



Elite Academic Academy - Lucerne

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[https://eliteacademic.zoom.us/j/97566202696?](https://eliteacademic.zoom.us/j/97566202696?pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09)
Meeting ID: 975 6620 2696 Passcode: 920373

December 7th, 2023 at 9:00 am

43414 Business Park Drive, Temecula, CA 92590

23504 Lyons Avenue, Santa Clarita CA 91321

109 Don Carlos Way, Ojai, CA 93023

43495 Palm Royale Dr., La Quinta, CA 92253



Elite Academic Academy - Lucerne December 7th, 2023

Board Of Directors - Elite Academic Academy - Lucerne

Meeting Location

Any public vote will be done by roll call to ensure the public knows who is speaking and voting. Members of the public may easily observe the meeting and offer public comment using the following dial-in numbers and/or internet link:

Join Zoom Meeting <https://eliteacademic.zoom.us/j/97566202696?pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09>
Meeting ID: 975 6620 2696 Passcode: 920373

Time:

1.0 Call To Order

Roll Call:
Susan McDougal, Cody Simms, Nicole Aguirre

2.0 Approve/Adopt the Agenda

It is recommended the Board of Directors adopt as presented the agenda for the Board Meeting of December 7th, 2023.

Motion: Second:
Vote:

3.0 Public Comment -Closed Session

The public has a right to comment on any items of the closed session agenda. Members of the public will be permitted to comment on any other item within the Board's jurisdiction under section 8.0 Public Comments at Board Meetings.

4.0 Adjourn to Closed Session

The board will consider and may act on any of the Closed Session matters listed in Agenda Item 13.0.

5.0 Closed Session

The Board will consider and may act on any of the following items in closed session; any action taken in closed session will be reported in open session as required by law.

5.1 Personnel Matters (With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54957.6)

5.2 Employer/Employee Relations (With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54957.6)

Time:

6.0 Pledge Of Allegiance

Led By:

7.0 Open Session

8.0 Public Comment

Please submit a request to speak to the Board of Directors. Cards can be asked for by emailing galtamirano@eliteacademic.com. Please complete and return the form for agendized or non-agendized items, prior to the meeting. Not more than three (3) minutes are to be allotted to any one (1) speaker, and no more than twenty (20) minutes on the same subject. This portion of the agenda is for comments, recognitions and reports to the Board and is not intended to be a question and answer period. If you have

questions for the Board, please provide the Board President with a written copy and an administrator will provide answers at a later date. A request for disability-related modifications or accommodations in order to participate in the public meeting, including auxiliary aids or services, may be made to Ms. Meghan Freeman at mfreeman@eliteacademic.com at least 72 hours prior to the meeting.

9.0 General Functions

9.1 Informational Items

A. CEO Authorizer Report

[EAA-LU CEO Report Nov 2023.pdf](#)

9.2 Consent Agenda

It is recommended that the board approve the following consent agenda items.

Motion: Second:
Vote:

A. Meeting Minutes from November 2nd , 2023

[EAA-LU 11.02.23.pdf](#)

B. Warrant Register

[WarrantRegisterLU_Nov_2324.pdf](#)

C. New Instructional Materials Community Partners

[Elite Academic Instructional Service Community Partner_November_2023 - VCI Community Partners \(2\).pdf](#)

D. New Educational Materials Community Partners

[Elite Academic Educational Materials Partner_November_2023.xlsx - EM Partners.pdf](#)

10.0 Personnel Services

10.1 Employee Changes of Relationship

It is recommended that the board ratify the following Employee Employee Changes of Relationship for Elite Academic Academy - Lucerne.

[EAA-LU COR 12.2023.pdf](#)

Motion: Second:
Vote:

10.2 Independent Contractor Agreement and Addendum

It is recommended that the board approve the following Independent Contractor Agreement and Addendum for Elite Academic Academy - Lucerne.

[EAA LU \[REDACTED\]_IC_Agree\(Original Contract\).pdf](#)

[\[REDACTED\] IC Addendum \(Lucerne\).pdf](#)

Motion: Second:
Vote:

11.0 Business Services

11.1 First Interim Report

It is recommended that the board approve the following First Interim Report for Elite Academic Academy - Lucerne.

[FY24_EAA_LU_FirstInterim_BoardReport.pdf](#)

[FY24_EAA_LU_FirstInterim_CashFlow.pdf](#)

[FY24_EAA_LU_FirstInterim_CashGraph.pdf](#)

Motion: Second:
Vote:

[FY24_EAA_LU_FirstInterim_ADA.pdf](#)

[FY24_EAA_LU_FirstInterim_Assumptions.pdf](#)

[FY24_EAA_LU_FirstInterim_Debt.pdf](#)

[FY24_EAA_LU_FirstInterim_LCFF-Calculator.pdf](#)

[FY24_EAA_LU_FirstInterim_RestrictedMYP.pdf](#)

[FY24_EAA_LU_FirstInterim_SummaryMYP.pdf](#)

[FY24_EAA_LU_FirstInterim_UnrestrictedMYP.pdf](#)

11.2 Audit for the 22-23 School Year

It is recommended that the board approve the following Audit for the 22-23 School Year for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[EAA Lucerne Audited FS Draft 12.1.23.pdf](#)

11.3 UPK Expenditure Report

It is recommended that the board approve the following UPK Expenditure Report for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[LU UPK Expenditure Report #3.pdf-Reporting Period May1-Oct.21, 2023.pdf](#)

11.4 Paycom Applicant Tracking Proposals

It is recommended that the board approve the following Paycom Applicant Tracking Proposals for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[General Terms and Conditions.pdf](#)

[Master Service Agreement - 1197135.pdf](#)

[PaycomProposalfor0DS21-ELITEACADEMICACADEMYLUCERNE-1197135-1377562.pdf](#)

[PaycomProposalfor0DS21-ELITEACADEMICACADEMYLUCERNE-1197135-1377563.pdf](#)

11.5 Whale Tail Grant Application

It is recommended that the board approve the following Whale Tail Grant Application for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[WhaleTailGrant_EliteAcademicAcademy.pdf](#)

11.6 Music 600 Invoice

It is recommended that the board approve the following Music 600 Invoice for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[EAA Music 600 Invoice.pdf](#)

12.0 Educational Services/Policy Development

12.1 Updated Class Rank Policy (Parent Student Handbook 23.24)

It is recommended that the board approve the following Updated Class Rank Policy (Parent Student Handbook 23.24) for Elite Academic Academy - Lucerne.

Motion: Second:
Vote:

[Updated Class Rank Policy Nov 2023.pdf](#)

13.0 Report of Action Taken in Closed Session

The Board will report any action taken in closed session as required by law.

14.0 Calendar

The next regularly scheduled board meeting is February 1st, 2024 at 9:00 am.

15.0 Board Comments and Future Planning

Time:

16.0 Adjournment

In compliance with Government Code section 54957.5, open session materials distributed to Board Members for review prior to a meeting may be viewed at the eliteacademic.com or at the scheduled meeting. Board agenda back-up materials may also be requested by calling the School at 1(866)354-8302. In addition, if you would like a copy of any record related to an item on the agenda, please contact administration.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the charter's board of directors, please contact the School at 1(866) 354-8302. Notification 72 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the School shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

Motion: Second:
Vote:



CEO REPORT



"Offering personalized education with unparalleled flexibility, support, and learning options."



ELITE EAGLES

UNLOCK THE EXTRAORDINARY

November Celebrations

There's much to be grateful for at Elite, particularly during November when the fruits of our labor throughout the year begin to materialize. The leadership and board members recently attended CSDC, where they benefited from industry experts' insights and reflected on our school's growth areas and accomplishments. Additionally, the Bird's Eye CEO think tank, supported by Dr. Laura Spencer, is putting in significant effort to develop an improved communication platform utilizing Arbre. We had the opportunity to preview the platform, and it promises to be a game-changer, serving as a one-stop-shop for staff to access essential student information. We extend our heartfelt appreciation to the think tank team, and we eagerly anticipate the platform's official launch next month. We also recently organized the Elite Thankful Art Contest, where we celebrated the winners on our social media platforms during the Fall Break. Our students continue to impress us by participating in various clubs, contests, and diverse learning opportunities.

Staff Highlight:

Ashley Davis is an outstanding teacher, known for her effective teaching tools and admired by students and staff alike. She courageously stepped out of her comfort zone this year to undertake two new initiatives within our school, further showcasing her commitment to educational excellence and her versatility as a teacher. In joining the Level Up team, Ashley has exemplified the heart of a true servant leader, using her immense dedication, attention-to-detail, and poise to support Peak Performance staff, strengthen our district partnerships, & represent precisely what it means to be Elite.



Essential Highlights

Six Elite Essentials



Celebrate On Target

Aligned Resources



Professional Development



Parents and Community



Responsive Instruction



Student Work and Data



Shared Leadership



ACADEMIC INNOVATION

ELITE STAFF ARE DESIGNING LEARNING OPPORTUNITIES TO INCORPORATE AI TOOLS. THEY ARE ALSO DISCUSSING AI CONCERNS AS WELL AS OPPORTUNITIES FOR AI TO SUPPORT STUDENT LEARNING IN ANY SUBJECT AREA.

MATH COLLABORATION



Representatives from across Elite met to discuss their ideas when it comes to **supporting our students' success** in math. Learning Lab coaches, Content Teachers, Teachers of Record, and members of the Support Services team shared resources, ideas, and possible next steps for incorporating math tools and programs into the course's curriculum this spring. They're also looking at possible AI tutoring support, and the inclusion of iReady's Personalized Pathways, to close the learning gaps.

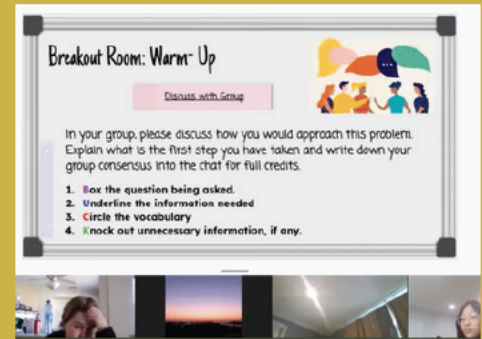
INNOVATIVE LEARNING



In Mrs. Gregus' US History course, students had several options to **showcase** their content understanding and their skills. Promise Yeats went out of her comfort zone to create a political cartoon using Powtoons, a new tool to her.

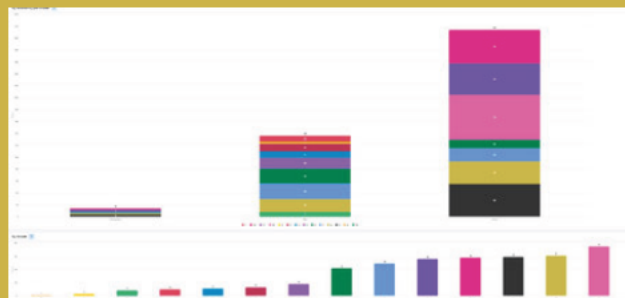
In English 10 & 11's Antagonists & Foils course, students mimicked the structure and style of Gary Soto, former US Poet Laureate, to show their understanding of character motivation in their **self-selected novel**.

LIVE SESSION FOCUS



Shaun Bunn, one of Virtual Academy's math teachers, incorporates a published SBAC question at the beginning of each live session for a robust class discussion about the math, the testing complexities, and the academic vocabulary they see. By familiarizing students with common test question styles and strategies, Mr. Bunn hopes to **increase students' testing confidence**.

PROACTIVE STUDENT SUPPORT THROUGH INTENTIONAL DATA



Continuing to refine ways to build systems and processes to **enhance the learning experience** for both students and staff. This month we focused on refining our Weekly Focus Student Dashboards. These dashboards give our staff the insight they need to focus on and provide **proactive support** to struggling students.

STUDENT DEVELOPMENT



Staff Highlight: Adam H. has played a crucial role in overhauling field trip processes, facilitating communication with staff and parents, and implementing solutions to streamline our payment system. We extend our sincere thanks to Adam for his hard work and unwavering dedication to Elite!

National Honors Society



Elite Academic is thrilled to announce the implementation of the **National Honor Society (NHS)** for our high school students. As we gear up for the upcoming Induction Ceremony scheduled for January, our excitement is through the roof. The **National Honor Society represents the pinnacle of academic achievement, leadership, character, and service, and we are eager to see our students embody these values.** This milestone not only acknowledges their academic excellence but also signifies their commitment to making a positive impact on the community through service projects. We are looking forward to witnessing the collaboration and dedication of our students as they embark on this journey together, working towards common goals and upholding the prestigious standards of the NHS. Elite Academic is proud to become an NHS school, and we are confident that this initiative will further enhance the overall educational experience for our students.

Peak Performance Athletes



CLASS OF '28 RANKINGS

1. DEXTER MCCLEON JR. OF SUWANEE, GA | UNCOMMITTED
2. LUKE ESQUIVEL 1B GRAPEVINE, TX | LSU
3. JOEL VARGAS OF SAN DIEGO, CA | UNCOMMITTED
4. ETHAN TORRES RHP

Meet **Joel Vargas**, a remarkable virtual student at Elite Academic who has soared to the impressive rank of **number 3 in the nation for 8th graders in baseball.** Joel's outstanding achievements are not only a testament to his talent but also a reflection of the exceptional support he receives from our dedicated Peak Performance Academic TOR, Kristylyn Baker. Joel's mom expressed her gratitude, stating, **"We are grateful for Ms. Baker and Elite. We know Joel's success has a lot to do with the flexibility his school gives him."** Currently holding the prestigious position of #3 in the nation for the Class of 2028 and being recognized as the #1 overall player in California, Joel's accomplishments speak volumes. We extend our heartfelt congratulations to Joel and express our appreciation for his hard work and the support of his family. Way to #BeElite, Joel! We can't wait to witness the extraordinary future that awaits you.

CAREER TECHNICAL EDUCATION



Our CTE Associate Director, **Lupe Rodriguez**, was asked to be interviewed by **Anatomy in Clay's Podcast.** Lupe has been instrumental in guiding our CTE teachers in developing high-quality curricula and bringing industry-based experiences into our students' hands. **Lupe had the awesome idea of bringing the Anatomy of Clay Skeletons to each of our students in our Pathophysiology course in order for students to learn human anatomy.** AIC was so impressed that Elite is the first virtual school to use its clay anatomy skeletons. Students in this course are part of the Healthcare Administration pathway and we look forward to seeing their continued success in the medical field.



Elite Academic is thrilled to announce a groundbreaking achievement as we become the **first-ever non-classroom based program to be accepted as a HOSA (Health Occupations Students of America) California Chapter.** This milestone is a testament to our commitment to excellence in healthcare education beyond traditional classroom settings. Under the dynamic leadership of Ms. Kaur, our dedicated teacher, the Elite Academic HOSA program is poised to offer a unique and innovative approach to preparing students for careers in the health sciences. **Our students are eagerly anticipating the opportunity to showcase their skills and knowledge at the HOSA conference in 2024, where they will undoubtedly make a significant impact and contribute to the overall success of our institution in the realm of health education.** This recognition by HOSA marks a momentous step forward for Elite Academic, and we look forward to continued growth and success in our non-traditional academic endeavors.

OPERATIONS

WE HAVE RECEIVED THE FANTASTIC NEWS THAT OUR 2022/23 ANNUAL COMPLIANCE AUDIT HAD NO FINDINGS!

ADMISSIONS



The Admissions team worked to enroll students from the waitlist before Thanksgiving break, so that students could start in their courses this week as school resumed. The team will enroll more students from the waitlist before Christmas break as well. Thank you to Chad and Priscilla for the final push to collect immunization information so that state immunization reporting could be completed in November.

COMPLIANCE



The Operations Team have all worked to get LP1 and 3 compliance audits completed. We will be starting on the next Learning Periods right away because the end of LP2 and 4 were on November 17th. The team continues to work to give thorough feedback to teachers regarding any compliance issues found.

STATE REPORTING



CBEDS reporting which will include all our classified staff, along with program specifics has been submitted for this 2023-24 school year. The focus now is the preparation of Fall 1 Calpads Reporting. Vincent, our Operations Lead, has worked hard to get all data in order for Fall 1 Reporting, including working with the Special Education department for their portion of the submission. Vincent has the team on track to submit the reporting before the deadline.

SHOUT OUTS

We have received the fantastic news that our 2022/23 annual compliance audit had no findings! This team couldn't be more proud of all the work done over this past year that builds up to this annual audit. We understand that compliance is the least favorite task our teachers have to do and one of the most challenging tasks for our team to audit internally, but all of this hard work and dedication is what brings us to this celebration of a clean audit! A big thank you to the Operations Team for your keen attention to detail!



COMMUNITY RELATIONS

CURRENT ELITE COMMUNITY PARTNERS: 224 VCI'S/ 161 EMR'S
PROCESSED PRE-APPROVED SERVICES: 663+
INVENTORY/CURRICULUM ITEMS SHIPPED: 1,160+

COMMUNITY PARTNERS



The Community Relations Department has **received and processed renewal paperwork for 152 returning community partners and 127 new applications [VCIs and EMRs]**. It is one of the department's initiatives this year to **increase the retention rate of Elite's instructional services partners**. Keep up the hard work CR team, you're doing great!

PERSONALIZING EDUCATION



The Community Relations Department urges families to complete their Pre-Approved Services paperwork before the Winter break in December. It is the CR team's goal to ensure that families are completing the correct paperwork in a timely manner. **The CR team would also like to encourage families to reach out to their current enrichment and material vendors to become a community partner with Elite.**

INVENTORY



The Community Relations Department has packed and shipped **over 1,160 envelopes/boxes for Curriculum & Course Supplies for New Students, November/December Flexperience Kits, Student & Staff IDs, and more!** Thank you USPS for working diligently with our team to make sure that all of our packages have been delivered to families!

TEAM MEMBER HIGHLIGHT: ISAIH SIMS



This month, the Community Relations Department would like to recognize **Isaih Sims**. His positive attitude and strong work ethic shows great professionalism in the workplace. He arrives with a smile on his face and a warm greeting to his fellow co-workers every day. His determination to complete any project he is working on is a testament to his diligence. The Community Relations Department appreciates all of his hard work and is glad to have him onboard their team!



HOMESCHOOL

ENROLLMENT: 871 STUDENTS
 MOUNTAIN EMPIRE: 541 (-2) | LUCERNE: 330 (+11)

THANKFULNESS & OUR WHY

We wanted to share a Homeschool parent who shared her gratitude to an EE class taught by Homeschool Teacher, Mrs. Bailey.

"I wanted to express my deepest **gratitude** for the **ASL class** that is being offered this semester. My son, M, is enrolled in the class and he is learning so much. I had to share that his younger sister, who is also an Elite student, was recently diagnosed with progressive bilateral sensorineural hearing loss and it's already at the moderate stage...it's been so great to have her brother learn it this semester.

So a big **thank you** for offering this course this semester. It's been a huge blessing for us."



LP2 MEETINGS

Learning Period 2 Ended Fri, 11/17. Homeschool Teachers meet with all of their families for at least **45 minutes per student** to share current learning and progress, highlight projects and interests, and focus on future goals and planning.

