



Peak Prep Pleasant Valley

Board Meeting Agenda—Special Board Meeting  
Thursday, March 13<sup>th</sup> 2025  
4:00pm

**Meeting Location:**

PVSD  
600 Temple Ave  
Camarillo, CA 93010  
Learning Center-Rm 24

**Remote Meeting Access via Zoom:**

*Topic: March Special Board Meeting*

*Time: Mar 13, 2025 04:00 PM Pacific Time (US and Canada)*

*Join Zoom Meeting*

*<https://peak-prep-org.zoom.us/j/89777618363?pwd=jQbb6aiPfvxBDffMbzh5pWrn9t7uhf.1>*

**Meeting ID: 897 7761 8363**

**Passcode: 509070**

*One tap mobile*

*+13052241968,,89777618363#,,,,\*509070# US*

*+13092053325,,89777618363#,,,,\*509070# US*

*Dial by your location*

- *+1 305 224 1968 US*
- *+1 309 205 3325 US*
- *+1 312 626 6799 US (Chicago)*
  - *+1 646 931 3860 US*
- *+1 929 205 6099 US (New York)*
- *+1 301 715 8592 US (Washington DC)*
  - *+1 669 444 9171 US*
- *+1 669 900 6833 US (San Jose)*

- +1 689 278 1000 US
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
  - +1 360 209 5623 US
  - +1 386 347 5053 US
  - +1 507 473 4847 US
  - +1 564 217 2000 US

**Meeting ID: 897 7761 8363**

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*Find your local number: <https://peak-prep-org.zoom.us/j/kdin2pvNK2>*

#### MEETING AGENDA & RELATED MATERIALS

Agendas for regular board meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 72 hours prior to the start of the meeting. Agendas for special meetings as defined by the Brown Act will be posted physically within the Charter School's jurisdiction, and on the legislative body's website 24 hours prior to the start of the meeting. Materials relating to an agenda topic that is a matter of public record in an open session will be made available for the public at [www.peak-prep.org](http://www.peak-prep.org) or 600 Temple Ave, Camarillo, CA 93010

#### THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

#### REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY

The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

#### REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting may request assistance by contact Superintendent, Dr. Shalen Bishop at [Shalen.Bishop@peak-prep.org](mailto:Shalen.Bishop@peak-prep.org)

#### FOR MORE INFORMATION

For more information concerning this agenda or for materials relating to this meeting, please contact the Executive Director's Office: Dr. Shalen Bishop at [Shalen.Bishop@peak-prep.org](mailto:Shalen.Bishop@peak-prep.org).

This legislative body conducts business under the meeting requirements of the Ralph M. Brown Act.

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**I. PRELIMINARY MATTERS**

***A. Call to Order:***

Meeting was called to order by Board Director at: \_\_\_\_\_

***B. Roll Call***

Board Member	Present	Absent
Patty Lerner		
Bob Rust		
Carol Bjordahl		

***C.. Motion to adopt the agenda was moved by* \_ \_ \_**

Roll Call Vote:

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						

## **II. PUBLIC COMMENT**

The public may comment on any item that is on the agenda or any other item that is in the Board's jurisdiction through written comments submitted before the meeting or live at the meeting. No presentation shall be more than two (2) minutes. Individuals desiring to address the Board are requested to email Dr. Bishop ([Shalen.Bishop@peak-prep.org](mailto:Shalen.Bishop@peak-prep.org)) prior to the start of the meeting, or otherwise by lining up at the designated spot for public comment designated by the Board at the time public comment is opened. Board members are prohibited from responding to or commenting on matters raised by the public that are not on the agenda. (Gov. Code § 54954.2(a))

Public comments may also be presented live through our Zoom Meeting link to the meeting:

<https://peak-prep-org.zoom.us/j/89777618363?pwd=jQbb6aiPfvxBDffMbzh5pWrn9t7uhf.1>

(Same Zoom Meeting above, For Phone access see agenda information above)

Members of the public wishing to comment via Zoom shall use the "raise hand" function and will be called on to present.

## **III. Information, Discussion, and Action items**

**A) *Approval of Consent Agenda.*** *Agenda items presented in this section compose the Consent Agenda and are routine of nature. Unless an item is moved to the Action section at the request of a board member, they will be approved by the board as a group as the first action on the agenda. Each item approved shall be deemed to have been read in full and adopted as recommended.*

**1. *Approval of Financial Statement.*** *The Director of Finance recommends that the Board of Directors approve the revenue and expenditures as listed on Jan 1st, 2025 through Jan 31st, 2024, Financial Statements.*

**2. *Approval of Board Report of Commercial Checks***  
*The Director of Finance recommends that the Board of Directors approve the commercial payments as listed on Jan 1st, 2025 through Jan 31st, 2024 Board Report of Checks.*

**3. *Approval of Board Report of Purchase Orders***  
*The Director of Finance recommends that the*

*Board of Directors approve the purchase orders as listed  
Jan 1st, 2025 through Jan 31st, 2024, Board Reports.*

#### **4. Approve Minutes from 9/10/2024 & 2/6/2025 Board Meeting**

**B) Executive Director Report (No Action, just reporting out different aspects of the school program)**

- a. Highlights
- b. Programs/Academic Resources updates, if any.
- c. Upcoming Compliance Dates

**C) The Board shall review, discuss, and consider approving the shared employee agreement with River Oaks Charter School.** The employee shared agreement is to provide employee opportunities for our similar schools (Student Information System, Independent Study, Learning Management, etc) to share and maintain high quality hires when a full-time employee may not be needed (Human Resource Director, additional School Psychologist, etc). This agreement has been approved through legal.

**D) The Board shall review, discuss and consider approving Track A and Track B 2025-2026 School Calendars.** These are the proposed school year calendars for the 2025-2026 school year. We will begin with Track A, July 8<sup>th</sup>, 2025. Both calendars are on one document.

**E) The Board shall review, discuss, and consider approving the 2025-2026 Classified Holiday Calendar.** This holiday calendar is for our 11 & 12-month classified employees.

**F) The board shall review, discuss and consider approving the updated 2023-2024 Funding Arts and Music Funding Grant Report .** This is an updated report on how we have spent our Prop 28 Music & Arts Grant.

**G) The board shall review, discuss and consider approving the Board Policy governing Student Enrollment Benefit for Employees.** As an important benefit to recruiting high quality staff, many school districts allow employees to enroll their children in the school in which they work, irrespective of their residence within or outside of the district's boundaries. This benefit is critical to supporting the needs of working parents by providing convenience, and it also supports the school community through increased staff good will and buy-in, e.g., staff stand to be more engaged and dedicated at schools in which their own children may, do, or did attend. However, any employee student outside the serviced county areas will not be

claimed for attendance that is directly related to funding.

H) **The Board will review, discuss, and consider the approval of the Scope of Work and agreement Clifton Larsen Auditors. (CLA).** Peak Prep continues to use the auditors, Clifton Larsen Auditors, who also used to serve the school district. CLA will conduct the audit and Form 990.

I) **The Board shall review, discuss and consider approving the Second Interim Report.** Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31<sup>st</sup>.

J) **The board will review, discuss and consider approving the 2025-2026 Pleasant Valley School District (PVSD) & Peak Prep agreements/quotes for Technology Services.** Peak staff recommends continuing to use PVSD for their technology & I.T. Support. This quote is for staffing, shipping, google management, new computers, repairs, google licensing, and I.T and cybersecurity support and web filtering. This helps with continued streamline and best practices with PVSD.

K) *The board will review, discuss, and consider approving the Pleasant Valley School District (PVSD) Memorandum of Understanding (MOU) for supporting Track A students on the PVSD campus.* This MOU between Peak and PVSD is designed to lead & support the academic enrichment of students during our Track A school year.

***Board Members Remarks and Announcements***

***V. ADJOURNMENT***

MOTION FOR ADJOURNMENT Motion to Adjourn

Roll Call Vote:

Board Member	Motion to Move	Second	Yes	No	Abstain	Absent
Patty Lerner						
Bob Rust						
Carol Bjordahl						

Adjourned at \_\_\_\_

**EMPLOYEE SHARING/ON LOAN AGREEMENT**  
**between**  
**PEAK PREP PLEASANT VALLEY AND**  
**RIVER OAKS ACADEMY**

**FOR** [REDACTED] **(EMPLOYEE NAME)**

THIS AGREEMENT (“Agreement”) is entered into the date executed below by and between Peak Prep Pleasant Valley, a California nonprofit public benefit corporation (“Peak”), and River Oaks Academy, a California nonprofit public benefit corporation (“ROA”).

WHEREAS, Peak and ROA each have one or more needs for certain staff positions to serve their students but do not necessarily have a need to employ individuals on a full-time basis for those positions;

WHEREAS, the hiring market for certain positions makes it impractical and/or challenging to locate qualified individuals willing to serve in a part-time position;

WHEREAS, Peak and ROA operate charter schools that are authorized in Ventura County, have missions that are in alignment, and have some of the same staffing needs and would hire for positions from within the same hiring market;

WHEREAS, Peak and ROA desire to share in the use of certain employees and share in the proportionate cost of employing those employees (“Employee Sharing”);

WHEREAS, Peak and ROA enter into this Agreement to adopt terms and conditions to govern their Employee Sharing relationship for [REDACTED] (employee name) (“Employee”);

WHEREAS, under the Employee Sharing arrangement, ROA shall loan Employee to Peak for specified time each week;

NOW THEREFORE, in consideration of the foregoing recitals and the mutual terms and conditions contained herein, the parties to this Agreement mutually agree as follows:

- 1. Agreement:** ROA agrees to loan the Employee to Peak for the purpose of performing those duties assigned by Peak consistent with the job description for the position, which is attached hereto and incorporated herein as **Attachment A**. In the performance of such services, the Employee shall agree to conform to the rules and regulations applicable to Peak employees, including but not limited to all policies and employment requirements applicable to Peak employees.<sup>1</sup> For the avoidance of doubt, ROA will remain as the employer of the Employee, not Peak, and ROA will be responsible for compliance with all applicable employment laws, regulations, and contractual obligations applicable to the Employee except as otherwise addressed in this Agreement. For the avoidance of doubt, nothing in this Agreement modifies the at-will employment arrangement between Employee and ROA and nothing in this Agreement creates any guarantees or promises to the Employee regarding the terms and conditions of employment beyond those set forth in the employment agreement between ROA and Employee attached hereto as **Exhibit B**.

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<sup>1</sup> Peak requires that all employees receive a background check and undergo a tuberculosis test prior to the start of employment.

2. **Term:** Subject to terms of this Agreement, the Employee is anticipated to be shared between Peak and ROA from [REDACTED] (date) until such time as the Employee is no longer employed by ROA, or until this agreement is terminated as provided in Section 10 below.
3. **Duties:** The Employee shall perform the duties of a [REDACTED] (role) as specified in the attached job description. The job duties for the Employee may be altered from time to time by ROA and Peak. **This position is exempt from overtime law.**
4. **Compensation and Allocation:** Peak agrees to reimburse/pay ROA for its share of the Employee's gross monthly salary with ROA, as well as any applicable or resulting employer taxes, and its share of all related fringe benefits costs including workers' compensation, unemployment insurance, retirement and health benefits, pursuant to the employment agreement as attached. Peak shall provide equipment, software, and all technology necessary to Employee to perform work for Peak, which shall be for the sole purpose of Employee performing their duties as specified above in Paragraph 3, used pursuant to Peak's policies, and returned to Peak upon termination of this Agreement. The Employee shall fully accrue illness leave with ROA while performing services to Peak and shall have the right to access such leave while working at Peak. If such leave is paid leave, Peak shall compensate ROA in the manner described herein for the amount of paid leave taken.

Peak shall reimburse ROA based on the proportion of on-job time the Employee allocates to Peak, i.e., if 50% of the Employee's time is allocated to Peak, Peak shall reimburse ROA Foundation for 50% of salary, benefits, and tax expense. Employee shall be responsible for submitting a time card to Peak and ROA by the end of each month that allocates their working time between Peak and ROA. ROA shall thereafter issue an invoice to Peak for its share of employment expenses for Employee incurred in that month, and Peak shall pay the invoice within thirty (30) days of receipt.

5. **Work Schedule:** The work schedule for this position is typically Monday through Friday from [REDACTED] a.m. to [REDACTED] p.m. **It is ROA and Peak's expectation and policy that Employee shall allocate 50% of their time to Peak and 50% to ROA** unless otherwise set forth to the Employee in a writing from Peak and ROA. Employee shall be loaned to Peak consistent with the following schedule:

[REDACTED]

The work schedule under this Agreement may be modified as needed by Peak and ROA based on their mutual agreement. Although exempt, this position, at a minimum, requires the Employee to be available to Peak a minimum of [REDACTED] hours per day and to ROA for a minimum of [REDACTED] hours per day.

6. **Performance Evaluation:** As to all work performed for Peak by the Employee, the Employee shall be evaluated by Peak's Executive Director, consistent with the job description. The Employee agrees and consents to the disclosure by Peak to ROA of any and all evaluation documents, including disciplinary or corrective memoranda. The evaluation process used by Peak may be modified from time to time without the need to amend this Agreement.
7. **Expense Reimbursements:** During the term of this Agreement, Peak agrees that ROA may pay directly to the Employee authorized and/or ordinary expense reimbursements for mileage and travel expenses in accordance with and subject to the policies of ROA.
8. **Amendment of Agreement:** At the request of either Peak or ROA, this Agreement may be amended by mutual consent of both parties by the addition of a written addendum to the Agreement signed by a representative of both ROA and Peak. The Employee may offer input/recommendations to both Peak and ROA if any amendments are considered.
9. **Maintenance of and Authority to Disclose Records:** Peak shall be responsible for maintaining all appropriate records for the Employee with respect to the Employee's work at Peak and shall produce copies



of all such records to ROA to the extent required for ROA to discharge its legal obligations as the Employee's employer. Upon request, ROA shall disclose any and all relevant personnel documents to Peak. The Employee agrees and consents to the disclosure by ROA to Peak, and vice versa, of any and all relevant personnel documents.

