED METAL ARC WELDING-BASIC
WELD	58A	2	GAS METAL ARC WELDING BASIC
WELD	60A	1 TO 2	WELDING LABORATORY SHIELD METAL ARC WELDING
WELD	60B	1 TO 2	WELDING LABORATORY GAS TUNGSTEN ARC WELDING
WELD	60C	1 TO 2	WELDING LABORATORY GAS METAL ARC WELDING

1.3 DATE, TIME, AND LOCATION OF ALL CCAP COURSES

All COLLEGE CCAP courses will be taught on the school site designated for each course either in person or synchronous, or asynchronous online. Classrooms will be assigned by the site administrator and will possess all required equipment. CCAP classes will be taught during the official school day Monday through Friday. CCAP courses can be taught on Saturday if the SCHOOL DISTRICT designates it as an official school day and part of their overall instructional plan.

1.4 BEGINNING AND ENDING DATES FOR ALL CCAP COURSES IN THE SCHOOL DISTRICT(S)

Fall 2026 classes will begin on the week of August 11 and run through the week of December 12. Spring 2027 classes will begin the week of January 19 and run through the week of May 22.

1.5 CCAP 2026-2027 COURSE TIME PERIOD

Academy for Academic Excellence (AAE) class will begin 8:30 A.M. to 3:30 P.M.

1.6 COURSES REQUESTED

Fall 2026, AAE High School requested PSCI 101 and PSYC C1000. Spring 2027, AAE High School requested BIOL 107 and ART 105.

1.7 FTES 2026-2027 ESTIMATE

The number of requested courses for AAE High School for 2026-2027 is 4. Based on an average of 25 students per class (the minimum requirement is 20) 100 students will be served. Total FTES estimate for 2026/2027 is 17.55.

2. PROGRAM SCOPE/GOAL

SCHOOL DISTRICT will provide both CTE and transfer courses to students who may not be college bound and who are underrepresented in higher education through this CCAP agreement. The goal of the program is to establish seamless pathways that prepare students for transfer to COLLEGE and CSU/UC as well as CTE pathways aligned with the particular high school programs. High school CTE pathways include Criminal Justice, Computer Science, Manufacturing/Construction Tech, Engineering, Information and Communication Technologies, Restaurant Management, Family and Consumer Science, Automotive, Healthcare, and Environmental Studies.

3. BOOKS AND INSTRUCTIONAL MATERIALS

The COLLEGE will work with book provider(s) to lower costs and give students quicker access to a course's textbook and materials. The SCHOOL DISTRICT will pay a set fee of \$70 per textbook. The COLLEGE will invoice the districts for the total number of books the SCHOOL DISTRICT uses per semester. The COLLEGE will work with the instructors to obtain their text and materials requests. The COLLEGE will also order and deliver the instructor's requested text and materials to the school. If a textbook is unavailable through an online provider, COLLEGE will be responsible for obtaining hardback or paperback versions of the requested book and other materials. The SCHOOL DISTRICT will be charged \$70 per textbook. The COLLEGE will cover any additional cost beyond \$70.

4. ASSESSMENT OF BENEFIT TO STUDENTS

COLLEGE is responsible for tracking students from the SCHOOL DISTRICT to the college in order to assess the benefit gained from the courses in this agreement. Criteria will include but is not limited to: the number of high school students enrolled in partnership, number of college courses offered, number and percentage of successful course completions, and number of FTES generated.

5. EMPLOYER OF RECORD

COLLEGE will be the employer of record for purposes of assignment monitoring.

6. EDUCATIONAL PROGRAMS(S) AND COURSE(S)

COLLEGE is responsible for all educational programs(s) and course(s) offered as part of this CCAP Agreement whether the educational programs(s) and course(s) are offered at the SCHOOL DISTRICT or the COLLEGE. School District is responsible for providing COLLEGE with a two-year course plan 150 days before the start of the first semester of this agreement. Requests for additional courses must be made no later than 90 day prior to the start of the semester. It is understood that the COLLEGE has the option of filling or not filling requested courses based on availability of instructors.

Signed: _____

Superintendent, School District

Date: _____

Signed: _____

Superintendent/President, Victor Valley College

Date: _____

**Lewis Center for Educational Research
STAFF REPORT**

Date: 03/16/2026
To: LCER Board of Directors
From: Lisa Lamb
Re: President/CEO Report

The strategic goal of the Board and Executive Team is to ensure student success by serving the whole student through effective academic, behavioral, and social-emotional programs. Each of the objectives below serves to support student achievement.

Objective 1: Instructional excellence will be supported through multiple strategies aligned with LCAP Goals, WASC Action Plans, and AAE/NSLA Charters.

1.1 Strategy: Conduct regular classroom and campus walkthroughs with a goal of coaching and giving feedback. Utilize walkthrough data to scale successful practices, measure implementation of curriculum and initiatives (PLC, C6- NSLA, CKH, co-teaching, etc), and target instructional support where needed.

AAE

Walkthroughs - 276 total for the school year. They have been focused on the reviews this month. Social contracts are posted in over 90% of all classes. Greetings at the door are occurring in line with the Capturing Kids Hearts initiative.

NSLA

Walkthroughs at the secondary level focused on Homeroom classes this month. We have observed variability in the implementation/maximization of this period. In some classrooms, the period is being used with strong alignment to its intended purpose. In the majority, however, we are seeing a looser interpretation of what constitutes "academic support activities." As a result, refining expectations, increasing consistency, and clarifying non-negotiables for this time will be an area of focus moving forward.

Walkthroughs at the elementary level have been focused on identifying how we can better support teachers who are reporting an increase in disruptive behaviors during instructional time. Walkthroughs as well as discipline referral data corroborate that traditional redirection strategies are not yielding the same level of effectiveness. Professional development in the areas of behavior redirection, de-escalation strategies, and proactive class management will also be an area of focus moving forward.

LCER

The CEO has documented 152 classroom walkthroughs as of 3/11/2026. The most recent walkthroughs corroborate the site-level teams' documentation above. The Curriculum, Assessment, and Instruction team has designated a full day of planning in June to review this year's walkthrough data, assessment results, and trends from annual observations to set intentional walkthrough foci for next school year. This will help our team better measure the effectiveness of this strategy and align professional development accordingly.

1.2 Strategy: Targeted professional development aligned with research-based instructional practices (CKH, C6-NSLA, Ed Tech, differentiated instruction, etc.)

The Lewis Center hosted a Changemaker Hub at NSLA on March 10th. Approximately 85 participants attended including community members, teachers, students, and administrators representing multiple districts. LCER Board Members Lucy Tello and Mike Razo also participated with Mike Razo and Jessica Rodriguez serving as panelists. Other panelists included Dr. Cherina Betters (SBCSS Chief Equity Officer), Ryan McEachron (SB Board of Education), Dr. Anjalee Galion (Chief Pediatric Neurologist of Orange County Children’s Hospital, Brandon Marchey (Orange County Medical Association), Junior Alvarez (Business Owner and AAE Parent), Deputy Mike Jones, Deputy Joela Jimenez, and Sarah Smith (Humanitarian Leader and World Savvy Board Member). Additional details about the experience are below.

Changemaker Hubs: Elevating Student Voice

Changemaker Hubs are immersive, day-long experiences where students, educators, and community members come together as equals to reimagine education. Students share their lived experiences and hopes for learning; adults listen, reflect, and engage in dialogue. Together, they co-create a shared vision for schools that are relevant, inclusive, and connected to civic life.

Learning Goals:

- Reflect on the current education system and lived experiences within it.
- Engage in authentic, intergenerational dialogue.
- Co-imagine the future of teaching and learning to bring actionable ideas back to schools and districts.

Leadership Cohort: From Dialogue to Action

Building on the Changemaker Hub, Leadership Cohorts give district and school leaders time and space to think critically about the future of education and the leadership it demands. Through two workshops, collaborative dialogue, and access to exclusive frameworks and tools, teams develop concrete steps toward a more future-ready learning environment.

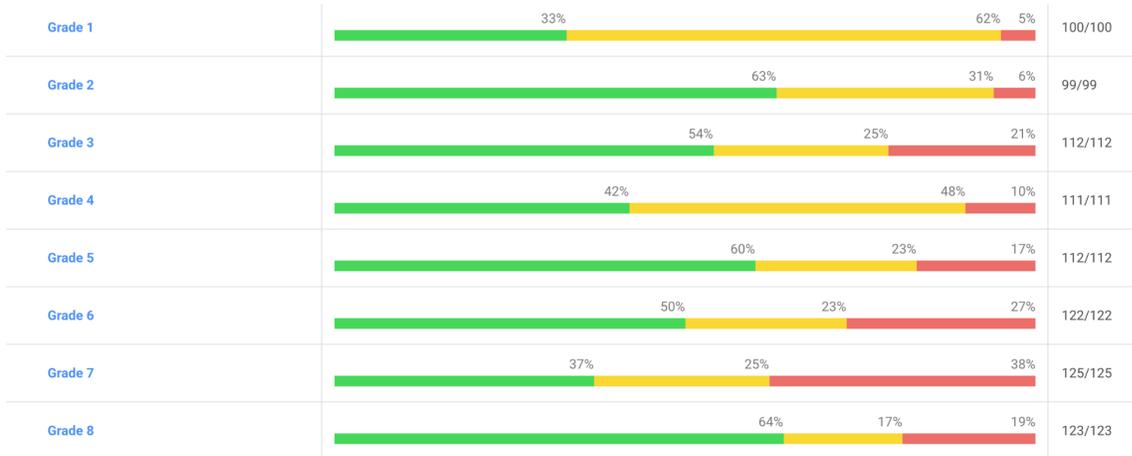
Additional professional development for Human Resources this month includes County Assignment Monitoring and Credential Updates, Legislative Updates with AALRR and Charter SAFE, Recruit Well, and Hire Well for 2026-2027. These workshops ensure that we are staying abreast of changes to teacher credentials and learning strategies to recruit and retain the best teachers.

1.3 Strategy : Use verified academic data to inform instructional practices throughout the year (Parsec, iReady, Las Links, DRA, etc.)