This is also when we help prepare our **Parents to become better teachers** through modeling, assessment, questioning, and discussion. We offer **IN-PERSON LP Options** at local Parks and Libraries to increase personal connection



UPCOMING HOMESCHOOL EVENT

Next Friday, 12/8, Homeschool Families and staff will meet together at the **WINTER WONDERLAND Park Day**.

We are trying something new! In addition to Holiday themed activities, we are also offering:

- **Vendor Spotlights** and **FREE** trials
- In-Person **Parent University**: **FIND YOUR TRIBE**

RSVP

or head to bit.ly/3SBuq9c

VENDOR SPOTLIGHT

THE SK8 COACH (Age 5+)
 More vendors to be announced

LITTLE RED BARN (TK-1ST)
 WEST COAST KIDLY MICA
 SOCIALSTEM
 MURRIETA ACADEMY OF MUSIC

INTERNATIONAL LANGUAGE SCHOOL
 SOCIAL SINGER STUDIO
 STEM CENTER USA

WINTER THEMED ACTIVITIES
 ALL THE WINTER CRAFTS WE WISH WE HAD TIME TO MAKE + GAMES + PLAY + COMMUNITY + MUCH MORE!

PARENT UNIVERSITY
 Find Your Tribe

FRIDAY DECEMBER 8TH
 FROM 12:00PM - 02:00PM

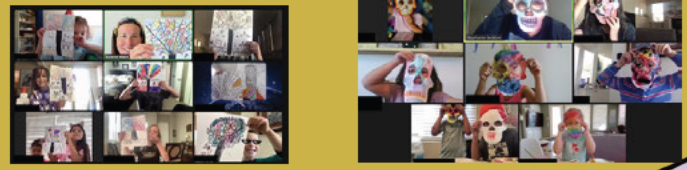
EAGLE EXPLORER SESSION 2: UPCOMING!

- TK-3RD**
- LEGO LITTLE PEOPLE
 - MATH MOVEMENT
 - SPANISH SPARK
 - THE MAGIC OF DISNEY
 - FUTURE WRITERS & ARTISTS
 - ENERGY EXPEDITION
 - ABC WONDERLAND
 - READER'S THEATER
 - ARTIST STUDY
 - KIDARTISTRY
 - YOGA4KIDS
 - LET'S DO LUNCH

- 4TH-8TH**
- COMPASSION IN ACTION
 - ZAP! EXPLORING ELECTRICITY
 - WONDERS OF WATERCOLOR
 - WRITER'S CLUB
 - MATH QUEST
 - GOAL CRAFTERS

Parent Sign-ups for Homeschool Eagle Explorers starts **now!** These TK-8 Enrichment Classes are taught by Elite Homeschool Teachers, and are safe and engaging!

Check out all of our offerings for Session 2! Course offerings come from parent survey feedback of interests, as well as academic needs.





FLEX

CONNECTION HIGHLIGHTS



STUDENT SPOTLIGHT

With great pride, the Flex Academy commends two students, Jacob and Maddox Weaver. In addition to their **4.0 grade point** average, they have made the Southern California Football **All-Star team**. These two truly exceptional students have exemplified #BeElite!



FLEXPERIENCE: CRIME MYSTERY ANALYSIS

Students used their **detective skills** to solve a crime scene scenario. Over **60 videos** were submitted on Flipgrid, and students examined their own fingerprints.



RAD READERS SAFARI PARK



The Rad Readers Club, which is run by two of our very own Flex students, **Ava and Solana**, recently organized a field trip to the Safari Park located in San Diego. During the trip, students had the opportunity to **observe wildlife** up close, while also hearing stories about **wildlife care and conservation**.



TEACHER SPOTLIGHT

With her impressive **26-year journey** in education, **Maria Mack** stands as a beacon of inspiration. Her **expertise in teaching foundational and literacy skills** to diverse learners is unparalleled. Her creativity not only enriches the learning experience but also makes her **an invaluable asset to any team**. Maria's dedication and skill illuminate the path to educational excellence. Her teaching approach has garnered **praise from her students** and deep appreciation from their families. Prepare to address her as Dr. Mack, as she is a lifelong learner who continues to further her education and grow as an educator.





AT CAPACITY FOR ENROLLMENT WITH CURRENT WAITLIST OF +30! MAINTAINED A 95% RETENTION RATE SINCE AUGUST

**ELITE-DOWNEY
GRAND OPENING**

**WELCOME:
MS. CHELSEA JAMES**

**STUDENT SPOTLIGHT
TONY GONZALES JR.**



We cannot say enough good things about our Elite-Downey Grand Opening Ceremony on November 8th. Elite Leadership, along with the Downey Superintendent and members of his administrative team, were in attendance as we welcomed parents and students to tour our amazing facility under the supervision of our TOR, Mrs. Caroline Ruffridge. It was an amazing experience and a great time was had by all.



We are pleased to formally introduce you to our newest TOR, Ms. Chelsea James!! Chelsea comes to us with an impressive background and experience as a former classroom teacher, and recently earned her advanced degree in School Counseling!!! Chelsea is warm, thoughtful, engaging, and very knowledgeable about SEL engagement and helping students of all abilities to be successful in their academic careers. We are so fortunate that Chelsea chose to join our team, and we are looking forward to a very bright future with her as our latest team member! Thank you, Chelsea!!! #BeElite

This month's Student Spotlight goes to one of Rachel Camarillo's amazing Seniors: Tony Gonzales Jr. Ms. Camarillo says that He has been working really hard to maintain high grades in all his classes. "He always checks in with me and seeks help when he needs it. The year was initially challenging but Tony handled it all with grace and was quick to adapt! He's also very polite and respectful!" "Right after high school I'm going to go to a trade school to become an electrician. I like to play video games with my friends and watch TV with my family. I used to work in maintenance at my church, but am now focusing on school to graduate." Great job, Tony! We are so proud of you.

VIRTUAL ACADEMY TEACHER FEATURE

Please join me in celebrating our November Teacher Feature: Mrs. Caroline Ruffridge!



Caroline joined the Elite Virtual team in August of 2023, and has been nothing short of amazing in her "take-charge" approach to establishing the Elite-Downey Innovation Center to support our Elite students. Her initiative is bar-none.

A colleague was quoted as saying, "**Caroline has been instrumental in creating a vision for our Downey Innovation center for our students. She thinks of creative ways to engage students in learning by forging relationships with our amazing teachers and counselors to bring new experiences each week to our students.**"

Another colleague commented, "**Caroline is such an amazing educator, she is thoughtful, detail-oriented, and ALWAYS helps her students to be the best version of themselves!**"

Mrs. Ruffridge, your colleagues could not be more spot-on. Thank you for being Elite!

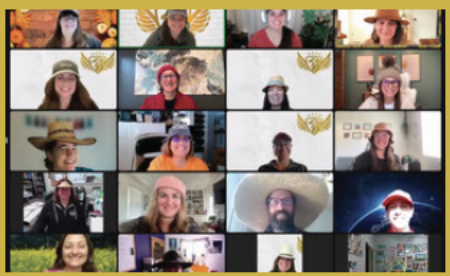


STUDENT SUPPORT



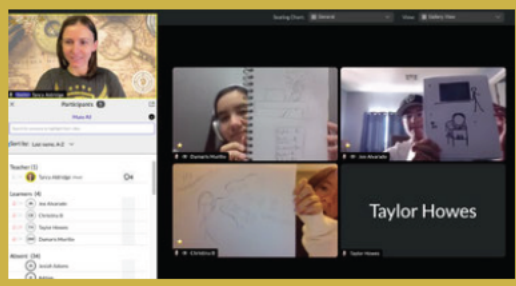
32+ DIRECT INDIVIDUAL COUNSELING HOURS PROVIDED IN NOVEMBER
COUNSELING DEPT LAUNCHED OUR STUDENT-LED "GOOD VIBES" CLUB – A PLACE FOR STUDENTS TO TAKE A BREAK AND CONNECT WITH OTHERS!

SPED IS NXTLVL



The Special Education Team just completed 8 weeks working on EliteX with NXTLVL. These past weeks have enhanced the team's ability to **collaborate** with **shared problem-solving**, **reflect**, and provide quality **engagement**. Most of all, the Special Education Team has taken the time to explore each other's **strengths**, offer support, and have fun while doing so! The Special Education Team is taking their services to the next level!

LEARNING LAB MINDSET



Learning Labs kicked off with an informal assessment. We asked the kids to draw and/or talk about how math or writing make them feel. The plan is to ask them again at the end of the lab cycle and to see if there is a shift in mindset toward the subject. The coaches said the kids were very **engaged** and that the activity sparked some great **conversations**. Not only did it spark conversation it also gave the coaches **insight** into when or where some students put up a mental roadblock.

KINDNESS CLUB



The Kindness Club is busy helping to make kindness the norm at Elite. The team hosted a TK-3 Flex Kindness Rally. We discuss the importance of **self-kindness** and filling your own emotional bucket as well as that of others on a daily basis.

ONE-ON-ONE DATA CHATS

To ensure teachers understand and know how to **access and use data meaningfully**, One-on-One Data Chats with Teachers have started. 32 have been held. 51 more are already scheduled.

EliteX Accelerator has begun and is servicing 42 of our 6th-12th grade students who have been struggling with engagement and/or academics. The program meets once a week in grade level, small groups. The students will learn tools to **build courage and confidence** which leads to **competency in all areas of life**. Some early testimonials from participants:

“My son was having a difficult day today and after the 1st session his mood completely changed for the better.”

“I am so thankful Elite focuses on my daughter as a whole and offers programs like EliteX Accelerator. She has really been struggling in school and this may be just what she needs to help her succeed.”

“I thought I would just be going to another zoom session but it was something I can see that will really help me in my everyday life.”

ELITE-X PROGRAMS

THE ELITE-X TEAM, OUR INTRAMURAL PROFESSIONAL DEVELOPMENT PARTNERS, HAVE EXPANDED THEIR WORK TO SEVERAL NEW GROUPS OF TEACHERS.

ONE COHESIVE TEAM



The 17-member strong SPED Team welcomed 10 new additions this year. To build a **cohesive** team, EliteX led an eight-week **team-building** exercise using **game-based learning** to explore **team dynamics and pedagogy**. One of the SpEd leads expressed how critical these opportunities are for enhanced **collaboration** and **valuing every team member's** input. This program keeps the remote SPED team connected, emphasizing **inclusivity** and **closeness**.

JUMPSTART TO A NEW COHORT



21 teachers are engaged in an intensive eight-week precursor to the EliteX Fellowship program, combining **game-based learning** with **pedagogical exploration** to understand the **Elite learner profile**. In a recent session, Music CTE teacher Derik highlighted the value of creating tension in the classroom by placing students in the "hot seat." This strategy encourages **active participation** and **builds resilience**, seen as essential both in education and the real world. All participant teachers are internalizing the importance of **meaningful engagement** in their work with students.

RESILIENCE COACHING

LET GO OF	VS.	EMBRACE INSTEAD
PEOPLE/RELATIONSHIPS		NEW AND IMPROVED
My friend Billy always puts me down and criticizes me.		"In this column put three people who support you and cheer for your success
My sister is so self absorbed. I feel drained after every interaction with her		Or put someone you are curious who seems like a positive influence in your life or a mentor you would like to know better.

Each TOR in Virtual and Flex are immersing themselves as a coachee in a resilience coaching program, aiming to bring back **effective strategies** to their work with students. This ability to **learn experientially** is not just impacting students, but the TORs as well. Additionally, students with SSTs benefit from this coaching program, enabling us to gather best practices for **integrating** resilience coaching into our work with students and families across various groups.

EliteX continues its work with the teachers who are part of the first EliteX Fellowship that is underway. As of date, the Fellows are working on the capstone assignment of building a **Teacher Growth Chart**. This **metacognitive rubric** will help teachers **reflect, develop self-awareness, and continually improve teaching**.

Every Fellow also benefits from **personalized 1:1 functional coaching** that focuses on **enhancing skills**, providing task-specific guidance, **aligning goals**, fostering **reflection**, and offering **constructive feedback**. This comprehensive approach leads to a holistic improvement in overall performance.

On a recent field trip, a grandparent thanked a teacher (EliteX Fellow) for **empowering** their ward to lead a classroom activity with their peers. The Fellow conveyed this appreciation to the EliteX team in a recent session.

Such a strategy to **enhance communication and engagement** is a testament to the collaborative effort, work done, and growth achieved through this partnership. The needle is moving, and HOW!



Lucerne	
Tk -5	416
6-8	290
9-12	295
Total*	1001

NEXT MONTH

Abre



We are eagerly anticipating the launch of the Bird's Eye project. The development of Abre is underway, and it promises to be a significant asset for Elite staff, facilitating seamless communication channels.

MOY Testing



The Middle of the Year testing commences in December, and we aim to achieve targeted growth from every student!

Winter Break Break



Elite will be closed from December 18th to January 8th, to observe the Winter break and enable our staff students and families to celebrate their holiday season with their loved ones.



Elite Academic Academy - Lucerne

Please join my meeting from your computer, tablet or
smartphone. Join Zoom Meeting

[https://eliteacademic.zoom.us/j/97566202696?](https://eliteacademic.zoom.us/j/97566202696?pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09)
pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09 Meeting ID:
975 6620 2696 Passcode: 920373

November 2nd, 2023 at 9:00 am

43414 Business Park Drive, Temecula, CA 92590

23504 Lyons Avenue, Santa Clarita CA 91321

109 Don Carlos Way, Ojai, CA 93023

43495 Palm Royale Dr., La Quinta, CA 92253



Elite Academic Academy - Lucerne November 2nd, 2023

Board Of Directors - Elite Academic Academy - Lucerne

Meeting Location

Any public vote will be done by roll call to ensure the public knows who is speaking and voting. Members of the public may easily observe the meeting and offer public comment using the following dial-in numbers and/or internet link:

Join Zoom Meeting [https://eliteacademic.zoom.us/j/97566202696?](https://eliteacademic.zoom.us/j/97566202696?pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09)
pwd=R2daZzJSNnZPNUV3Nk83K0diZXJtUT09
Meeting ID: 975 6620 2696 Passcode: 920373

Time: 9:00 am

1.0 Call To Order

Roll Call:

Susan McDougal, Cody Simms, Nicole Aguirre
Not Present Present Present

Cody Nicole

2.0 Approve/Adopt the Agenda

It is recommended the Board of Directors adopt as presented the agenda for the Board Meeting of November 2nd, 2023.

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

3.0 Public Comment -Closed Session

The public has a right to comment on any items of the closed session agenda. Members of the public will be permitted to comment on any other item within the Board's jurisdiction under section 8.0 Public Comments at Board Meetings.

4.0 Adjourn to Closed Session

The board will consider and may act on any of the Closed Session matters listed in Agenda Item 13.0.

5.0 Closed Session

The Board will consider and may act on any of the following items in closed session; any action taken in closed session will be reported in open session as required by law.

5.1 Personnel Matters (With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54957.6)

5.2 Employer/Employee Relations (With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54957.6)

Time: 9:01 a.m.

6.0 Pledge Of Allegiance

Led By: **Evan Jorgensen**

7.0 Open Session

8.0 Public Comment

Please submit a request to speak to the Board of Directors. Cards can be asked for by emailing galtamirano@eliteacademic.com. Please complete and return the form for agendized or non-agendized items, prior to the meeting. Not more than three (3) minutes are to be allotted to any one (1) speaker, and no more than twenty (20) minutes on the same subject. This portion of the agenda is for comments, recognitions and reports to the Board and is not intended to be a question and answer period. If you have

questions for the Board, please provide the Board President with a written copy and an administrator will provide answers at a later date. A request for disability-related modifications or accommodations in order to participate in the public meeting, including auxiliary aids or services, may be made to Ms. Meghan Freeman at mfreeman@eliteacademic.com at least 72 hours prior to the meeting.

9.0 General Functions

9.1 Informational Items

A. CEO Authorizer Report

[EAA-LU CEO Report Oct 2023.pdf](#)

[23 Schoolwide Data Talk \(1\).pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

9.2 Consent Agenda

It is recommended that the board approve the following consent agenda items.

A. Meeting Minutes from October 5th , 2023

[EAA-LU 10.05.23.pdf](#)

B. Warrant Register

[WarrantRegisterLU_Oct_2324.pdf](#)

C. New Instructional Materials Community Partners

[Elite Academic Instructional Service Community Partner_October_2023 - VCI Community Partners.pdf](#)

D. New Educational Materials Community Partners

[Elite Academic Educational Materials Partner_October_2023.xlsx - EM Partners.pdf](#)

E. Job Descriptions

[JD - Systems Liaison \(pending board approval\) .pdf](#)

Motion to open items 10.1 and 10.2 together:

Motion: Cody
Second: Nicole

10.0 Personnel Services

10.1 Employee Contracts

It is recommended that the board ratify the following Employee Contracts for Elite Academic Academy - Lucerne.

[EAA-LU Contracts 11.02.23.pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

10.2 Employee Release and Resignations

It is recommended that the board ratify the following Employee Release and Resignations for Elite Academic Academy - Lucerne.

[EAA-LU Contracts Resignations and Releases 11.02.23.pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

11.0 Business Services

11.1 CSDC Leadership Rooming Invoice

It is recommended that the board approve the following CSDC Leadership Rooming Invoice for Elite Academic Academy - Lucerne.

[Marriott CSDC Rooming Invoice.pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

11.2 Mentorship Agreements

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole; Aye.
Item carries 2-0.

It is recommended that the board approve the following Mentorship Agreements for Elite Academic Academy - Lucerne.

[Elite Academic Academy Fieldwork MOU -draft- exp.08_31_26 \(3\).pdf](#)

[Elite Academic Academy Student Teaching_Clinical Practice MOU -draft- exp. 08_31_26 \(2\).pdf](#)

11.3 Resolution to Dispose of Tech Equipment

It is recommended that the board approve the following Resolution to Dispose of Tech Equipment for Elite Academic Academy - Lucerne.

[Resolution to Dispose of Tech 11.02.2023.pdf](#)

[Obsolete Tech Devices \(2\).xlsx](#)

11.4 NXTLVL Contract

It is recommended that the board approve the following NXTLVL Contract for Elite Academic Academy - Lucerne.

[NXTLVL Contract.pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole;
Aye. Item carries 2-0.

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole;
Aye. Item carries 2-0.

12.0 Educational Services/Policy Development

12.1 McKinney Vento Policy

It is recommended that the board approve the following McKinney Vento Policy for Elite Academic Academy - Lucerne.

[McKinney-Vento Store Card Policy.pdf](#)

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole;
Aye. Item carries 2-0.

13.0 Report of Action Taken in Closed Session

The Board will report any action taken in closed session as required by law.

14.0 Calendar

The next regularly scheduled board meeting is December 7th, 2023 at 9:00 am.

15.0 Board Comments and Future Planning

Cody Nicole

Motion: Second:
Vote: Cody; Aye. Nicole;
Aye. Item carries 2-0.