- 10. **Termination of Agreement:** The Employee shall not gain or accrue any employment rights with Peak. Either party may terminate this Agreement, either with or without cause, by providing fifteen (15) days advance written notice to the other party. This Agreement terminates automatically on the occurrence of any of the following events: (a) resignation by the Employee from either ROA or Peak; (b) bankruptcy or insolvency of Peak or ROA; (c) the closure of their respective charters; or (d) death or permanent disability of the Employee..
- 11. **Indemnification:** The parties agree to indemnify, defend and hold harmless the other party for any claims made against one party arising out of claims resulting from any work performed by the Employee or arising from this Agreement or the Job Sharing arrangement where the claim is allocable to the acts or omissions of one party over the other party. Where the parties are deemed to be jointly responsible for an act or omission, they shall share equally in expenses and liability related to any claims.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of [DATE].

**RIVER OAKS ACADEMY**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Claudia Weintraub  
Executive Director

**PEAK PREP PLEASANT VALLEY**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Shalen Bishop  
Executive Director

**CONSENT OF EMPLOYEE**

The undersigned hereby acknowledges that they have read the foregoing Agreement between ROA and Peak and consents to serve as a shared \_\_\_\_\_ (role) for ROA and Peak as described in this Agreement.

\_\_\_\_\_  
Employee Date

# Peak Prep | 2025-2026 CALENDAR-Track A

JULY '25						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

1 First Day of Track A  
4-7 July -NS

School Days: 21

JANUARY '26						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

01-02 Winter Break  
05-06 Teacher Workday  
07 Students Return  
19 MLK Jr. Observation-NS

School Days: 17

AUGUST '25						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4-8 Teachers' PD-NS  
11 LP2 Starts

School Days: 16

FEBRUARY '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

16-20 Mid-Winter Break-NS

School Days: 15

SEPTEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1 Labor Day-NS

School Days: 21

MARCH '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

School Days: 22

OCTOBER '25						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

School Days: 23

APRIL '26						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

06-10 Spring Break  
24 Last Day of Track A

School Days: 13

NOVEMBER '25						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

24-28 Thanksgiving Break-NS

School Days: 15

MAY '26						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

25 Memorial's Day

DECEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

22-31 Winter Break-NS

School Days: 15

JUNE '26						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

19 Juneteenth

# Peak Prep | 2025-2026 CALENDAR-Track B

AUGUST '25						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**4-8** Teachers Return  
**13** First Day of Track B

School Days: 15

FEBRUARY '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

**16-20** Midwinter Break-NS

School Days: 15

SEPTEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**01** Labor Day

School Days: 21

MARCH '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

School Days: 22

OCTOBER '25						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

School Days: 23

APRIL '26						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**06-10** Spring Break

School Days: 17

NOVEMBER '25						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**24-28** Thanksgiving Break

School Days: 15

MAY '26						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**22** Last Day of School  
**25** Memorial's Day

School Days: 16

DECEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**19** Semester 1 Ends  
**22-31** Winter Break-NS

School Days: 15

JUNE '26						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**19** Juneteenth

JANUARY '26						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**01-02** Winter Break  
**05-06** Teacher Workday  
**07** Semester 2 begins

**19** M.L. King Day-NS

School Days: 17

JULY '26						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**04** Independence Day

**Peak Prep | 2025-2026 CALENDAR-Track B**



**PEAK PREP PLEASANT VALLEY**  
Learning Period (LP) Calendar  
2025-2026

**Track A**

LP1 6/30/2025-8/1/2025  
LP2 8/11/2025-9/5/2025  
LP3 9/08/2025-10/03/2025  
LP4 10/06/2025-10/31/2025  
LP5 11/3/2025-11/28/2025  
LP6 12/01/2025-12/26/2025  
LP7 01/05/2026-1/30/2026  
LP8 02/02/2026-02/27/2026  
LP9 03/02/2026-03/27/2026  
LP10 3/30/2026-4/24/2026

**Track B**

LP1 8/11/2025-9/5/2025  
LP2 9/08/2025-10/03/2025  
LP3 10/06/2025-10/31/2025  
LP4 11/3/2025-11/28/2025  
LP5 12/01/2025-12/26/2025  
LP6 1/05/2026-1/30/2026  
LP7 02/02/2026-02/27/2026  
LP8 03/02/2026-03/27/2026  
LP9 3/30/2026-4/24/2026  
LP10 05/04/2026-05/22/2026



**PEAK PREP PLEASANT VALLEY**  
25-26 School Year  
Classified Calendar

1. Friday, July 4<sup>th</sup>—Fourth of July
2. Monday, Sept 1<sup>st</sup>—Labor Day
3. Monday, Nov 10<sup>th</sup>—Veteran’s Day Observation
4. Thursday and Friday, Nov 27<sup>th</sup>-Nov 28<sup>th</sup>—Thanksgiving Break
5. Wednesday-Friday, Dec 24<sup>th</sup>-26<sup>th</sup>—Winter Break
6. Thursday & Friday, Jan 1<sup>st</sup>-2<sup>nd</sup>—New Year’s Day Observation
7. Monday, Jan 19<sup>th</sup>—MLK Jr. Day
8. Monday, Feb 16<sup>th</sup>—President’s Day
9. Friday & Monday, April 3<sup>rd</sup> & April 6<sup>th</sup>—Spring Break
10. Monday, May 25<sup>th</sup>—Memorial Day
11. Friday, June 19<sup>th</sup>—Juneteenth

# Proposition 28: Arts and Music in Schools Funding Annual Report Fiscal Year 2024–25

Name:

County-District-School (CDS) Code:

Allocation Year: 2023–24, 2024–25

1. Narrative description of the Proposition 28 arts education programs funded (2500 character limit).

2. Number of full-time equivalent teachers (certificated) providing arts education programs with Arts and Music in Schools (AMS) funds

3. Number of full-time equivalent personnel (classified) providing arts education programs with AMS funds

4. Number of full-time equivalent teaching aides providing arts education programs with AMS funds

5. Number of students served with AMS funds

6. Number of school sites providing arts education programs with AMS funds

Date of Approval by Governing Board/Body

Annual Report Data URL (direct PDF link to document on local educational agency website)



## **POLICY GOVERNING STUDENT ENROLLMENT BENEFIT FOR EMPLOYEES**

### **Background**

Peak Prep Pleasant Valley (the “Charter School” or “PPPV”) offers a nonclassroom-based school program to students residing in Ventura County and adjacent counties (“Service Area”). Because PPPV’s instructional model is predominantly virtual, and because PPPV’s operations are also predominantly virtual, PPPV has the opportunity to recruit high quality teachers and staff to serve its students, regardless of their residence within or outside of PPPV’s Service Area. Indeed, many of PPPV’s valued employees do reside outside of Ventura County and adjacent counties. Given the ongoing teacher and staff shortage throughout California, PPPV’s ability to serve its students is dependent on PPPV’s continued ability to recruit talent broadly within and outside of PPPV’s Service Area and attract talent through competitive compensation and benefit offerings.

As an important benefit to recruiting high quality staff, many school districts allow employees to enroll their children in the school in which they work, irrespective of their residence within or outside of the district’s boundaries. This benefit is critical to supporting the needs of working parents by providing convenience, and it also supports the school community through increased staff good will and buy-in, e.g., staff stand to be more engaged and dedicated at schools in which their own children may, do, or did attend. Classroom-based charter schools also typically provide this benefit through admission preferences for children of employees.

Unlike classroom-based charter schools, however, nonclassroom-based charter schools cannot claim apportionment for students who live outside of their service area, i.e., their county of authorization and adjacent counties. (Education Code Section 51747.3(c).) As a consequence, nonclassroom-based charter schools do not typically enroll students who reside outside of their service area because it would generally be adverse to the fiscal interests of the charter school to enroll students who will not be funded, as funding received on account of other students would need to be utilized to serve unfunded students, resulting in lesser funding resources available on a per-student basis.



Through this policy, however, PPPV intends to allow for limited enrollment of the children of employees who reside outside of PPPV's Service Area (the "Enrollment Benefit") because PPPV finds that the incremental cost of serving that student without funding is far outweighed by PPPV's objective of recruiting and retaining high quality staff regardless of their location. PPPV finds that the Enrollment Benefit is important to ensure that PPPV is competitive in the hiring market, and that PPPV attracts and retains high quality employees who may choose to pursue employment at a school district or charter school that allows them to enroll their children.

PPPV also finds that the incremental cost of serving students through the Enrollment Benefit is modest. Under PPPV's virtual model, PPPV regularly has available and unutilized capacity, and the incremental cost of serving an additional student typically involves relatively small amounts associated with per-seat software and subscription fees and technology. PPPV finds that insofar as the incremental cost of educating a student through the Enrollment Benefit were equal to the apportionment the student would otherwise receive, that the cost would be worthwhile to absorb as an employee benefit similar to health and retirement benefits that PPPV currently offers.

## **Policy Terms**

All full-time employees who do not reside within the Service Area shall be eligible to enroll their students at PPPV so long as they are employed at PPPV. For purposes of this Policy "students" shall include minors of whom the employee is a parent or legal guardian with educational rights. Children enrolled through the Enrollment Benefit are otherwise subject to all policies and procedures applicable to all other students enrolled at PPPV, including with respect to admission policies and procedures, policies and procedures related to independent study and execution of an independent study master agreement, policies and procedures outlined in the student-parent handbook, etc.

If any employee's employment with PPPV ends during any school year for any reason, the employee's student(s) shall be allowed to continue enrollment through the end of the school year. In order for the student(s) to continue enrollment in any school year subsequent to separation of employment, their parent(s)/guardian(s) must provide proof of residency within the Service Area.

This Policy does not in any way modify the at-will nature of employment and is not a contractual term that may be considered a vested right or ongoing or future expectancy. This Policy is subject to modification and cancellation at any time by PPPV's Board of Directors, and without notice beyond notice that may be provided under the Ralph M. Brown Act.

For any student enrolled through the Enrollment Benefit who is not a resident within the Service Area, PPPV shall not claim apportionment for the student, e.g., as a unit or partial unit of average daily attendance ("ADA").

The Executive Director may establish regulations to implement this Policy in compliance with applicable PPPV policies and applicable laws.

Board Policy #: 25-1  
Adopted/Ratified: 3/13/2025  
Revision Date:



February 28, 2025

### ***Statement of Work - Audit Services***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 27, 2024, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Peak Prep Pleasant Valley Charter School ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Lili Huang is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the first year Lili Huang will be the engagement principal.

#### **Scope of audit services**

We will audit the financial statements of Peak Prep Pleasant Valley Charter School, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2025.

The statement of financial position and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of adjusting journal entries, as needed
- Preparation of the informational tax returns.

#### **Audit objectives**

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the

financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) 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 made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will also perform procedures to enable us to express an opinion on whether the supplementary information accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

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 an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial

statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued concurrent with the financial statement audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* and the State Audit Guide.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained 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, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management Override of Controls

- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, 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 entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require 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.

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. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a 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*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit 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*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

The California Department of Education and State Controller's Office requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes and regulations. Our procedures will consist of tests of transactions and other applicable procedures described in the State Audit Guide for the types of compliance requirements applicable to the entity. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to the State Audit Guide.

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.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; 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. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability

to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with state statutes, regulations, and the terms and conditions of state awards applicable to the entity's state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for state compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity 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 entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, grant agreements, and State Audit Guide that we may report.

You are 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, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.



Management is responsible for the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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 to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit 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 other engagements 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.

### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a

registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

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

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary 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

California Department of Education, California State Controller's Office, and authorizer(s), 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 CLA personnel. Furthermore, upon request, we may provide copies or electronic versions 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 California Department of Education, California State Controller's Office, and authorizer(s). If we are aware that a federal or state 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.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Fees**

Our professional fee is \$19,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

There is a ten percent withholding clause per Education Code 14505.

### **Bill to be mailed on**

April 2025  
June 2025  
October 2025

### **Amount to be billed**

One-third of our professional fees  
One-third of our professional fees  
One-third of our professional fees

Additional state compliance procedures related to changes to the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel will be billed as out-of-scope.

**Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

**Changes in accounting and audit standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

**Response:**

This letter correctly sets forth the understanding of Peak Prep Pleasant Valley Charter School.

DO NOT SIGN PDF -  
PLEASE USE LINK  
IN EMAIL

CLA  
CLA

*Lili Huang*

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Lili Huang, Principal

SIGNED 3/5/2025, 9:11:13 AM PST

**Client**  
Peak Prep Pleasant Valley Charter School

SIGN:

---

Dr. Shalen Bishop, Executive Director

DATE:

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PLEASE USE LINK  
IN EMAIL



Date: January 20, 2025

### ***Statement of Work - Tax Exempt Returns and Filings***

This agreement constitutes a statement of work (“SOW”) under the master service agreement (“MSA”) dated January 27, 2024, or any superseding MSA, made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Peak Prep Pleasant Valley Charter School (“you,” “your,” or “the organization”). The purpose of this SOW is to confirm our understanding of the scope of services, responsibilities, limitations, and related terms of our engagement for the year ended June 30, 2024.

#### **Our responsibility to you**

We will prepare the entity's federal and state returns and filings as defined herein in accordance with the applicable tax laws. We will use our judgment in resolving questions where the law is unclear, and where there is reasonable authority, we will resolve questions in your favor whenever possible.

We will not audit or otherwise verify the accuracy or completeness of the information we receive from you for the preparation of the returns and filings, and our engagement cannot be relied upon to uncover errors or irregularities in the underlying information.