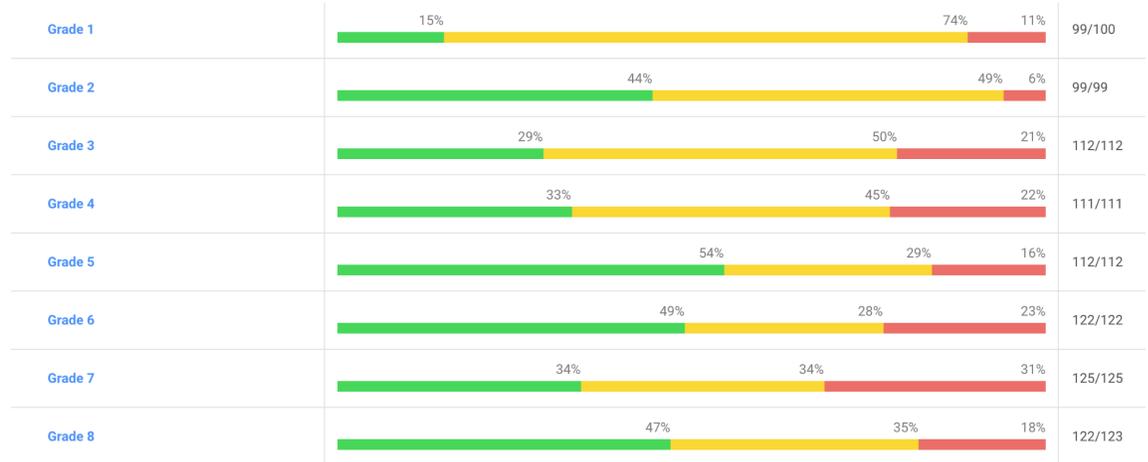
AAE

iReady results T2: Green representing % of students at grade level or above

Reading:



Math:



AAE Data

	2025 EOY	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Secondary Attendance	95.14	96.32	95.80	95.39	94.4	96.04	94.6		
Secondary Tardies (10 or more)		1; Sec 1; Elem	15; Sec 6; Elem	38; Sec 20; Elem	65; Sec 27; Elem				
Elementary Attendance	95.17	96.48	96.30	95.93	95.29	95.92	95.15		
Secondary Enrollment	810	818	822	821	820	816	812	810	
Elementary Enrollment	674	680	685	683	684	682	681	681	
Total Enrollment	1484	1498	1505	1504	1504	1498	1493	1491	
ALC's		4	20	18	32	13	19	26	
Suspensions	65	1	3	1	7	5	7	4	
Walk Thrus (Progressive)	681	99	180	213	228	248	261	276	

Objective 2: Maintain successful charter renewals and positive relationships with authorizers through effective and transparent operational practices.

2.1 Strategy: Maintain middle or high-performing tier

The quarterly Data Governance meeting was held on **Mar 11, 2026**. This team is led by Ricky Baca and is comprised of all administrators and clerical staff connected to student data. Each

<p>status for both schools based upon the CA Dashboard.</p>	<p>meeting focused on CALPADS updates, assessments, dashboard progress, and Infinite Campus updates. To date, both schools are on track to maintain or improve each area of the dashboard.</p>																																																
<p>2.2 Strategy: Maintain strong fiscal health through positive budget practices, transparent reporting, clean audits, stable bond covenants, and by securing additional funding sources whenever applicable.</p>	<p>Finance has been able to complete the 2nd Interim Report for authorizers. We continue to work towards utilizing the most restricted dollars first. Based on fund balance programs that are expiring at the end of this school year, we will express a deficit spending for the current fiscal year, while utilizing the funding opportunities provided to the schools in alignment with each school LCAPs and the organization's strategic plan.</p> <p>Finance is working on the annual Every Student Succeeds Act Per-Pupil Expenditure (ESSA-PPE) and School Level Finance Survey (SLFS) currently. Finance is also looking ahead to report our P2 attendance reports and subsequent Cash Management Report for our Federal funding. The P2 attendance report is the final report to generate our Local Control Funding Formula (LCFF) Principal Apportionment, while the Cash Management Report is provided to the State to report our cash position for our Federal programs (Title I, II, III, IV, etc.). With these reporting sessions, we look forward to seeing an increase in revenue and identifying our projected final cash flow for the 2025/2026 fiscal year.</p>																																																
<p>2.3 Strategy: Ensure all teachers meet required credentialing and are supported to provide high-quality instruction. This will be measured through staff retention data and required state, federal, and authorizer reporting.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th colspan="3" style="text-align: left; padding: 5px;">NSLA Certificated Teaching Staff Credentials – Core Subjects</th> </tr> <tr style="border-bottom: 1px solid black;"> <th style="text-align: left; padding: 5px;">Credential</th> <th style="text-align: left; padding: 5px;">#</th> <th style="text-align: left; padding: 5px;">Assignments</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Clear</td> <td style="padding: 5px;">43</td> <td style="padding: 5px;">TK-2 (14); 3-5 (9); Eng (4); Math (4); Sci (4); SS (3); SPED (5)</td> </tr> <tr> <td style="padding: 5px;">Preliminary</td> <td style="padding: 5px;">8</td> <td style="padding: 5px;">3-5 (1); Eng (1); Math (2); Sci (1); SS (3)</td> </tr> <tr> <td style="padding: 5px;">Intern</td> <td style="padding: 5px;">4</td> <td style="padding: 5px;">Eng (1); SPED (3)</td> </tr> <tr> <td style="padding: 5px;">STSP</td> <td style="padding: 5px;">1</td> <td style="padding: 5px;">3-5 (1)</td> </tr> <tr> <td style="padding: 5px;">PIP</td> <td style="padding: 5px;">1</td> <td style="padding: 5px;">3-5 (1)</td> </tr> <tr style="background-color: #cccccc; height: 10px;"> <td colspan="3"></td> </tr> <tr style="background-color: #cccccc;"> <th colspan="3" style="text-align: left; padding: 5px;">AAE Certificated Teaching Staff Credentials – Core Subjects</th> </tr> <tr style="border-bottom: 1px solid black;"> <th style="text-align: left; padding: 5px;">Credential</th> <th style="text-align: left; padding: 5px;">#</th> <th style="text-align: left; padding: 5px;">Assignments</th> </tr> <tr> <td style="padding: 5px;">Clear</td> <td style="padding: 5px;">41</td> <td style="padding: 5px;">TK-2 (9); 3-5 (6); Eng (7) Math (6) Sci (5) SS (6); SPED (2)</td> </tr> <tr> <td style="padding: 5px;">Preliminary</td> <td style="padding: 5px;">9</td> <td style="padding: 5px;">TK-2 (2); 3-5 (4); Sci (1); SPED (2)</td> </tr> <tr> <td style="padding: 5px;">GELAP</td> <td style="padding: 5px;">1</td> <td style="padding: 5px;">Math (1)</td> </tr> <tr> <td style="padding: 5px;">Intern</td> <td style="padding: 5px;">3</td> <td style="padding: 5px;">TK-2 (1); SPED (2)</td> </tr> <tr> <td style="padding: 5px;">STSP</td> <td style="padding: 5px;">2</td> <td style="padding: 5px;">TK-2 (1); 3-5 (1)</td> </tr> <tr> <td style="padding: 5px;">Sub Auth</td> <td style="padding: 5px;">3</td> <td style="padding: 5px;">TK-2 (1); 3-5 (1); SPED (1)</td> </tr> </tbody> </table> <p style="text-align: right; margin-top: 5px;">a</p>	NSLA Certificated Teaching Staff Credentials – Core Subjects			Credential	#	Assignments	Clear	43	TK-2 (14); 3-5 (9); Eng (4); Math (4); Sci (4); SS (3); SPED (5)	Preliminary	8	3-5 (1); Eng (1); Math (2); Sci (1); SS (3)	Intern	4	Eng (1); SPED (3)	STSP	1	3-5 (1)	PIP	1	3-5 (1)				AAE Certificated Teaching Staff Credentials – Core Subjects			Credential	#	Assignments	Clear	41	TK-2 (9); 3-5 (6); Eng (7) Math (6) Sci (5) SS (6); SPED (2)	Preliminary	9	TK-2 (2); 3-5 (4); Sci (1); SPED (2)	GELAP	1	Math (1)	Intern	3	TK-2 (1); SPED (2)	STSP	2	TK-2 (1); 3-5 (1)	Sub Auth	3	TK-2 (1); 3-5 (1); SPED (1)
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<p>2.4 Strategy: Consistently review staff compensation and benefits throughout the organization to attract and retain high-quality staff.</p>	<p>The Executive Team continues to collaboratively review employee compensation, benefits, and additional incentives, including stipends and other supplemental compensation, across the Lewis Center and in comparison with surrounding school districts. This work is guided by the Governor’s budget, fiscal sustainability, and the need to recruit and retain high-quality staff. The goal of this ongoing review is to support informed decisions during the 2026 2027 budget development process while working to provide the highest possible cost-of-living adjustment (COLA) for Lewis Center employees.</p> <p>Finance/HR recently processed and paid mid-year column adjustments on the certificated salary schedule for teachers who completed additional qualifying units that advanced them to the next column. These payments ensure that compensation accurately reflects teachers’ updated placement on the salary schedule and acknowledge their continued professional development.</p>																																																																								
<p>2.5 Additional authorizer requests/updates</p>	<p>Both Lewis Center schools have participated in community events. AAE has partnered with new organizations this year to increase outreach to underrepresented communities. Examples include the Rea Lana event and the Stronger Together: Family and Birthworker Expo at the Victorville Fairgrounds. These events were targeted to audiences that may not be familiar with AAE and its programs. NSLA participated in the PBS Kids Camp. The response at the NSLA informational booth was very positive, with many interest applications completed.</p>																																																																								
<p>Objective 3: Improve communication with all stakeholders (including staff, families, students, and board) to ensure that it is timely and two-way.</p>																																																																									

3.1 Strategy: Educate stakeholders on communication methods and engagement opportunities.

AAE

Family Voices: 3/19/26

Parents and Pastries: 3/20/26

- We are having a small turnout physically. 2 to 5 parents each session
- 945 views
- Principal updates
- Attendance Rate Review
- Kindergarten and High School Art Presentation
- AVCI STEM Night
- 2nd grade Volcano activity
- 11th grade History Jim Crow Quilt project
- Strawberry DNA Presentation
- Dragon Genetics Lab
- Counselor/Sports/PTC presentations

IC messages going out every Tuesday to parents and community

Principal Cablnet

- Updates
- Communication/student voice to Homerooms
- Discussion of student voice input
- Chronic Absenteeism

VP Cabinet

- Events
 - Band had a parade
 - Assemblies that are proactive towards behavior
- Bullying Problems
- Abusing Restrooms
- Phone policy
- Uniform Policy
- HW time on average
- Late assignments

NSLA

- Family Voices ...
- Read Across America Bedtime Stories 3/5 ... 40 families
- Cafecito 3/10/26 ... 26 parents in attendance

Social Media Performance Update (Feb. 9 – Mar. 10)

The Lewis Center's communications team continues to expand the reach and engagement of our schools through strategic social media content that highlights student achievements, programs, and community partnerships.

During this reporting period, the Academy for Academic Excellence (AAE) and Norton Science and Language Academy (NSLA) accounts collectively generated over 351,000 views and more than 9,200 interactions.