Time: 9:47 am

16.0 Adjournment

In compliance with Government Code section 54957.5, open session materials distributed to Board Members for review prior to a meeting may be viewed at the eliteacademic.com or at the scheduled meeting. Board agenda back-up materials may also be requested by calling the School at 1(866)354-8302. In addition, if you would like a copy of any record related to an item on the agenda, please contact administration.

In compliance with the American with Disabilities Act, if you need special assistance, disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public meetings of the charter's board of directors, please contact the School at 1(866) 354-8302. Notification 72 hours prior to the meeting will enable the School to make reasonable arrangements to ensure accommodation and accessibility to this meeting. Upon request, the School shall also make available this agenda and all other public records associated with this meeting in appropriate alternative formats for persons with a disability.

Staff Present:

Meghan Freeman
Gena Altamirano
Laura Spencer
Evan Jorgensen
Ashlea Kirkland
Rebecca Smith
Summer Alexander
Marisa Thompson
Caroline Ruffridge
AJ Steele
Misty Cervantes
Lupe Rodriguez
Mia Blackwell
Karen Makkai
Jen Edick
Tracy Hasper
Adam Woodard
Kristen Hjelsand
Elite Offices
Antonette Sims
Shirley Alvarez
Kris Mason
Monique Waithe
Teresa Schaffer

Elite Academic Academy - Lucerne

Date	Vendor Name	Account Name	Ref Number	Amount
10/1/2023	FEDEX586819261	Postage & Delivery - Educational	CC 6481	\$96.99
10/1/2023	WWW.TEACHWORKS.COM	Technology Services & Software - Educ	CC 6481	\$54.87
10/1/2023	WWW.TEACHWORKS.COM	Technology Services & Software - Educ	CC 6481	\$47.99
10/1/2023	UO CONFERENCE SVCS 800280	Professional Development	CC 6481	-\$1,135.25
10/2/2023	NEXTIVA*VOIP SERVICE	Phone / Internet / Website Fees	CC 6481	\$3,697.74
10/3/2023	IN *BASELINE PRINT LLC	Marketing	CC 6481	\$233.19
10/3/2023	J2 EFAX SERVICES	Technology Services & Software - Busi	CC 6481	\$10.00
10/4/2023	FEDEX587219375	Postage & Delivery - Educational	CC 6481	\$68.52
10/4/2023	BURNING ROADMAPS	Professional Development	CC 6481	\$1,875.00
10/4/2023	ADOBE *800-833-6687	Technology Services & Software - Busi	CC 6481	\$806.61
10/5/2023	CUBESMART 713	Rent - Facilities Lease	CC 6481	\$324.00
10/6/2023	FEDEX OFFICE 800000836	Postage & Delivery - Educational	CC 6481	\$4,811.81
10/6/2023	MOLLY MAID OF SADDLEBACK	Janitorial Services	CC 6481	\$203.00
10/6/2023	FEDEX587398179	Postage & Delivery - Educational	CC 6481	\$42.00
10/6/2023	LA CLIPPERS	Educational Services	CC 6481	\$4,820.00
10/6/2023	VISTAPRINT	Materials & Supplies - Office	CC 6481	\$508.95
10/6/2023	ULINE *SHIP SUPPLIES	Postage & Delivery - Educational	CC 6481	\$2,475.53
10/6/2023	USPS.COM POSTAL STORE	Postage & Delivery - Educational	CC 6481	\$2,552.30
10/8/2023	WESTIN SO COAST PLAZA	Professional Development	CC 6481	\$10,000.00
10/8/2023	MARRIOTT ANAHEIM	Professional Development	CC 6481	\$13,193.37
10/8/2023	FEDEX587486797	Postage & Delivery - Educational	CC 6481	\$58.17
10/8/2023	BATES NUT FARM	Educational Services	CC 6481	\$1,190.00
10/9/2023	ZAPIER.COM/CHARGE	Technology Services & Software - Busi	CC 6481	\$598.50
10/11/2023	FEDEX587869225	Postage & Delivery - Educational	CC 6481	\$18.13
10/11/2023	FEDEX587659559	Postage & Delivery - Educational	CC 6481	\$42.62
10/11/2023	UO CONFERENCE SVCS 800280	Professional Development	CC 6481	\$679.00
10/12/2023	FEDEX587931173	Postage & Delivery - Educational	CC 6481	\$99.00
10/12/2023	Nintendo of America Inc.	Core Teaching/Student Supplies	CC 6481	\$129.28
10/13/2023	FEDEX588000965	Postage & Delivery - Educational	CC 6481	\$42.62
10/15/2023	MOLLY MAID OF SADDLEBACK	Janitorial Services	CC 6481	\$203.00
10/15/2023	MARRIOTT ANAHEIM	Travel, Lodging & Meals	CC 6481	\$655.02
10/15/2023	AIRTABLE.COM/BILL	Technology Services & Software - Busi	CC 6481	\$264.00
10/17/2023	ADOBE *800-833-6687	Technology Services & Software - Busi	CC 6481	\$9.90

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10/17/2023	ADOBE *800-833-6687	Technology Services & Software - Busi	CC 6481	\$9.90
10/17/2023	J2 EFAX SERVICES	Technology Services & Software - Busi	CC 6481	\$10.00
10/18/2023	FEDEX588527217	Postage & Delivery - Educational	CC 6481	\$18.22
10/18/2023	BATES NUT FARM	Educational Services	CC 6481	\$1,190.00
10/18/2023	Subway 3358	Parent & Staff meeting food & supplie:	CC 6481	\$115.00
10/19/2023	CALIF SCIENCE CTR FOUNDAT	Educational Services	CC 6481	\$25.00
10/19/2023	ROCK FITNESS	Educational Services	CC 6481	\$1,260.00
10/19/2023	Mailchimp	Technology Services & Software - Busi	CC 6481	\$100.00
10/20/2023	ULINE *SHIP SUPPLIES	Postage & Delivery - Business	CC 6481	\$1,237.56
10/20/2023	MOLLY MAID OF SADDLEBACK	Janitorial Services	CC 6481	\$203.00
10/22/2023	JOTFORM INC.	Business Services	CC 6481	\$39.00
10/22/2023	FEDEX588797203	Postage & Delivery - Educational	CC 6481	\$34.97
10/23/2023	WWW.MOUNTAINANDSEA.ORG	Educational Services	CC 6481	\$3,550.41
10/23/2023	CALENDLY	Technology Services & Software - Busi	CC 6481	\$412.80
10/24/2023	IN *BASELINE PRINT LLC	Postage & Delivery - Business	CC 6481	\$554.96
10/24/2023	J2 EFAX SERVICES	Technology Services & Software - Busi	CC 6481	\$18.99
10/25/2023	FEDEX589013667	Postage & Delivery - Business	CC 6481	\$12.77
10/25/2023	SEGERSTROM CTR FOR THE A	Educational Services	CC 6481	\$533.00
10/25/2023	FEDEX589196227	Postage & Delivery - Business	CC 6481	\$18.10
10/25/2023	ADOBE *800-833-6687	Technology Services & Software - Busi	CC 6481	\$5.52
10/26/2023	WWW.KAJABI.COM	Technology Services & Software - Busi	CC 6481	\$199.00
10/27/2023	Savannah Schuster	Educational Services	102023	\$800.00
10/27/2023	EAGLEMINE	Educational Services	CC 6481	\$40.00
10/29/2023	SD CHILDRENS MUSEU	Educational Services	CC 6481	\$200.00
10/29/2023	WESTIN SO COAST PLAZA	Professional Development	CC 6481	\$10,950.00
10/29/2023	Subway 3358	Parent & Staff meeting food & supplie:	CC 6481	\$121.88
10/29/2023	AQUARIUM OF PACTIX	Educational Services	CC 6481	\$945.00
10/29/2023	IN *BASELINE PRINT LLC	Marketing	CC 6481	\$1,315.25
10/29/2023	MOLLY MAID OF SADDLEBACK	Janitorial Services	CC 6481	\$203.00
10/30/2023	California Interscholastic Federation	Dues & Memberships	EAA-100923	\$200.00
10/30/2023	SBCSS	STRS	010OctSTRS2023	\$167,422.20
10/30/2023	FEDEX589673827	Postage & Delivery - Business	CC 6481	\$18.26
10/31/2023	CliftonLarsonAllen LLP	Accounting Fees / Audit	3931548	\$7,087.50
10/31/2023	AoPS Incorporated	Approved Core Curriculum, Teacher M	INV2305818	\$60.00

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10/31/2023	Beautiful Feet Books, Inc.	Approved Core Curriculum, Teacher M	21778	\$50.95
10/31/2023	Blackbird & Company	Approved Core Curriculum, Teacher M	16709	\$106.16
10/31/2023	Blackbird & Company	Approved Core Curriculum, Teacher M	16708	\$639.48
10/31/2023	Blackbird & Company	Approved Core Curriculum, Teacher M	16777	\$292.69
10/31/2023	Blossom and Root Home Education	Approved Core Curriculum, Teacher M	0000741	\$25.20
10/31/2023	Blossom and Root Home Education	Approved Core Curriculum, Teacher M	0000739	\$35.70
10/31/2023	Curriculum Associates	Approved Core Curriculum, Teacher M	90782170	\$349.43
10/31/2023	Dash Into Learning	Approved Core Curriculum, Teacher M	677310329	\$196.98
10/31/2023	Dash Into Learning	Approved Core Curriculum, Teacher M	677310330	\$175.99
10/31/2023	Dash Into Learning	Approved Core Curriculum, Teacher M	677310332	\$64.99
10/31/2023	Demme Learning LLC	Approved Core Curriculum, Teacher M	S001196	\$155.38
10/31/2023	Demme Learning LLC	Approved Core Curriculum, Teacher M	S001039	\$185.96
10/31/2023	Demme Learning LLC	Approved Core Curriculum, Teacher M	S001178	\$142.46
10/31/2023	Demme Learning LLC	Approved Core Curriculum, Teacher M	S001197	\$156.59
10/31/2023	Demme Learning LLC	Approved Core Curriculum, Teacher M	S001036	\$64.61
10/31/2023	Elemental Science, Inc.	Approved Core Curriculum, Teacher M	IN-6114	\$106.98
10/31/2023	Elemental Science, Inc.	Approved Core Curriculum, Teacher M	IN-6116	\$30.28
10/31/2023	Elemental Science, Inc.	Approved Core Curriculum, Teacher M	IN-6115	\$30.28
10/31/2023	Ivy Kids LLC	Approved Core Curriculum, Teacher M	4798	\$215.70
10/31/2023	Ivy Kids LLC	Approved Core Curriculum, Teacher M	4803	\$113.85
10/31/2023	Ivy Kids LLC	Approved Core Curriculum, Teacher M	4912	\$39.95
10/31/2023	Justin Nowland	Approved Core Curriculum, Teacher M	NOW092923	\$125.93
10/31/2023	Mad Dog Math	Approved Core Curriculum, Teacher M	4864	\$86.49
10/31/2023	Mimeo.com, Inc	Approved Core Curriculum, Teacher M	1946817	\$52.19
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4192602	\$39.69
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4203552	\$108.28
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4173118	\$225.27
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4214356	\$44.67
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4203389	\$426.35
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4203455	\$317.10
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4214570	\$80.37
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4203491	\$482.88
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4203575	\$422.64
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4206633	\$461.06

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10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4206636	\$483.42
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218032	\$63.89
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218150	\$301.74
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218005	\$154.84
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218134	\$28.37
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218002	\$116.86
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218004	\$176.57
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4217973	\$143.63
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218069	\$24.36
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218141	\$77.40
10/31/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4219641	\$42.73
10/31/2023	Stephens Educational Services, LLC	Approved Core Curriculum, Teacher M	266890	\$142.55
10/31/2023	Stephens Educational Services, LLC	Approved Core Curriculum, Teacher M	200687	\$142.55
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	490000	\$86.09
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	495675	\$86.49
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	495633	\$86.89
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	495924	\$43.05
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	495926	\$87.49
10/31/2023	Studies Weekly	Approved Core Curriculum, Teacher M	495922	\$43.05
10/31/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	242862740	\$4.50
10/31/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	243284647	\$15.50
10/31/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	243495576	\$12.00
10/31/2023	Teaching Textbooks, LLC	Approved Core Curriculum, Teacher M	53210	\$153.38
10/31/2023	Time4Learning	Approved Core Curriculum, Teacher M	7163872	\$425.00
10/31/2023	Nicole Aguirre	Board Stipends - Attendance	10Oct2023LU	\$300.00
10/31/2023	Amazon Capital Services, Inc.	Core Teaching/Student Supplies	1H1C-4G1X-137K	\$81.11
10/31/2023	Amazon Capital Services, Inc.	Core Teaching/Student Supplies	1RHM-YFFN-9GFT	\$7.57
10/31/2023	Amazon Capital Services, Inc.	Core Teaching/Student Supplies	1XNX-CMXN-HNF7	\$264.91
10/31/2023	Amazon Capital Services, Inc.	Core Teaching/Student Supplies	1XKK-6VCT-JD4T	\$9.69
10/31/2023	Arts Attack	Core Teaching/Student Supplies	22-5952	\$298.64
10/31/2023	Blick Art Materials	Core Teaching/Student Supplies	1610281	\$6.89
10/31/2023	Casey Rojas	Core Teaching/Student Supplies	ROJ100223	\$150.00
10/31/2023	Kids Art Box	Core Teaching/Student Supplies	1E+11	\$405.00
10/31/2023	KiwiCo, Inc.	Core Teaching/Student Supplies	KE-B4DFF8E610032347	\$271.76

Elite Academic Academy - Lucerne

10/31/2023	KiwiCo, Inc.	Core Teaching/Student Supplies	KE-DE3AB58B10042302	\$193.90
10/31/2023	KiwiCo, Inc.	Core Teaching/Student Supplies	KE-E8E024D310042351	\$134.63
10/31/2023	Lego Education	Core Teaching/Student Supplies	1190580360	\$161.98
10/31/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996704	\$182.37
10/31/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996706	\$182.37
10/31/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996705	\$182.37
10/31/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996758	\$180.70
10/31/2023	Rainbow Resource Center	Core Teaching/Student Supplies	4203558	\$224.41
10/31/2023	Rainbow Resource Center	Core Teaching/Student Supplies	4218048	\$270.59
10/31/2023	Rainbow Resource Center	Core Teaching/Student Supplies	4218170	\$177.62
10/31/2023	Rainbow Resource Center	Core Teaching/Student Supplies	4208166	\$102.68
10/31/2023	Schoolhouse Discoveries LLC	Core Teaching/Student Supplies	1514	\$122.94
10/31/2023	Branche Jones	Educational Services	119	\$1,500.00
10/31/2023	Brittany Fleming	Educational Services	FLE100623	\$450.00
10/31/2023	Caroline Beus	Educational Services	538217451	\$50.00
10/31/2023	Casey Rojas	Educational Services	ROJ100423	\$15.83
10/31/2023	Christina Rodriguez	Educational Services	ROD100523	\$125.00
10/31/2023	Christina Rodriguez	Educational Services	ROD100523a	\$125.00
10/31/2023	D.D. & S Learning Systems Inc.	Educational Services	538227177	\$472.00
10/31/2023	DeeAnn Houck	Educational Services	HOU092923b	\$115.90
10/31/2023	DeeAnn Houck	Educational Services	HOU092923	\$199.00
10/31/2023	DeeAnn Houck	Educational Services	HOU092923a	\$75.00
10/31/2023	DeeAnn Houck	Educational Services	HOU092923c	\$61.60
10/31/2023	DeeAnn Houck	Educational Services	HOU100523	\$90.00
10/31/2023	Driven Tutoring	Educational Services	538217461	\$1,350.00
10/31/2023	EMH Sports USA, Inc	Educational Services	538214159	\$120.00
10/31/2023	Endeavor Gymnastics	Educational Services	538216985	\$110.00
10/31/2023	Frank Velasquez	Educational Services	538214157	\$210.00
10/31/2023	Freedom in Motion Inc.	Educational Services	538225109	\$958.75
10/31/2023	Friends of Willow Tree	Educational Services	538215252	\$695.00
10/31/2023	Head2Heart Partners in Education	Educational Services	538214160	\$1,800.00
10/31/2023	Head2Heart Partners in Education	Educational Services	538218779	\$375.00
10/31/2023	Hope for Reading	Educational Services	538227928	\$100.00
10/31/2023	Huckleberry Center for Creative Learnin	Educational Services	538225111	\$390.75

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10/31/2023	Iron Fist Martial Arts	Educational Services	538215595	\$65.00
10/31/2023	Jamee Requejo	Educational Services	REQ092923	\$87.75
10/31/2023	Julie Bell	Educational Services	BEL100323	\$300.00
10/31/2023	Kristen Lawrence	Educational Services	LAW092923	\$225.00
10/31/2023	Kyana Pacheco	Educational Services	PAC092923	\$73.00
10/31/2023	Laura Craig	Educational Services	CRA100423	\$87.50
10/31/2023	Laurie Garcia	Educational Services	GAR100323	\$278.00
10/31/2023	Louvina Sheffield	Educational Services	538214168	\$371.00
10/31/2023	Malania Hansford	Educational Services	HAN092923	\$288.55
10/31/2023	Maria Jose De Paz	Educational Services	JOS100323	\$136.00
10/31/2023	Melissa Cole	Educational Services	538212562	\$275.00
10/31/2023	Melissa J. Diwa Enterprises	Educational Services	538218774	\$720.00
10/31/2023	Melissa J. Diwa Enterprises	Educational Services	538227926	\$96.00
10/31/2023	Mr. D Math, LLC	Educational Services	538216987	\$1,855.00
10/31/2023	Neesha N. Rahim	Educational Services	143	\$7,500.00
10/31/2023	Neesha N. Rahim	Educational Services	139	\$11,500.00
10/31/2023	Nicole Barnhart	Educational Services	538215892	\$175.00
10/31/2023	Nicole the Math Lady, LLC	Educational Services	7437	\$149.00
10/31/2023	Noonan family Swim School, Inc.	Educational Services	538214165	\$76.50
10/31/2023	On Pointe Productions, LLC	Educational Services	538212571	\$500.00
10/31/2023	P.U.M.A Karate	Educational Services	538220921	\$340.00
10/31/2023	Parnassus Preparatory Academy	Educational Services	538217466	\$3,150.00
10/31/2023	Parnassus Preparatory Academy	Educational Services	538227929	\$550.00
10/31/2023	Reshma Solbach	Educational Services	538212567	\$275.00
10/31/2023	Roxana Davison	Educational Services	DAV100223b	\$250.00
10/31/2023	Roxana Davison	Educational Services	DAV100223	\$71.00
10/31/2023	Roxana Davison	Educational Services	DAV100223c	\$71.00
10/31/2023	Roxana Davison	Educational Services	DAV100223a	\$91.66
10/31/2023	Roxana Davison	Educational Services	DAV100623	\$122.91
10/31/2023	Sahar Zubaidi	Educational Services	538215885	\$640.00
10/31/2023	Sandra Dean	Educational Services	DEA100923	\$275.00
10/31/2023	SoCal STEM LLC	Educational Services	538214170	\$1,025.00
10/31/2023	Stacey Chen	Educational Services	CHE100323a	\$97.20
10/31/2023	Stacey Chen	Educational Services	CHE100323	\$97.20