#### **Your responsibilities**

It is your responsibility to provide us with all of the information needed to prepare complete and accurate returns and filings. We will have no obligation to prepare the returns and filings until you have provided such information to us. It is your responsibility to comply with all foreign jurisdiction filing requirements. We have no obligation to prepare returns for foreign jurisdictions.

CLA requires that you provide information 60 days prior to the filing deadline. If you provide information after that date, we may be unable to complete the return(s) by the original filing deadline and may need to file an extension. If an extension is filed and information is not provided by 60 days prior to the extended filing deadline, we may be unable to complete your return(s) by the extended due date. Failure to timely file your return(s) or to file for an extension can result in penalties which can be substantial.

The United States Supreme Court ruled in *South Dakota versus Wayfair* that physical presence is no longer required to establish nexus for sales tax. This ruling may have broad implications, even beyond sales tax, as to where an entity is subject to tax. Please note that if the entity had a taxable presence in more than one jurisdiction, such as an employee or agent within the jurisdiction, any tangible property owned or rented within the jurisdiction, or if the entity exceeds any applicable economic nexus thresholds, the entity, its owners, or related entities may be subject to state or local income, sales, use, franchise, or gross receipts tax in that jurisdiction depending upon the particular facts. It is the entity's responsibility, not CLA's, to

determine if assistance is needed in deciding whether the entity, its owners, or related entities may be liable for income, sales, use, franchise, or gross receipts tax, or have a filing requirement in the various state or local jurisdictions.

It is important for you to identify any ownership OR signature authority over a foreign bank account or other foreign financial assets which includes but is not limited to foreign: stocks, mutual funds, partnerships, bonds, retirement accounts, estates, trusts, annuities, swaps, and derivatives. Failure to disclose penalties can be significant, starting at \$10,000 and can be upwards of 50 percent of the value of the asset. Please provide account statements if you have any foreign account ownership or signature authority. Note that these rules do not apply to foreign investments held by U.S. mutual funds. In addition, ownership in a foreign business entity (association, corporation, disregarded entity, or partnership) could trigger additional U.S. foreign informational reporting requirements. These reporting requirements require the disclosure of ownership, financial information, and related-party transactions. Failure to properly disclose ownership, related-party transactions, and the required information could trigger a penalty of up to \$25,000 penalty per filing. We cannot be held responsible if you fail to identify or provide such information to us.

For all nonattest services we may provide to you, including these tax services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services. You are responsible to carefully review the returns and filings that we prepare on your behalf before they are signed and submitted to tax authorities. We will advise you with regard to tax positions taken in the preparation of the returns and filings, but the responsibility for the returns and filings remains with you.

### **Section 174 capitalization requirement**

Research and experimental (“R&E”) expenditures under IRC Section 174 are required to be capitalized and amortized. In the case of domestic R&E expenditures, the amortization period is 5 years, and in the case of foreign R&E expenditures the amortization period is 15 years. In order to comply with the new law, your R&E expenditures under Section 174 must be identified and properly categorized. Additionally, the IRS is requiring taxpayers with Section 174 expenditures to file a change in accounting method with their tax return, which may be done this tax year on a Form 3115 or equivalent statement. We will bill at our standard hourly rates for services related to this law change.

### **Beneficial ownership information reporting**

Beginning in 2024 under the Corporate Transparency Act (CTA), certain entities organized in the U.S. (including entities that are disregarded for federal income tax purposes) and foreign entities doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. The report must provide each beneficial owner, each company applicant and other required information. Entities subject to the beneficial ownership information (BOI) reporting include a corporation, limited liability company, or any other entity created by the filing of a document with the secretary of state or similar office under state, Tribal or foreign country law. Note that some entities are

exempt from the BOI reporting requirements (including many nonprofits and certain large operating companies).

**It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA.** We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

### **Tax examinations**

All returns and filings are subject to potential examination by the IRS and state taxing authorities. In the event of an examination, we will be available, at your request, to assist or represent you. Services in connection with tax examinations are not included in our fee for preparation of your returns and filings. Our fee for such services will be billed to you, along with any direct costs.

### **Record retention**

You are responsible for retaining all documents, records, canceled checks, receipts, or other evidence in support of information and amounts reported on your returns and filings. These items may be necessary in the event a taxing authority examines or challenges your returns or filings. These records should be kept for at least seven years. Your copy of the returns and filings should be retained indefinitely.

If carryover item(s) exist (e.g., capital loss, net operating loss, tax credits, etc.), you should retain the supporting records related to the carryover item(s) until the item has either been utilized (and the statute of limitations associated with the year of utilization has expired) or the carryforward period has expired.

In preparing the returns and filings, we rely on your representation that you understand and have complied with these documentation requirements. You are responsible for the proper recording of transactions in the books of accounts, for the safeguarding of assets, and for the substantial accuracy of your financial records.

All of the records that you provide to us to prepare your returns and filings will be returned to you after our use. Our working papers, including any copies of your records that we chose to make, are our property and will be retained by us in accordance with our established records retention policy. This policy states, in general, that we will retain our working papers for a period of seven years. After this period expires, our working papers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The working papers and files of our firm are not a substitute for your records.

### **Tax consulting services**

This statement of work also covers tax consulting services that may arise for which you seek our consultation and advice, both written and oral, that are not the subject of a separate statement of work. These additional services are not included in our fees for the preparation of the federal and state returns and filings. Our fee for such services will be billed to you, along with any direct costs.

We will base our tax analysis and conclusions on the facts you provide to us, and will not independently verify those facts. We will review the applicable tax law, tax regulations, and other tax authorities, all of which are subject to change. At your request, we will provide a memorandum of our conclusions. Written advice provided by us is for your information and use only and is not to be provided to any third party



without our express written consent.

Unless we are separately engaged to do so, we will not continuously monitor and update our advice for subsequent changes or modifications to the tax law and regulations, or to the related judicial and administrative interpretations.

<b>Tax Compliance Services or Form Description</b>	<b>Fee Detail</b>
IRS Form 990 – Return of Organization Exempt from Income Tax	\$3,000
State Charitable Registration Form(s) (same states as filed in the prior year, if additional forms are needed you and CLA will connect before time and expenses are incurred)	Included above
State Corporate Income Tax Form(s) (same states as filed in the prior year, if additional states are needed you and CLA will connect before time and expenses are incurred)	Included above
Other 990 related tax compliance service (if applicable)	Time and expense incurred

Our customary billing practice is to invoice up to 50% of the estimated professional services fees upon receipt of your tax return information, or upon the preparation of an application for an extension of time to file your tax return(s) if earlier. We will continue to periodically bill for our time as work progresses.

Our professional fee reflects that, if needed, CLA will provide you with first and second drafts of each return or filing. Additional drafts requested by you may result in additional professional fees.

Additional charges may apply if you request a paper copy of your return(s), your circumstances are complex, changes to the tax law occur, or unexpected circumstances require additional time. We may apply a 20% surcharge (based on prior year invoice) if you do not provide accurate and complete tax information at least 60 days prior to the extended federal filing deadline, and an additional 5% surcharge for each and every two-week period thereafter until accurate and complete tax information is provided.

We will bill for all expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees. Our invoices, including applicable state and local taxes, are payable on presentation.

#### **Termination of agreement**

Either party (you or CLA) may terminate this SOW at any time by giving written notice to the other party. In that event, the provisions of this SOW and the MSA shall continue to apply to all services rendered prior to termination.

**Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

**CliftonLarsonAllen LLP**

Casie Zwahlen, CPA

Manager, National Exempt Tax (NExT)

[casie.zwahlen@claconnect.com](mailto:casie.zwahlen@claconnect.com)

**Accepted on behalf of:**

**CLA**  
CliftonLarsonAllen, LLP

*Casie Zwahlen*

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Casie Zwahlen, CPA, Manager, National Exempt  
Tax (NExT)

**SIGNED** 1/20/2025, 11:40:27 AM PST

**Client**  
Peak Prep Pleasant Valley Charter School



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Dr. Shalen Bishop

**SIGNED** 1/23/2025, 3:37:41 PM PST

Charter Number: \_\_\_\_\_ 2062 \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: \_\_\_\_\_

Date: 3/13/2025

Charter School Official  
(Original signature required)

Printed Name: Shalen Bishop

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Josh Valdivia

Name \_\_\_\_\_

Director of Finance \_\_\_\_\_

Title \_\_\_\_\_

805-312-8844

Telephone \_\_\_\_\_

Josh.Valdivia@peak-prep.org

E-mail Address \_\_\_\_\_

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,288,412.00	10,934,881.13	3,186,745.00	10,934,881.13	0.00	0.0%
2) Federal Revenue		8100-8299	239,069.00	228,727.50	44,758.67	210,854.17	(17,873.33)	-7.8%
3) Other State Revenue		8300-8599	211,300.00	340,498.06	263,769.93	1,278,507.55	938,009.49	275.5%
4) Other Local Revenue		8600-8799	423,876.00	742,599.60	25,040.06	25,040.06	(717,559.54)	-96.6%
5) TOTAL, REVENUES			7,162,657.00	12,246,706.29	3,520,313.66	12,449,282.91		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,598,809.00	4,693,542.11	2,634,826.88	5,574,618.33	(881,076.22)	-18.8%
2) Classified Salaries		2000-2999	508,232.00	659,915.84	376,112.96	762,405.31	(102,489.47)	-15.5%
3) Employee Benefits		3000-3999	1,573,709.00	2,386,981.66	1,294,775.60	2,842,492.62	(455,510.96)	-19.1%
4) Books and Supplies		4000-4999	662,850.00	1,609,744.85	1,091,798.64	1,648,777.52	(39,032.67)	-2.4%
5) Services and Other Operating Expenses		5000-5999	1,202,012.00	1,584,933.32	580,764.45	1,731,319.16	(146,385.84)	-9.2%
6) Depreciation and Amortization		6000-6999	286.00	286.00	0.00	286.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	60,000.00	440.89	440.89	59,559.11	99.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,545,898.00	10,995,403.78	5,978,719.42	12,560,339.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(383,241.00)	1,251,302.51	(2,458,405.76)	(111,056.92)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(383,241.00)	1,251,302.51	(2,458,405.76)	(111,056.92)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,470,747.00	2,401,894.39		2,401,894.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,470,747.00	2,401,894.39		2,401,894.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,470,747.00	2,401,894.39		2,401,894.39		
2) Ending Net Position, June 30 (E + F1e)			2,087,506.00	3,653,196.90		2,290,837.47		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,844,133.00	0.00		0.00		
b) Restricted Net Position		9797	198,767.00	0.00		0.00		
c) Unrestricted Net Position		9790	44,606.00	3,653,196.90		2,290,837.47		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,469,983.00	7,729,452.50	2,085,710.00	7,227,293.70	(502,158.80)	-6.5%
Education Protection Account State Aid - Current Year		8012	77,168.00	156,370.00	40,266.00	156,370.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,741,261.00	3,049,058.63	1,060,769.00	3,551,217.43	502,158.80	16.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,288,412.00</b>	<b>10,934,881.13</b>	<b>3,186,745.00</b>	<b>10,934,881.13</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,982.00	101,640.50	0.00	101,640.50	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	86,661.00	86,661.00	29,443.00	86,661.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,044.00	11,044.00	3,807.00	11,044.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	10,000.00	0.00	0.00	(10,000.00)	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	0.00	2,500.00	2,500.00	2,500.00	New
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,382.00	19,382.00	9,008.67	9,008.67	(10,373.33)	-53.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>239,069.00</b>	<b>228,727.50</b>	<b>44,758.67</b>	<b>210,854.17</b>	<b>(17,873.33)</b>	<b>-7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	210,162.00	693,500.95	693,500.95	New
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,313.00	13,313.46	13,456.00	13,456.00	142.54	1.1%
Lottery - Unrestricted and Instructional Materials		8560	116,121.00	213,445.05	0.00	213,445.05	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	81,866.00	113,739.55	40,151.93	358,105.55	244,366.00	214.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>211,300.00</b>	<b>340,498.06</b>	<b>263,769.93</b>	<b>1,278,507.55</b>	<b>938,009.49</b>	<b>275.5%</b>
<b>OTHER LOCAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	23,333.33	0.00	0.00	(23,333.33)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	25,040.00	25,040.06	25,040.06	.06	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	725.32	0.00	0.00	(725.32)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	388,876.00	693,500.95	0.00	0.00	(693,500.95)	-100.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>423,876.00</b>	<b>742,599.60</b>	<b>25,040.06</b>	<b>25,040.06</b>	<b>(717,559.54)</b>	<b>-96.6%</b>
<b>TOTAL, REVENUES</b>			<b>7,162,657.00</b>	<b>12,246,706.29</b>	<b>3,520,313.66</b>	<b>12,449,282.91</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,899,172.00	3,295,277.62	1,773,318.50	3,979,877.61	(684,599.99)	-20.8%
Certificated Pupil Support Salaries		1200	336,656.00	347,239.77	201,734.29	387,597.08	(40,357.31)	-11.6%
Certificated Supervisors' and Administrators' Salaries		1300	362,981.00	366,379.04	244,620.75	445,288.90	(78,909.86)	-21.5%
Other Certificated Salaries		1900	0.00	684,645.68	415,153.34	761,854.74	(77,209.06)	-11.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,598,809.00</b>	<b>4,693,542.11</b>	<b>2,634,826.88</b>	<b>5,574,618.33</b>	<b>(881,076.22)</b>	<b>-18.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	25,774.00	22,581.27	14,470.34	38,285.79	(15,704.52)	-69.5%
Classified Support Salaries		2200	7,700.00	16,559.44	20,999.44	20,999.44	(4,440.00)	-26.8%
Classified Supervisors' and Administrators' Salaries		2300	148,998.00	144,489.12	92,355.40	157,542.03	(13,052.91)	-9.0%
Clerical, Technical and Office Salaries		2400	325,760.00	476,286.01	248,287.78	545,578.05	(69,292.04)	-14.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>508,232.00</b>	<b>659,915.84</b>	<b>376,112.96</b>	<b>762,405.31</b>	<b>(102,489.47)</b>	<b>-15.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	687,373.00	899,726.31	489,148.45	1,114,101.19	(214,374.88)	-23.8%
PERS		3201-3202	137,473.00	169,349.24	92,328.40	210,591.19	(41,241.95)	-24.4%
OASDI/Medicare/Alternative		3301-3302	88,720.00	119,674.47	69,278.18	153,057.55	(33,383.08)	-27.9%
Health and Welfare Benefits		3401-3402	570,894.00	1,101,424.10	596,689.47	1,244,189.47	(142,765.37)	-13.0%
Unemployment Insurance		3501-3502	2,015.00	13,398.13	4,971.39	12,022.98	1,375.15	10.3%
Workers' Compensation		3601-3602	69,531.00	83,409.41	42,359.71	108,530.24	(25,120.83)	-30.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,703.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,573,709.00</b>	<b>2,386,981.66</b>	<b>1,294,775.60</b>	<b>2,842,492.62</b>	<b>(455,510.96)</b>	<b>-19.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	319,300.00	517,675.63	220,896.15	326,437.82	191,237.81	36.9%
Books and Other Reference Materials		4200	0.00	0.00	1,685.53	6,685.53	(6,685.53)	New
Materials and Supplies		4300	267,050.00	629,909.82	607,440.07	930,792.14	(300,882.32)	-47.8%
Noncapitalized Equipment		4400	76,000.00	461,992.40	261,776.89	384,653.70	77,338.70	16.7%
Food		4700	500.00	167.00	0.00	208.33	(41.33)	-24.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>662,850.00</b>	<b>1,609,744.85</b>	<b>1,091,798.64</b>	<b>1,648,777.52</b>	<b>(39,032.67)</b>	<b>-2.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	536,064.42	150,927.19	620,376.41	(84,311.99)	-15.7%
Travel and Conferences		5200	118,825.00	13,639.40	26,035.91	57,537.99	(43,898.59)	-321.9%
Dues and Memberships		5300	10,060.00	2,999.98	2,065.48	6,257.15	(3,257.17)	-108.6%
Insurance		5400-5450	74,356.00	74,638.84	44,669.16	75,419.16	(780.32)	-1.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,396.00	30,606.40	20,006.72	32,671.72	(2,065.32)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	912,240.00	828,176.01	300,138.94	855,400.26	(27,224.25)	-3.3%
Communications		5900	56,135.00	98,808.27	36,921.05	83,656.47	15,151.80	15.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,202,012.00</b>	<b>1,584,933.32</b>	<b>580,764.45</b>	<b>1,731,319.16</b>	<b>(146,385.84)</b>	<b>-9.2%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	286.00	286.00	0.00	286.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>286.00</b>	<b>286.00</b>	<b>0.00</b>	<b>286.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	60,000.00	440.89	440.89	59,559.11	99.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>60,000.00</b>	<b>440.89</b>	<b>440.89</b>	<b>59,559.11</b>	<b>99.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>7,545,898.00</b>	<b>10,995,403.78</b>	<b>5,978,719.42</b>	<b>12,560,339.83</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
	Total, Restricted Net Position	0.00