Academy for Academic Excellence (AAE)

- 142,000 views
- 3,800 interactions (likes, comments, shares, and saves)
- 62 new followers
- 56 posts shared

Norton Science and Language Academy (NSLA)

	<ul style="list-style-type: none"> ● 209,400 views ● 5,400 interactions ● 65 new followers ● 41 posts shared <p>These metrics reflect continued growth in audience engagement and visibility for both schools. The communications team has been intentionally diversifying content to appeal to multiple audiences—including students, families, alumni, and community partners—while increasing student-centered and youth-focused posts that resonate strongly on social platforms.</p> <p>The continued growth in views, engagement, and followers demonstrates increasing community interest in Lewis Center programs and student success stories.</p>
<p>3.2 Strategy: Seek feedback on what is/is not working via surveys and forums.</p>	<p>No surveys have been completed this month.</p>
<p>3.3 Strategy: Utilize designated stakeholder groups to inform decision making (School Site Council, English Learner Advisory Committee, PTO/PTC, Academic Leadership Teams, All Staff Meetings, Student Leadership groups, parent/community forums, etc.)</p>	<p>Principals, Lisa</p> <ul style="list-style-type: none"> ● Report outs from SSC, ELAC, PTO/PTC, and PLCs monthly ● ASB, Ambassadors, Cadet report outs ● Community Groups (SBCSS Affinity Groups, VMI, Sheriff's Workgroups, etc) ● Etc. <p><u>AAE</u></p> <p>SSC/ELAC: We discussed the piloting of the new math curriculum. AAE and NSLA have been working together to narrow down the California adopted curriculum that we will be transitioning to. It appears that we are going to pilot McGraw Hill in high school and Savvas in Middle School. We also talked about the new ELD paraprofessional that was hired, Xiomara Gaytan. We also discussed the SARC and LCAP to review current reports to familiarize our team.</p> <p>PTC: Skate night was on February 27th. The Bubble Run will be conducted on March 20th. This is a huge fundraiser for the PTC. Spring paint night will be held on April 24th and there is a popcorn selling fundraiser May 4th thru the 15th.</p> <p>SFJROTC: Cadets are working on getting prepared for camp. There have been some shifts that are taking place to save some money.</p> <p>PLC: This month PLC was focused on protocols on campus and what we measure. There was a great discussion about what is evaluated when we walk through classes or do evaluations. We are currently reviewing the Mission statement. There have been some concerns about the term college-preparatory and how it relates to instruction in the elementary grade levels. There is also a focus on incorporating SEL and citizenship terminology into the statement to reflect the work that we do to build character on campus.</p> <p><u>NSLA</u></p>

SSC (School Site Council) / ELAC (English Language Advisory Council) have been reviewing dashboard data. This month we specifically covered enrollment data as well as attendance data. The team has lent new perspectives and fresh ideas to keep recruitment efforts as well as positive attendance numbers moving in the right direction.

ALT (Academic Leadership Team) continues its focus on NSLA's mission statement. We have taken the 13 proposed statements and have worked on identifying language that truly & succinctly captures "why" NSLA exists. Our goal is to present our exec. team with a single statement for continued refinement.

Accomplishments and Highlights

NSLA Senior, Maximillian Goodly, represented San Bernardino County at the California State Poetry Out Loud competition on March 7-8th. His performances were stellar, and he advanced to the third round as a finalist. Max's achievements are an inspiration to the other Rocket Reciters who are all working to continue the NSLA legacy of POL excellence.

Congratulations to Team "Oops We DI'd It Again" for earning 1st Place in the Elementary Technical Challenge at the Destination Imagination Regional Tournament! Their original game show, Shooting For The Stars, truly wowed the judges. Now, they will be representing AAE in the State competition in April.

AAE sophomore Lindsey Flores has been selected as a BigFuture Ambassador! As part of this nationwide College Board program, Lindsey will share valuable resources to help classmates explore careers, research colleges, and learn about ways to pay for education after high school.

NSLA celebrated the ribbon-cutting of their Book vending Machine this month. Thanks to the efforts of our elementary teachers, Silvia Cruzado and Maria Funaki, they were able to secure the funding to provide this fun, educational reward for our students.

AAE junior Siena Whiting has been selected to represent AAE at Girls State. And this year, AAE won't have just one but two Boys State delegates! Congratulations to Landon Applegate and Aiden MacDonald. These two young men were so exceptional that both were selected to represent our school.

AAE students Zia Amba, Sahara Dawson, Milan Dutta, and Matilda Martinez were selected to participate in the High Desert Honor Band Concert, a highly selective ensemble.

NSLA students Tiago Muñoz, Soleil Campo, Ronald Gonzalez, Annet Lopez, and Alan Monreal were honored during RIMS AVID Write-Off for their outstanding essays about what a positive community looks like and how having an encouraging community is important to them.

NSLA Cadet Corp. was an integral part of making the PBS Kids Camp a successful event. Both event staff and participating families were appreciative of their hard work and overall presentation.

Facilities Projects

AAE

- No current capital projects are in progress.
- We're in the beginning stages of planning the needs for capital projects. As the scope becomes more defined, it will be presented at a regularly scheduled board meeting.

NSLA

- The acoustic panel project for the gym was installed over the winter break. There are some repairs for the installation scheduled for Spring Break.
 - We're in the beginning stages of planning the needs for capital projects. As the scope becomes more defined, it will be presented at a regularly scheduled board meeting.
-

LCER

- No current capital projects in progress.

Upcoming Dates

AAE

3/2-20/26 ELPAC Testing
3/5/26 SFJROTC Academic Team's Fieldtrip to the California Science Center
3/10/26 Elementary 2nd Trimester Awards
3/10/26 SSC/ELAC Meeting
3/11/26 SFJROTC CPR Training for Leadership Camp
3/11/26 Ambassador's Blood Drive
3/11/26 PTC Meeting
3/12/26 MS/HS ASB Interviews
2/12/25 Staff appreciation monthly activity
3/12/26 Principal's Cabinet
3/16-3/20/26 ARISS ISS Contact - Exact date TBD
3/17/26 SFJROTC Honor Guard to Riverside National Cemetery
3/17/26 1st Grade Fieldtrip to Calico
3/17/26 Lock Down Drill
3/18/26 SFJROTC Leadership Camp Parent Night
3/19/26 Vice-Principal's Cabinet
3/19/26 Family Voices
3/20/26 Band Star Performance Program @ Universal Studios Hollywood
3/20/26 Trail West - 3rd Grade to Mineral City
3/20/26 School/Community Clean Up - ASB
3/20/26 PTC Bubble Run
3/20/26 Parents & Pastries
3/23 - 4/3 Spring Break

NSLA

- 3/2 - 3/6 Read Across America Week (Daily Activities)
- 3/2 - 3/6 PTO Book Fair
- 3/12 PTO Rocket Races Kick-Off (Elementary)
- 3/13 PTO Rocket Races Kick-Off (Secondary)
- 3/14 Saturday School Attendance Recovery
- Week of 3/16/26 ARISS Contact
- 3/17 1st & 2nd grade T2 Awards
- 3/18 3rd & 4th grade T2 Awards
- 3/19 5th grade & Ms. Wagenhoffer's Class T2 Awards
- 3/19 PTO Rocket Races
- 3/21 ASB Fundraiser @ Applebee's
- 3/23 - 4/3 Spring Break

LCER

- Week of 3/16/26 ARISS Astronaut Downlink across both campuses
- 03/19/26 HiDAS Public Observation Night at AVCI campus
- 03/30/26-04/02/26 LCER Ambassador Trip to Sacramento, CA
- 04/08/06 Changemaker Hub Leadership Cohort at NSLA campus

2025-2026 GRANT TRACKING SHEET

Grant	Purpose / Description	Total Grant Amount	Direct Amount	Due Date	Date Submitted	Awarded?	Award Date	Grant Manager
None								

The High Desert Partnership in Academic Excellence Foundation, Inc.
 Check/Voucher Register - Board Report - 10K
 From 2/1/2026 Through 2/28/2026

Effective Date	Check #	Vendor Name	Check Amount	Transaction Description
2/3/2026	56724	SBCSS	76,988.21	NSAA PERS contributions for January
2/3/2026	56724	SBCSS	128,462.73	LCER/AAE - PERS contributions for January
2/3/2026	56726	Swun Math, LLC	20,000.00	2025/26 Professional Development, 2 of 3 installments
2/3/2026	56727	SBCSS	179,151.51	NSAA STRS contributions for January
2/3/2026	56727	SBCSS	206,673.31	LCER/AAE - STRS contributions for January
2/4/2026	56745	Top Notch Lunches	101,409.60	Breakfast, Lunch & A La Carte program, January 2026
2/6/2026	56746	US Bank	21,633.25	Account #4148 4400 7955 5648
2/9/2026	56752	American Fidelity Assurance	17,563.95	American Fidelity - January 2026
2/9/2026	56753	CharterSAFE	70,734.00	Account #1087, March Premium
2/9/2026	56764	SBCSS	94,105.27	Billable services related to contract 25/26-0632, NSLA
2/9/2026	56764	SBCSS	111,353.82	Billable services related to contract 25/26-0633 AAE
2/11/2026	56791	American Fidelity Assurance	17,795.41	American Fidelity - December 2025
2/11/2026	56797	eLuma	12,727.40	January QTN-0Q-01234
2/11/2026	56797	eLuma	13,147.27	December QTN-0Q-01234
2/11/2026	56797	eLuma	13,147.40	February QTN-0Q-01234
2/11/2026	56797	eLuma	13,987.27	November ... QTN-0Q-01234
2/11/2026	56805	SISC	355,602.20	Health Coverage for February 2026
2/12/2026	56817	Southern California Edison	12,139.56	Account #700119778270
2/12/2026	56817	Southern California Edison	14,606.91	Account #700281016926
2/12/2026	56821	Town of Apple Valley	12,810.00	ASAP December 2025
2/12/2026	56822	Waxie Sanitary Supply	13,395.84	Account #19979 1
2/13/2026	315		353,904.29	Group: Payroll; Pay Date: 2/13/2026
2/13/2026	316		411,357.96	Group: 11mo Payroll; Pay Date: 2/13/2026
2/19/2026	56841	Charter School Development Cen	10,992.00	PO 2526-1104-LCER
2/19/2026	56845	eLuma	13,968.88	Speech & Language Therapy
2/19/2026	56856	NextGenMath, LLC	11,903.00	PO 2526-1218-AAE
2/19/2026	56857	Parsec Education Inc.	20,000.00	PO 2526-1014-NSLA & 2526-1037-AAE
2/19/2026	56858	Pizza Factory Apple Valley	11,442.00	Lunch Program, January 2026
2/20/2026	317		140,048.52	Group: Payroll; Pay Date: 2/20/2026
2/20/2026	318		182,548.80	Group: 11mo Payroll; Pay Date: 2/20/2026
2/20/2026	56870	Activate Learning, LLC	69,594.30	PO 2526-0009-AAE
2/20/2026	56877	Rivers Law, Inc., A Profession	11,000.00	Legal Services, OAH Case No: 2025120001
2/25/2026	56901	eLuma	13,968.88	Speech & Language Therapy
2/25/2026	56910	The Stepping Stones Group LLC	30,220.22	Account #LCER6305
2/25/2026	56911	THINK Together	14,160.13	NSLA ELOP Arts Accelerators (Folklorico) FY 26, #5 of 8
2/25/2026	56911	THINK Together	14,297.85	NSLA ELOP Cheer Arts Accelerators FY26, #4 of 7
2/25/2026	56911	THINK Together	17,712.00	NSLA NIDs FY26, #2 of 3
2/25/2026	56911	THINK Together	147,439.98	NSLA ELOP ASES Replication FY26, #7 of 10 and Catch up #2-6
2/27/2026	319		332,925.58	Group: Payroll; Pay Date: 2/27/2026
2/27/2026	320		410,122.53	Group: 11mo Payroll; Pay Date: 2/27/2026
Report Total			3,725,041.83	