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10/31/2023	Stacey Chen	Educational Services	CHE100523a	\$154.00
10/31/2023	Stacey Chen	Educational Services	CHE100523	\$154.00
10/31/2023	Temecula Music Academy	Educational Services	538214171	\$600.00
10/31/2023	Temecula Music Teacher, LLC	Educational Services	538217821	\$230.00
10/31/2023	Temecula Music Teacher, LLC	Educational Services	538226367	\$115.00
10/31/2023	Tiffany Pereda	Educational Services	PER100423	\$150.00
10/31/2023	Tim Weaver	Educational Services	WEA100923	\$478.38
10/31/2023	Tracy Hubbard	Educational Services	HUB100523	\$150.00
10/31/2023	Victoria Kohfeld	Educational Services	KOH100323	\$195.00
10/31/2023	Hatch & Cesario, Attorneys-at-Law	Legal Fees	15475	\$4,937.73
10/31/2023	Hatch & Cesario, Attorneys-at-Law	Legal Fees	15476	\$34.00
10/31/2023	Frontier	Phone / Internet / Website Fees	011Nov2023	\$388.23
10/31/2023	FIS LOCKBOX OPERATIONS ATTN:PITNEY	Postage & Delivery - Educational	023.LU	\$7,000.00
10/31/2023	Nexelm LLC	Rent - Facilities Lease	ELM203_110123	\$2,558.60
10/31/2023	Wildomar Valley Wood Products, Inc., D	Rent - Facilities Lease	11Nov2023Lease	\$2,752.50
10/31/2023	Adam Bruno	Special Education Services	006	\$375.00
10/31/2023	NCS Pearson, Inc.	Special Education Services	23547877	\$116.07
10/31/2023	NCS Pearson, Inc.	Special Education Services	23588547	\$91.69
10/31/2023	Riverside Insights	Special Education Services	INV183177	\$1,260.62
10/31/2023	Specialized Therapy Services, Inc.	Special Education Services	ELAA01-0923	\$772.95
10/31/2023	TSW Therapy, Inc.	Special Education Services	2506	\$1,987.50
10/31/2023	TSW Therapy, Inc.	Special Education Services	2507	\$871.86
10/31/2023	TSW Therapy, Inc.	Special Education Services	2505	\$1,391.25
10/31/2023	AGiRepair, Inc.	Technology Services & Software - Educ	094427	\$159.00
10/31/2023	School Pathways Holdings, LLC	Technology Services & Software - Educ	140-INV5626	\$671.25
10/31/2023	School Pathways Holdings, LLC	Technology Services & Software - Educ	140-INV5601	\$4,372.70
10/31/2023	Staples Technology Solutions	Technology Services & Software - Educ	PHL980	\$800.00
10/31/2023	TeamViewer	Technology Services & Software - Educ	R02579939	\$2,007.60
10/31/2023	Southern California Edison	Utilities - Gas/Electric/Water	011NovSCE2023LU	\$108.56
11/1/2023	Curriculum Associates	Student Assessments	332036.1	\$10,260.60
11/2/2023	Anthem Blue Cross	Health Insurance	0202310921954	\$42,246.60
11/2/2023	Guardian	Health Insurance	011Nov2023	\$6,404.50
11/8/2023	Elite Spirit Cheer	Educational Services	INV-12345-3	\$32,273.12
11/8/2023	Savannah Schuster	Educational Services	110323	\$800.00

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11/9/2023	All About Learning Press, Inc.	Approved Core Curriculum, Teacher M	918714	\$277.86
11/9/2023	AoPS Incorporated	Approved Core Curriculum, Teacher M	INV2306014	\$117.48
11/9/2023	Beautiful Feet Books, Inc.	Approved Core Curriculum, Teacher M	21776	\$33.59
11/9/2023	Blackbird & Company	Approved Core Curriculum, Teacher M	16846	\$608.45
11/9/2023	BookShark, LLC	Approved Core Curriculum, Teacher M	BI0030714	\$734.87
11/9/2023	BookShark, LLC	Approved Core Curriculum, Teacher M	BI0030834	\$271.27
11/9/2023	Hewitt Homeschooling Resources	Approved Core Curriculum, Teacher M	108473	\$66.40
11/9/2023	Hewitt Homeschooling Resources	Approved Core Curriculum, Teacher M	108477	\$62.60
11/9/2023	Mimeo.com, Inc	Approved Core Curriculum, Teacher M	1948553	\$113.73
11/9/2023	Mystery Science	Approved Core Curriculum, Teacher M	242586	\$109.00
11/9/2023	Outschool, Inc.	Approved Core Curriculum, Teacher M	12345721130	\$44.00
11/9/2023	Pandia Press	Approved Core Curriculum, Teacher M	41157	\$100.99
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218017	\$59.70
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4171619	\$14.27
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228151	\$41.21
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228359	\$25.57
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228169	\$237.45
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228165	\$119.69
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228150	\$24.59
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4228153	\$172.65
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232093	\$173.38
11/9/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4229892	\$79.72
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S294571	\$280.54
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S295403	\$271.06
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S295404	\$112.18
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296003	\$85.00
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296006	\$87.41
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296002	\$188.84
11/9/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296005	\$376.21
11/9/2023	Stephens Educational Services, LLC	Approved Core Curriculum, Teacher M	466005	\$125.10
11/9/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496038	\$86.09
11/9/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496252	\$44.04
11/9/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496580	\$86.09
11/9/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496587	\$86.09

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11/9/2023	Timberdoodle Co.	Approved Core Curriculum, Teacher M	421745	\$195.12
11/9/2023	Williamsburg Learning LLC	Approved Core Curriculum, Teacher M	1144	\$475.00
11/9/2023	Cody Simms	Board Stipends - Attendance	11Nov2023LU	\$300.00
11/9/2023	Nicole Aguirre	Board Stipends - Attendance	11Nov2023LU	\$300.00
11/9/2023	Pitney Bowes Global Financial Services L	Business Services	3106369304	\$104.45
11/9/2023	KiwiCo, Inc.	Core Teaching/Student Supplies	KE-FA182FCB09222315	\$137.76
11/9/2023	KiwiCo, Inc.	Core Teaching/Student Supplies	KE-59455A6A10162314	\$173.15
11/9/2023	Kyana Pacheco	Core Teaching/Student Supplies	PAC101823	\$30.00
11/9/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996759	\$180.70
11/9/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996769	\$369.78
11/9/2023	Mellisa Williams	Core Teaching/Student Supplies	WIL092923	\$243.00
11/9/2023	Rainbow Resource Center	Core Teaching/Student Supplies	4200281	\$83.92
11/9/2023	Thomas S. Olson	Core Teaching/Student Supplies	OLS101323	\$52.98
11/9/2023	Abigail Inong	Educational Services	INO101123a	\$65.00
11/9/2023	Abigail Inong	Educational Services	INO101123	\$65.00
11/9/2023	Abigail Inong	Educational Services	INO101123b	\$70.00
11/9/2023	Bernice Trujillo	Educational Services	TRU101223	\$205.00
11/9/2023	Casey Rojas	Educational Services	ROJ101823	\$41.25
11/9/2023	Cheryl McCormick	Educational Services	023	\$3,168.00
11/9/2023	Christina Martin	Educational Services	MAR101323b	\$120.00
11/9/2023	Christina Martin	Educational Services	MAR101723	\$168.00
11/9/2023	David Barnes	Educational Services	538228898	\$150.00
11/9/2023	Elizabeth Nicholson	Educational Services	NIC101623	\$26.00
11/9/2023	Jessica Rice	Educational Services	538231120	\$455.00
11/9/2023	Kevin Alexander	Educational Services	ALE101623	\$50.00
11/9/2023	Kimberly Baca	Educational Services	BAC101823	\$275.00
11/9/2023	Kimberly Keeth	Educational Services	538248670	\$1,620.00
11/9/2023	Lauren Ragay	Educational Services	RAG101123	\$50.00
11/9/2023	Lauren Ragay	Educational Services	RAG101123a	\$50.00
11/9/2023	Nicole Long	Educational Services	LON101123	\$300.00
11/9/2023	Nicole Montgomery	Educational Services	MON101723	\$155.00
11/9/2023	Nicole the Math Lady, LLC	Educational Services	7573	\$99.00
11/9/2023	Renee Garcia	Educational Services	GAR101123a	\$130.00
11/9/2023	Renee Garcia	Educational Services	GAR101123	\$130.00

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11/9/2023	Riffs Music Enterprises Inc	Educational Services	538211988	\$420.00
11/9/2023	Tara French	Educational Services	FRE101623	\$60.00
11/9/2023	Tim Weaver	Educational Services	WEA101623	\$478.38
11/9/2023	Timothy Kobza	Educational Services	001	\$750.00
11/9/2023	Knight Security & Fire Systems	Fire, Alarm & Pest control	178885	\$20.00
11/9/2023	Blank Rome LLP	Legal Fees	2148748	\$119.00
11/9/2023	Mary R. Pierce, Esq.	Legal Fees	202336	\$93.75
11/9/2023	FlipSwitch Marketing LLC	Marketing	INVM377	\$5,784.34
11/9/2023	Thomas S. Olson	Professional Development	OLS101323	\$34.12
11/9/2023	McColgan & Associates, Inc	Special Education Services	6034	\$560.00
11/9/2023	Multi-Health Systems, Inc.	Special Education Services	ORD-351810-R8C5G	\$326.67
11/9/2023	NCS Pearson, Inc.	Special Education Services	23604807	\$40.78
11/9/2023	AGiRepair, Inc.	Technology Services & Software - Educ	095723	\$119.00
11/9/2023	T-Mobile	Technology Services & Software - Educ	988741886-07	\$4,189.68
11/9/2023	Michelle Hedge	Travel, Lodging & Meals	HED101323	\$54.00
11/14/2023	Life Storage	Rent - Facilities Lease	11Nov23#658b	\$156.50
11/15/2023	Multi-Health Systems, Inc.	Special Education Services	ORD-351810-R8C5G	\$36.00
11/16/2023	AoPS Incorporated	Approved Core Curriculum, Teacher M	INV2304758	\$60.00
11/16/2023	BookShark, LLC	Approved Core Curriculum, Teacher M	BI0030933	\$267.55
11/16/2023	Curiosity Chronicles	Approved Core Curriculum, Teacher M	0000631	\$99.00
11/16/2023	Logic of English	Approved Core Curriculum, Teacher M	SI-193973	\$208.58
11/16/2023	MEL Science U.S., LLC	Approved Core Curriculum, Teacher M	PB2023102301	\$324.64
11/16/2023	Mimeo.com, Inc	Approved Core Curriculum, Teacher M	1950186	\$57.85
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232394	\$148.36
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232389	\$61.04
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232387	\$24.59
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232392	\$41.45
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232390	\$56.11
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4232386	\$21.27
11/16/2023	Rainbow Resource Center	Approved Core Curriculum, Teacher M	4218156	\$724.69
11/16/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S295402	\$15.00
11/16/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296458	\$273.95
11/16/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296459	\$85.00
11/16/2023	Singapore Math Inc.	Approved Core Curriculum, Teacher M	S296460	\$156.70

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11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496577	\$43.05
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496581	\$86.89
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496585	\$87.49
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496322	\$87.49
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496533	\$43.05
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496578	\$86.09
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496961	\$86.89
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496819	\$86.09
11/16/2023	Studies Weekly	Approved Core Curriculum, Teacher M	496818	\$86.89
11/16/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	244653639	\$4.99
11/16/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	244652418	\$12.00
11/16/2023	Teacher Synergy LLC	Approved Core Curriculum, Teacher M	244687324	\$71.95
11/16/2023	Brenda Saldivar	Core Teaching/Student Supplies	SAL102323	\$50.00
11/16/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996827	\$180.70
11/16/2023	Little Passports, Inc	Core Teaching/Student Supplies	IN-0000996826	\$180.70
11/16/2023	Suzanne Lazerus	Core Teaching/Student Supplies	LAZ102323	\$251.80
11/16/2023	Efrain Cordero	Educational Services	538240516	\$45.00
11/16/2023	Elizabeth Harmetz	Educational Services	HAR101923	\$120.00
11/16/2023	Erika Bertling	Educational Services	BER111423	\$90.00
11/16/2023	Kimberly McCartney	Educational Services	MCC102323	\$39.99
11/16/2023	Marie Campbell	Educational Services	CAM102323a	\$140.00
11/16/2023	Marie Campbell	Educational Services	CAM102323	\$140.00
11/16/2023	Nicole the Math Lady, LLC	Educational Services	7603	\$99.00
11/16/2023	Olivia Alarcon	Educational Services	ALA102023	\$215.00
11/16/2023	Tanika Lopez	Educational Services	LOP101923	\$340.00
11/16/2023	Great American Insurance Group	General Liability Insurance	011Nov2023LU	\$3,130.34
11/16/2023	Hatch & Cesario, Attorneys-at-Law	Legal Fees	15552	\$102.00
11/16/2023	Valeria Garcia	Parent & Staff meeting food & supplie:	GAR101823	\$33.94
11/16/2023	Staples Technology Solutions	Technology Equipment - Students	PJT800	\$6,118.77
11/16/2023	AGiRepair, Inc.	Technology Services & Software - Educ	096901	\$119.00
11/16/2023	Zoom Video Communications Inc.	Technology Services & Software - Educ	INV224355564	\$9,030.50
11/16/2023	Marsh & McLennan Agency, LLC	Workers Compensation	2453397	\$4,067.50
11/17/2023	Aflac	Health Insurance	693871	\$1,153.42
11/21/2023	Savannah Schuster	Educational Services	111623	\$800.00

Elite Academic Academy - Lucerne

11/28/2023	Kaiser Foundation Health Plan	Health Insurance	4.83938E+11	\$25,292.29
11/30/2023	Pitney Bowes Global Financial Services L	Business Services	3106291292	\$12.88
11/30/2023	Melissa J. Diwa Enterprises	Educational Services	538264318	\$540.00
11/30/2023	Melissa J. Diwa Enterprises	Educational Services	538258682	\$180.00
11/30/2023	Melissa J. Diwa Enterprises	Educational Services	538248665	\$2,445.00
11/30/2023	Melissa J. Diwa Enterprises	Educational Services	538253880	\$288.00
11/30/2023	Melissa J. Diwa Enterprises	Educational Services	538251302	\$192.00
11/30/2023	Neesha N. Rahim	Educational Services	142	\$15,750.00
11/30/2023	Neesha N. Rahim	Educational Services	147	\$7,500.00
11/30/2023	Riffs Music Enterprises Inc	Educational Services	538251305	\$560.00
11/30/2023	Nexelm LLC	Rent - Facilities Lease	ELM203_120123	\$2,558.60
11/30/2023	Wildomar Valley Wood Products, Inc., D	Rent - Facilities Lease	12Dec2023Lease	\$2,752.50
11/30/2023	Cidi Labs, LLC	Technology Services & Software - Educ	12026	\$1,158.50
11/30/2023	T-Mobile	Technology Services & Software - Educ	988741886-08	\$5,598.55

Elite Academic Academy - Instructional Service Community Partner - November 2023

Partner Name	Description of Services	Link to EAA VCI 2023-2024 Applications
Together We Learn Tutoring and Enrichment Center LLC	In-person enrichment center; tutoring in Math, English, Reading; music lessons (piano, guitar, bass)	Together We Learn Tutoring and Enrichment Center LLC EAA VCI 23-24 Application
Julie Schmidler	Private in-person tutoring, online tutoring, group tutoring for K-12th grade students in multiple subjects	Julie Schmidler EAA VCI 23-24 Application
San Diego Armed Services YMCA (Horse of the Sun Ranch)	Art, Cooking & Nutrition, Horsemanship, Life Skills, Outdoor/Nature, Physical Education, STEM	San Diego Armed Services YMCA (Horse of the Sun Ranch) EAA VCI 23-24 Application
Roos Music Inc (DBA Roos Studios) - Orange County	Private and group music lessons (piano, guitar, drums, voice, strings and more)	Roos Music Inc (DBA Roos Studios) - Orange County EAA VCI 23-24 Application
Roos Music Inc (DBA Roos Studios) - SD County	Private and group music lessons (piano, guitar, drums, voice, strings and more)	Roos Music Inc (DBA Roos Studios) - SD County EAA VCI 23-24 Application
Waterworks Swim School	Swimming Lessons	Waterworks Swim School Alhambra EAA VCI 23-24 Application
		Waterworks Swim School Arcadia EAA VCI 23-24 Application
		Waterworks Swim School Culver City EAA VCI 23-24 Application
		Waterworks Swim School Diamond Bar EAA VCI 23-24 Application
		Waterworks Swim School Downey EAA VCI 23-24 Application
		Waterworks Swim School Glendora EAA VCI 23-24 Application
		Waterworks Swim School Harbor City EAA VCI 23-24 Application
		Waterworks Swim School La Verne EAA VCI 23-24 Application
		Waterworks Swim School Long Beach EAA VCI 23-24 Application
		Waterworks Swim School Rosemead EAA VCI 23-24 Application
		Waterworks Swim School West Covina EAA VCI 23-24 Application
		Waterworks Swim School Whittier EAA VCI 23-24 Application
		Waterworks Swim School La Habra EAA VCI 23-24 Application
		Waterworks Swim School Riverside EAA VCI 23-24 Application
		Waterworks Swim School Chino EAA VCI 23-24 Application
		Waterworks Swim School 4sRanch EAA VCI 23-24 Application
		Waterworks Swim School Poway EAA VCI 23-24 Application
Randle Sports Champions	Physical education and sports activities	Randle Sports Champions EAA VCI 23-24 Application
Swiftkick Martial Arts, Inc.	Life performance, self-defense, and physical education classes	Swiftkick Martial Arts, Inc. EAA VCI 23-24 Application
Delynn Heid	Tutoring students grades 5-12	Delynn Heid EAA VCI 23-24 Application
Sparks Taekwondo	Taekwondo, sparring	Sparks Taekwondo EAA VCI 23-24 Application
Sherry White	Kinder enrichment, Social Studies K-2nd, Tutoring	Sherry White EAA VCI 23-24 Application
Escuela del Rio	In-person and Online Spanish Classes	Escuela del Rio EAA VCI 23-24 Application

Elite Academic Academy - Educational Material Partners - November 2023

Partner Name	Product Description	Link to EAA EMR 2023-2024 Applications
Synergy 1 Group, Inc. (Book Adventure)	online reading, spelling, and vocabulary programs	Synergy 1 Group, Inc. (Book Adventure) EAA EMR 23-24 Application
Senor Wooly	Spanish curriculum	Senor Wooly EAA EMR 23-24 Application
Bright Thinker, Inc.	Curriculum, digital curriculum	Bright Thinker, Inc. EAA EMR 23-24 Application
Mosdos Press	Secular education literature material	Mosdos Press EAA EMR 23-24 Application
Amplify Education, Inc.	Educational Curriculum	Amplify Education, Inc. EAA EMR 23-24 Application

Employee Code	Position	Payroll Profile Desc	Change of Relationship Date	Annual Increase Amount	Updated Annual Salary
23240287	Lead Teacher of Record-Virtual	Elite Academic Academy - Lucerne	11/13/2023	\$833.33 monthly	\$99,965.56

INDEPENDENT CONTRACTOR AGREEMENT

THIS AGREEMENT is made, effective as of February 14, 2023, between [REDACTED] (“Contractor”) and Elite Academic Academy - Lucerne (“Company” or “EAAL”) (individually a “Party” and collectively the “Parties”). This agreement supersedes previous agreements between the Contractor and Company, and shall be the only agreement moving forward.