Resource	Description	2024-25 Projected Totals
	Total, Restricted Net Position	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	446.50	446.50	781.85	781.85	335.35	75.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	446.50	446.50	781.85	781.85	335.35	75.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	446.50	446.50	781.85	781.85	335.35	75.0%

Second Interim  
Actuals to Date 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim  
Board Approved Operating Budget 2024-25

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim  
Projected Totals 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)



Second Interim  
Original Budget 2024-25  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Peak Prep Pleasant Valley**

**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
2024-25 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									57.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	575,909.34		575,909.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,107.67		249,107.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(29,875.56)		(29,875.56)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	795,141.45	0.00	795,141.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	795,141.45	0.00	795,141.45
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	575,909.34		575,909.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	249,107.67		249,107.67
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	(131,516.06)		(131,516.06)
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	693,500.95	0.00	693,500.95
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	693,500.95	0.00	693,500.95

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
2024-25 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								693,500.95
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
2023-24 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									57.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	324,241.62		324,241.62
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,700.00		7,700.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	105,043.02		105,043.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,428.92		1,428.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	69,493.44		69,493.44
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	507,907.00	0.00	507,907.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	507,907.00	0.00	507,907.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	98,698.09		98,698.09
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	2,215.91		2,215.91
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	100,914.00	0.00	100,914.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	100,914.00	0.00	100,914.00

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
2023-24 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								100,914.00
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	225,543.53		225,543.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,700.00		7,700.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	102,827.11		102,827.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,428.92		1,428.92
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	69,493.44		69,493.44
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	406,993.00	0.00	406,993.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	406,993.00	0.00	406,993.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								406,993.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
2023-24 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2024-25	FY 2023-24	(A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	795,141.45		
b. Less: Expenditures paid from federal sources	101,640.50		
c. Expenditures paid from state and local sources	693,500.95	406,993.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		406,993.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	693,500.95	406,993.00	286,507.95

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	795,141.45		
b. Less: Expenditures paid from federal sources	101,640.50		

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

c. Expenditures paid from state and local sources	693,500.95	316,800.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		316,800.35	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	693,500.95	316,800.35	
d. Special education unduplicated pupil count	57.00	37.00	
e. Per capita state and local expenditures (A2c/A2d)	12,166.68	8,562.17	3,604.51

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	0.00	72,712.97	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		72,712.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	72,712.97	(72,712.97)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2024-25	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	0.00	72,712.97	

Second Interim  
Special Education Maintenance of Effort  
2024-25 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Add/Less: Adjustments required for MOE calculation			0.00	
Comparison year's expenditures, adjusted for MOE calculation			72,712.97	
Less: Exempt reduction(s) from SECTION 1			0.00	
Less: 50% reduction from SECTION 2			0.00	
Net expenditures paid from local sources	0.00		72,712.97	
b. Special education unduplicated pupil count	57.00		37.00	
c. Per capita local expenditures (B2a/B2b)	0.00		1,965.22	(1,965.22)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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Title

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# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 02/14/25



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>					
LCFF COLA	n/a	1.07%	2.00%	2.00%	2.00%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%	2.00%
Enrollment		823.00	1,000.00	1,100.00	1,200.00
Average Daily Attendance	402.68	781.85	950.00	1,045.00	1,140.00
<b>Revenues</b>					
<b>State Aid - Revenue Limit</b>					
8011 LCFF State Aid	\$ -	\$ 7,227,294	\$ 9,001,803	\$ 10,214,970	\$ 11,417,108
8012 Education Protection Account	-	156,370	190,000	209,000	228,000
8019 State Aid - Prior Year	-	-	-	-	-
8096 In Lieu of Property Taxes	-	3,551,217	4,314,967	4,746,463	5,177,960
	-	10,934,881	13,506,770	15,170,433	16,823,068
<b>Federal Revenue</b>					
8181 Special Education - Entitlement	-	101,641	123,500	135,850	134,727
8182 Special Education - Discretionary	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	86,661	105,299	115,829	126,359
8291 Title II, Part A - Teacher Quality	-	11,044	13,419	14,761	16,103
8293 Title III - Limited English	-	-	-	-	-
8294 Title V, Part B - PCSG	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-
8296 Other Federal Revenue	-	11,424	-	-	-
8299 Prior Year Federal Revenue	-	85	103	113	123
	-	210,854	242,321	266,553	277,312
<b>Other State Revenue</b>					
8311 State Special Education	-	693,501	842,650	926,915	1,011,180
8520 Child Nutrition	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-
8550 Mandated Cost	-	13,456	22,637	27,536	30,459
8560 State Lottery	-	213,445	259,350	285,285	311,220
8598 Prior Year Revenue	-	-	-	-	-
8599 Other State Revenue	-	358,106	240,446	184,737	13,734
	-	1,278,508	1,365,083	1,424,473	1,366,593
<b>Other Local Revenue</b>					
8634 Food Service Sales	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-
8689 Other Fees and Contracts	-	25,040	30,425	33,468	36,510
8698 ASB Fundraising	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-
8980 Contributions, Unrestricted	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-
	-	25,040	30,425	33,468	36,510
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 12,449,283</b>	<b>\$ 15,144,599</b>	<b>\$ 16,894,927</b>	<b>\$ 18,503,484</b>

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 02/14/25



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Expenses</b>					
<b>Certificated Salaries</b>					
1100 Teachers' Salaries	-	3,217,903	3,865,450	4,095,759	4,177,675
1170 Teachers' Substitute Hours	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	761,975	382,253	435,691	470,801
1200 Pupil Support Salaries	-	387,597	447,109	456,051	465,172
1300 Administrators' Salaries	-	445,289	450,299	459,305	468,491
1900 Other Certificated Salaries	-	761,855	777,998	793,558	809,429
	-	5,574,618	5,923,110	6,240,365	6,391,569
<b>Classified Salaries</b>					
2100 Instructional Salaries	-	38,286	53,442	54,511	55,601
2200 Support Salaries	-	20,999	-	-	-
2300 Classified Administrators' Salaries	-	157,542	159,577	162,768	166,024
2400 Clerical and Office Staff Salaries	-	545,578	669,957	687,550	704,475
2900 Other Classified Salaries	-	-	-	-	-
	-	762,405	882,976	904,829	926,100
<b>Benefits</b>					
3101 STRS	-	1,114,101	1,131,314	1,191,910	1,220,790
3202 PERS	-	210,591	243,701	253,352	270,421
3301 OASDI	-	53,119	54,744	56,099	57,418
3311 Medicare	-	99,938	98,688	103,605	106,106
3401 Health and Welfare	-	1,244,189	1,585,080	1,743,588	1,917,947
3501 State Unemployment	-	12,023	17,461	17,909	17,909
3601 Workers' Compensation	-	108,530	115,227	120,968	123,888
3901 Other Benefits	-	-	-	-	-
	-	2,842,493	3,246,216	3,487,432	3,714,479
<b>Books and Supplies</b>					
4100 Textbooks and Core Curricula	100	326,438	404,577	453,935	505,106
4200 Books and Other Materials	200	6,686	8,286	9,297	10,345
4302 School Supplies	78	267,050	330,973	371,352	413,214
4305 Software	400	626,447	689,399	745,931	795,265
4310 Office Expense	500	20,578	25,503	28,615	31,841
4311 Business Meals	600	16,717	20,718	23,246	25,867
4312 School Fundraising	700	-	-	-	-
4400 Noncapitalized Equipment	800	384,654	396,728	405,888	415,185
4700 Food Services	900	208	258	290	322
	4,278	1,648,778	1,876,442	2,038,553	2,197,144
<b>Subagreement Services</b>					
5101 Nursing	1,000	-	-	-	-
5102 Special Education	1,100	271,435	336,408	377,450	419,999
5103 Substitute Teacher	1,200	-	-	-	-
5104 Transportation	1,300	-	-	-	-
5105 Security	1,400	-	-	-	-
5106 Other Educational Consultants	1,500	348,941	355,920	363,039	370,299
5107 Instructional Services	1,550	-	-	-	-
	9,050	620,376	692,328	740,488	790,298

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 02/14/25



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Operations and Housekeeping</b>					
5201 Auto and Travel	1,600	57,538	71,311	80,011	89,030
5300 Dues & Memberships	1,700	6,257	7,755	8,701	9,682
5400 Insurance	1,800	75,419	93,472	104,876	116,698
5501 Utilities	1,900	-	-	-	-
5502 Janitorial Services	2,000	-	-	-	-
5516 Miscellaneous Expense	2,100	-	-	-	-
5531 ASB Fundraising Expense	2,200	-	-	-	-
5900 Communications	2,300	65,629	81,339	91,262	101,550
5901 Postage and Shipping	2,400	18,027	22,342	25,068	27,894
	<u>18,000</u>	<u>222,871</u>	<u>276,219</u>	<u>309,918</u>	<u>344,854</u>
<b>Facilities, Repairs and Other Leases</b>					
5601 Rent	2,500	30,064	37,261	41,806	46,519
5602 Additional Rent	2,600	2,608	3,232	3,626	4,035
5603 Equipment Leases	2,700	-	-	-	-
5604 Other Leases	2,800	-	-	-	-
5605 Real/Personal Property Taxes	2,900	-	-	-	-
5610 Repairs and Maintenance	3,000	-	-	-	-
	<u>16,500</u>	<u>32,672</u>	<u>40,492</u>	<u>45,432</u>	<u>50,554</u>
<b>Professional/Consulting Services</b>					
5801 IT	3,100	230,635	240,841	250,714	260,867
5802 Audit & Taxes	3,200	19,158	19,541	19,932	20,331
5803 Legal	3,300	22,578	23,029	23,490	23,959
5804 Professional Development	3,400	111,379	138,040	142,881	143,340
5805 General Consulting	3,500	7,700	9,543	10,707	11,914
5806 Special Activities/Field Trips	3,600	29,626	36,717	41,197	45,841
5807 Bank Charges	3,700	830	1,029	1,154	1,284
5808 Printing	3,800	-	-	-	-
5809 Other taxes and fees	3,900	4,776	5,919	6,642	7,390
5810 Payroll Service Fee	4,000	13,833	17,145	19,236	21,405
5811 Management Fee	4,100	245,049	303,706	340,758	379,171
5812 District Oversight Fee	4,200	109,349	135,068	151,704	168,231
5813 County Fees	4,300	-	-	-	-
5814 SPED Encroachment	4,400	7,951	9,662	10,628	11,459
5815 Public Relations/Recruitment	4,500	52,536	53,587	54,658	55,752
	<u>57,000</u>	<u>855,400</u>	<u>993,827</u>	<u>1,073,701</u>	<u>1,150,944</u>
<b>Depreciation</b>					
6900 Depreciation Expense	4,700	286	292	298	304
	<u>4,700</u>	<u>286</u>	<u>292</u>	<u>298</u>	<u>304</u>
<b>Interest</b>					
7438 Interest Expense	-	441	-	-	-
	<u>-</u>	<u>441</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenses</b>	<b>\$ 109,528</b>	<b>\$ 12,560,340</b>	<b>\$ 13,931,902</b>	<b>\$ 14,841,017</b>	<b>\$ 15,566,244</b>
<b>Surplus (Deficit)</b>	<b>\$ (109,528)</b>	<b>\$ (111,057)</b>	<b>\$ 1,212,697</b>	<b>\$ 2,053,910</b>	<b>\$ 2,937,240</b>
Fund Balance, Beginning of Year	\$ 2,511,422	\$ 2,401,894	\$ 2,290,837	\$ 3,503,534	\$ 5,557,445
Fund Balance, End of Year	\$ 2,401,894	\$ 2,290,837	\$ 3,503,534	\$ 5,557,445	\$ 8,494,685
	2192.9%	18.2%	25.1%	37.4%	54.6%