Comparison

2024/2025 to 2025/2026

2024-2025

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Revised	Actual thru February	Remaining Budget	
Revenue				
Revenue	46,015,580	25,022,252	20,993,328	45.62%
Expense				
Certificated Salaries	16,204,167	10,131,071	6,073,096	37.48%
Classified Salaries	6,658,847	4,096,729	2,562,118	38.48%
Benefits	9,167,802	5,534,805	3,632,997	39.63%
Books and Supplies	3,714,086	2,848,470	865,616	23.31%
Services & Other	10,775,807	6,270,389	4,505,418	41.81%
Capital Outlay	725,000	955,464	(230,464)	-31.79%
Other Outgo	0	0	0	N/A
Share of LCER	0	0	0	N/A
Total Expense	47,245,709	29,836,929	17,408,780	36.85%
Add (Subtract) to Reserves	(1,230,129)	(4,814,677)	3,584,548	

Total Revenue	46,015,580	25,022,252	20,993,328	54.38%
Total Expense	47,245,709	29,836,929	17,408,780	63.15%
Add (Subtract) to Reserves	-1,230,129	-4,814,677	3,584,548	

2025-2026

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Original	Actual thru February	Remaining Budget	
Revenue				
Revenue	51,073,572	24,765,601	26,307,971	51.51%
Expense				
Certificated Salaries	17,202,279	11,019,175	6,183,104	35.94%
Classified Salaries	6,967,378	4,479,306	2,488,072	35.71%
Benefits	9,685,108	5,914,924	3,770,184	38.93%
Books and Supplies	3,530,643	2,341,032	1,189,611	33.69%
Services & Other	12,617,556	6,375,441	6,242,115	49.47%
Capital Outlay	272,760	498,887	(226,127)	-82.90%
Other Outgo	0	0	0	N/A
Share of LCER	0	0	0	N/A
Total Expense	50,275,724	30,628,766	19,646,958	39.08%
Add (Subtract) to Reserves	797,848	(5,863,165)	6,661,013	

Total Revenue	51,073,572	24,765,601	26,307,971	48.49%
Total Expense	50,275,724	30,628,766	19,646,958	60.92%
Add (Subtract) to Reserves	797,848	-5,863,165	6,661,013	

AAE - Budget Comparison

2024/2025 to 2025/2026

2024-2025

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Revised	Actual thru February	Remaining Budget	
Revenue				
Revenue	21,538,855	11,775,346	9,763,509	45.33%
Expense				
Certificated Salaries	7,982,661	4,832,480	3,150,181	39.46%
Classified Salaries	2,157,986	1,390,954	767,032	35.54%
Benefits	3,981,689	2,385,559	1,596,130	40.09%
Books and Supplies	1,377,811	1,116,662	261,149	18.95%
Services & Other	4,757,450	1,674,795	3,082,655	64.80%
Capital Outlay	440,000	568,973	(128,973)	-29.31%
Other Outgo	0	0	0	N/A
Share of LCER	2,797,290	1,864,860	932,430	33.33%
Total Expense	23,494,887	13,834,283	9,660,604	41.12%
Add (Subtract) to Reserves	(1,956,032)	(2,058,937)	102,905	

Total Revenue	21,538,855	11,775,346	9,763,509	54.67%
Total Expense	23,494,887	13,834,283	9,660,604	58.88%
Add (Subtract) to Reserves	-1,956,032	-2,058,937	102,905	

2025-2026

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Original	Actual thru February	Remaining Budget	
Revenue				
Revenue	23,374,941	11,444,104	11,930,837	51.04%
Expense				
Certificated Salaries	8,153,024	5,273,723	2,879,301	35.32%
Classified Salaries	2,407,714	1,495,359	912,355	37.89%
Benefits	4,294,112	2,532,643	1,761,469	41.02%
Books and Supplies	1,680,499	1,154,129	526,370	31.32%
Services & Other	3,432,613	1,790,411	1,642,202	47.84%
Capital Outlay	160,000	175,354	(15,354)	-9.60%
Other Outgo	0	0	0	N/A
Share of LCER	2,688,734	1,792,489	896,245	33.33%
Total Expense	22,816,696	14,214,108	8,602,588	37.70%
Add (Subtract) to Reserves	558,245	(2,770,004)	3,328,249	

Total Revenue	23,374,941	11,444,104	11,930,837	48.96%
Total Expense	22,816,696	14,214,108	8,602,588	62.30%
Add (Subtract) to Reserves	558,245	-2,770,004	3,328,249	

NSLA - Budget Comparison

2024/2025 to 2025/2026

2024-2025

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Revised	Actual thru February	Remaining Budget	
Revenue				
Revenue	24,279,735	13,140,126	11,139,609	45.88%
Expense				
Certificated Salaries	7,257,142	4,648,991	2,608,151	35.94%
Classified Salaries	2,225,732	1,303,363	922,369	41.44%
Benefits	3,622,851	2,189,612	1,433,239	39.56%
Books and Supplies	2,158,775	1,674,431	484,344	22.44%
Services & Other	5,491,254	4,142,474	1,348,780	24.56%
Capital Outlay	265,000	172,708	92,292	34.83%
Other Outgo	0	0	0	N/A
Share of LCER	2,624,019	1,749,346	874,673	33.33%
Total Expense	23,644,773	15,880,925	7,763,848	32.84%
Add (Subtract) to Reserves	634,962	(2,740,799)	3,375,761	

Total Revenue	24,279,735	13,140,126	11,139,609	54.12%
Total Expense	23,644,773	15,880,925	7,763,848	67.16%
Add (Subtract) to Reserves	634,962	-2,740,799	3,375,761	

2025-2026

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Original	Actual thru February	Remaining Budget	
Revenue				
Revenue	27,476,365	13,226,106	14,250,259	51.86%
Expense				
Certificated Salaries	8,251,618	5,191,431	3,060,187	37.09%
Classified Salaries	2,134,165	1,353,378	780,787	36.59%
Benefits	3,835,509	2,374,871	1,460,638	38.08%
Books and Supplies	1,809,694	1,151,887	657,807	36.35%
Services & Other	8,556,122	4,124,654	4,431,468	51.79%
Capital Outlay	82,260	292,902	(210,642)	-256.07%
Other Outgo	0	0	0	N/A
Share of LCER	2,595,059	1,730,039	865,020	33.33%
Total Expense	27,264,427	16,219,162	11,045,265	40.51%
Add (Subtract) to Reserves	211,938	(2,993,056)	3,204,994	

Total Revenue	27,476,365	13,226,106	14,250,259	48.14%
Total Expense	27,264,427	16,219,162	11,045,265	59.49%
Add (Subtract) to Reserves	211,938	-2,993,056	3,204,994	

LCER - Budget Comparison

2024/2025 to 2025/2026

2024-2025

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Revised	Actual thru February	Remaining Budget	
Revenue				
Revenue	196,990	106,780	90,210	45.79%
Expense				
Certificated Salaries	964,364	649,600	314,764	32.64%
Classified Salaries	2,275,129	1,402,412	872,717	38.36%
Benefits	1,563,262	959,634	603,628	38.61%
Books and Supplies	177,500	57,378	120,122	67.67%
Services & Other	527,103	453,120	73,983	14.04%
Capital Outlay	20,000	213,783	(193,783)	-968.91%
Other Outgo	0	0	0	N/A
Share of LCER	(5,421,309)	(3,614,206)	(1,807,103)	
Total Expense	106,049	121,721	(15,672)	-14.78%
Add (Subtract) to Reserves	90,941	(14,941)	105,882	

Total Revenue	196,990	106,780	90,210	54.21%
Total Expense	106,049	121,721	-15,672	114.78%
Add (Subtract) to Reserves	90,941	-14,941	105,882	

2025-2026

Note - Revenue Reported is % of Budgeted Revenue Earned

	Current Period			Percent Remaining
	Total Budget \$ - Original	Actual thru February	Remaining Budget	
Revenue				
Revenue	222,266	95,391	126,875	57.08%
Expense				
Certificated Salaries	797,637	554,020	243,617	30.54%
Classified Salaries	2,425,499	1,630,569	794,930	32.77%
Benefits	1,555,487	1,007,411	548,076	35.24%
Books and Supplies	40,450	35,016	5,434	13.43%
Services & Other	628,821	460,377	168,444	26.79%
Capital Outlay	30,500	30,631	(131)	-0.43%
Other Outgo	0	0	0	N/A
Share of LCER	(5,283,793)	(3,522,529)	(1,761,264)	33.33%
Total Expense	194,601	195,496	(895)	-0.46%
Add (Subtract) to Reserves	27,665	(100,105)	127,770	

Total Revenue	222,266	95,391	126,875	42.92%
Total Expense	194,601	195,496	-895	100.46%
Add (Subtract) to Reserves	27,665	-100,105	127,770	

LCF Balance

Lewis Center Foundation

July 1, 2025-February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Income	
Capital Campaign	\$50,112.70
AAE Capital Campaign (Restricted)	
AAE Gym Weight Room	2,150.00
High Desert Turtle and Tortoise Club	2,500.00
Interest Earned 2025/26 (AAE Capital Campaign)	300.99
Watertower, Gristmill, Shade Structures	25,060.39
Total for AAE Capital Campaign (Restricted)	\$30,011.38
NSLA Capital Campaign (Restricted)	1,239.54
Total for Capital Campaign	\$81,363.62
Global and Local Programs	
Chile Exchange (Club Chile NSLA)	-695.01
Destination Imagination (DI)	-3,772.86
Total for Global and Local Programs	-\$4,467.87
HiDAS	
HiDAS Club Funds (Unrestricted)	2,803.29
HiDAS Endowment (Restricted)	50,520.46
Interest Earned 2025/26 (HiDAS Endowment)	216.71
Total for HiDAS	\$53,540.46
Scholarships	\$8,026.24
AAE Staff Scholarship	323.80
AWARDED TO Natalie Ritter (Extension Granted)(Moose Lodge Scholarship)	500.00
Bud Biggs Memorial Scholarship	540.41
Davis Endowment (Restricted)	\$12,751.85
AWARDED TO Natalie Ritter (Extension Granted)	500.00
Interest Earned 2025/26 (Bill Davis Endowment)	48.15
Total for Davis Endowment (Restricted)	\$13,300.00
Gerardo Diaz, Jr. Scholarship	\$0.00
AWARDED TO McKayla Sullivan (Extension Granted)	2,500.00
Total for Gerardo Diaz, Jr. Scholarship	\$2,500.00
GSA Club Scholarship	1,919.55
Interest Earned 2025/26 (Scholarships)	144.46
LCER Ambassador Scholarship	-\$500.00
AWARDED TO Natalie Ritter (Extension Granted)	500.00
Total for LCER Ambassador Scholarship	\$0.00
Mike Mangold Scholarship	2,250.00
Poetry Out Loud Scholarship	
AWARDED TO Max Goodly	500.00
Total for Poetry Out Loud Scholarship	\$500.00
Rick Piercy Scholarship	5,000.00