WHEREAS Company desires to retain the services of the Contractor, and the Contractor desires to provide services to Company.

NOW, THEREFORE, in consideration of the mutual promises and agreement hereinafter set forth the sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Engagement. Company hereby retains Contractor to serve as the Company’s Systems and Innovation Architect, to perform the duties, as outlined on the attached proposal, for Company and such other services as Company may from time to time request.

2. Commissions. Company will pay Contractor \$7,500 per month.

3. Regulatory Compliance. If the Contractor is working with students, or in the office where students may reside, they must at all times comply with all laws regarding qualifications to work with or around students including, without limitation, state and federal fingerprint clearance (Live Scan) (Cal. Ed. Code § 44237) proof of clear TB test within 60 days of the Effective Date, as defined hereinbelow and updated every 4 years; and, valid state driver’s license.

4. Expenses. The contractor will be responsible for bearing his/her own costs and expenses unless agreed to in advance by the Company and the Contractor provides proper documentation for the expense.

5. Acknowledgments. The contractor acknowledges and understands that he/she is an independent contractor and that he/she is not forming a traditional employer-employee relationship with the Company. The contractor is not entitled to participate in any plans, arrangements, or distributions pertaining to or connected with any compensation plan, health, dental, life, or disability insurance programs, or any other fringe benefits which Company, from time to time, may provide for its owners and/or employees if any. The contractor shall be solely responsible for all costs incurred for health, dental, and/or life insurance on his behalf. The contractor shall be solely responsible for making all federal, state, and local tax deposits relating to compensation received as a result of his relationship with the Company and shall hold the Company harmless from and against any and all tax liability relating thereto. The contractor further agrees he is solely responsible for workers’ compensation insurance for himself and any subcontractors she may hire, if any, and agrees to indemnify and hold the Company harmless for any workers’ compensation claim of loss or damage arising in connection with the Contractor’s performance of services under this Agreement.

6. Term. The contractor’s engagement shall be effective February 14, 2023 (the “Effective Date”) and shall continue, unless and until the engagement is terminated by either Party. To the extent the Contractor wishes to terminate this Agreement he/she must provide the Company

with thirty (30) days advance written notice. The Company may terminate this Agreement at any time, with or without notice. Additionally, this Agreement shall terminate in the event of Contractor's death, inability to continue to provide services as described in this Agreement, or breach of any provision of this Agreement.

7. Modification of this Agreement. No waiver or modification of this Agreement, in whole or in part, will be valid unless it is made in writing and duly executed by the Parties. Any waiver of any term, condition, or provision of this Agreement will not constitute a waiver of any other term, condition, or provision hereof, nor will a waiver or any breach of any term, condition, or provision constitute a waiver of any subsequent or succeeding breach.

8. Assignment. This Agreement, the services to be performed, and all rights hereunder are personal to the Contractor and may not be transferred or assigned by the Contractor at any time. This Agreement shall be binding upon and inure to the benefit of the Company's successors and assigns. In the event of Contractor's death, inability to perform his duties, or his breach of this Agreement, Company shall have no further obligations hereunder other than to pay him or his estate any fees or expenses that are payable hereunder which are accrued and unpaid as of the date of either his death, disability, or breach.

9. Confidentiality. Contractor acknowledges that Company is in a highly competitive industry and that during the term of this Agreement, Contractor will have access to, receive, learn, and/or develop information that is proprietary, trade secrets, and/or confidential to the Company, including, but not limited to information about customers, prospects, financials, and marketing. Additionally, the Contractor will have access to and maintain, develop and initiate customer relationships and goodwill that are of value to the Company and which it has a legitimate interest in protecting.

At all times during and after the term of Contractor's engagement with Company, Contractor shall not, except with Company's prior written consent, or except in the proper course of his performance of services for the Company, directly or indirectly, disclose, communicate, or divulge to any individual or entity, or use for his own benefit or the benefit of any other individual or entity, any confidential or proprietary knowledge or information concerning the conduct or details of Company's business, including without limitation, names of customers and prospects, details of contracts, technical know-how, methods of operation, marketing methods, other trade secrets, pricing, or other policies, prospects, and financial information. The contractor acknowledges that these provisions apply even to information that is developed or conceived by him alone or with others at the Company's direction, as well as to confidential and/or proprietary information received from any customer or other person or entity who does business with the Company; however, the Contractor will be retain the ownership of his original curriculum, proprietary resources, and Educational content created prior to the contract with the Company.

Upon termination of Contractor's engagement with Company for any reason, Contractor shall immediately return to Company all correspondence, files, customer and prospect lists, notes, technical data, and other materials which contain any such confidential or proprietary knowledge or information, and Contractor shall not retain any copies of such materials. A violation of this paragraph shall be considered a material breach of this Agreement.

10. Choice of Law and Forum. This Agreement and the performance of services

hereunder will be governed by the laws of the State of California. Any lawsuit filed by either Contractor or Company shall be filed in the Superior Court for the State of California in Los Angeles. The contractor and Company herein each consent to the personal jurisdiction and venue of said court over them and agree not to contest jurisdiction or the application of California law.

11. Attorneys' Fees. The contractor agrees to indemnify the Company for its reasonable attorneys' fees and costs incurred in enforcing the terms of this Agreement should the Contractor violate any of its terms.

12. Entire Agreement. This Agreement contains the complete agreement of the Parties and will supersede any and all other agreements, understandings, and representations, whether oral or written, by and between the Parties hereto.

13. Relationship of the Parties. The contractor is an independent contractor, not a Company employee. This Agreement does not constitute a joint venture, partnership, merger, acquisition, or employment relationship. The contractor does not have any authority to bind the Company or enter into any contract on the Company's behalf (with the exception of routine purchase orders). The contractor is solely responsible for its debts, liabilities, and obligations, including obligations for income or other taxes, and the Contractor shall hold Company harmless for the same. The contractor shall prepare and file all tax returns required under applicable law. The contractor shall not incur any expense on behalf of the Company, shall not enter into any contract or agreement on behalf of the Company without prior written consent from Company, and shall not represent to any other person or entity that the Contractor is authorized to enter into any contract or agreement on behalf of Company or bind Company in any way unless she has prior written consent. Nothing herein requires the Company to offer services and work opportunities to the Contractor, and nothing herein requires the Contractor to accept work opportunities. Nothing herein requires the Contractor to work exclusively for the Company. The contractor may not hire any employees or engage any Contractor to assist in the performance of his duties hereunder, without the prior written consent of an Owner of the Company. The contractor shall fully indemnify and hold Company completely harmless for any and all expenses, costs, liabilities, and losses, including attorneys' fees, as a result of the Contractor's violation of any provision of this paragraph.

14. Severability: If any provision of this Agreement is construed to be invalid, illegal, or unenforceable, then the remaining provisions hereof shall not be affected thereby and shall be enforceable without regard thereto.

15. Binding Authority: The Company and its representative signing this Agreement agree and confirm that the undersigned individual has the right, power, and authority to sign this Agreement on behalf of the Company and to legally bind the Company to this Agreement with his signature.

16. Counterparts: This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement, and all of which, when taken together, will be deemed to constitute one and the same agreement. The exchange of copies of this Agreement and of signature pages by facsimile or electronic transmission shall constitute effective execution and delivery of this Agreement as to the Parties and may be used in lieu of the original Agreement for all purposes. Signatures of the Parties transmitted by facsimile or email shall be

deemed to be their original signatures for all purposes.


IN WITNESS THEREOF and intending to be legally bound, the Parties have executed this Agreement as of the date set forth above on the below-written date.

ELITE ACADEMIC ACADEMY - LUCERNE

A black rectangular redaction box covering the signature of Meghan Freeman.

2/14/2023

By: Meghan Freeman
Its: Chief Executive Officer

A black rectangular redaction box covering the signature of the Independent Contractor.

2/14/2023

Independent Contractor

INDEPENDENT CONTRACTOR AGREEMENT ADDENDUM

This Contract Addendum (the "Independent Contractor Agreement Addendum") is made on October 30, 2023 by Elite Academic Academy Lucerne and [REDACTED].

Company: Elite Academic Academy (the "Company") with a mailing address of 43414 Business Park Drive, Temecula, CA 92590, and [REDACTED] (the "Independent Contractor").

The Company and Independent Contractor is referred to herein as the "Parties".

The Addendum shall be added to the original agreement dated February 14, 2023, between the parties (the "Independent Contractor Agreement").

The aforementioned Contract is hereby supplemented as follows:

1. **Term:** The contract will extend through June 30, 2024.

The remaining sections of the original contract (the "Independent Contractor Agreement") remain in effect, and are not altered by this addendum.

We, the Company and Independent Contractor, agree to the aforementioned additions to the Independent Contractor Addendum. Any changes made are legally binding upon the signature of both parties.

ELITE ACADEMIC ACADEMY - LUCERNE

[REDACTED] 0/31/2023

By: Meghan Freeman
Its: Chief Executive Officer

[REDACTED]
Independent Contractor

EAA - Lucerne FY 23.24 First Interim Report November 2023		2022-23 Audited Actuals	2023-24 Projected Budget	2024-25 Projected Budget	2025-26 Projected Budget	
		ADA	828.69	1135.36	1248.90	1323.83
REVENUE						
LCHF		9,555,493	14,230,177	16,328,482	17,903,265	
Special Education - state		582,096	836,470	920,117	975,324	
Special Education - federal		87,545	125,802	138,382	146,685	
Title I & II		120,665	126,709	139,380	147,743	
Lottery		241,622	282,705	310,975	329,634	
Mandate Block Grant		21,175	27,981	30,779	32,626	
ESSER 3		100,000				
Educator Effectiveness			110,000			
MTSS		18,000	16,500			
21-22 ELO-G		117,969	49,464			
A-G Completion		115,000				
Universal Prekindergarten Planning & Implementation Grant		26,204	33,673			
CTEIG		385,471	250,000	300,000	300,000	
Learning Recovery Emergency Block Grant			358,330	358,329		
Arts, Music, and Instructional Materials		50,000	191,995.00	191,994		
Ethnic Studies		4,500				
Comprehensive Support and Improvement LEA			178,351			
SPED Mental Health			12,741			
Proposition 28: Arts and Music in Schools			104,417	114,859	121,750	
Other miscellaneous		25,134	13,158	15,000	15,000	
Total Revenue		11,450,874	16,948,472	18,848,297	19,972,026	
EXPENSES						
Salary Expense - certificated		4,394,812	6,855,137	7,540,651	7,993,090	
Salary Expense - classified		513,905	795,676	875,244	927,759	
Total Salary Expense		4,908,717	7,650,814	8,415,895	8,920,849	
Benefits & Taxes		1,319,912	2,061,780	2,267,958	2,404,035	
Materials & Supplies		920,696	1,326,192	1,458,812	1,546,340	
Services & Operating Expenses		4,109,706	5,639,414	6,203,355	6,575,556	
Interest Expense		98,738	152,204	167,424	200,909	
Total Expenses		11,357,768	16,830,403	18,513,444	19,647,690	
Net Surplus (Deficit)		93,106	118,069	334,853	324,336	
Beginning Fund Balance		1,386,020	1,479,126	1,597,195	1,932,048	
Ending Funding Balance		1,479,126	1,597,195	1,932,048	2,256,384	

ASSUMPTIONS:

- 1) The average daily attendance (ADA) for the 2023-24 year is projected to be 1135.36
- 2) Statutory COLA updated to 8.22%
- 3) 2023-24 Non-recurring revenue is projected to be \$1,201,054 (in green)
- 4) Learning Recovery Emergency Block Grant and Arts, Music, and Instructional Materials Grant have been reduced, but by less than originally projected.
- 5) Proposition 28: Arts and Music in Schools has been adopted by the state legislature, and will be a recurring source of revenue.
- 6) All other 2023-24 revenue is a function of ADA.
- 7) The FY 2023-24 beginning fund balance at June 30, 2023 is \$1,479,126, with a projected surplus of \$118,069, for a projected ending fund balance of \$1,597,195 at June 30, 2024.

Projected 23.24			
LU	Trk B	Trk A	TOTAL
	TK-3	279.75	279.75
	4-6	191.00	191.00
	7-8	176.63	176.63
	9-12	197.24	290.74
TOTAL			1,135.36

TOTAL ADA	
FY 22.23	FY 23.24
828.69	1135.36

			July	%	August	%	September	%	October	%	November	%	December	%	January	%	February	%	March	
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	
Beginning Cash Balance	July 1 Cash =		778,450.90		735,569		950,519		289,915		437,609		506,156		1,082,146		725,331		767,820	
			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals																	
REVENUE																				
LCFF Sources																				
LCFF	8011		-		496,286	3.63%	496,286	3.63%	893,315	6.53%	899,350	6.57%	899,350	6.57%	899,350	6.57%	899,350	6.57%	1,641,426	
EPA	8012		-		-		-		41,435	18.25%	-		-		47,516	20.93%	-		-	
State Aid - Prior Year	8019		-		-		-		-		-		-		-		-		-	
In Lieu Property Taxes	8096		-		-		-		-		-		-		-		-		-	
Federal	8100-8299		69,321	14.43%	-		-		-		-		-		-		158,494	33.00%	-	
State																				
Lottery - Unrestricted	8560		-		-		-		-		-		-		90,924	45.25%	-		-	
Lottery - Prop 20 - Restricted	8560		-		-		-		-		-		-		13,395	16.39%	-		-	
Other State Revenue	8300-8599		683,987	61.86%	3,353	0.30%	3,353	0.30%	23,046	2.08%	220,788	19.97%	59,956	5.42%	4	0.00%	12,741	1.15%	-	
Local																				
Interest	8660		-		-		-		-		-		-		-		-		-	
AB602 Local Special Education Transfer	8792		-		-		32,143	3.84%	32,143	3.84%	-		71,768	8.58%	71,768	8.58%	71,768	8.58%	71,768	
Other Local Revenues	8600-8799		1,680	12.77%	-		-		11,478	87.23%	-		-		-		-		-	
Total Revenues			\$ 754,988	4.45%	\$ 499,639	2.95%	\$ 531,782	3.14%	\$ 1,001,417	5.91%	\$ 1,120,138	6.61%	\$ 1,031,075	6.08%	\$ 1,122,957	6.63%	\$ 1,142,353	6.74%	\$ 1,713,194	
EXPENDITURES																				
Certificated Salaries	1000-1999		518,668	7.57%	670,012	9.77%	556,464	8.12%	550,683	8.03%	553,270	8.07%	558,273	8.14%	558,273	8.14%	567,898	8.28%	571,116	
Classified Salaries	2000-2999		44,477	5.59%	66,088	8.31%	63,117	7.93%	66,799	8.40%	64,992	8.17%	66,230	8.32%	66,230	8.32%	67,347	8.46%	67,347	
Benefits	3000-3999		157,873	7.66%	178,951	8.68%	163,657	7.94%	158,523	7.69%	156,836	7.61%	169,204	8.21%	170,618	8.28%	190,044	9.22%	167,125	
Books & Supplies	4000-4999		164,716	12.42%	248,872	18.77%	141,398	10.66%	92,517	6.98%	31,390	2.37%	53,492	4.03%	37,775	2.85%	230,337	17.37%	153,909	
Contracts & Services	5000-5999		830,737	14.73%	632,908	11.22%	269,917	4.79%	236,492	4.19%	272,123	4.83%	342,581	6.07%	336,061	5.96%	351,217	6.23%	242,721	
Capital Outlay	6000-6599		-		-		-		-		-		-		-		-		-	
Other Outgo	7100-7299		-		-		-		-		-		-		-		-		-	
Debt Service (see Debt Form)	7400-7499		-		68,079	44.73%	-		-		-		84,125	55.27%	-		-		-	
Total Expenditures			\$ 1,716,470	10.20%	\$ 1,864,910	11.08%	\$ 1,194,553	7.10%	\$ 1,105,015	6.57%	\$ 1,078,611	6.41%	\$ 1,273,905	7.57%	\$ 1,168,957	6.95%	\$ 1,406,843	8.36%	\$ 1,202,218	
OTHER SOURCES/USES																				
Other Sources/Contributions to Restricted Programs	8900		-		-		-		-		-		-		-		-		-	
Other Uses	7600		-		-		-		-		-		-		-		-		-	
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																				
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Accounts Receivable	9210	1,632,675	918,133	56.23%	299,464	18.34%	-		227,256	13.92%	120,665	7.39%	-		-		-		-	7,879
Prepaid Expenditures	9330	564,886	466,326	82.55%	(65,913)		-		-		-		-		-		-		-	-
(Accounts Payable)	9510	757,129	757,129	100.00%	-		-		-		-		-		-		-		-	-
(Line of Credit Payments)	9640	-	-		-		-		-		-		-		-		-		-	-
(Deferred Revenue)	9650	1,111,637	753,308	67.77%	-		-		(191,994)		-		-		-		-		-	-
NET PRIOR YEAR TRANSACTIONS		\$ 328,796	\$ (125,977)		\$ 233,552		\$ -		\$ 419,250		\$ 120,665		\$ -		\$ -		\$ -		\$ -	\$ 7,879
OTHER ADJUSTMENTS (LIST)																				
Capital Assets (Not included in Expenditures above)																				
Receivables Factoring Proceeds			-		1,071,800		-		-		-		1,284,700		-		-		-	-
Receivables Factoring Repayments													(535,900)		(535,900)				(638,300)	
Monthly Change in Accounts Payable			906,870		137,161		(135,541)		(305,665)		(231,351)		(67,688)		87,377		169,271		(182,206)	
Monthly Change in Intercompany Payable			137,707		137,707		137,707		137,707		137,707		137,707		137,707		137,707		137,707	
TOTAL MISC. ADJUSTMENTS		\$ -	\$ 1,044,577		\$ 1,346,669		\$ 2,167		\$ (167,958)		\$ (93,644)		\$ 818,819		\$ (310,816)		\$ 306,979		\$ (682,799)	
NET REVENUES LESS EXPENDITURES			\$ (42,882)		\$ 214,950		\$ (660,604)		\$ 147,694		\$ 68,547		\$ 575,989		\$ (356,815)		\$ 42,489		\$ (163,944)	
ENDING CASH BALANCE			\$ 735,569		\$ 950,519		\$ 289,915		\$ 437,609		\$ 506,156		\$ 1,082,146		\$ 725,331		\$ 767,820		\$ 603,876	