# FY24-25 Peak Prep Forecast

## Multi-Year Forecast

Revised 02/14/25



	2023-24	2024-25	2025-26	2026-27	2027-28
	Prior Year	Forecast	Forecast	Forecast	Forecast
<b>Cash Flow Adjustments</b>					
Surplus (Deficit)	(109,528)	(111,057)	1,212,697	2,053,910	2,937,240
Cash Flows From Operating Activities					
Depreciation/Amortization	-	286	292	298	304
Public Funding Receivables	-	(962,634)	(1,046,324)	(108,770)	(168,683)
Grants and Contributions Rec.	-	831,119	-	-	-
Due To/From Related Parties	-	-	-	-	-
Prepaid Expenses	-	(133,277)	-	-	-
Other Assets	-	-	-	-	-
Accounts Payable	-	34,758	(20,539)	940	1,674
Accrued Expenses	-	192,969	-	-	-
Deferred Revenue	-	551,346	180,596	-	-
Cash Flows From Investing Activities					
Purchases of Prop. And Equip.	-	-	-	-	-
Notes Receivable	-	-	-	-	-
Cash Flows From Financing Activities					
Proceeds from Factoring	-	-	-	-	-
Payments on Factoring	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-
<b>Total Change in Cash</b>	<b>(109,528)</b>	<b>403,510</b>	<b>326,722</b>	<b>1,946,377</b>	<b>2,770,535</b>
Cash, Beginning of Year	-	1,772,674	2,176,184	2,502,906	4,449,283
<b>Cash, End of Year</b>	<b>\$ (109,528)</b>	<b>\$ 2,176,184</b>	<b>\$ 2,502,906</b>	<b>\$ 4,449,283</b>	<b>\$ 7,219,818</b>

# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 02/14/25

Actuals Through: **1/31/2025**

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
LCFF State Aid	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%	0.0%			
New School/New Grade Apportionment	0.0%	0.0%	0.0%	37.0%	0.0%	0.0%	18.0%	0.0%	n/a	n/a	n/a	n/a	n/a			
In Lieu of Property Taxes	6.0%	6.0%	12.0%	8.0%	8.0%	8.0%	8.0%	33.3%	33.3%	33.3%	16.7%	16.7%	0.0%			
New School In Lieu of Property Taxes	0.0%	0.0%	0.0%	26.0%	8.0%	8.0%	8.0%	8.0%	n/a	n/a	n/a	n/a	n/a			
Special Education	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	189,610	530,908	-	682,596	341,298	341,298	1,028,317	1,028,317	1,028,317	1,028,317	1,028,317	-	7,227,294	4,457,852	2,769,442
8011 LCFF State Aid	-	189,610	530,908	-	682,596	341,298	341,298	1,028,317	1,028,317	1,028,317	1,028,317	1,028,317	-	7,227,294	4,457,852	2,769,442
8012 Education Protection Account	-	-	20,133	-	-	-	20,133	-	59,805	-	-	-	1,799	156,370	89,300	67,070
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	621,830	438,939	-	609,663	626,866	626,866	314,091	314,091	(1,128)	3,551,217	1,741,261	1,809,957
	-	189,610	551,041	-	1,304,426	780,237	361,431	1,637,980	1,714,987	1,655,182	1,342,408	1,396,908	670	10,934,881	6,288,412	4,646,469
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	10,470	18,234	18,234	18,234	18,234	18,234	101,641	111,982	(10,342)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	29,443	-	-	-	-	-	-	-	57,218	86,661	86,661	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	3,807	-	-	-	-	-	-	-	7,237	11,044	11,044	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	(10,000)
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	2,500	-	8,924	-	-	-	-	-	-	11,424	19,382	(7,958)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	85	-	-	-	-	-	-	85	-	85
	-	-	-	-	35,750	-	9,009	10,470	18,234	18,234	18,234	18,234	82,689	210,854	239,069	(28,215)
<b>Other State Revenue</b>																
8311 State Special Education	-	-	-	-	123,198	86,964	-	71,435	82,381	82,381	82,381	82,381	82,381	693,501	396,046	297,455
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	13,456	-	-	-	-	-	-	-	-	13,456	13,313	143
8560 State Lottery	-	-	-	-	-	-	-	-	-	27,483	-	-	185,962	213,445	111,179	102,267
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	1,672	4,682	-	6,020	4,269	23,509	35,333	4,433	66,645	4,433	4,433	202,676	358,106	86,808	271,298
	-	1,672	4,682	-	142,674	91,233	23,509	106,768	86,814	176,509	86,814	86,814	471,019	1,278,508	607,345	671,162
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	(35,000)
8689 Other Fees and Contracts	25,040	-	-	-	23,373	-	(23,373)	-	-	-	-	-	-	25,040	-	25,040
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	725	-	-	-	-	(725)	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	25,040	725	-	-	23,373	-	(24,099)	-	-	-	-	-	-	25,040	35,000	(9,960)
<b>Total Revenue</b>	<b>25,040</b>	<b>192,007</b>	<b>555,723</b>	<b>-</b>	<b>1,506,223</b>	<b>871,470</b>	<b>369,850</b>	<b>1,755,218</b>	<b>1,820,035</b>	<b>1,849,925</b>	<b>1,447,456</b>	<b>1,501,956</b>	<b>554,378</b>	<b>12,449,283</b>	<b>7,169,827</b>	<b>5,279,456</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	223,448	246,704	267,549	269,816	345,554	309,372	311,092	311,092	311,092	311,092	311,092	-	3,217,903	2,811,312	(406,591)
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	39,150	5,025	15,775	8,600	8,775	26,500	7,050	132,531	129,642	129,642	129,642	129,642	-	761,975	116,780	(645,195)
1200 Pupil Support Salaries	-	29,886	32,968	31,422	30,034	39,850	37,574	37,173	37,173	37,173	37,173	37,173	-	387,597	336,656	(50,941)
1300 Administrators' Salaries	48,999	28,999	33,199	31,199	31,199	37,934	33,090	40,134	40,134	40,134	40,134	40,134	-	445,289	334,061	(111,228)
1900 Other Certificated Salaries	10,400	61,569	65,269	67,669	63,469	80,638	66,140	69,340	69,340	69,340	69,340	69,340	-	761,855	-	(761,855)
	98,549	348,928	393,915	406,439	403,293	530,476	453,227	590,269	587,380	587,380	587,380	587,380	-	5,574,618	3,598,809	(1,975,809)
<b>Classified Salaries</b>																
2100 Instructional Salaries	422	720	1,199	1,495	935	1,471	8,228	4,763	4,763	4,763	4,763	4,763	-	38,286	25,774	(12,512)
2200 Support Salaries	-	-	7,279	9,280	4,440	-	-	-	-	-	-	-	-	20,999	7,700	(13,299)
2300 Classified Administrators' Salaries	21,226	11,206	11,206	11,206	11,206	14,544	11,763	13,037	13,037	13,037	13,037	13,037	-	157,542	148,998	(8,544)
2400 Clerical and Office Staff Salaries	30,889	28,835	30,830	36,391	33,269	44,529	43,545	59,458	59,458	59,458	59,458	59,458	-	545,578	325,760	(219,818)
2900 Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	52,537	40,761	50,515	58,373	49,849	60,544	63,535	77,258	77,258	77,258	77,258	77,258	-	762,405	508,232	(254,173)



# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 02/14/25

Actuals Through: 1/31/2025

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Benefits</b>																
3101 STRS	18,792	65,133	72,597	74,934	75,223	96,918	85,551	125,482	124,868	124,868	124,868	124,868	-	1,114,101	687,373	(426,729)
3202 PERS	13,689	10,654	11,693	13,123	12,126	16,220	14,822	23,653	23,653	23,653	23,653	23,653	-	210,591	137,477	(73,114)
3301 OASDI	3,244	3,031	3,634	4,155	3,443	4,200	4,306	5,421	5,421	5,421	5,421	5,421	-	53,119	31,510	(21,609)
3311 Medicare	2,188	5,630	6,424	6,661	6,492	8,491	7,380	11,374	11,325	11,325	11,325	11,325	-	99,938	59,552	(40,386)
3401 Health and Welfare	49,368	52,449	53,470	90,637	96,484	135,012	119,270	129,500	129,500	129,500	129,500	129,500	-	1,244,189	570,894	(673,295)
3501 State Unemployment	40	890	506	321	153	1,458	1,603	3,134	1,567	784	784	784	-	12,023	2,015	(10,008)
3601 Workers' Compensation	-	2,558	6,592	7,520	8,007	7,847	9,836	13,280	13,223	13,223	13,223	13,223	-	108,530	69,532	(38,998)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,703	17,703
	87,322	140,344	154,916	197,352	201,928	270,146	242,768	311,844	309,556	308,772	308,772	308,772	-	2,842,493	1,576,056	(1,266,437)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula	98,872	74,285	5,176	36,477	4,609	-	1,478	21,108	21,108	21,108	21,108	21,108	-	326,438	319,300	(7,138)
4200 Books and Other Materials	-	853	234	132	466	-	-	1,000	1,000	1,000	1,000	1,000	-	6,686	-	(6,686)
4302 School Supplies	14	512	20,225	27,206	20,497	7,192	11,930	28,716	32,305	35,895	39,484	43,074	-	267,050	267,050	-
4305 Software	42,128	163,396	11,631	58,275	10,379	219,346	4,914	23,276	23,276	23,276	23,276	23,276	-	626,447	87,309	(539,138)
4310 Office Expense	82	416	2,688	2,362	1,316	810	404	2,500	2,500	2,500	2,500	2,500	-	20,578	-	(20,578)
4311 Business Meals	-	346	175	130	624	372	69	3,000	3,000	3,000	3,000	3,000	-	16,717	-	(16,717)
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	655	3,727	122,252	134,443	-	-	700	19,660	22,118	24,575	27,033	29,490	-	384,654	76,000	(308,654)
4700 Food Services	-	-	-	-	-	-	-	42	42	42	42	42	-	208	500	292
	141,750	243,535	162,382	259,026	37,891	227,721	19,494	99,302	105,349	111,396	117,443	123,490	-	1,648,778	750,159	(898,619)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	-	7,598	24,387	4,502	34,948	40,000	40,000	40,000	40,000	40,000	-	271,435	70,000	(201,435)
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5105 Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5106 Other Educational Consultants	-	1,755	1,587	22,023	11,552	22,243	20,332	43,112	48,501	53,890	59,279	64,668	-	348,941	61,394	(287,547)
5107 Instructional Services	-	-	-	-	-	-	-	-	-	-	-	-	-	96,600	96,600	-
	-	1,755	1,587	29,621	35,939	26,745	55,281	83,112	88,501	93,890	99,279	104,668	-	620,376	227,994	(392,382)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	893	1,929	4,640	3,774	5,682	6,931	2,187	6,300	6,300	6,300	6,300	6,300	-	57,538	3,605	(53,933)
5300 Dues & Memberships	-	-	2,065	-	-	-	-	838	838	838	838	838	-	6,257	10,060	3,803
5400 Insurance	6,993	6,150	6,911	14	12,301	6,150	6,150	6,150	6,150	6,150	6,150	6,150	-	75,419	74,356	(1,063)
5501 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5502 Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	4,463	415	8,831	2,140	6,069	10,088	3,388	6,047	6,047	6,047	6,047	6,047	-	65,629	36,565	(29,064)
5901 Postage and Shipping	-	95	253	188	468	327	196	3,300	3,300	3,300	3,300	3,300	-	18,027	19,570	1,543
	12,349	8,590	22,700	6,116	24,520	23,496	11,921	22,636	22,636	22,636	22,636	22,636	-	222,871	144,156	(78,715)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	-	-	7,457	2,486	2,486	2,486	2,486	2,533	2,533	2,533	2,533	2,533	-	30,064	30,396	332
5602 Additional Rent	-	-	-	400	-	-	2,208	-	-	-	-	-	-	2,608	-	(2,608)
5603 Equipment Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	7,457	2,886	2,486	2,486	4,693	2,533	2,533	2,533	2,533	2,533	-	32,672	30,396	(2,276)