LCF Balance

Lewis Center Foundation

July 1, 2025-February 28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Sandra Perea Scholarship	1,535.00
Senior Leadership Team (SLT) Scholarship	-\$500.00
AWARDED TO McKayla Sullivan (Extension Granted)	500.00
Total for Senior Leadership Team (SLT) Scholarship	\$0.00
String Orchestra Music Achievement Scholarship (AAE)	568.05
Total for Scholarships	\$37,107.51
Unrestricted Funds	\$151,743.09
Interest Earned 2025/26 (Unrestricted)	494.35
Total for Unrestricted Funds	\$152,237.44
Total for Income	\$319,781.16
Gross Profit	\$319,781.16
Expenses	
Net Operating Income	\$319,781.16
Net Other Income	
Net Income	\$319,781.16

LCF Monthly Transactions Report

Lewis Center Foundation

February 1-28, 2026

DISTRIBUTION ACCOUNT	TOTAL
Income	
Capital Campaign	
AAE Capital Campaign (Restricted)	
Interest Earned 2025/26 (AAE Capital Campaign)	30.30
Total for AAE Capital Campaign (Restricted)	\$30.30
Total for Capital Campaign	\$30.30
HiDAS	
HiDAS Club Funds (Unrestricted)	-62.18
HiDAS Endowment (Restricted)	-5,206.95
Interest Earned 2025/26 (HiDAS Endowment)	21.82
Total for HiDAS	-\$5,247.31
Scholarships	
AAE Staff Scholarship	9.92
Davis Endowment (Restricted)	
Interest Earned 2025/26 (Bill Davis Endowment)	4.85
Total for Davis Endowment (Restricted)	\$4.85
Interest Earned 2025/26 (Scholarships)	14.54
Total for Scholarships	\$29.31
Unrestricted Funds	\$816.25
Interest Earned 2025/26 (Unrestricted)	49.73
Total for Unrestricted Funds	\$865.98
Total for Income	-\$4,321.72
Gross Profit	-\$4,321.72
Expenses	
Net Operating Income	-\$4,321.72
Net Other Income	
Net Income	-\$4,321.72



\$8,345,000

California Enterprise Development Authority
Charter School Revenue Bonds
(Academy for Academic Excellence Project)
Tax-Exempt Series 2020A

CUSIP

7/1/2040: 13069AAA6
7/1/2050: 13069AAB4
7/1/2055: 13069AAC2

\$1,020,000

California Enterprise Development Authority
Charter School Revenue Bonds
(Academy for Academic Excellence Project)
Taxable Series 2020B

CUSIP

7/1/2028: 13069AAD0

Quarterly Report – December 31, 2025



This report has been prepared by Campanile Group, Inc., at the direction of the Borrower. The information set forth herein has been furnished by the Borrower, along with other sources believed to be reliable, but no representation as to the accuracy or completeness of any such information is made by the Campanile Group, Inc.

1. Unaudited Financial Statements and Other Financial Information

Unaudited financial statements and other financial information, including a statement of revenues and expenses and a statement of revenues and expenses and a balance sheet, each in comparative form, to the extent practicable, with the financial figures from the corresponding period in the preceding Fiscal Year.

The unaudited financial statements and other financial information are provided in Appendix I.

2. Student Enrollment

The student enrollment number for the most recently completed quarter.

The student enrollment number is provided in Appendix II.

3. Capital Improvements Report

For each Quarterly Report, commencing with the report for the quarter ending March 31, 2020, through and including the month in which the Capital Improvements (as defined in the Limited Offering Memorandum) are completed, the Borrower, or upon delivery to the Dissemination Agent, the Dissemination Agent, shall provide to EMMA a report indicating the percentage of the Capital Improvements completed as of the end of the previous month, the then-contemplated timeline for completion of the Capital Improvements, and a description of any changes in anticipated timing or cost from the construction report for the prior month.

The capital improvements were completed on May 27, 2021.

4. Charter School Contract Changes

A description of any Charter School Contract renewal application submitted and expected timeline for a decision on such application, if any, and a description of a decision on any Charter School Contract renewal application received, if any, during such quarter.

None.

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5. Budget (For quarter ending June 30)

The Quarterly Report for each quarter ending June 30 shall include a copy of the proposed annual operating budget for the School for the succeeding Fiscal Year as submitted to the California Department of Education.

Not applicable to the current reporting period.

6. Notice of Charter Non-Compliance

Unless previously disseminated, the next Quarterly Report to be disseminated shall contain a copy or complete description of any notice, report or communication with respect to charter non-compliance that would allow the Lessee's charter authorizer to begin any process or proceedings toward charter revocation or which indicate an intent not to renew any such charter.

None.

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Appendix I
Unaudited Financial Statements



Academy for Academic Excellence
Statement of Financial Position
As Of December 31, 2025



	July 1, 2025	December 31, 2025
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 12,756,634	\$ 12,090,705
Cash held in Trust	\$ -	-
Accounts Receivable	1,380,825	652,481
Intracompany Receivable	-	-
Laptop Lease Receivable	-	-
Laptop Inventory	-	-
Prepaid Expenses	98,217	98,217
Total Current Assets	<u>14,235,676</u>	<u>12,841,403</u>
Non-Current Asset		
Lease Payment Receivable - Long Term	-	-
Right of Use, Operating Lease	88,842	88,842
Right of Use, Finance Lease	7,932,704	7,932,704
Unamortized Debt Issuance Costs	-	-
Total Non-Current Assets	<u>8,021,546</u>	<u>8,021,546</u>
Capital Assets		
Non-depreciable Assets	-	-
Depreciable Assets	3,851,395	3,851,395
Accumulated Depreciation	(395,830)	(395,830)
Total Capital Assets	<u>3,455,565</u>	<u>3,455,565</u>
TOTAL ASSETS	<u>25,712,788</u>	<u>24,318,515</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities		
Current Portion of Long Term Liabilities	-	-
Accrued Payroll and Payroll Expenses	31,205	38,118
Line of Credit	-	-
Accounts Payable	648,647	480,439
Deferred Revenue	-	-
Due to Government Grantor	1,503,921	1,503,921
Operating lease liability, current portion	34,614	34,100
Finance lease liability, current portion	130,000	125,000
Due to Student Groups	-	-
Total Current Liabilities	<u>2,348,386</u>	<u>2,181,577</u>
Non-Current Liabilities		
Operating Lease Liability, Net Current portion		
Finance lease liability, net of current portion		
Long Term Liabilities		
Interest Rate Swap Agreement	-	-
Voluntary Retirement & OPEB, Less Current Portion	-	-
Laptop Capital Lease Payments Less Current Portion	-	-
Copier lease liability, Less Current Portion	54,228	54,742
Finance lease liability, net of current portion	8,635,000	8,640,000
Total Long-Term Liabilities	<u>8,689,228</u>	<u>8,694,742</u>
TOTAL LIABILITIES	<u>11,037,614</u>	<u>10,876,319</u>
NET ASSETS		
Unrestricted	14,675,173	13,442,195
Temporarily Restricted	-	0
Permanently Restricted	-	-
TOTAL NET ASSETS	<u>14,675,173</u>	<u>13,442,195</u>
TOTAL LIABILITIES AND NET ASSETS	<u>25,712,788</u>	<u>24,318,515</u>



Academy for Academic Excellence

As of 10/1/2025 - 12/31/2025



		Current Period	YTD Actual	Total Budget	Remaining Budget	PY Actual
Revenue						
Revenue						
Revenue	4000	5,883,674.96	7,492,771.35	21,633,674.00	14,140,902.65	7,773,612.34
Revenue - Interest	4100	27,181.46	75,456.23	120,000.00	44,543.77	32,277.00
Transfers Received	4990	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Revenue		<u>5,910,856.42</u>	<u>7,568,227.58</u>	<u>21,753,674.00</u>	<u>14,185,446.42</u>	<u>7,805,889.34</u>
Total Revenue		<u>5,910,856.42</u>	<u>7,568,227.58</u>	<u>21,753,674.00</u>	<u>14,185,446.42</u>	<u>7,805,889.34</u>
Expenditures						
Cert Salaries						
Foundation Bonus	5000	0.00	0.00	0.00	0.00	0.00
Certificated Salaries	5100	1,963,935.00	3,380,746.29	7,613,383.00	4,232,636.71	3,266,221.30
Cert - Hourly	5102	25,675.33	46,218.56	76,720.00	30,501.44	19,022.11
Cert - Subs	5103	87,649.55	146,741.44	316,250.00	169,508.56	116,096.04
Cert - Supplemental	5104	16,916.44	54,010.19	57,600.00	3,589.81	36,671.98
Cert - Stipend	5105	46,930.98	87,741.73	153,575.00	65,833.27	62,833.57
Cert - OT	5106	<u>0.00</u>	<u>170.63</u>	<u>0.00</u>	(170.63)	<u>71.25</u>
Total Cert Salaries		2,141,107.30	3,715,628.84	8,217,528.00	4,501,899.16	3,500,916.25
Class Salaries						
Classified Salaries	5110	165,013.00	332,181.79	658,339.00	326,157.21	369,312.41
Class - Hourly	5112	393,436.48	666,636.55	1,458,241.00	791,604.45	579,664.29
Class - Subs	5113	30,635.10	67,477.04	106,818.00	39,340.96	81,274.41
Class - Supplemental	5114	6,294.81	19,414.57	30,000.00	10,585.43	12,975.14
Class - Stipend	5115	1,778.60	1,778.60	0.00	(1,778.60)	1,499.05
Class - OT	5116	<u>7,782.01</u>	<u>9,397.49</u>	<u>6,500.00</u>	(2,897.49)	<u>6,863.15</u>
Total Class Salaries		604,940.00	1,096,886.04	2,259,898.00	1,163,011.96	1,051,588.45
Benefits						
Employee Benefits	5200	383,658.29	633,008.44	1,519,233.00	886,224.56	619,113.24
STRS	5201	375,157.96	651,265.83	1,499,726.00	848,460.17	610,520.78
PERS	5202	191,621.91	342,819.27	695,332.00	352,512.73	321,453.75
Apple Retirement	5203	2,251.08	4,267.97	910.00	(3,357.97)	4,433.01
SS Classified	5204	42,955.22	76,790.64	161,203.00	84,412.36	75,234.17
Medicare	5205	38,110.27	67,020.92	151,925.00	84,904.08	63,534.03
SUI Classified	5208	1,371.23	2,404.58	5,240.00	2,835.42	2,275.75
Workers Comp	5209	<u>27,262.45</u>	<u>47,653.41</u>	<u>104,040.00</u>	<u>56,386.59</u>	<u>44,794.07</u>
Total Benefits		1,062,388.41	1,825,231.06	4,137,609.00	2,312,377.94	1,741,358.80
Supplies						
Approved Text Books	5300	197,413.28	273,431.24	151,289.00	(122,142.24)	66,811.82
Classroom Books	5301	(35,373.85)	4,490.18	67,375.00	62,884.82	3,177.13
Class Supplies	5320	10,736.66	38,101.46	77,424.00	39,322.54	53,564.85
Other Supplies	5322	50,480.30	85,915.87	121,955.00	36,039.13	128,026.24
Equipment (under 5K)	5325	1,264.96	4,504.18	24,500.00	19,995.82	3,008.34
Reimbursables	5327	(33,273.88)	(20,106.59)	0.00	20,106.59	2,719.51
Food	5360	261,089.68	368,549.71	700,000.00	331,450.29	323,369.05
Office Supplies	5530	5,562.33	17,526.98	41,300.00	23,773.02	17,281.66
Postage	5540	391.38	470.73	2,500.00	2,029.27	0.00
Computers	6210	15,070.86	18,695.60	46,500.00	27,804.40	61,530.73
Software	6220	19,170.00	116,465.00	84,000.00	(32,465.00)	187,808.79
Furniture	6230	3,004.59	7,866.91	16,000.00	8,133.09	69,243.94
Books, Media, Library	6240	<u>340.94</u>	<u>2,388.42</u>	<u>4,000.00</u>	<u>1,611.58</u>	<u>2,528.40</u>
Total Supplies		495,877.25	918,299.69	1,336,843.00	418,543.31	919,070.46