	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference	
Beginning Cash Balance		603,876		833,833		1,117,395		1,301,778				
REVENUE												
LCFF Sources												
LCFF	8011	11.99%	1,641,426	11.99%	1,641,426	11.99%	1,641,426	11.99%	1,641,426	13,690,416	13,690,416	-
EPA	8012		82,839	36.48%	-	-	-	55,282	227,072	227,072	227,072	-
State Aid - Prior Year	8019		-	-	-	-	-	-	-	-	-	-
In Lieu Property Taxes	8096		-	-	-	312,690	100.00%	-	312,690	312,690	312,690	-
Federal	8100-8299		-	-	-	-	-	252,511	480,326	480,326	480,326	-
State												
Lottery - Unrestricted	8560		51,533	25.64%	-	-	-	58,502	200,959	200,959	200,959	-
Lottery - Prop 20 - Restricted	8560		19,465	23.81%	-	-	-	48,886	81,746	81,746	81,746	-
Other State Revenue	8300-8599		98,409	8.90%	-	-	-	(1)	1,105,636	1,105,636	1,105,636	-
Local												
Interest	8660		-	-	-	-	-	-	-	-	-	-
AB602 Local Special Education Transfer	8792	8.58%	202,812	24.25%	101,406	12.12%	101,406	12.12%	79,487	836,470	836,470	-
Other Local Revenues	8600-8799		-	-	-	-	-	-	13,158	13,158	13,158	-
Total Revenues		10.11%	\$ 2,096,484	12.37%	\$ 1,742,831	10.28%	\$ 2,055,521	12.13%	\$ 2,136,092	\$ 16,948,472	\$ 16,948,472	\$ -
EXPENDITURES												
Certificated Salaries	1000-1999	8.33%	575,769	8.40%	575,769	8.40%	598,943	8.74%	-	6,855,137	6,855,137	-
Classified Salaries	2000-2999	8.46%	67,347	8.46%	67,347	8.46%	88,355	11.10%	0	795,676	795,676	-
Benefits	3000-3999	8.11%	168,307	8.16%	186,803	9.06%	193,839	9.40%	-	2,061,780	2,061,780	-
Books & Supplies	4000-4999	11.61%	113,051	8.52%	43,908	3.31%	14,828	1.12%	-	1,326,192	1,326,192	-
Contracts & Services	5000-5999	4.30%	431,728	7.66%	1,067,768	18.93%	625,161	11.09%	(0)	5,639,414	5,639,414	-
Capital Outlay	6000-6599		-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7299		-	-	-	-	-	-	-	-	-	-
Debt Service (see Debt Form)	7400-7499		-	-	-	-	-	-	152,204	152,204	152,204	-
Total Expenditures		7.14%	\$ 1,356,202	8.06%	\$ 1,941,595	11.54%	\$ 1,521,126	9.04%	\$ 0	\$ 16,830,403	\$ 16,830,403	\$ -
OTHER SOURCES/USES												
Other Sources/Contributions to Restricted Programs	8900		-	-	-	-	-	-	-	-	-	-
Other Uses	7600		-	-	-	-	-	-	-	-	-	-
Net Sources & Uses			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS												
		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210	0.48%	-		7,879	0.48%	47,235	2.89%	-	1,628,512	4,163	
Prepaid Expenditures	9330		-		-		(400,414)		-	-	564,886	
(Accounts Payable)	9510		-		-		-		757,129	-	-	
(Line of Credit Payments)	9640		-		-		-		-	-	-	
(Deferred Revenue)	9650		-		-		-		561,314	550,323	-	
NET PRIOR YEAR TRANSACTIONS			\$ -		\$ 7,879		\$ (353,179)		\$ -	\$ 310,069	\$ 18,727	
OTHER ADJUSTMENTS (LIST)												
Capital Assets (Not included in Expenditures above)			-		-		-		-	-	-	
Receivables Factoring Proceeds			-		-		-		2,356,500	-	-	
Receivables Factoring Repayments			(646,400)		-		-		(2,356,500)	-	-	
Monthly Change in Accounts Payable			(1,632)		336,739		(134,541)		578,793	-	-	
Monthly Change in Intercompany Payable			137,707		137,707		137,707		1,652,488	-	-	
TOTAL MISC. ADJUSTMENTS			\$ (510,324)		\$ 474,446		\$ 3,166		\$ -	\$ 2,231,282	-	
NET REVENUES LESS EXPENDITURES			\$ 229,957		\$ 283,562		\$ 184,383		\$ 2,136,092	\$ 2,659,419	-	
ENDING CASH BALANCE			\$ 833,833		\$ 1,117,395		\$ 1,301,778		\$ 3,437,870			

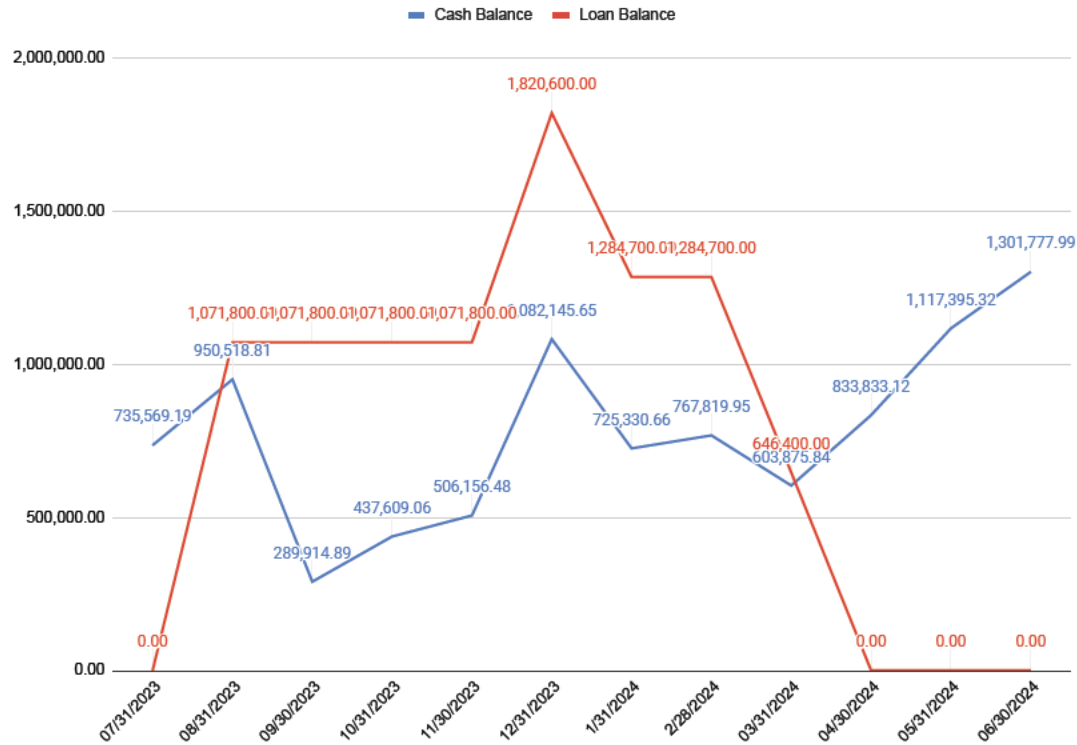
Ending Fund Balance \$ 1,597,195
 Ending Cash plus Accruals should equal Ending Fund Balance \$ 1,840,676

	07/31/2023	08/31/2023	09/30/2023	10/31/2023	11/30/2023	12/31/2023	1/31/2024	2/28/2024	03/31/2024	04/30/2024	05/31/2024	06/30/2024
Cash Balance	735,569.19	950,518.81	289,914.89	437,609.06	506,156.48	1,082,145.65	725,330.66	767,819.95	603,875.84	833,833.12	1,117,395.32	1,301,777.99
Loan Balance	0.00	1,071,800.00	1,071,800.00	1,071,800.00	1,071,800.00	1,820,600.00	1,284,700.00	1,284,700.00	646,400.00	0.00	0.00	0.00

REPAYMENTS

ROUNDS OF BORROWING

12/31/2023	-\$535,900	8/22/2023	\$1,071,800
1/31/2024	-\$535,900	12/1/2023	\$1,284,700
3/31/2024	-\$638,300		
4/30/2024	-\$638,300		



Charter School Attendance CHARTER NAME: Elite Academic Academy - Lucerne
CHARTER #: 1923

Fiscal Year 2023-24 First Interim Report
Projected ADA as of October 31, 2023

Form Revised 4/25/2023

Charter Authorizer: Lucerne Valley USD	Line	2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA	Funded ADA *	Projected ADA	Funded ADA *	% Change over Prior Year	Projected ADA	Funded ADA *	% Change over Prior Period	Projected ADA	Funded ADA *	% Change over Prior Year	Projected ADA	Funded ADA *	% Change over Prior Year

Non Classroom Funding Determination Rate* 100%

TK/K-3:															
Regular ADA	A-1	229.05		238.50		4.13%	279.75		17.30%	307.73		10.00%	326.19		6.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	229.05	-	238.50	-	4.13%	279.75	-	17.30%	307.73	-	10.00%	326.19	-	6.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	229.05	229.05	238.50	238.50	4.13%	279.75	279.75	17.30%	307.73	307.73	10.00%	326.19	326.19	6.00%
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	19.63		24.54		25.00%	19.64		-19.96%	20.82		6.00%	22.07		6.00%

Grades 4-6															
Regular ADA	A-1	156.03		163.51		4.79%	191.00		16.81%	210.10		10.00%	222.71		6.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	156.03	-	163.51	-	4.79%	191.00	-	16.81%	210.10	-	10.00%	222.71	-	6.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	156.03	156.03	163.51	163.51	4.79%	191.00	191.00	16.81%	210.10	210.10	10.00%	222.71	222.71	6.00%

Grades 7-8															
Regular ADA	A-1	113.36		120.36		6.18%	176.63		46.75%	194.29		10.00%	205.95		6.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	113.36	-	120.36	-	6.18%	176.63	-	46.75%	194.29	-	10.00%	205.95	-	6.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	113.36	113.36	120.36	120.36	6.18%	176.63	176.63	46.75%	194.29	194.29	10.00%	205.95	205.95	6.00%

Charter School Attendance		CHARTER NAME: Elite Academic Academy - Lucerne CHARTER #: 1923													
Fiscal Year 2023-24 First Interim Report Projected ADA as of October 31, 2023															
Charter Authorizer: Lucerne Valley USD		2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
Line		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
	Regular ADA	A-1	330.26		509.13		487.98		-4.15%	536.78		10.00%	568.98		6.00%
	Classroom-based ADA included in A-1	A-2	-		-										
	Extended Year Special Ed	A-3	-		-										
	Classroom-based ADA included in A-3	A-4	-		-										
	Special Ed - NPS	A-5	-		-										
	Classroom-based ADA included in A-5	A-6	-		-										
	Extended Year Special Ed - NPS	A-7	-		-										
	Classroom-based ADA included in A-7	A-8	-		-										
	ADA Totals (A-1, A3, A5, A7)	A-9	330.26	-	509.13	-	487.98	-	-4.15%	536.78	-	10.00%	568.98	-	6.00%
	Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-	-	-		-	-		-	-	
	Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	330.26	330.26	509.13	509.13	487.98	487.98	-4.15%	536.78	536.78	10.00%	568.98	568.98	6.00%
Totals															
	Regular ADA	A-1	828.70		1,031.50		1,135.36		10.07%	1,248.90		10.00%	1,323.83		6.00%
	Classroom-based ADA included in A-1	A-2	-		-		-			-			-		
	Extended Year Special Ed	A-3	-		-		-			-			-		
	Classroom-based ADA included in A-3	A-4	-		-		-			-			-		
	Special Ed - NPS	A-5	-		-		-			-			-		
	Classroom-based ADA included in A-5	A-6	-		-		-			-			-		
	Extended Year Special Ed - NPS	A-7	-		-		-			-			-		
	Classroom-based ADA included in A-7	A-8	-		-		-			-			-		
	ADA Totals (A-1, A3, A5, A7)	A-9	828.70	-	1,031.50	-	1,135.36	-	10.07%	1,248.90	-	10.00%	1,323.83	-	6.00%
	Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-	-	-		-	-		-	-	
	Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	828.70	828.70	1,031.50	1,031.50	1,135.36	1,135.36	10.07%	1,248.90	1,248.90	10.00%	1,323.83	1,323.83	6.00%
	Total Funded ADA		-	828.70	-	1,031.50		1,135.36			1,248.90		1,323.83		

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

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	8.22%	3.94%	-4.28%	3.29%	-0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 14,230,178	\$ 16,328,482	14.75%	\$ 17,903,265	9.64%
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 169	\$ 169	\$ -	\$ 169	\$ -
Restricted	\$ 69	\$ 69	\$ -	\$ 69	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	1,135.36	1,248.90	113.54	1,323.83	74.93
Total Funded Non-Classroom Based (Independent Study) ADA	1,135.36	1,248.90	113.54	1,323.83	74.93
Total Classroom Based ADA	-	-	0.00	-	0.00
Total Funded P-2 Attendance	1,135.36	1,248.90	113.54	1,323.83	74.93
Estimated Enrollment	693	949	1,044	1,107	62.66
Enrollment Growth Over Prior Year		37.01%	10.00%	6.00%	
ADA to Enrollment Ratio	2022-23 119.58%	119.58%	119.58%	119.58%	
Unduplicated Count	359	522	574	609	34.47
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2022-23 50.09%	52.10%	54.18%	55.00%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	54.00	57.00	3.00	60.00	3.00
Number of Certificated Management FTEs	12.00	13.00	1.00	13.00	0.00
Number of Other Certificated FTEs	6.00	8.00	2.00	9.00	1.00
Classroom Staffing Ratio - Students per FTE	17.58	18.32	0.74	18.45	0.13
Teachers Increased/(Decreased) for projected Enrollment change over PY	3.00	3.00	0.00	3.00	0.00
Average Teacher FTE Salary	\$ 77,324	\$ 80,371	3.94%	\$ 83,015	3.29%
Average Certificated Management FTE Salary	\$ 158,737	\$ 164,991	3.94%	\$ 170,419	3.29%
Average Other Certificated FTE Salary	\$ 34,194	\$ 35,541	3.94%	\$ 36,711	3.29%
Cert Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay	\$ 401,616	\$ 421,697	5.00%	\$ 442,782	5.00%
Health and Welfare Cost per Employee	\$ 9,628	\$ 10,109	5.00%	\$ 10,615	5.00%
Retirement Cost per Cert Employee	\$ 16,167	\$ 16,976	5.00%	\$ 17,824	5.00%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Classified Salaries and Benefits:					
Number of Classified (Non-Mgmt) FTEs	12.00	13.00	1.00	14.00	1.00
Number of Classified Mangement FTEs	1.00	1.00	0.00	1.00	0.00
Average Salary per Classified Non-Mgmt FTE	\$ 41,414	\$ 43,046	3.94%	\$ 44,462	3.29%
Average Salary per Classified Mgmt FTE	\$ 156,880	\$ 163,061	3.94%	\$ 168,426	3.29%
Class Step and Column Increase (Total Annual Cost)					
Other Pay, Stipends, Extra Pay	\$ 118,846	\$ 123,528	3.94%	\$ 127,592	3.29%
Health and Welfare Cost per Class Employee	\$ 3,680	\$ 3,825	3.94%	\$ 3,951	3.29%
Retirement Cost per Class Employee	\$ 1,364	\$ 1,417	3.94%	\$ 1,464	3.29%
PERS Rate			0.00%		0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					

CHARTER NAME: Elite Academic Academy - Lucerne
 CDS #: 36-75051-0136960
 CHARTER #: 1923

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	0.90%	0.90%	0.00%	0.90%	0.00%
Workers Comp	1.56000%	1.56000%	0.00%	1.56000%	0.00%
Facilities:					
Rent	\$ 69,482	\$ 72,956	5.00%	\$ 76,604	5.00%
Electricity	\$ 2,639	\$ 2,770	5.00%	\$ 2,909	5.00%
Heating (gas)					
Other					
Explain "Other" facility costs:					
Administrative Service Agreements:					
3.00% Oversight Fees to Sponsor	\$ 426,905	\$ 489,854	14.75%	\$ 537,098	9.64%
Administrative Service Contract					
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					

DEBT - Multiyear Commitments

Fiscal Year 2023-24 First Interim Report

CHARTER NAME: Elite Academic Academy - Lucerne

Form Revised 4/25/2023

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

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

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2023 Principal Balance	2023-24 Payment		2024-25 Payment		2025-26 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Lease									
Capital Lease	3	73,034	24,225	3,827	26,643	2,253	24,117	563	5611 - Rent
Capital Lease	7	188,469	22,415	10,999	24,648	9,543	27,049	7,943	5611 - Rent
Inter-Agency Borrowing									
Other									
Total		261,503	46,639	14,826	51,291	11,796	51,165	8,506	
Other Commitments:									
Comments:									
We anticipate having intra-year debt during the 2023-24 fiscal year by factoring receivables, and we anticipate paying them back by the end of the fiscal year. See rows 52-53 of the Budget-Cash Flow Year 1.									