# FY24-25 Peak Prep Forecast

## Monthly Cash Flow/Forecast FY24-25

Revised 02/14/25

Actuals Through: **1/31/2025**

ADA = 781.85



	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	2,010	3,625	-	-	-	45,000	45,000	45,000	45,000	45,000	-	230,635	242,658	12,023
5802 Audit & Taxes	-	-	-	-	3,119	-	1,040	-	5,000	5,000	5,000	-	-	19,158	19,575	417
5803 Legal	75	2,323	1,298	2,028	2,024	2,042	290	2,500	2,500	2,500	2,500	2,500	-	22,578	30,000	7,423
5804 Professional Development	-	12,353	6,341	7,147	775	3,305	33,450	9,602	9,602	9,602	9,602	9,602	-	111,379	115,220	3,841
5805 General Consulting	-	-	-	-	1,500	1,200	-	1,000	1,000	1,000	1,000	1,000	-	7,700	92,127	84,427
5806 Special Activities/Field Trips	-	-	3,795	4,350	512	381	1,188	3,104	3,492	3,880	4,268	4,656	-	29,626	2,000	(27,626)
5807 Bank Charges	-	-	50	50	50	50	130	100	100	100	100	100	-	830	-	(830)
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	-	173	288	340	1,500	1,239	(1,264)	500	500	500	500	500	-	4,776	20,000	15,224
5810 Payroll Service Fee	500	500	500	1,133	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	13,833	-	(13,833)
5811 Management Fee	11,250	6,250	6,250	14,000	17,765	17,765	80,993	18,155	18,155	18,155	18,155	18,155	-	245,049	125,472	(119,577)
5812 District Oversight Fee	-	-	223	-	-	-	-	16,380	17,150	16,552	13,424	13,969	31,651	109,349	62,884	(46,465)
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment	-	-	-	-	-	-	-	819	1,006	1,006	1,006	1,006	3,108	7,951	-	(7,951)
5815 Public Relations/Recruitment	56	10,718	2,481	10,894	9,342	2,687	3,856	2,500	2,500	2,500	2,500	2,500	-	52,536	-	(52,536)
	11,881	32,317	23,236	43,567	37,986	30,069	121,082	101,060	107,405	107,195	104,455	100,388	34,758	855,400	709,936	(145,464)
<b>Depreciation</b>																
6900 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	286	286	286	-
	-	-	-	-	-	-	-	-	-	-	-	-	286	286	286	-
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	262	178	-	-	-	-	-	-	441	-	(441)
	-	-	-	-	-	262	178	-	-	-	-	-	-	441	-	(441)
<b>Total Expenses</b>	<b>404,389</b>	<b>816,229</b>	<b>816,708</b>	<b>1,003,379</b>	<b>793,890</b>	<b>1,171,945</b>	<b>972,179</b>	<b>1,288,014</b>	<b>1,300,618</b>	<b>1,311,061</b>	<b>1,319,757</b>	<b>1,327,412</b>	<b>34,758</b>	<b>12,560,340</b>	<b>7,546,024</b>	<b>(5,014,316)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(379,349)</b>	<b>(624,221)</b>	<b>(260,985)</b>	<b>(1,003,379)</b>	<b>712,333</b>	<b>(300,475)</b>	<b>(602,329)</b>	<b>467,204</b>	<b>519,417</b>	<b>538,865</b>	<b>127,699</b>	<b>174,544</b>	<b>519,620</b>	<b>(111,057)</b>	<b>(376,197)</b>	<b>265,140</b>
<b>Cash Flow Adjustments</b>														-0.9%		
Monthly Surplus (Deficit)	(379,349)	(624,221)	(260,985)	(1,003,379)	712,333	(300,475)	(602,329)	467,204	519,417	538,865	127,699	174,544	519,620	(111,057)		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	-	-	-	-	286	-	286		
Public Funding Receivables	-	-	(191,282)	0	175,364	(345,567)	(46,771)	-	-	-	-	-	(554,378)	(962,634)		
Grants and Contributions Rec.	254,870	501,857	-	-	-	-	74,392	-	-	-	-	-	-	831,119		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	(69,261)	6,817	(28,040)	(86,105)	(2,674)	4,610	41,376	-	-	-	-	-	-	(133,277)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	117,918	(60,371)	(40,381)	7,924	32,504	(58,329)	735	-	-	-	-	-	34,758	34,758		
Accrued Expenses	18,785	17,411	52,474	10,595	3,404	65,206	25,094	-	-	-	-	-	-	192,969		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	3,302	16,402	(62,212)	11,888	-	644,178	-	-	(62,212)	-	-	-	551,346		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>(57,036)</b>	<b>(155,204)</b>	<b>(451,813)</b>	<b>(1,133,178)</b>	<b>932,819</b>	<b>(634,555)</b>	<b>136,675</b>	<b>467,204</b>	<b>519,417</b>	<b>476,653</b>	<b>127,699</b>	<b>174,830</b>				
<b>Cash, Beginning of Month</b>	<b>1,772,674</b>	<b>1,715,638</b>	<b>1,560,433</b>	<b>1,108,620</b>	<b>(24,558)</b>	<b>908,261</b>	<b>273,706</b>	<b>410,381</b>	<b>877,585</b>	<b>1,397,002</b>	<b>1,873,654</b>	<b>2,001,353</b>				
<b>Cash, End of Month</b>	<b>1,715,638</b>	<b>1,560,433</b>	<b>1,108,620</b>	<b>(24,558)</b>	<b>908,261</b>	<b>273,706</b>	<b>410,381</b>	<b>877,585</b>	<b>1,397,002</b>	<b>1,873,654</b>	<b>2,001,353</b>	<b>2,176,184</b>				
15%	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051	1,884,051			

Cert.	Instr.
65.3%	83.2%
3,155,402	404,274

Pupil:Teacher Ratio
14.75 :1

# **MEMORANDUM OF UNDERSTANDING BETWEEN PLEASANT VALLEY SCHOOL DISTRICT AND PEAK PREP PLEASANT VALLEY**

## **Agreement for the Provision of Technology Services**

**THIS Memorandum of Understanding (AGREEMENT)** is made and entered into by and between the **Pleasant Valley School District** (hereinafter referred to as the “**District**”) and **Peak Prep Pleasant Valley** (hereinafter referred to as “**Peak Prep**”).

**TERM AND RENEWAL:** The term of this Agreement is effective for one year, commencing **July 1, 2025** and ending **June 30, 2026**, unless the parties mutually agree upon an extension of the terms of this agreement. Any modifications to this agreement must be in writing and executed by authorized representatives of both parties. The parties agree to review this agreement annually. In order to ensure sufficient time for Education Code Section 45117 compliance, the parties agree to determine, on or before **January 20** each year, whether to continue the Agreement for a subsequent fiscal year.

### **THE DISTRICT AGREES TO:**

- Provide the equivalent of one (1) full-time Technology Support Technician (I and/or II). This position will act as the primary point-person and liaison between Peak Prep leadership and the District Technology Services department. This position will provide tier-two support services during the standard business hours of 8:00am – 4:00 pm Pacific Time and ensure that tier-one support services are being adequately covered.
- Provide limited access to the entire District Technology Services team, as needed, at the discretion of District’s Executive Director of Technology and Operations for tier one and tier three support. This will allow for cross-training and proper support coverage throughout the year.
- Provide access to consulting services with the District’s Executive Director of Technology and Operations.
- Arrange for consultation with third party expert vendors and consultants. The District will inform Peak Prep about any additional costs related to these services prior to engagement.
- Provide access to the District’s helpdesk system and a unique, dedicated helpdesk phone number and/or email address for Peak Prep support. These systems will be available during standard business hours with a voicemail box to collect after-hours messages. Any messages left after hours will be responded to as soon as possible during the next scheduled non-holiday on the PVSD 12-month employee work calendar.
- Provide software that allows for remote troubleshooting on Windows or Apple computers. Chromebook remote support will typically be performed using Google admin tools whenever available/practical.
- Handle setup, shipping, and initial support for new enrollee students’ Peak Prep-issued technology. Direct costs will be billed to Peak Prep.
- Handle coordination of device returns for students who withdraw. Direct costs will be billed to Peak Prep.

- Maintain a basic inventory of Peak Prep student devices as required for tracking and planning purposes.
- Consult with Peak Prep regarding any software or systems licenses that may be included under District's licensing models to help reduce costs where available/applicable. (e.g., Zoom, Adobe, Smore, Email, filtering, etc.) The District will invoice Peak Prep for the cost of licenses purchased as part of a larger District purchase.
- Provide assistance to Peak Prep during investigations of student or employee misuse of technology.
- Act as a liaison between VCOE and Peak Prep as needed to provide technology support.
- Consult with Peak Prep regarding specific ways to enhance their systems security.
- Maintain the privacy and security of administrative passwords used by the District to access Peak Prep systems and will only provide the "least level of access" required to District technical staff to complete the required job functions.
- Provide basic remote troubleshooting for employee printers, with the understanding that remote support of the mechanical components of printers is inherently challenging. Successful resolution is not guaranteed and a local technical support company may need to assist with this type of support. Any locally sourced tech support for Peak Prep employees will be the responsibility of Peak Prep staff to coordinate and fund.
- Provide basic remote technical support for off-site Peak Prep employees. There may be some instances where Peak Prep staff may be required to coordinate and fund on-site support through a provider local to the geographical area where a student or employee is located.
- In-home support for employees or students will not be provided by the District.

**PEAK PREP AGREES TO:**

- Provide funding for all materials and supplies and shipping costs, etc. required by the District to provide the supports listed in this agreement. Materials and supplies will be billed to Peak Prep quarterly.
- Provide funding for device repairs based on the current pricing structure published publicly by the District Technology Services on the department web page. The published pricing structure is subject to change periodically during the fiscal year depending on fluctuations in the market for parts and supplies.
- Grant District technical staff and/or administration full system administrative privileges for all supported or integrated systems for the sole purpose of providing technical support.
- Provide District technical support staff an email account and/or email alias on Peak Prep's email system to keep communication efficient.
- Provide access to Peak Prep student and/or employee data as required by District staff to execute the elements in this agreement.
- Grant District technical staff and administration the authorization to speak directly with Peak Prep employees, students, administrators, and vendors regarding technical support matters for which the District is supporting Peak Prep.
- Use District-recommended devices. This will allow for the efficient coordination and stocking of parts supply and limit additional repair/function training for the District technology department. This will ensure efficiency of operations and support long-term.

- Work with the District to ensure the security of Peak Prep’s technical systems and database software.
- Peak Prep employees will remain the initial and primary point of contact for Peak Prep families and students requesting technical support, escalating to the District support through a helpdesk request as required. Peak Prep staff will be the liaison between Peak Prep families/students during support requests unless District staff ask for the ability to reach out directly to the family/student.
- Peak Prep will notify the District of issues or problems in a timely manner and with as much accurate and specific detail of the issue as possible using the provided helpdesk contact methods. Services may be delayed due to insufficient information.
- Utilize the District-supplied helpdesk system and/or helpdesk phone line for all technical support requests.
- Authorize the District to act as a liaison with VCOE working directly on behalf of Peak Prep as required.
- Allow District technical staff to perform system or user account security audits.
- Maintain full responsibility for Peak Prep’s own SIS, SIRAS, CALPADS, rostering systems (Clever, etc.), CAASPP/TOMS, other state reporting or testing systems, and any other systems support not specifically provided for in this agreement.
- Maintain responsibility for ensuring the security of their software and systems used.
- Maintain responsibility for protecting their data and obtaining National Data Privacy Agreements for any student software used prior to the purchase or use of said software.
- Ensure that all software and systems licenses used are kept current
- Ensure the security of their technical systems and database software.
- Accept the District’s oversight and guidance when security improvements are recommended. (Additional costs may apply, depending on scope of security measure(s) needed.)
- Continue to maintain support of their Escape instance with VCOE, without direct support from the District.
- Include District administration in discussions prior to migrations from existing software or systems to new or different software or systems.
- In-home support will not be provided by the District for Peak Prep employees or students. Peak Prep employees who need direct assistance are welcomed to meet by appointment only on-site at the District Technology Services office.

**CHARGES AND FEES:**

Peak Prep will provide funding for the charges and fees listed below in support of this agreement. Each item below will be invoiced separately to Peak Prep by PVSD.

- Agreement for Professional Services: \$116,442 per year, billed quarterly
- Direct Costs for Supplies, Shipping, etc. reimbursed to the district: estimated at approximately \$50,000 per year, billed quarterly
- Cooperative License Fees: \$714.24

**INDEMNIFICATION:** To the fullest extent permitted by law, the District agrees to defend, indemnify, and hold harmless Peak Prep, its governing board, administrators, managers, officers,

agents, employees, successors, assigns, independent contractors, and/or volunteers from any and all claims, demands, losses, loss of use, damages and expenses, including legal fees and costs, or other obligations or claims arising out of any liability or damage to person or property, or any other loss, sustained or claimed to have been sustained arising out of activities of the District or those of any of its governing board, administrators, managers, officers, agents, employees, successors, assigns, independent contractors, and/or volunteers of the District, whether such act or omission is authorized by this Agreement or not. The District further hereby waives any and all rights of subrogation that it may have against Peak Prep. The provisions of this indemnification do not apply to any damage or losses caused by the sole negligence or willful misconduct of Peak Prep or any of its governing board, officers, agents, employees, and/or volunteers.

To the fullest extent permitted by law, Peak Prep agrees to defend, indemnify, and hold harmless the District, its governing board, administrators, managers, officers, agents, employees, successors, assigns, independent contractors, and/or volunteers from any and all claims, demands, losses, loss of use, damages and expenses, including legal fees and costs, or other obligations or claims arising out of any liability or damage to person or property, or any other loss, sustained or claimed to have been sustained arising out of activities of Peak Prep or those of any of its governing board, administrators, managers, officers, agents, employees, successors, assigns, independent contractors, and/or volunteers of Peak Prep, whether such act or omission is authorized by this Agreement or not. The provisions of this indemnification do not apply to any damage or losses caused by the sole negligence or willful misconduct of the District or any of its officers, agents, employees, volunteers and/or students.

This Indemnification shall survive termination of this Agreement, for any reason whatsoever, and binds each party's legal representatives, successors, and assigns.