Academy for Academic Excellence

As of 10/1/2025 - 12/31/2025



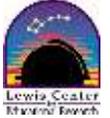
		Current Period	YTD Actual	Total Budget	Remaining Budget	PY Actual
Services						
Employee Admin	5220	446.13	733.13	3,000.00	2,266.87	1,760.02
Testing	5331	3,281.69	3,956.27	22,626.00	18,669.73	5,850.45
Fundraising	5335	0.00	0.00	0.00	0.00	0.00
Referees	5340	3,500.00	10,500.00	17,500.00	7,000.00	8,000.00
Field Trip	5350	2,384.60	4,864.55	30,000.00	25,135.45	7,318.38
Travel	5400	1,414.43	2,771.18	10,218.00	7,446.82	2,650.92
Training and Conferences	5410	32,178.97	85,086.99	117,560.00	32,473.01	62,189.68
Other Services	5412	46,892.83	52,181.93	19,500.00	(32,681.93)	56,809.15
Dues and Memberships	5420	6,126.43	15,430.96	24,825.00	9,394.04	9,233.24
AVUSD Fees	5421	0.00	0.00	19,122.00	19,122.00	0.00
S B Co Fees	5422	0.00	350.00	10,000.00	9,650.00	2,430.00
LCER Management Fee	5423	0.00	0.00	2,230,979.00	2,230,979.00	0.00
Banking fees	5425	88.02	148.06	0.00	(148.06)	657.74
Insurance	5430	64,894.80	129,789.60	225,000.00	95,210.40	219,485.45
Legal Fees	5440	34,005.00	36,349.39	39,500.00	3,150.61	6,432.00
Consulting	5441	11,200.00	13,075.00	611,595.00	598,520.00	22,395.00
Consulting/Sub Agreements	5442	12,720.00	12,720.00	0.00	(12,720.00)	34,792.50
Trash-Sewer	5460	17,352.31	28,426.15	67,500.00	39,073.85	33,218.69
Gardening	5470	5,242.27	7,061.85	20,000.00	12,938.15	13,047.32
Janitorial	5480	15,395.95	24,551.90	95,000.00	70,448.10	45,431.73
Pest Control	5490	363.52	363.52	2,500.00	2,136.48	885.00
Security	5500	2,806.47	14,223.10	17,500.00	3,276.90	9,948.87
Telephone	5510	11,959.41	26,278.17	41,880.00	15,601.83	32,521.80
Utilities	5520	100,036.32	189,870.58	400,000.00	210,129.42	207,393.76
Copier	5531	16,620.97	32,176.79	48,256.00	16,079.21	27,342.02
Emergency-First Aid	5532	(1,119.62)	1,725.66	35,000.00	33,274.34	3,809.18
Bank Fees	5533	0.00	1,500.00	0.00	(1,500.00)	1,500.00
Rental - Leases	5550	145,613.25	223,838.18	594,150.00	370,311.82	292,126.97
Advertising - Marketing	5561	0.00	140.01	15,000.00	14,859.99	995.00
Public Relations	5562	2,307.78	2,307.78	15,000.00	12,692.22	0.00
Special Events	5563	4,462.73	6,204.78	20,000.00	13,795.22	2,348.11
Facilities - Maintenance	6010	23,235.78	59,671.52	152,000.00	92,328.48	61,016.03
Auto	6110	2,911.11	2,937.09	0.00	(2,937.09)	0.00
Bus	6115	13,506.72	18,056.72	64,766.00	46,709.28	41,463.75
Equipment Repairs	6205	40,287.91	71,015.16	102,500.00	31,484.84	61,883.45
Total Services		620,115.78	1,078,306.02	5,072,477.00	3,994,170.98	1,274,936.21
Capital Exp						
Construction	5600	0.00	0.00	0.00	0.00	18,880.00
Sites - Improvements of Site	6000	15,732.00	15,732.00	20,000.00	4,268.00	76,157.01
Building -Improvements of Bldg	6100	19,045.00	150,775.23	130,000.00	(20,775.23)	86,740.86
Capital Equipment (over 5 K)	6200	0.00	346.91	10,000.00	9,653.09	113,142.94
Total Capital Exp		34,777.00	166,854.14	160,000.00	(6,854.14)	294,920.81
Debt Service						
Interest Expense	5571	0.00	0.00	0.00	0.00	0.00
Bond Costs	6201	0.00	0.00	0.00	0.00	0.00
Depreciation	6900	0.00	0.00	0.00	0.00	56,327.14
Amortization	6910	0.00	0.00	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00	0.00	56,327.14
Total Expenditures		4,959,205.74	8,801,205.79	21,184,355.00	12,383,149.21	8,839,118.12
Revenue and Expense		951,650.68	(1,232,978.21)	569,319.00	1,802,297.21	(1,033,228.78)



Academy for Academic Excellence

Statement of Activities

For the 2nd Qtr December 31, 2025



	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT				
Federal Special Education		\$ -		\$ -
National School Lunch		\$ 118,596		118,596
Other Federal Revenues	70,481	97,202		167,683
State General Purpose Apportionment	4,066,411			4,066,411
District In-Lieu Property Tax	1,007,633			1,007,633
Education Protection Account	588,692			588,692
Lottery	-	-		-
State Special Education		542,408		542,408
One Time Funding	-			-
Other State Revenues	8,927	661,743		670,670
Donations	550	4,201		4,751
Donations - In-Kind		-		-
Student Activities	-			-
Class Fees	-			-
Food Services	-	238,797		238,797
Other Local Revenues	64,048	23,081		87,129
Interest Earned	75,456	-	-	75,456
Transfers	-			-
Net Assets Released From Restrictions:				
Other Federal Restricted Funds	97,202	(97,202)		-
Lottery	-			-
Other State Funds	661,743	(661,743)		-
Special Education	542,408	(542,408)		-
Food Services	380,475	(380,475)		-
Restricted Cash Donations	4,201	(4,201)		-
Restricted In-Kind Donations	-	-		-
REVENUES, GAINS, AND OTHER SUPPORT	7,568,228	0	-	7,568,228
EXPENSES				
Certificated Salaries	3,715,629			3,715,629
Classified Salaries	1,096,886			1,096,886
Benefits	1,825,231			1,825,231
Total Salaries and Benefits	6,637,746			6,637,746
Books and Supplies	918,300			918,300
Services, Other Operating Expenses	1,078,306			1,078,306
Management Fee	-			-
Free Use of Facilities - Apple Valley School District	-			-
Capital Outlay	166,854			166,854
Debt Service	-			-
Amortization of Bond Cost	-			-
Depreciation	-			-
Total expenditures	8,801,206	-	-	8,801,206
Net Change in Assets from Operations	(1,232,978)	0	-	(1,232,978)
Net Assets Beginning of Year as originally stated	14,675,173	-	-	14,675,173
Unrealized gain/(loss) on Interest Rate Swap	-	-	-	-
Net Assets Beginning of Year, as restated	14,675,173	-	-	14,675,173
Net Assets End of Year	13,442,195	0	-	13,442,195



Academy for Academic Excellence

Statement of Cash Flows

For the 2nd Qtr December 31, 2025



CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets \$ (1,232,978)

Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities

Depreciation and Amortization -
Unrealized loss/(gain) on interest rate swap -

(Increase) Decrease in operating assets:

Accounts Receivable 728,343
Stores Inventory -
Prepaid Expense -
Intercompany receivables -

Increase (Decrease) in operating liabilities:

Current portion of loans payable -
Accrued Payroll and Payroll Expenses 6,913
Accounts Payable (168,208)
Deferred Revenue -
Due to Government Grantor -
Due to Student Groups -

Net Cash Provided by Operating Activities (665,929)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment, Furniture and Building Improvements -

Net Cash Used by Investing Activities -

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Line of Credit -
Additional Bond Issuance Cost -
Additional Apple Lease -
Payments on Outstanding Loans -

Net Cash Used by Financing Activities -

Net Increase in Cash (665,929)

BEGINNING CASH 12,756,634

ENDING CASH 12,090,705

Days Cash on Hand 252.77

Appendix II
Student Enrollment



Academy for Academic Excellence

Enrollment

As of 12/31/2025



Grade Level	As of 3/31/2023	As of 6/30/2023	As of 9/30/2023	As of 12/31/2023	As of 3/31/2024	As of 6/30/2024	As of 9/30/2024	As of 12/31/2024	As of 3/31/2025	As of 6/30/2025	As of 9/30/2025	As of 12/31/2025
TK	43	43	48	47	47	47	48	47	47	46	48	48
K	99	99	100	99	99	98	100	99	99	99	100	100
1	99	98	100	100	99	99	99	99	98	97	100	100
2	99	99	98	97	98	98	100	100	99	99	99	100
3	112	112	112	111	110	109	109	108	108	108	112	112
4	111	111	112	112	110	110	111	111	112	112	111	112
5	111	111	112	111	112	112	112	111	112	112	112	112
6	122	122	122	120	121	119	123	123	124	123	124	122
7	121	121	125	124	123	123	123	124	125	125	125	125
8	123	122	123	121	122	122	125	122	122	122	125	125
9	113	111	112	108	110	110	115	114	116	115	116	114
10	104	104	105	103	104	104	113	113	111	111	113	112
11	112	112	104	104	104	103	105	104	108	108	111	111
12	94	94	119	118	115	116	105	105	105	104	110	109
Total	1463	1459	1492	1475	1474	1470	1488	1480	1486	1481	1506	1502



\$40,895,000

California Enterprise Development Authority
Charter School Revenue Bonds
(Norton Science and Language Academy Project)
Tax-Exempt Series 2020
CUSIP: 13069A AG3

\$5,500,000

California Enterprise Development Authority
Charter School Revenue Bonds
(Norton Science and Language Academy Project)
Tax-Exempt Series 2021
CUSIP: 13069A AQ1

Quarterly Report – December 31, 2025



This report has been prepared by Campanile Group, Inc., at the direction of the Borrower. The information set forth herein has been furnished by the Borrower, along with other sources believed to be reliable, but no representation as to the accuracy or completeness of any such information is made by the Campanile Group, Inc.