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$4,608,468	\$5,982,799	\$8,303,620	\$12,392,222	\$14,168,343	\$15,512,390	\$16,967,520	\$18,553,980	
Grade Span Adjustment	150,452	213,185	313,720	440,951	504,334	551,701	603,884	660,344	
Supplemental Grant	546,801	640,292	863,285	1,337,216	1,589,932	1,767,051	1,932,854	2,113,576	
Concentration Grant	58,296	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	55,219	59,789	65,873	72,123	78,889	86,265	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$5,364,017	\$6,836,276	\$9,535,844	\$14,230,178	\$16,328,482	\$17,903,265	\$19,583,147	\$21,414,165	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	5,364,017	6,836,276	9,535,844	14,230,178	16,328,482	17,903,265	19,583,147	21,414,165	
LCFF Entitlement Per ADA	\$ 9,814	\$ 10,120	\$ 11,507	\$ 12,534	\$ 13,074	\$ 13,524	\$ 13,955	\$ 14,397	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 5,099,035	\$ 6,513,235	\$ 9,141,876	\$ 13,690,415	\$ 15,734,744	\$ 17,273,902	\$ 18,916,022	\$ 20,707,013	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 109,316	\$ 135,110	\$ 165,738	\$ 227,072	\$ 249,779	\$ 264,766	\$ 280,652	\$ 297,491	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 155,666	\$ 187,931	\$ 228,230	\$ 312,690	\$ 343,959	\$ 364,597	\$ 386,473	\$ 409,661	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	5,364,017	6,836,276	9,535,844	14,230,177	16,328,482	17,903,265	19,583,146	21,414,165	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ (109,316)	\$ (135,110)	\$ (165,738)	\$ (227,072)	\$ (249,779)	\$ (264,766)	\$ (280,652)	\$ (297,491)	
EPA in Excess to LCFF Funding	\$ 109,316	\$ 135,110	\$ 165,738	\$ 227,072	\$ 249,779	\$ 264,766	\$ 280,652	\$ 297,491	
Total LCFF Entitlement	5,364,017	6,836,276	9,535,844	14,230,177	16,328,482	17,903,265	19,583,146	21,414,165	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 109,316	\$ 135,110	\$ 165,738	\$ 227,072	\$ 249,779	\$ 264,766	\$ 280,652	\$ 297,491	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 109,316	\$ 135,110	\$ 165,738	\$ 227,072	\$ 249,779	\$ 264,766	\$ 280,652	\$ 297,491	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 4,758,920	\$ 6,195,984	\$ 8,617,340	\$ 12,833,173	\$ 14,672,677	\$ 16,064,091	\$ 17,571,404	\$ 19,214,324	
Supplemental and Concentration Grant funding in the LCAP year	\$ 605,097	\$ 640,292	\$ 863,285	\$ 1,337,216	\$ 1,589,932	\$ 1,767,051	\$ 1,932,854	\$ 2,113,576	
Percentage to Increase or Improve Services	12.72%	10.33%	10.02%	10.42%	10.84%	11.00%	11.00%	11.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	340	598	693	949	1,044	1,107	1,173	1,244	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	340	598	693	949	1,044	1,107	1,173	1,244	
Unduplicated Pupil Count	172	286	359	522	574	609	645	684	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	172	286	359	522	574	609	645	684	
Rolling %, Supplemental Grant	57.4500%	51.6700%	50.0900%	52.1000%	54.1800%	55.0000%	55.0000%	55.0000%	
Rolling %, Concentration Grant	57.4500%	51.6700%	50.0900%	52.1000%	54.1800%	55.0000%	55.0000%	55.0000%	

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			-	-	-	-	-	-	
Grades 4-6	Non Applicable Until 2022-23		-	-	-	-	-	-	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			-	-	-	-	-	-	
NSS			-	-	-	-	-	-	
Combined Subtotal			-	-	-	-	-	-	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			-	-	-	-	-	-	
Grades 4-6	Non Applicable Until 2022-23		-	-	-	-	-	-	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			-	-	-	-	-	-	
NSS			-	-	-	-	-	-	
Combined Subtotal			-	-	-	-	-	-	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
LCFF Subtotal	-	-	-	-	-	-	-	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	-	-	-	-	-	
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%	0%	
Prior year charter school shift percentage	Non Applicable Until 2022-23		0%	0%	0%	0%	0%	0%	
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3			-	-	-	-	-	-	
Grades 4-6	Non Applicable Until 2022-23		-	-	-	-	-	-	
Grades 7-8			-	-	-	-	-	-	
Grades 9-12			-	-	-	-	-	-	
LCFF Subtotal			-	-	-	-	-	-	
NSS			-	-	-	-	-	-	
Combined Subtotal			-	-	-	-	-	-	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	123.73	171.67	229.04	279.75	307.73	326.19	345.76	366.51	
Grades 4-6	80.53	123.90	156.03	191.00	210.10	222.71	236.07	250.23	
Grades 7-8	131.03	110.81	113.36	176.63	194.29	205.95	218.31	231.41	
Grades 9-12	211.29	269.17	330.26	487.98	536.78	568.98	603.12	639.31	
LCFF Subtotal	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	
Change in LCFF ADA (excludes NSS ADA)	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	
	Increase	Increase	Increase	Increase	Increase	Increase	Increase	Increase	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	123.73	171.67	229.04	279.75	307.73	326.19	345.76	366.51	
Grades 4-6	80.53	123.90	156.03	191.00	210.10	222.71	236.07	250.23	
Grades 7-8	131.03	110.81	113.36	176.63	194.29	205.95	218.31	231.41	
Grades 9-12	211.29	269.17	330.26	487.98	536.78	568.98	603.12	639.31	
Subtotal	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	123.73	171.67	229.04	279.75	307.73	326.19	345.76	366.51	
Grades 4-6	80.53	123.90	156.03	191.00	210.10	222.71	236.07	250.23	
Grades 7-8	131.03	110.81	113.36	176.63	194.29	205.95	218.31	231.41	
Grades 9-12	211.29	269.17	330.26	487.98	536.78	568.98	603.12	639.31	
Total Actual ADA	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	
TOTAL FUNDED ADA									
Grades TK-3	123.73	171.67	229.04	279.75	307.73	326.19	345.76	366.51	
Grades 4-6	80.53	123.90	156.03	191.00	210.10	222.71	236.07	250.23	
Grades 7-8	131.03	110.81	113.36	176.63	194.29	205.95	218.31	231.41	
Grades 9-12	211.29	269.17	330.26	487.98	536.78	568.98	603.12	639.31	
Total Funded ADA	546.58	675.55	828.69	1,135.36	1,248.90	1,323.83	1,403.26	1,487.46	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	19.63	19.64	20.82	22.07	23.39	24.80	

Elite Academic Academy - Lucerne (136960) - FY 24 First Interim Report		11/6/2023							
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,584	\$ 9,858	\$ 11,133	\$ 12,092	\$ 12,615	\$ 13,049	\$ 13,467	\$ 13,892	
Grades 4-6	\$ 8,812	\$ 9,064	\$ 10,236	\$ 11,118	\$ 11,600	\$ 11,999	\$ 12,382	\$ 12,773	
Grades 7-8	\$ 9,074	\$ 9,332	\$ 10,540	\$ 11,447	\$ 11,943	\$ 12,353	\$ 12,747	\$ 13,150	
Grades 9-12	\$ 10,789	\$ 11,096	\$ 12,532	\$ 13,611	\$ 14,201	\$ 14,690	\$ 15,158	\$ 15,638	
Base Grants									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336	
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507	
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847	
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179	
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant									
	20%	20%	20%	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503	
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301	
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369	
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818	
Actual - 1.00 ADA, Local UPP as follows:									
	57.45%	51.67%	50.09%	52.10%	54.18%	55.00%	55.00%	55.00%	
Grades TK-3	\$ 977	\$ 923	\$ 1,014	\$ 1,141	\$ 1,233	\$ 1,293	\$ 1,335	\$ 1,377	
Grades 4-6	\$ 898	\$ 849	\$ 932	\$ 1,049	\$ 1,134	\$ 1,189	\$ 1,227	\$ 1,266	
Grades 7-8	\$ 925	\$ 874	\$ 960	\$ 1,080	\$ 1,168	\$ 1,224	\$ 1,263	\$ 1,303	
Grades 9-12	\$ 1,100	\$ 1,039	\$ 1,141	\$ 1,284	\$ 1,388	\$ 1,456	\$ 1,502	\$ 1,550	
Concentration Grant (>55% population)									
	50%	65%	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135	
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480	
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701	
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157	
Actual - 1.00 ADA, Local UPP >55% as follows:									
	2.4500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	241,785	69,321	480,326	98.66%	277,762	-42.17%	294,428	6.00%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	69,111	-	81,746	18.28%	89,921	10.00%	95,316	6.00%
Other State Revenue	8300-8599	1,093,173	713,738	1,077,655	-1.42%	965,182	-10.44%	421,750	-56.30%
Local									
Interest	8660	-	-	-					
AB602 Local Special Education Transfer	8792	727,228	64,286	836,470	15.02%	920,117	10.00%	975,324	6.00%
Other Local Revenues	8600-8799	-	-	-					
Total Revenues		\$ 2,131,297	\$ 847,345	\$ 2,476,197	16.18%	\$ 2,252,981	-9.01%	\$ 1,786,817	-20.69%
EXPENDITURES									
Certificated Salaries	1000-1999	1,012,097	444,655	1,212,696	19.82%	923,388	-23.86%	449,729	-51.30%
Classified Salaries	2000-2999	-	-	-					
Benefits	3000-3999	264,359	110,451	301,229	13.95%	271,094	-10.00%	215,079	-20.66%
Books & Supplies	4000-4999	-	-	-					
Contracts & Services	5000-5999	854,841	320,757	962,272	12.57%	1,058,499	10.00%	1,122,009	6.00%
Capital Outlay	6000-6599	-	-	-					
Other Outgo	7100-7299	-	-	-					
Debt Service (see Debt Form)	7400-7499	-	-	-					
Total Expenditures		\$ 2,131,297	\$ 875,863	\$ 2,476,197	16.18%	\$ 2,252,981	-9.01%	\$ 1,786,817	-20.69%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ -	\$ (28,518)	\$ (0)		\$ (0)		\$ -	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-					
Other Uses	7600	-	-	-					
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ (28,518)	\$ (0)		\$ (0)		\$ -	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	-	-	-					
Adjustments for Unaudited Actuals	9792	-	-	-					
Beg Fund Balance at Unaudited Actuals			-	-					
Adjustments for Audit	9793	-	-	-					
Adjustments for Restatements	9795	-	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			-	-					
Ending Balance		\$ -	\$ (28,518)	\$ -		\$ -		\$ -	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	-	-	-	-	-	-	-
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							

If Restricted Fund Balances Exist, Identify Balance by Program:

1 EX. AB602 - Special Education	-							
2	-							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
Ending Restricted Fund Balance	-	-	-		-		-	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 EX. Title I	-	-	-		-		-	
2 8181,8182 - Federal Special Ed	106,837	-	125,802	17.75%	138,382	10.00%	146,685	6.00%
3 8299 Other Federal Revenue, Comprehensive Support and Improvement + ELO Res. 3218, 3219	-	69,321	227,815		-		-	
4 8291 - Federal Title: I	114,173	-	108,215		119,037		126,179	
5 8291 - Federal Title: II	20,776	-	18,494		20,343		21,564	
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
10	-	-	-		-		-	
11	-	-	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
19	-	-	-		-		-	
20	-	-	-		-		-	
Total Federal Awards Budgeted:	\$ 241,785	\$ 69,321	\$ 480,326	\$0.99	\$ 277,762	-42.17%	\$ 294,428	\$0
Lottery Prop 20 Restricted Allocation per ADA	\$ 64.15		\$ 68.94		\$ 68.94		\$ 68.94	
Lottery Estimated Prop 20 Restricted Award	\$ 69,111		\$ 81,746	18.28%	\$ 89,921	10.00%	\$ 95,316	6.00%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 8590 ELO Grant	-	-	-		-		-	
2 8590 Educator Effectiveness	110,000	110,000	110,000	0.00%				
3 8591 CTEIG	250,000		250,000	0.00%	300,000	20.00%	300,000	0.00%
4 8590 A-G Completion	115,000		-					
5 8590 MTSS	-	7,000	16,500					
6 8590 Universal Prekindergarten Planning & Implementation Grant	-	33,673	33,673					
7 8590 Ethnic Studies	-	-	-					
8 8590 Learning Recovery Emergency Block Grant	418,189	358,330	358,330	-14.31%	\$358,329	0.00%	-	
9 8590 Arts, Music, and Instructional Materials	199,984	\$191,994	191,994	-4.00%	\$191,994	0.00%	-	
10 8590 CASPP, Assessment Apportionment	-							
11 8590 SPED Mental Health Services	-	12,741	12,741					
12 8590 Proposition 28: Arts and Music in Schools	-		104,417		114,859	10.00%	121,750	6.00%
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
Total Other State Revenue Funds Budgeted:	\$ 1,093,173	\$ 713,738	\$ 1,077,655	-1.42%	\$ 965,182	-10.44%	\$ 421,750	(\$1)

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
SPECIAL EDUCATION DETAILS:								
What % of student population is Special Ed	10.79%	11.97%	11.97%	10.94%	12.93%	8.00%	13.57%	5.00%
For SELPA services, is the Charter under School District, or a member LEA?	Charter is member of Desert Mountain SELPA							
AB602 Revenue	587,790	64,286	836,470	42.31%	920,117	10.00%	975,324	6.00%
Other Special Ed Revenue	-							
Unrestricted Contribution to Special Ed	-							
Total Special Ed Funding	587,790	64,286	836,470	42.31%	920,117	10.00%	975,324	6.00%
Special Ed Expenditures	-							

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION		Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
REVENUES									
LCFF Sources									
LCFF	8011	12,210,320	1,885,887	13,690,416	12.12%	15,714,106	14.78%	17,252,026	9.79%
EPA	8012	206,300	41,435	227,072	10.07%	249,779	10.00%	264,766	6.00%
State Aid - Prior Year	8019	-	-	-		-		-	
In Lieu Property Taxes	8096	287,025	-	312,690	8.94%	364,597	16.60%	386,473	6.00%
Federal	8100-8299	241,785	69,321	480,326	98.66%	277,762	-42.17%	294,428	6.00%
State									
Lottery - Unrestricted	8560	175,355	-	200,959	14.60%	221,055	10.00%	234,318	6.00%
Lottery - Prop 20 - Restricted	8560	69,111	-	81,746	18.28%	89,921	10.00%	95,316	6.00%
Other State Revenue	8300-8599	1,119,641	713,738	1,105,636	-1.25%	995,961	-9.92%	454,376	-54.38%
Local									
Interest	8660	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	727,228	64,286	836,470	15.02%	920,117	10.00%	975,324	6.00%
Other Local Revenues	8600-8799	-	13,158	13,158		15,000	14.00%	15,000	0.00%
Total Revenues		\$ 15,036,766	\$ 2,787,825	\$ 16,948,472	12.71%	\$ 18,848,297	11.21%	\$ 19,972,026	5.96%
EXPENDITURES									
Certificated Salaries	1000-1999	5,729,564	2,295,826	6,855,137	19.64%	7,540,651	10.00%	7,993,090	6.00%
Classified Salaries	2000-2999	674,139	240,482	795,676	18.03%	875,244	10.00%	927,759	6.00%
Benefits	3000-3999	1,795,944	659,004	2,061,780	14.80%	2,267,958	10.00%	2,404,035	6.00%
Books & Supplies	4000-4999	1,461,488	647,503	1,326,192	-9.26%	1,458,812	10.00%	1,546,340	6.00%
Contracts & Services	5000-5999	4,970,672	1,970,053	5,639,414	13.45%	6,203,355	10.00%	6,575,556	6.00%
Capital Outlay	6000-6599	-	-	-		-		-	
Other Outgo	7100-7299	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	129,928	68,079	152,204	17.15%	167,424	10.00%	200,909	20.00%
Total Expenditures		\$ 14,761,735	\$ 5,880,947	\$ 16,830,403	14.01%	\$ 18,513,444	10.00%	\$ 19,647,689	6.13%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 275,031	\$ (3,093,122)	\$ 118,069	-57.07%	\$ 334,853	183.61%	\$ 324,337	-3.14%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 275,031	\$ (3,093,122)	\$ 118,069	-57.07%	\$ 334,853	183.61%	\$ 324,337	-3.14%

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
FUND BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	1,455,618	1,455,618	0.00%				
Adjustments for Unaudited Actuals	9792		23,508					
Beg Fund Balance at Unaudited Actuals			1,479,126					
Adjustments for Audit	9793		-					
Adjustments for Restatements	9795	-	-					
Beginning Fund Balance as per Audit Report +/- Restatements		-	1,479,126		1,597,195	7.98%	1,932,048	20.97%
Ending Balance	9790	\$ 1,730,649	\$ (1,613,996)	-7.71%	\$ 1,932,048	20.97%	\$ 2,256,385	16.79%

Components of Ending Fund Balance (Budget):

a. Nonspendable								
Revolving Cash	9711	-	-	-	-	-	-	-
Stores	9712	-	-	-	-	-	-	-
Prepaid Expenditures	9713	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-
b. Restricted								
	9740	-	-	-	-	-	-	-
c. Committed								
Committed - Stabilization Arrangements	9750	-	-	-	-	-	-	-
Committed - Other	9760	-	-	-	-	-	-	-
d. Assignments								
	9780	-	-	-	-	-	-	-
e. Unassigned								
Reserve for Economic Uncertainties	9789	1,263,044	-	-	-	-	-	-
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	467,605	(1,585,478)	241.57%	1,932,048	20.97%	2,256,385	16.79%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		11.72%	-26.96%	9.49%	10.44%		11.48%	

Reserve Standard (unless different standard identified in MOU)
 If MOU contains a Reserve Standard other than above, enter here
 Reserve Standard Met/Not Met



If not meeting standards, discuss fiscal recovery plan:

Unrestricted Deficit Spending Percentage
 Unrestricted Deficit Spending Standard
 Unrestricted Deficit Spending Standard Met/Not Met



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

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011	12,210,320	1,885,887	13,690,416	12.12%	15,714,106	14.78%	17,252,026	9.79%
EPA	8012	206,300	41,435	227,072	10.07%	249,779	10.00%	264,766	6.00%
State Aid - Prior Year	8019	-	-	-					
In Lieu Property Taxes	8096	287,025	-	312,690	8.94%	364,597	16.60%	386,473	6.00%
Federal	8100-8299	-	-	-		-		-	
State									
Lottery - Unrestricted	8560	175,355	-	200,959	14.60%	221,055	10.00%	234,318	6.00%
Lottery - Prop 20 - Restricted	8560	-	-	-		-		-	
Other State Revenue	8300-8599	26,469	-	27,981	5.71%	30,779	10.00%	32,626	6.00%
Local									
Interest	8660	-	-	-		-		-	
AB602 Local Special Education Transfer	8792	-	-	-		-		-	
Other Local Revenues	8600-8799	-	13,158	13,158		15,000	14.00%	15,000	0.00%
Total Revenues		\$ 12,905,469	\$ 1,940,480	\$ 14,472,275	12.14%	\$ 16,595,316	14.67%	\$ 18,185,209	9.58%
EXPENDITURES									
Certificated Salaries	1000-1999	4,717,468	1,851,171	5,642,441	19.61%	6,617,263	17.28%	7,543,361	14.00%
Classified Salaries	2000-2999	674,139	240,482	795,676	18.03%	875,244	10.00%	927,759	6.00%
Benefits	3000-3999	1,531,585	548,553	1,760,551	14.95%	1,996,864	13.42%	2,188,956	9.62%
Books & Supplies	4000-4999	1,461,488	647,503	1,326,192	-9.26%	1,458,812	10.00%	1,546,340	6.00%
Contracts & Services	5000-5999	4,115,831	1,649,296	4,677,142	13.64%	5,144,856	10.00%	5,453,547	6.00%
Capital Outlay	6000-6599	-	-	-		-		-	
Other Outgo	7100-7299	-	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	129,928	68,079	152,204	17.15%	167,424	10.00%	200,909	20.00%
Total Expenditures		\$ 12,630,438	\$ 5,005,084	\$ 14,354,206	13.65%	\$ 16,260,463	13.28%	\$ 17,860,872	9.84%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
		\$ 275,031	\$ (3,064,604)	\$ 118,069	-57.07%	\$ 334,853	183.61%	\$ 324,337	-3.14%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-		-		-	
Other Uses	7600	-	-	-		-		-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE									
		\$ 275,031	\$ (3,064,604)	\$ 118,069	-57.07%	\$ 334,853	183.61%	\$ 324,337	-3.14%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	1,455,618	1,455,618						
Adjustments for Unaudited Actuals	9792		23,508	23,508					
Beg Fund Balance at Unaudited Actuals			1,479,126	1,479,126					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			1,479,126	1,479,126		1,597,195		1,932,048	
Ending Balance	9790	\$ 1,730,649	\$ (1,585,478)	\$ 1,597,195	-7.71%	\$ 1,932,048	20.97%	\$ 2,256,385	16.79%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-							
Stores	9712	-							
Prepaid Expenditures	9713	-							
All Others	9719	-							
b. Restricted	9740								
c. Committed									
Committed - Stabilization Arrangements	9750	-							
Committed - Other	9760	-							
d. Assignments	9780	-							
e. Unassigned									
Reserve for Economic Uncertainties	9789	1,263,044							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	467,605	(1,585,478)	1,597,195	241.57%	1,932,048	20.97%	2,256,385	16.79%