#### **DISPUTE RESOLUTION:**

- a. The parties agree that, in the event of any dispute under the agreement in which the amount sought is \$5,000.00 or less, any litigation to resolve the dispute shall be brought in the Ventura County Small Claims Court.
- b. If the amount in dispute exceeds \$5,000.00, the parties agree that they will first submit the matter to a mutually agreed upon mediator. Notwithstanding section 22, Attorneys Fees, the cost of the mediator shall be borne equally by the parties.
- c. If the mediator is unable to resolve the dispute, then the parties shall submit the matter to binding arbitration in Ventura County or other mutually agreed location pursuant to the rules of the American Arbitration Association (AAA), as amended or as augmented in this Agreement (the "Rules"). The parties acknowledge that one of the purposes of utilizing arbitration is to avoid lengthy and expensive discovery and allow for prompt resolution of the dispute.

Arbitration shall be initiated as provided by the Rules, although the written notice to the other party initiating arbitration shall also include a description of the claim(s) asserted and the facts upon which the claim(s) are based. Arbitration shall be final and binding upon the parties and shall be the exclusive remedy for all claims subject hereto, including any award of attorneys' fees and costs. Either party may bring an action in court to compel arbitration under this Agreement and to enforce an arbitration award.

All disputes shall be decided by a single arbitrator. The arbitrator shall be selected by mutual agreement of the parties within 30 days of the effective date of the notice initiating the arbitration. If the parties cannot agree on an arbitrator, then the complaining party shall notify the AAA and request selection of an arbitrator in accordance with the Rules. The arbitrator shall have only such authority to award equitable relief, damages, costs, and fees as a court would have for the particular claim(s) asserted. In no event shall the arbitrator award punitive damages of any kind. The Arbitration shall be completed, and a decision rendered within ninety (90) days of the appointment of an Arbitrator. The arbitrator shall have the power to limit or deny a request for documents or a deposition if the arbitrator determines that the request exceeds those matters, which are directly relevant to the claims in controversy. Any document demand and response shall conform to Code of Civil Procedure sections 2031.010 et seq. The deposition notice shall conform to Code of Civil Procedure sections 2025.020 et seq. The parties may make a motion for protective order or motion to compel before the arbitrator with regard to the discovery, as provided in Code of Civil Procedure sections 2025.020 et seq. and 2031.010 et seq.

**ATTORNEYS' FEES:** In the event of any action or proceeding to interpret or enforce the terms of this Agreement, the prevailing party, as determined by the court or arbitrator, shall be entitled to recover its reasonable attorney fees and costs incurred in connection with such actions or proceeding.

**INSURANCE:** Both parties to this contract participate in the Ventura County Schools Self-Funding Authority (VCSSFA) property and liability insurance programs. If either party withdraws or ceases to receive coverage through VCSSFA, this Agreement shall be suspended until the parties can renegotiate the terms of this Agreement related to necessary insurance coverage limits.

**PAYMENT:** Invoices from the District to Peak Prep are due and payable upon receipt.

**SEPARATE EMPLOYMENT:** It is understood that District employees providing services to Peak Prep remain solely as employees of the District and are subject to the rights and requirements related to such employment. Likewise, the employees of Peak Prep remain solely as employees of Peak Prep.

**SEVERABILITY:** If any clause or provision of this Agreement is deemed to be invalid or unenforceable, the Agreement will continue in full force and effect without said provisions.

**WARRANTY:** Because of the complex nature of technology systems and services, it is not possible to guarantee a resolution to every technological challenge. Therefore the District makes no warranty in connection with the work described herein. Peak Prep will not seek to hold the District liable for damages related to technology system or service failures. The District will nonetheless, make every reasonable effort to complete the work described in this agreement with the highest level of professionalism and diligence.

**COUNTERPARTS:** This Agreement may be executed in counterparts, each of which will constitute an original, but all of which when taken together will constitute a single contract. Delivery of an executed counterpart of a signature page of this Agreement by email will be effective as delivery of a manually executed counterpart.

**NATURE OF AGREEMENT:**

This Agreement constitutes a binding expression of the understanding of the parties with respect to the services to be provided hereunder and is the sole contract between the parties with respect to the subject matter thereof. There are no collateral understandings or representations or agreements other than those contained herein. This Agreement represents the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes any and all other agreements and communications however characterized, written or oral, between or on behalf of the parties hereto with respect to the subject matter hereof. This Agreement may only be modified by a written instrument signed by authorized representatives of each of the parties hereto.

**Agreement for Professional Services: \$116,442** per year, billed quarterly

This charge covers everything described in this agreement, with the following conditions:

- Support will be provided during the standard business hours of 8:00am to 4:00pm on business days. (excluding official PVSD holidays).
- Additional charges apply for these items:
  - Support outside of standard hours for special pre-approved projects: \$50/hour per tier-one employee, \$75/hour per tier-two employee, \$100/hour per tier-three employee
  - Extended consultation from Executive Director of Technology and Operations: \$100/hour (or per-project as agreed)
  - Special Projects per agreed cost
  - Investigations that go beyond two hours will be charged at the following rates: \$30/hour per tier one employee, \$55/hour per tier-two employee, \$80/hour per tier-three employee during normal business hours
- Consulting from outside partners will be charged at the partner’s current rate

**SIGNATURES:**

Signed on behalf of Peak Prep Pleasant Valley:

Name: Shalen Bishop

Position: Executive Director

Date:

Signed on behalf of Pleasant Valley School District:

Name: Dr. Danielle Cortes

Position: Superintendent of Schools

Date:



**Direct Costs for Supplies, Shipping, etc. reimbursed to the district: estimated at approximately \$50,000 per year, billed quarterly.**

Peak Prep will provide funding to cover direct costs for all materials and supplies, shipping costs, and device repair parts, etc. required by PVSD to provide the supports listed in this agreement. Device repair parts costs are based on the current pricing structure published publicly by the District Technology Services on the department web page. The published pricing structure is subject to change periodically during the fiscal year depending on fluctuations in the market for parts and supplies. Materials and supplies will be billed to Peak Prep quarterly, plus indirect costs where applicable, which will be limited to the District's state approved indirect cost rate per agreement.

**SIGNATURES:**

Signed on behalf of Peak Prep Pleasant Valley:

Name: Shalen Bishop

Position: Executive Director

Date:

Signed on behalf of Pleasant Valley School District:

Name: Dr. Danielle Cortes

Position: Superintendent of Schools

Date:

**Cooperative License Fees: \$714.24**

Peak Prep will provide funding to cover direct costs for cooperative license fees for the items listed below.

- Two (2) Technician Licenses + 1 dedicated helpdesk phone number \$336.62
- Seventy (70) Adobe Creative Cloud Suite Licenses \$377.62

**SIGNATURES:**

Signed on behalf of Peak Prep Pleasant Valley:

Name: Shalen Bishop

Position: Executive Director

Date:

Signed on behalf of Pleasant Valley School District:

Name: Dr. Danielle Cortes

Position: Superintendent of Schools

Date:



# Pleasant Valley School District Office of Technology Services

## Professional Services Scope of Work

Prepared for  
Peak Prep Pleasant Valley by  
Devin Holzer  
Executive Director of Technology and Operations

# Professional Services Scope of Work

## Introduction

This Professional Services Scope of Work (SOW) describes the services and deliverables that Peak Prep Pleasant Valley (Peak Prep) will receive from Pleasant Valley School District (PVSD).

## Purpose

The purpose of this SOW is to continue to grow the partnership between Peak Prep and PVSD by continuing to provide technology support through the PVSD Technology Services department.

This SOW outlines how PVSD will provide basic support services for Peak Prep.

## Scope

## Parties

This Professional Services Agreement is between:

<b>Peak Prep Pleasant Valley</b>	<b>Pleasant Valley School District</b>
2150 Pickwick Dr., #304 Camarillo, CA 93010	600 Temple Avenue Camarillo, CA 93010
Key contact: Shalen Bishop (805) 222-0025 shalen.bishop@peak-prep.org	Key contact: Devin Holzer (805) 389-2100 x1151 dholzer@pleasantvalleysd.org

## Dates and reviews

This SOW commences on **July 1, 2025** and terminates on **June 30, 2026**.

PVSD and Peak Prep will discuss renewal terms and review the SOW annually. Any modifications to this SOW must be in writing and executed by authorized representatives of both parties in accordance with the attached Agreement for the Provision of Technology Services.



## Services and Deliverables

This SOW covers the services and deliverables listed in the table below. This list may be updated at any time, with a written agreement from both parties. Additional costs may apply to any changes.

<b>Hardware</b>
Student Chromebook troubleshooting and repair, inventory supply maintenance
Employee Laptop troubleshooting and repair, inventory supply maintenance
Hotspot troubleshooting and repair, inventory supply maintenance
Basic printer/printing support for employees (no in-home services)
Basic phone support for on-site office locations on PVSD campuses (additional costs may apply)
<b>Software</b>
Helpdesk instance + dedicated support phone number (805) 389-2111
Remote support software + built-in Chrome/Google support tools as available
Basic software support: GoGuardian, Jamf/ASM, Azure, Carbon Black, Adobe, Raptor, etc.
<b>Services</b>
Student and employee device inventory management: setup, shipping, initial support for new-enrollee
Document software and hardware changes (as needed)
Assist employees with technology use and in their role as the primary technical support for their students
Raise support requests with 3 <sup>rd</sup> party providers
Maintain Google user accounts/sync and suggest options for improved automation
Manage and maintain Google Suite updates and settings
Microsoft 365 and License Management
Assistance with investigations of student or employee malfeasance
General consulting services: software and systems licenses, long-term planning, systems migrations, etc.



## Exclusions to SOW

- This SOW does not apply to support for Peak Prep's SIS, SIRAS, CALPADS or other systems/support not specifically provided for in this agreement.
- This SOW does not include support for Escape or other software or supports provided to Peak Prep by the Ventura County Office of Education (VCOE).
- This SOW does not cover problems caused by using equipment, software or service(s) in a way that is not recommended.
- If Peak Prep has made unauthorized changes to the configuration or setup of equipment, software or services, this agreement may not apply and/or require modifications.
- If Peak Prep has prevented or withholds information that prevents PVSD from performing required maintenance, updates, or services there may be a delay in resolving issues.

## Agreement Terms

### Refer to Agreement for the Provision of Technology Services

## Professional Services Structure

PVSD will provide the equivalent of one (1) full-time Technology Support Technician I and/or II. This position will act as the primary point-person and liaison between Peak Prep leadership and the PVSD Technology Services department. This position will provide tier-two support services during the standard business hours of 8:00am – 4:00pm Pacific Time and ensure that tier-one support services are being adequately covered.

Peak Prep will also have limited access to the entire PVSD Technology Services team, as needed, at the discretion of PVSD's Executive Director of Technology and Operations for tier-one and tier-three support. This will allow for cross-training and proper coverage throughout the year.

All support issues should be submitted via PVSD's helpdesk ticketing system. Raising issues in this way enables PVSD staff to prioritize, track and handle them correctly. It also ensures required information about the issue is captured efficiently, and that PVSD's response times are measured fairly.

Support will be provided on a remote basis only. No in-home support services will be provided. Device swaps and/or staff support may happen in-person at PVSD's Office, Technology Services building if requested by Peak Prep staff or families, by appointment only.

The helpdesk phone number for Peak Prep support requests is (805) 389-2111.



## Support Tiers

Support requests raised by Peak Prep will be handled by three tiers of support:

- **Tier one.** This is where all support incidents begin via a helpdesk request. The issue is clearly recorded and PVSD support staff will perform basic troubleshooting. Tier-one services may be provided by a person in PVSD's Technology Support Technician I position.
- **Tier two.** If an issue cannot be resolved in tier one, it will be escalated to tier two. At this point, a PVSD TST-II will perform more complex support, using specialist staff where appropriate. Tier-two staff will act as the liaison between Peak Prep and Pleasant Valley.
- **Tier three.** Issues that cannot be resolved at tier one or tier two will be escalated to tier three. At this level, support is provided by the PVSD's most experienced staff, who can draw on a range of expertise from third parties when needed. There may be extra costs for use of tier-three staff.

## Charges and Fees

**Agreement for Professional Services: \$116,442** per year, billed quarterly

This charge covers everything described in this agreement, with the following conditions:

- Support will be provided during the standard business hours of 8:00am to 4:00pm on business days. (excluding official PVSD holidays).
- Additional charges apply for these items:
  - Support outside of standard hours for special pre-approved projects: \$50/hour per tier-one employee, \$75/hour per tier-two employee, \$100/hour per tier-three employee
  - Extended consultation from Executive Director of Technology and Operations: \$100/hour (or per-project as agreed)
  - Special Projects per agreed cost
  - Investigations that go beyond two hours will be charged at the following rates: \$30/hour per tier one employee, \$55/hour per tier-two employee, \$80/hour per tier-three employee during normal business hours
- Consulting from outside partners will be charged at the partner's current rate

**Direct Costs for Supplies, Shipping, etc. reimbursed to the district: estimated at approximately \$50,000** per year, billed quarterly.

- Peak Prep will provide funding to cover direct costs for all materials and supplies, shipping costs, and device repair parts, etc. required by PVSD to provide the supports listed in this SOW. Device repair parts costs are based on the current pricing structure published publicly by the District Technology Services on the department web page. The published pricing structure is subject to change periodically during the fiscal year depending on fluctuations in the market for parts and supplies. Materials and supplies will be billed to Peak Prep quarterly, plus indirect costs where applicable, which will be limited to the District's state approved indirect cost rate per agreement.