1. Unaudited Financial Statements and Other Financial Information

Unaudited financial statements and other financial information, including a statement of revenues and expenses and a statement of revenues and expenses and a balance sheet, each in comparative form, to the extent practicable, with the financial figures from the corresponding period in the preceding Fiscal Year.

The unaudited financial statements and other financial information are provided in Appendix I.

2. Student Enrollment

The student enrollment number for the most recently completed quarter.

The student enrollment for the fiscal quarter ending December 31, 2025, is provided in Appendix II.

3. Budget (Required for June 30 Report)

The Quarterly Report for each quarter ending June 30 shall include a copy of the proposed annual operating budget for the School for the succeeding Fiscal Year as submitted to the California Department of Education.

Not applicable to the current reporting period.

4. Quarterly Report Certificate

A Quarterly Report Certificate in the form as Exhibit B.

The Quarterly Report Certificates are provided in Appendix III.

5. Notice of Charter Non-Compliance

Unless previously disseminated, the next Quarterly Report to be disseminated shall contain a copy or complete description of any notice, report or communication with respect to charter non-compliance that would allow the Lessee's charter authorizer to begin any process or proceedings toward charter revocation or which indicate an intent not to renew any such charter.

None.

Appendix I

Unaudited Financial Statements and Other Financial Information



Norton Science & Language Academy
 Statement of Financial Position
 As Of December 31, 2025



	July 1, 2025	December 31, 2025
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 13,389,621	\$ 12,017,086
Cash held in Trust	\$ -	-
Accounts Receivable	962,677	850,798
Intracompany Receivable	-	-
Laptop Lease Receivable	-	-
Laptop Inventory	-	-
Prepaid Expenses	92,555	92,555
Total Current Assets	<u>14,444,853</u>	<u>12,960,438</u>
Non-Current Asset		
Lease Payment Receivable - Long Term	-	-
Right of Use, Operating Lease	88,842	88,842
Right of Use, Finance Lease	40,526,736	40,526,736
Unamortized Debt Issuance Costs	-	-
Total Non-Current Assets	<u>40,615,578</u>	<u>40,615,578</u>
Capital Assets		
Non-depreciable Assets	99,371	87,707
Depreciable Assets	1,083,785	1,095,449
Accumulated Depreciation	(227,559)	(227,559)
Total Capital Assets	<u>955,597</u>	<u>955,597</u>
TOTAL ASSETS	<u><u>56,016,028</u></u>	<u><u>54,531,614</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Current Liabilities		
Current Portion of Long Term Liabilities	-	-
Accrued Payroll and Payroll Expenses	18,861	18,349
Line of Credit	-	-
Accounts Payable	572,463	382,791
Deferred Revenue	168,547	168,546
Due to Government Grantor	740,079	727,098
Operating lease liability, current portion	34,614	34,614
Finance lease liability, current portion	340,000	340,000
Due to Student Groups	-	-
Total Current Liabilities	<u>1,874,565</u>	<u>1,671,397</u>
Non-Current Liabilities		
Operating Lease Liability, Net Current portion		
Finance lease liability, net of current portion		
Long Term Liabilities		
Interest Rate Swap Agreement	-	-
Voluntary Retirement & OPEB, Less Current Portion	-	-
Laptop Capital Lease Payments Less Current Portion	-	-
Loans Payable, Less Current Portion	54,228	54,228
Finance lease liability, net of current portion	45,090,000	45,090,000
Total Long-Term Liabilities	<u>45,144,228</u>	<u>45,144,228</u>
TOTAL LIABILITIES	<u><u>47,018,792</u></u>	<u><u>46,815,625</u></u>
NET ASSETS		
Unrestricted	8,997,236	7,715,988
Temporarily Restricted	-	0
Permanently Restricted	-	-
TOTAL NET ASSETS	<u>8,997,236</u>	<u>7,715,988</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>56,016,028</u></u>	<u><u>54,531,614</u></u>



Norton Science & Language Academy

Statement of Activities

For the 2nd Qtr December 31, 2025



	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES, GAINS, AND OTHER SUPPORT				
Federal Special Education		\$ -		\$ -
National School Lunch		\$ 229,566		229,566
Other Federal Revenues	-	11,175		11,175
State General Purpose Apportionment	5,344,801			5,344,801
District In-Lieu Property Tax	-			-
Education Protection Account	717,219			717,219
Lottery	-	-		-
State Special Education		200,194		200,194
One Time Funding	-			-
Other State Revenues	844,065	1,066,186		1,910,251
Donations	-	-		-
Donations - In-Kind	-	-		-
Student Activities	-			-
Class Fees	-			-
Food Services	-	122,001		122,001
Other Local Revenues	51,055	5,472		56,527
Interest Earned	75,456	-	-	75,456
Transfers	-			-
Net Assets Released From Restrictions:				
Other Federal Restricted Funds	11,175	(11,175)		-
Lottery	-	-		-
Other State Funds	1,066,186	(1,066,186)		-
Special Education	200,194	(200,194)		-
Food Services	357,039	(357,039)		-
Restricted Cash Donations	-	-		-
Restricted In-Kind Donations	-	-		-
REVENUES, GAINS, AND OTHER SUPPORT	8,667,191	0	-	8,667,191
EXPENSES				
Certificated Salaries	3,647,177			3,647,177
Classified Salaries	989,511			989,511
Benefits	1,710,070			1,710,070
Total Salaries and Benefits	6,346,759			6,346,759
Books and Supplies	907,521			907,521
Services, Other Operating Expenses	2,621,187			2,621,187
Management Fee	-			-
Free Use of Facilities - Apple Valley School District	-			-
Capital Outlay	287,464			287,464
Debt Service	-			-
Amortization of Bond Cost	-			-
Depreciation	-			-
Total expenditures	10,162,931	-	-	10,162,931
Net Change in Assets from Operations	(1,495,740)	0	-	(1,495,740)
Net Assets Beginning of Year as originally stated	9,211,729	-	-	9,211,729
Unrealized gain/(loss) on Interest Rate Swap	-	-	-	-
Net Assets Beginning of Year, as restated	9,211,729	-	-	9,211,729
Net Assets End of Year	7,715,988	0	-	7,715,988



Norton Science & Language Academy



As of 10/1/2025 - 12/31/2025

		Current Period	YTD Actual	Total Budget	Remaining Budget	PY Actual
Revenue						
Revenue						
Revenue	4000	7,019,457.31	8,591,734.40	25,416,564.00	16,824,829.60	8,632,650.62
Revenue - Interest	4100	27,181.44	75,456.20	135,000.00	59,543.80	32,276.99
Transfers Received	4990	-	-	-	-	-
Total Revenue		7,046,638.75	8,667,190.60	25,551,564.00	16,884,373.40	8,664,927.61
Total Revenue		7,046,638.75	8,667,190.60	25,551,564.00	16,884,373.40	8,664,927.61
Expenditures						
Cert Salaries						
Foundation Bonus	5000	-	-	-	-	-
Certificated Salaries	5100	1,990,703.73	3,386,013.39	7,355,273.00	3,969,259.61	3,081,898.64
Cert - Hourly	5102	-	-	35,000.00	35,000.00	70.00
Cert - Subs	5103	87,343.60	152,405.55	315,550.00	163,144.45	187,008.51
Cert - Supplemental	5104	14,174.16	59,784.08	119,000.00	59,215.92	44,360.00
Cert - Stipend	5105	29,094.50	47,872.80	154,115.00	106,242.20	55,903.84
Cert - OT	5106	-	1,101.58	1,500.00	398.42	2,608.14
Total Cert Salaries		2,121,315.99	3,647,177.40	7,980,438.00	4,333,260.60	3,371,849.13
Class Salaries						
Classified Salaries	5110	167,788.22	339,183.45	672,372.00	333,188.55	379,110.08
Class - Hourly	5112	301,325.69	541,930.05	1,151,250.00	609,319.95	501,502.23
Class - Subs	5113	40,804.83	64,902.74	123,100.00	58,197.26	69,960.80
Class - Supplemental	5114	6,217.61	27,779.07	34,748.00	6,968.93	24,723.82
Class - Stipend	5115	636.94	889.21	2,000.00	1,110.79	2,695.72
Class - OT	5116	12,085.36	14,826.54	20,000.00	5,173.46	6,778.42
Total Class Salaries		528,858.65	989,511.06	2,003,470.00	1,013,958.94	984,771.07
Benefits						
Employee Benefits	5200	329,170.53	533,950.18	1,192,804.00	658,853.82	500,577.59
STRS	5201	348,444.45	600,951.76	1,549,280.00	948,328.24	580,920.17
PERS	5202	205,337.89	373,364.49	632,068.00	258,703.51	334,358.31
Apple Retirement	5203	1,376.66	2,527.74	5,000.00	2,472.26	2,281.25
SS Classified	5204	47,519.83	85,821.20	146,387.00	60,565.80	75,891.02
Medicare	5205	37,042.83	65,103.66	152,559.00	87,455.34	61,216.97
SUI Classified	5208	1,321.38	2,308.54	5,263.00	2,954.46	2,178.28
Workers Comp	5209	26,316.50	46,042.66	104,478.00	58,435.34	42,748.48
Total Benefits		996,530.07	1,710,070.23	3,787,839.00	2,077,768.77	1,600,172.07
Supplies						
Approved Text Books	5300	140,046.64	308,835.47	314,849.00	6,013.53	371,935.88
Classroom Books	5301	437.76	437.76	15,589.00	15,151.24	145.40
Class Supplies	5320	6,229.82	46,962.89	54,107.00	7,144.11	37,324.92
Other Supplies	5322	79,694.95	124,369.46	175,000.00	50,630.54	96,394.22
Equipment (under 5K)	5325	6,800.67	9,249.67	19,500.00	10,250.33	2,918.83
Reimbursables	5327	14,332.12	14,066.84	15,000.00	933.16	12,101.13
Food	5360	227,068.42	294,142.90	700,000.00	405,857.10	379,728.29
Office Supplies	5530	8,724.12	18,267.47	22,774.00	4,506.53	14,153.46
Postage	5540	1,543.28	2,774.68	4,000.00	1,225.32	4,387.19
Computers	6210	9,862.60	14,238.44	48,500.00	34,261.56	114,651.16
Software	6220	19,643.91	64,462.29	94,750.00	30,287.71	423,011.58
Furniture	6230	3,683.23	6,445.50	15,000.00	8,554.50	11,454.16
Books, Media, Library	6240	-	3,267.53	15,000.00	11,732.47	46,679.22
Total Supplies		518,067.52	907,520.90	1,494,069.00	586,548.10	1,514,885.44