**Cooperative License Fees: \$714.24**

- Two (2) Technician Licenses + 1 dedicated helpdesk phone number **\$336.62**
- Seventy (70) Adobe Creative Cloud Suite Licenses **\$377.62**



## Signatures

This Professional Services Agreement is agreed between Peak Prep Pleasant Valley and Pleasant Valley School District:

**Signed on behalf of Peak Prep Pleasant Valley:**

Name: Shalen Bishop

Position: Executive Director

Date:

**Signed on behalf of Pleasant Valley School District:**

Name: Dr. Danielle Cortes

Position: Superintendent of Schools

Date:





**BOOST ACADEMY  
PROGRAM AGREEMENT BETWEEN  
PLEASANT VALLEY SCHOOL DISTRICT  
AND  
PEAK PREP PLEASANT VALLEY**

This Boost Academy Program Agreement (“Program” or “Programs”) is executed as of this \_\_day of \_\_, 2025, by and between Pleasant Valley School District (“District”, “PVSD” or “Pleasant Valley”), and Peak Prep Pleasant Valley (“Peak Prep”, “Charter school”, or “Non-Profit”), a California nonprofit public benefit corporation which operates Peak Prep Pleasant Valley. The District and Charter School are individually a “Party” and collectively referred to herein as the “Parties.”

**RECITALS**

- A. WHEREAS, Peak Prep operates a California (“State”) charter school pursuant to the California Charter School Act, California Education Code section 47600 et seq.;
- B. WHEREAS, PVSD is a public school district whose strategic plan includes the goals to “Ensure increased student achievement through high expectations for all” and “Provide a healthful environment where all students feel welcome, safe, and connected”;
- C. WHEREAS, the District recognizes that some of its students would benefit from enrollment in Peak Prep in order to participate in Boost Academy programming that provides enriching activities, learning recovery, and learning acceleration;
- D. WHEREAS, the District believes it is in the best interests of such students and the District that the District participate with the Charter School to cooperatively address the educational needs of such students;
- E. WHEREAS, the Parties wish to enter into an agreement setting forth the terms and conditions under which the Charter School will conduct a Boost Academy program which will serve students currently enrolled in PVSD;
- F. WHEREAS, Peak Prep will ensure that the program is specifically tailored to the unique needs of students enrolled in PVSD through contracting with PVSD for program development and program staffing;
- G. WHEREAS, the Parties wish to work cooperatively to ensure that all eligible students who enroll and participate in the programs meet the State requirements for charter school attendance accounting; and

H. AND WHEREAS, the Parties wish to set forth their respective rights and obligations concerning the operation of the summer programs.

## AGREEMENT

NOW, THEREFORE, in consideration of the mutual agreements set forth, the Parties agree as follows:

1. **Program On-Site Administration and Development:** The District shall provide all customary services necessary to develop and administer the programs and the Charter School will pay the District for designated services. Program Administration shall include program curricula assignment and development, advertising and communication about program offerings, development of program calendar, hiring and assignment of on-site teachers, scheduling of students, general supervision of on-site staff and students, and coordination of communication with Peak Prep online teachers of record.
2. **Enrollment:** Students who are participating in the programs shall enroll in the Charter School. This enrollment shall not be for any pre-determined period of time. The duration of a participating student's enrollment in the Charter School shall be determined by the parent/guardian. No student may be contemporaneously enrolled in the Charter School/ programs and any other school programs for which the student's attendance generates Average Daily Attendance, as defined by the State. The District, serving in its capacity as contracted program administrator is obligated to make staffing and enrollment decisions to ensure the financial viability of the Boost Academy program. However, such enrollment decisions are strictly limited to the scope of administering the programs and shall in no way limit a student's ability to enroll in other programs offered by the Charter School.

The District will determine, at its sole discretion, which students it shall recommend for enrollment in the Boost Academy. The District shall be responsible for ensuring students who participate in the programs are (a) eligible for enrollment in the programs, (b) meet grade level age requirements for grades served by the Charter School, and (c) meet all Charter School attendance accounting requirements. The District shall be responsible for the registration of such students, including but not limited to the collection and verification of all documents required for enrollment in the programs. This includes the District's obligation to ensure that no students are concurrently enrolled in the Boost Academy with the Charter School and any other the District-sponsored educational programs where ADA is being collected for the student, and that all students have proof of State required immunizations that are current for the applicable school year. The District shall initiate the registration process and instruct all eligible students to complete and return all required forms. Prior to the first day of enrollment, the District shall be responsible for screening applicants and ensuring that only those qualifying students who are eligible to enroll and participate in the programs.

The District shall ensure that all students with Individualized Education Programs ("IEPs") enrolling in the Boost Academy have current IEPs in effect prior to June 30, 2025, which must remain current through the end of the programs. The District shall be solely responsible and liable

for all special education services provided to students participating in the programs as required under the Individuals with Disabilities Education Act (“IDEA”) and the U.S. Department of Education’s Section 504.

3. **Program Staffing:** The District, in its contractual duty to provide on-site staffing for the programs, shall be responsible for all aspects of on-site program staffing, including hiring, screening, assignment, credentialing, payroll, benefits administration, and supervision. Peak Prep shall be responsible for all aspects staffing for virtual teachers of record, including hiring, screening, assignment, credentialing, payroll, benefits administration, and supervision. Each party is separately responsible for all aspects of statutory compliance for its separate areas of staffing responsibility. Notwithstanding the obligations set forth in this agreement, each party shall have the sole and absolute authority and discretion to hire, terminate and determine the commercially reasonable salaries, hours of work and duties of the persons employed by each separate party.

Prior to the first day of on-site activities the District shall ensure that all District employees assigned to the programs have satisfactorily completed:

1. Department of Justice live scans and fingerprint test (criminal background checks) in compliance with California Education Code Section 45125.1, and Tuberculosis tests and clearances (copies of which shall be provided to Charter School upon request).
  2. All legally required employee trainings including, but not limited to, mandated reporter training, sexual harassment prevention for supervisors (AB 1825 and AB 2053), CPR/AED training, bloodborne pathogen training, EpiPen training, anti-harassment training (SB 1343), and bullying prevention training (AB 2291).
4. **Student Attendance Records:** The District shall be responsible for ensuring that teachers record student attendance daily and collect work samples for the program classes as requested by Peak Prep and that all attendance records are maintained in accordance with State law and the Charter School’s attendance recording policies, which Charter School shall provide to the District. District staff shall be responsible for ensuring submission of work samples to the designated teacher of record at the Charter School. The Charter School shall be responsible for collecting work samples and other information necessary for attendance determinations in compliance with its rules and regulations.
  5. **Funds and Financial Arrangements:** The Charter School shall receive any and all State funds generated by the enrollment and participation of all eligible students in the programs Program for so long as the students remain enrolled in the Charter School and the program.

District and the Charter School shall be independently financially responsible for each of those designated costs related to the operation of the Boost Academy, in accordance with this agreement.

At the conclusion of the programs the District shall invoice the Charter School for the direct costs of assigned program staffing, program supplies, program transportation and field tips, and program facilities costs, plus 5% indirect costs.

The Charter School shall retain funds from revenue received, equivalent to \$100 per enrolled pupil (projected to be \$40,000) in order to cover direct service costs, plus 5% indirect costs. These amounts shall constitute the “minimum revenue amount retained” by the Charter School.

If the total program ADA revenue less the District’s invoiced amount equals an amount less than the Charter School’s minimum revenue amount retained, the District’s invoice to the Charter School shall be reduced such that the Charter School does not retain less revenue than the formula requires.

Program enrollment is projected at 400 students. The parties mutually agree that enrollment variation from this estimate may result varied direct program costs incurred by the Charter School. By mutual written consent the parties may amend the terms of the retained funds.

6. **Calendar:** The District acknowledges that the Charter School operates a year-round multi-track calendar. Students enrolled in the summer programs shall be enrolled in the Charter School’s Track A which has duration of 175 days and that Charter School’s Track A may include students who will be participating in separate and not co-mingled programs offered by the Charter School.
7. **Transportation and Field Trips:** As may be required by the program design, the District shall provide all necessary transportation and field trips. The Charter School shall reimburse the District for the costs of all such field trip transportation for trips deemed necessary by mutual consent, per amounts agreed upon in writing, and in compliance with this agreement. In addition, District shall provide and require all Boost Academy program students participating in any transportation or field trips to complete and return the District’s typical field trip permission slip. If requested by the Charter School, prior to participation in field trips or other transportations, the District shall have students participating in any transportation or field trip complete a separate waiver and release of liability specifically indemnifying the Charter School, using a form supplied by the Charter School.
8. **Facilities:** The District shall provide all facilities (“Facilities”) necessary for operation of the summer programs. Facilities provided may be either District-owned facilities or leased facilities.
9. **Books, Materials, and Electronic Devices:** The District shall be responsible for disseminating and retrieving books and materials as necessary for program participation. Since classroom texts and electronic devices are the property of the District, they will be checked out by District staff to eligible students enrolled in and participating in the programs. In connection therewith, the District shall immediately notify the Charter School of any offenses committed by students that may require suspension and/or expulsion.
10. **Student Meals:** If applicable, the District shall be responsible in its entirety for all student meals provided during the programs.

11. **No Registration Fees; No Incentives/Things of Value**: The Parties agree that there shall be registration fees or other fees, or tuition charged to students for the programs. The Parties agree they have no policy or practice to provide independent study students or their parents/guardians with monetary funding, incentives, special benefits, or any other things of value such as equipment or paid private instruction that the Party does not provide to students who attend regular classes.
12. **Insurance**: The District and Charter School each participate in the VCSSFA, and therefore collectively self-insure for workers' compensation, general liability, automobile liability, property coverage, and automobile physical damage coverage under the VCSSFA self-insurance programs. The Parties also each participate in the VCSSFA Crime, Machinery Breakdown, and Director's/Trustees Errors and Omissions coverage programs.
13. **Mutual Indemnification**: The District and Charter School each participate in the Ventura County Schools Self-Funding Authority (VCSSFA), and therefore collectively indemnify and defend the other for general liability coverage under the VCSSFA self-insurance program.
14. **Confidentiality**: The Parties shall share information regarding students, applicants, and teachers in accordance with the Family Educational Rights and Privacy Act of 1974 (FERPA) and all other applicable statutes, and consistent with ethical standards and all legal requirements. All such shared information shall remain private and confidential, shall not be published by either Party, and shall not be shared with, divulged, or given to individuals or groups not a party to this Agreement, except as required by law. If required by federal or state law, a student must be informed in writing that the Parties intend to share information about him or her and consent in writing thereto before that information may be shared.
15. **Term**: The term of this Agreement ("Term") shall commence on July 1, 2025 and terminate on December 31, 2025 and may thereafter be renewed for additional or other periods of time as mutually agreed upon by the Parties.
16. **Termination**: Either Party wishing to terminate this Agreement shall do so by giving the other Party written notice no less than ninety (90) days prior to the effective date of the termination, such notice to be given in writing. This Agreement shall automatically terminate if there occurs legislative or government agency action that terminates or materially interferes with the Charter School's ability to participate in this agreement or receive funding for students enrolled in the program. The Parties agree to consider the needs of the currently enrolled students when determining a termination date. The Parties shall cooperate with the prompt un-enrollment of students and re-enrollment of such students in the District upon parent/guardian request.
17. **Amendments**: Any modification of this Agreement must be in writing and executed by duly authorized representatives of the Parties specifically indicating the intent of the Parties to modify this Agreement.
18. **Non-Discrimination**: The Parties to this Agreement shall not unlawfully discriminate, harass, or allow harassment against any student, employee, applicant for employment, or participant for services provided under this Agreement because of actual or perceived characteristics of

race, color, age, religion, sex and pregnancy, gender, gender identity, gender expression, nationality, national origin, ancestry, ethnic group identification, immigration status, genetic information, medical condition, marital status, sexual orientation, physical or mental disability, childbirth or related medical conditions, military and veteran status, request for, use or denial of family and medical care leave, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, or any other basis protected by federal, state, local law, ordinance or regulation. Parties to this Agreement will assure compliance with the American with Disabilities Act (ADA) of 1990, as amended, which prohibits discrimination on the basis of disability, as well as applicable regulations and guidelines issued pursuant to ADA.

**19. Independent Contractor Relationship:** Nothing contained herein shall alter the Parties' independent contractor relationship with respect to each other and each shall be responsible for compliance with all laws, rules and regulations involving, but not limited to, employment of labor, hours of labor, health and safety, working conditions and payment of wages in connection with this Agreement. Any employee of a Party shall be solely an employee of that Party and shall be under the sole and exclusive direction and control of that Party. Nothing set forth herein shall make an employee of a Party an employee of the other Party for any purpose whatsoever.

**20. Miscellaneous:**

- a. **Assignment.** Neither Party may assign or delegate its obligations under this Agreement without the prior written consent of the other Party.
- b. **Compliance with Laws and Regulations.** The Parties shall comply with all federal, State and local laws and regulations applicable to their performance as described in this Agreement.
- c. **Consent.** Where consent, approval or mutual agreement is required of a Party, it shall not be unreasonably withheld or delayed.
- d. **Entire Agreement.** Except for written amendments, supplements or modifications made after the execution of this Agreement, this Agreement represents the entire agreement between the Parties hereto with respect to the subject matter of this Agreement and supersedes all prior renegotiations, representations and agreements, either oral or written.
- e. **Counterpart.** This Agreement may be signed in counterparts such that the signatures may appear on separate signature pages. Facsimile or photocopy signatures shall have the same force and effect as original signatures.

- f. **Notifications.** All notices required by this Agreement may be sent by US mail, UPS, FedEx, or other reputable carrier, postage pre-paid to the Parties as follows:

PVSD  
Dr. Danielle Cortes  
Superintendent of Schools  
600 Temple Avenue  
Camarillo, CA 93010

Peak Prep  
Dr. Shalen Bishop  
Executive Director  
550 Temple Avenue  
Camarillo, CA 93010

**[SIGNATURES ON THE FOLLOWING PAGE]**

IN WITNESS WHEREOF, each person below represents that she/he is legally authorized to execute this Agreement on behalf of the designated entity and that such execution shall bind the designated entity to the terms of this Agreement.

**Pleasant Valley School District**

**Peak Prep Pleasant Valley**

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_