Norton Science & Language Academy

As of 10/1/2025 - 12/31/2025



		Current Period	YTD Actual	Total Budget	Remaining Budget	PY Actual
Services						
Employee Admin	5220	156.75	490.75	1,500.00	1,009.25	536.11
Testing	5331	13,483.02	16,088.66	32,250.00	16,161.34	5,695.28
Referees	5340	6,000.00	12,000.00	12,500.00	500.00	6,450.00
Field Trip	5350	-	-	105,000.00	105,000.00	37,420.74
Travel	5400	46.13	597.04	3,300.00	2,702.96	1,724.90
Training and Conferences	5410	34,909.99	92,233.86	165,729.00	73,495.14	77,975.33
Other Services	5412	60,931.25	129,918.40	175,000.00	45,081.60	46,741.93
Dues and Memberships	5420	8,298.66	23,907.60	30,000.00	6,092.40	5,787.59
S B Co Fees	5422	-	350.00	193,430.00	193,080.00	2,400.00
LCER Management Fee	5423	-	-	2,323,118.00	2,323,118.00	-
Banking fees	5425	9.53	10.18	2,200.00	2,189.82	5.20
Insurance	5430	64,894.80	129,789.60	225,000.00	95,210.40	216,797.65
Legal Fees	5440	965.00	4,031.50	8,500.00	4,468.50	3,380.00
Consulting	5441	20,000.00	91,875.00	425,140.00	333,265.00	112,915.00
Consulting/Sub Agreements	5442	259,795.26	259,795.26	1,487,675.00	1,227,879.74	808,178.52
Trash-Sewer	5460	9,688.96	16,356.63	50,000.00	33,643.37	29,594.20
Gardening	5470	3,475.47	5,159.34	15,000.00	9,840.66	1,218.05
Janitorial	5480	19,853.23	39,191.11	91,000.00	51,808.89	39,131.76
Pest Control	5490	1,688.35	1,688.35	5,000.00	3,311.65	846.70
Security	5500	894.31	16,788.19	115,000.00	98,211.81	3,322.00
Telephone	5510	9,607.72	19,655.82	44,600.00	24,944.18	14,218.56
Utilities	5520	9,425.19	18,380.63	175,000.00	156,619.37	2,030.37
Copier	5531	15,300.37	31,996.27	48,256.00	16,259.73	28,090.62
Emergency-First Aid	5532	3,823.98	3,942.73	12,000.00	8,057.27	4,697.92
Bank Fees	5533	-	2,500.00	2,500.00	-	2,500.00
Rental - Leases	5550	785,518.17	1,565,331.32	3,100,625.00	1,535,293.68	1,569,545.17
Advertising - Marketing	5561	6,034.71	6,034.71	15,000.00	8,965.29	181.01
Public Relations	5562	2,682.83	4,390.14	15,000.00	10,609.86	-
Special Events	5563	5,986.92	6,625.97	32,250.00	25,624.03	2,226.35
Facilities - Maintenance	6010	23,760.86	37,329.50	60,000.00	22,670.50	14,986.67
Auto	6110	1,242.88	1,267.88	2,000.00	732.12	173.55
Bus	6115	18,352.90	19,098.10	59,973.00	40,874.90	8,166.25
Equipment Repairs	6205	<u>37,606.88</u>	<u>64,362.65</u>	<u>97,500.00</u>	<u>33,137.35</u>	<u>58,210.45</u>
Total Services		1,424,434.12	2,621,187.19	9,131,046.00	6,509,858.81	3,105,147.88
Capital Exp						
Construction	5600	-	-	-	-	-
Sites - Improvements of Site	6000	-	-	25,000.00	25,000.00	27,074.00
Building -Improvements of Bldg	6100	106,794.81	287,464.12	300,000.00	12,535.88	105,624.99
Capital Equipment (over 5 K)	6200	-	-	-	-	-
Total Capital Exp		106,794.81	287,464.12	325,000.00	37,535.88	132,698.99
Debt Service						
Interest Expense	5571	-	-	-	-	-
Depreciation	6900	-	-	-	-	34,407.44
Amortization	6910	-	-	-	-	-
Total Debt Service		-	-	-	-	34,407.44
Total Expenditures		5,696,001.16	10,162,930.90	24,721,862.00	14,558,931.10	10,743,932.02
Revenue and Expense		1,350,637.59	(1,495,740.30)	829,702.00	2,325,442.30	(2,079,004.41)



Norton Science & Language Academy

Statement of Cash Flows

For the 2nd Qtr December 31, 2025



CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets \$ (1,495,740)

Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities

Depreciation and Amortization -

Unrealized loss/(gain) on interest rate swap -

(Increase) Decrease in operating assets:

Accounts Receivable 111,879

Stores Inventory -

Prepaid Expense -

Intercompany receivables

Increase (Decrease) in operating liabilities:

Current portion of loans payable -

Accrued Payroll and Payroll Expenses (513)

Accounts Payable (189,673)

Deferred Revenue (1)

Due to Government Grantor (12,981)

Due to Student Groups -

Net Cash Provided by Operating Activities (1,587,028)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Equipment, Furniture and Building Improvements -

Net Cash Used by Investing Activities -

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Line of Credit -

Additional Bond Issuance Cost -

Additional Apple Lease -

Payments on Outstanding Loans -

Net Cash Used by Financing Activities -

Net Increase in Cash (1,587,028)

BEGINNING CASH 13,389,621

ENDING CASH 11,802,593

Days Cash on Hand 106.84

Appendix II
Student Enrollment



Norton Science & Language Academy

Enrollment
As of 12/31/2025



<u>Grade Level</u>	<u>Count</u>
TK	48
K	100
1	100
2	102
3	95
4	100
5	99
6	122
7	121
8	118
9	91
10	75
11	46
12	27
Total	<u>1244</u>

Appendix III
Quarterly Report Certificates

EXHIBIT B

QUARTERLY REPORT CERTIFICATE

Name of Issuer: California Enterprise Development Authority
Name of Issue: Charter School Revenue Bonds (Norton Science and Language Academy Project) Tax-Exempt, Series 2020
Name of Borrower: 230 South Waterman Avenue LLC
Name of Lessee: The High Desert "Partnership in Academic Excellence" Foundation, Incorporated
Date of Issuance: June 16, 2020

Pursuant to the Continuing Disclosure Agreement, dated as of June 1, 2020, between the Lessee, the Borrower, and the Dissemination Agent, the undersigned representative of the Lessee and the Borrower does hereby certify that the enclosed unaudited financial statements of the Lessee and the Borrower for the quarter ended December, 2025, complies with the requirements of Section 3 of the Continuing Disclosure Agreement.

230 SOUTH WATERMAN AVENUE LLC, a California limited liability company

By: The High Desert "Partnership in Academic Excellence" Foundation, Incorporated, a California nonprofit public benefit corporation, its sole member

By: 
Its: President (CEO)

THE HIGH DESERT "PARTNERSHIP IN ACADEMIC EXCELLENCE" FOUNDATION, INCORPORATED, a California nonprofit public benefit corporation

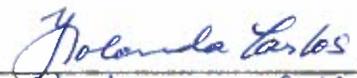
By: 
Its: Chairman of the Board

EXHIBIT B

QUARTERLY REPORT CERTIFICATE

Name of Issuer: California Enterprise Development Authority
Name of Issue: Charter School Revenue Bonds (Norton Science and Language Academy Project) Tax-Exempt, Series 2021
Name of Borrower: 230 South Waterman Avenue LLC
Name of Lessee: The High Desert "Partnership in Academic Excellence" Foundation, Incorporated
Date of Issuance: December 21, 2021

Pursuant to the Continuing Disclosure Agreement, dated as of December 1, 2021, between the Lessee, the Borrower, and the Dissemination Agent, the undersigned representative of the Lessee and the Borrower does hereby certify that the enclosed unaudited financial statements of the Lessee and the Borrower for the quarter ended December, 2025, complies with the requirements of Section 3 of the Continuing Disclosure Agreement.

230 SOUTH WATERMAN AVENUE LLC, a California limited liability company

By: The High Desert "Partnership in Academic Excellence" Foundation, Incorporated, a California nonprofit public benefit corporation, its sole member

By: 
Its: President / CEO

THE HIGH DESERT "PARTNERSHIP IN ACADEMIC EXCELLENCE" FOUNDATION, INCORPORATED, a California nonprofit public benefit corporation

By: 
Its: Chairman of the Board

2026 Lewis Center for Educational Research Board Attendance

	January Regular	February Regular	March Regular	April Regular	May Regular	June Regular	August Regular	Sept Regular	Nov Regular	Dec Regular	TOTAL REGULAR
Yolanda Carlos	Present	Present									100%
Amber Hom	Absent	Present									50%
Dr. Steve Levin	Absent	Present									50%
Marisol Sanchez	Present	Present									100%
Lucy Tello	Present	Present									100%
Michael Razo	Absent	Present									50%
Pat Schlosser	Present	Absent									50%

	Special Meetings		
	None		
Yolanda Carlos			
Amber Hom			
Dr. Steve Levin			
Marisol Sanchez			
Lucy Tello			
Michael Razo			
Pat Schlosser			

LCER Board Give and Get

Fiscal Year 2025/2026 - As of 03/16/2026

Member	Give	Get	In-kind	Total
Yolanda Carlos	\$ 25	\$ -	\$ -	\$ 25
Steven Levin	\$ 300	\$ -	\$ 576	\$ 876
Mike Razo	\$ -	\$ -	\$ -	\$ -
Jessica Rodriguez	\$ 155	\$ -	\$ -	\$ 155
Marisol Sanchez	\$ 2,500	\$ -	\$ 700	\$ 3,200
Pat Schlosser	\$ -	\$ -	\$ -	\$ -
Lucy Tello	\$ -	\$ -	\$ 100	\$ 100
Total	\$ 2,980	\$ -	\$ 1,376	\$ 4,356

Lewis Center Foundation Board Give and Get

Member	Give	Get	In-kind	Total
Buck Goodspeed	\$ 500	\$ -	\$ -	\$ 500
Vianey Gonzalez	\$ 667	\$ -	\$ -	\$ 667
Ambar Martinez	\$ 517	\$ -	\$ -	\$ 517
Jessica Rodriguez	\$ 155	\$ -	\$ -	\$ 155
Marisol Sanchez	\$ 2,500	\$ -	\$ 700	\$ 3,200
Total	\$ 4,339	\$ -	\$ 700	\$ 5,039

	Give	Get	In-kind	Total
Total Combined Boards	\$ 7,319	\$ -	\$ 2,076	\$ 9,395