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)								
1 Ex. Erate	-	-	-		-		-	
2	-	-	-		-		-	
3	-	-	-		-		-	
4	-	-	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA			\$ 169,47		\$ 169,47		\$ 169,47	
Lottery Unrestricted Estimated Award			\$ 200,959		\$ 221,055	10.00%	\$ 234,318	6.00%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Ex. Mandate Block Grant	-	-	-		-		-	
2 8550 - K-12 Mandate Block Grant	26,469	-	27,981	5.71%	30,779	10.00%	32,626	6.00%
3	-	-	-		-		-	
4	-	-	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
7	-	-	-		-		-	
8	-	-	-		-		-	
9	-	-	-		-		-	
10	-	-	-		-		-	
11	-	-	-		-		-	
12	-	-	-		-		-	
13	-	-	-		-		-	
14	-	-	-		-		-	
15	-	-	-		-		-	
16	-	-	-		-		-	
17	-	-	-		-		-	
18	-	-	-		-		-	
Total Other State Revenue Funds Budgeted:	\$ 26,469	\$ -	\$ 27,981	5.71%	\$ 30,779	10.00%	\$ 32,626	6.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Ex. Services Reimbursed by District	-	-	-		-		-	
2 8699 - Misc. Revenue	-	13,158	13,158		15,000	14.00%	15,000	0.00%
3	-	-	-		-		-	
4	-	-	-		-		-	
5	-	-	-		-		-	
6	-	-	-		-		-	
Total Other Local Revenue Funds Budgeted:	\$ -	\$ 13,158	\$ 13,158		\$ 15,000	14.00%	\$ 15,000	0.00%

ELITE ACADEMIC ACADEMY - LUCERNE

CHARTER SCHOOL NUMBER: #1923

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

DRAFT
For discussion purposes only
Subject to revision

**ELITE ACADEMIC ACADEMY - LUCERNE
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Elite Academic Academy - Lucerne
Temecula, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Elite Academic Academy - Lucerne (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Change in Accounting Principle

As discussed in Note 5 to the financial statements, in 2023 the Academy adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-of-use asset and corresponding liability for all operating and finance leases with lease terms greater than one year. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Academy's financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**ELITE ACADEMIC ACADEMY - LUCERNE
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 778,450
Accounts Receivable - Federal and State	1,632,675
Due From Related Parties	328,256
Prepaid Expenses and Other Assets	64,887
Total Current Assets	3,304,268

LONG-TERM ASSETS

Operating Right-of-Use Asset	262,221
Total Long-Term Assets	262,221

Total Assets	\$ 3,566,489
--------------	--------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 710,489
Deferred Revenue	1,111,637
Current Lease Liability - Operating	46,640
Total Current Liabilities	1,868,766

LONG-TERM LIABILITIES

Long-Term Lease Liability - Financing	218,598
Total Long-Term Liabilities	218,598

NET ASSETS

Without Donor Restriction	1,479,125
Total Net Assets	1,479,125

Total Liabilities and Net Assets	\$ 3,566,489
----------------------------------	--------------

See accompanying Notes to Financial Statements.

**ELITE ACADEMIC ACADEMY - LUCERNE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

REVENUES, WITHOUT DONOR RESTRICTION

State Revenue:	
State Aid	\$ 10,158,631
Other State Revenue	582,096
Federal Revenue:	
Grants and Entitlements	426,179
Local Revenue:	
In-Lieu Property Tax Revenue	260,167
Other Revenue	23,802
Total Revenues	<u>1,450,875</u>

EXPENSES

Program Services	7,990,079
Management and General	3,367,691
Total Expenses	<u>11,357,770</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION

93,105

Net Assets Without Donor Restriction, Beginning of Year

1,386,020

NET ASSETS WITHOUT DONOR RESTRICTION, END OF YEAR

\$ 1,479,125

See accompanying Notes to Financial Statements.

**ELITE ACADEMIC ACADEMY - LUCERNE
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 93,105
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Change in Operating Assets:	
Accounts Receivable - Federal and State	(381,143)
Accounts Receivable - Other	(176,619)
Prepaid Expenses and Other Assets	(61,220)
Right to Use Assets, Net	(262,221)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	279,546
Deferred Revenue	932,750
Lease Liabilities	265,238
Net Cash Provided by Operating Activities	689,436

CASH FLOWS FROM FINANCING ACTIVITIES

Net Change in Factored Receivables	(256,000)
Repayments of Debt	(62,494)
Net Cash Used by Financing Activities	(318,494)

NET CHANGE IN CASH AND CASH EQUIVALENTS

370,942

Cash and Cash Equivalents, Beginning of Year

407,508

CASH AND CASH EQUIVALENTS END OF YEAR

\$ 778,450

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash Paid for Interest	\$ 98,738
------------------------	-----------

See accompanying Notes to Financial Statements.

**ELITE ACADEMIC ACADEMY - LUCERNE
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 4,008,322	\$ 900,395	\$ 4,908,717
Pension Expense	622,631	146,144	768,775
Other Employee Benefits	270,847	94,384	365,231
Payroll Taxes	129,128	56,778	185,906
Management Fees	-	257,968	257,968
Accounting Fees	-	34,104	34,104
Legal Fees	-	92,955	92,955
Other Fees for Services	1,029,521	1,143,906	2,173,427
Advertising and Promotion Expenses	-	182,051	182,051
Office Expenses	8,697	165,330	174,027
Information Technology	408,718	63,949	472,667
Occupancy Expenses	-	100,465	100,465
Travel Expenses	17,543	-	17,543
Conference and Meeting Expenses	125,158	-	125,158
Interest Expense and Financing Fees	-	98,738	98,738
Payments to Affiliates	-	9,000	9,000
Instructional Materials	1,369,514	-	1,369,514
Other Expenses	-	21,524	21,524
	<u>\$ 7,990,079</u>	<u>\$ 3,367,691</u>	<u>\$ 11,357,770</u>
Total			

See accompanying Notes to Financial Statements.

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Elite Academic Academy - Lucerne (the Academy) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school.

The Academy is funded principally through the state of California public education monies received through the California Department of Education and the Lucerne Valley Unified School District (the District).

The District has granted the charter through June 30, 2025. The charter may be revoked by the District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

Costs of providing the Academy's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, office expenses, information technology, and other expenses, which are allocated on the basis of estimates of time and effort.

Cash and Cash Equivalents

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

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

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

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

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Leases

The Academy determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the Academy's right to use an underlying asset for the lease term and lease liabilities represent the Academy's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Academy will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Academy has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the balance sheet.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Academy has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of all lease liabilities.

The Academy has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

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

Contributions

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

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2023, the Academy has conditional grants of \$1,479,136 of which \$1,111,637 is recognized as deferred revenue in the statement of financial position.

Other Revenue

Other revenue consist primarily of other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably over the course of the academic year.

Property Taxes

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

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Academy is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. The Academy is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Academy is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Academy files an exempt Academy return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Adoption of New Accounting Standard - Leases

In February 2016, FASB issued Accounting Standards Update (ASU) 2016-02 *Leases* (Topic 842). This new standard increases transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from lease

The Academy adopted the requirements of the guidance effective January 1, 2022, and has elected to apply the provisions of this standard to the beginning of the earliest comparative period presented.

The Academy has elected to adopt the package of practical expedients available in the year of adoption.

Evaluation of Subsequent Events

The Academy has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$2,739,381.

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

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains its cash in bank deposit accounts at various institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts exceeds the insured amounts. The Academy has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

NOTE 4 LEASES

Facility Lease

The Academy leases a facility under a lease that expires April 2026.

The following tables provide quantitative information concerning the Academy's leases for the year ended June 30, 2023:

Lease Costs	
Operating Lease Costs	\$ 39,984
Total Lease Costs	<u>\$ 39,984</u>

Other Information:

Operating Cash Flows from Operating Leases	36,968
Right-Of-Use Assets Obtained in Exchange for New Operating Leases	289,107
Weighted-Average Remaining Lease Term - Operating Leases	5.4 Years
Weighted-Average Discount Rate - Operating Leases	6.20%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023, is as follows:

	<u>Year Ending June 30</u>	<u>Operating Leases</u>
	2024	\$ 61,466
	2025	63,087
	2026	59,672
	2027	35,817
	2028	36,666
	Thereafter	56,535
	Total Lease Payments	<u>313,243</u>
	Less: Interest	(48,005)
	Present Value of Lease Liabilities	<u>\$ 265,238</u>

**ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The Academy contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022, total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826, and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Academy is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Academy's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 320,278	100%
2022	517,748	100%
2023	768,775	100%

Defined Contributions Benefit Plan

We sponsor a tax deferred annuity plan (the Plan) qualified under IRC Section 403(b) covering substantially all full-time employees. The plan provides that employees who have attained the age of 21 and completed one year of service may voluntarily contribute from 3% to 10% of their earnings to the Plan, up to the maximum contribution allowed by the IRS. Employer contributions are discretionary and are determined and authorized by the board of directors each plan year. During the year ended June 30, 2023, the Academy matched contributions amounting to \$18,825.

ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

SchoolsFirst Federal Credit Union 401(a) Plan

In July 2020, the Academy adopted a 401(a) plan administered by SchoolsFirst Plan Administration. The Academy makes discretionary employer non-elective contributions as defined in the 401(a) plan and eligible employees are vested based on years of service as defined in the 401(a) plan. Contributions to the 401(a) plan for the year ended June 30, 2023, was \$21,435.

NOTE 6 RELATED PARTY TRANSACTIONS

The Academy has one sister school, Elite Academic Academy – Mountain Empire, which is a related party. The related party has an independent Board of Directors from Elite Academic Academy - Lucerne, which do not require consolidation under accounting principles generally accepted in the United States of America. At June 30, 2023, the amounts due from Elite Academic Academy – Mountain Empire totaled \$328,256.

NOTE 7 CONTINGENCIES, RISKS, AND UNCERTAINTIES

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

NOTE 8 SUBSEQUENT EVENT

On August 22, 2023, the Academy entered into an agreement with Charter Asset Management to factor attendance and grant receivables. The amount of factored receivables due as of June 30, 2023 is \$1,071,800.

SUPPLEMENTARY INFORMATION

DRAFT
For discussion purposes only
Subject to revision

**ELITE ACADEMIC ACADEMY - LUCERNE
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE – UNAUDITED
 YEAR ENDED JUNE 30, 2023
 (SEE INDEPENDENT AUDITORS' REPORT)
 UNAUDITED**

The Academy began serving students in July 2018 and is sponsored by the Lucerne Valley Unified School District (the District).

Charter school number authorized by the State: 1923

The board of directors and the administrators as of the year ended June 30, 2023 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term End (Length)</u>
Susan McDougal	Board President	February 2024 (2 Years)
Cody Simms	Board Vice President	February 2024 (2 Years)
Kent Christensen	Board Treasurer/Secretary	February 2024 (2 Years)

ADMINISTRATORS

Meghan Freeman	Chief Executive Officer
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**ELITE ACADEMIC ACADEMY - LUCERNE
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

N/A – The Academy is a non-classroom school.

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For discussion purposes only
Subject to revision

**ELITE ACADEMIC ACADEMY - LUCERNE
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023**

P-2 Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-2	Number of School Calendar Days through P-2	Average Daily Attendance P-2 Report
Track A	23,221	108	215.01
Track B	73,029	119	6 3.68
ADA Totals			<u>828.69</u>
			Average Daily Attendance
Grades K-3			229.04
Grades 4-6			156.03
Grades 7-8			113.36
Grades 9-12			330.26
ADA Totals			<u>828.69</u>

P-Annual Report - Nonclassroom Average Daily Attendance

	Apportionment Days Claimed through P-Annual	Number of School Calendar Days through P-Annual	Average Daily Attendance P-Annual Report
Track A	27 257	175	155.75
Track B	107,650	175	615.14
ADA Totals			<u>770.89</u>
			Average Daily Attendance
Grades K-3			227.55
Grades 4-6			154.39
Grades 7 8			116.18
Grades 9-12			272.77
ADA Totals			<u>770.89</u>

There is no Average Daily Attendance generated through classroom-based instruction.

**ELITE ACADEMIC ACADEMY - LUCERNE
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	\$ 1,491,714
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Prepaid Expenses and Other Assets	(12,587)
Right to Use Assets, Net	(26,886)
Accounts Payable and Accrued Liabilities	(73,079)
Deferred Revenue	119,718
Lease Liabilities	(19,755)
Net Adjustments and Reclassifications	<u>(12,589)</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 1,479,125</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**ELITE ACADEMIC ACADEMY - LUCERNE
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of Academy. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

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

Board of Directors
Elite Academic Academy - Lucerne
Temecula, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America the financial statements of Elite Academic Academy - Lucerne (the Academy) a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

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

Board of Directors
Elite Academic Academy - Lucerne
Temecula, California

Report on Compliance

Opinion on State Compliance

We have audited Elite Academic Academy - Lucerne (the Academy) compliance with the types of compliance requirements applicable to the Academy described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The Academy's State applicable compliance requirements are identified in the table below.

In our opinion, the Academy complied, in all material respects, with the compliance requirements referred to above that are applicable to the Academy for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in

accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Not Applicable ²
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ³
Immunizations	Not Applicable ⁴
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁵
Career Technical Education Incentive Grant (CTEIG)	Yes
Transitional Kindergarten	Not Applicable ⁶
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable ⁷
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable ⁷
Charter School Facility Grant Program	Not Applicable ⁸

Not Applicable¹: The Academy did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The Academy did not operate an after or before school program component of this grant.

Not Applicable³: The Academy did not report ADA pursuant to Education Code section 51749.5.

Not Applicable : The Academy did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁵: The Academy did not have any expenditures relating to resources 7425/7426 in FY 23.

Not Applicable⁶: The Academy did not report ADA for the audit year for transitional kindergarten.

Not Applicable⁷: The Academy did not report any ADA as generated through classroom-based instruction.

Not Applicable⁸: The Academy did not receive Charter School Facility Grant Program funding for the year audited.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**ELITE ACADEMIC ACADEMY - LUCERNE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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

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

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2022-2023 Guide for Annual Audits of K 12 Local Education Agencies and State Compliance Reporting*.

**ELITE ACADEMIC ACADEMY - LUCERNE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

DRAFT
For discussion purposes only
Subject to revision

[Accessible Version](#)**Report**

Universal PreKindergarten Planning and Implementation Grant Expenditure

Early Education Division

Overview

Under the provisions of California *Education Code (EC)* Section 8281.5, grant funds are allocated to school districts and charter schools with Kindergarten enrollment in specific years and according to a specified formula. In addition, funds are allocated to county offices of education (COEs) to support countywide planning and capacity building for Universal PreKindergarten (UPK).

Universal PreKindergarten Planning and Implementation (UPK P&I) grant funds may be used for costs associated with creating or expanding California State Preschool Programs (CSPP) or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the local educational agency (LEA), including Head Start programs, to ensure high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: classroom operating costs, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

As a condition of receipt of UPK funds, LEAs must provide program data to the California Department of Education (CDE). The CDE shall initiate collection proceedings for grant funds used by LEAs in a manner inconsistent with the requirements in *EC* 8281.5, including, but not limited to, failing to submit expenditure reports.

Deadlines

Report #1: Expenditure reports for the reporting period of May 1, 2022, to October 31, 2022, were due to the CDE on **December 31, 2022**.

Report #2: Expenditure reports for the reporting period of November 1, 2022, to April 30, 2023, were due to the CDE on **May 31, 2023**.

Report #3: Expenditure reports for the reporting period of May 1, 2023, to October 31, 2023, are due to the CDE on **November 30, 2023**.

Report #4: Expenditure reports for the reporting period of November 1, 2023, to April 30, 2024, are due to the CDE on **May 31, 2024**.

Report #5: Expenditure reports for the reporting period of May 1, 2024, to October 31, 2024, are due to the CDE on **November 30, 2024**.

Report #6: Expenditure reports for the reporting period of November 1, 2024, to April 30, 2025, are due to the CDE on **May 31, 2025**.

Report #7: Expenditure reports for the reporting period of May 1, 2025, to October 31, 2025, are due to the CDE on **November 30, 2025**.

Report #8: Expenditure reports for the reporting period of November 1, 2025, to April 30, 2026, are due to the CDE on **May 31, 2026**.

Report #9: Expenditure reports for the reporting period of May 1, 2026, to June 30, 2026, are due to the CDE on **November 30, 2026**.

Notes

Only report expenses for the **2021–22 and 2022–23 UPK Planning & Implementation (P&I) Grant (Resource Code 6053)** and the **2021–22 and 2022–23 UPK Planning & Implementation–Countywide Planning and Capacity Building Grant (Resource Code 6057)**.

LEAs may only complete one expenditure report per LEA semiannually. Please do not submit more than one report per reporting period for the same LEA unless it is a revised report.

Please continue to submit expenditure reports semiannually, even if your LEA does not have reportable expenses, unless all UPK P&I grant funds have been spent.

Reporting encumbrances and obligations are not permitted, as this report should include actual expenses, not anticipated expenditures.

Instructions

All fields are required for submission unless otherwise noted as optional. The expenditure report will request expenditure information for the following sections: **Section I:** Contact Information; **Section II:** Submission Type; **Section III:** Local Educational Agency Information; **Section IV:** Certificated Salaries: Object Code 1000; **Section V:** Classified Salaries: Object Code 2000; **Section VI:** Employee Benefits: Object Code 3000; **Section VII:** Books and Supplies: Object Code 4000; **Section VIII:** Services and Other Operating Expenditures: Object Code 5000, 5100, and 5200; **Section IX:** Professional/Consulting Services and Operating Expenditures: Object Code 5800; **Section X:** Equipment: Object Code 6400; **Section XI:** Equipment Replacement: Object Code 6500; **Section XII:** Indirect Costs: Object Code 7000; **Section XIII:** Interest Earned: Object Code 8000; **Section XIV:** Total Expenditure Amount.

To advance through this survey, please select the **Next button** at the bottom of your screen. If you do not intend to complete the survey in one session, **you must select the Save Responses button located on the bottom of the screen**. Once selected, you will be redirected to a new browser window. The new browser window will provide a URL that allows you to return to your survey and your current progress, it is recommended that you save or bookmark the URL. Alternatively, you can enter your email address to receive an email with the URL for entrance back into the survey.

For questions regarding this survey or for technical assistance, please send an email to UPKPlanningGrant@cde.ca.gov.

Section I: Contact Information

Please enter the contact information of the individual completing and submitting the expenditure report to the CDE for the LEA.

Contact Information

First Name:	Ashlea
Last Name:	Kirkland
Title:	Chief Student Development Officer
Phone number: (999-999-9999)	866-354-8302
Phone number extension: (optional)	705
Email:	akirkland@eliteacademic.com

Section II: Submission Type

Reporting Period:

Report #3: May 1, 2023 to October 31, 2023 ▼

New Report: Select this option if your LEA is submitting this expenditure report for the first time this reporting period.

Revised Report: Only select this option if your LEA previously submitted an expenditure report for this reporting period, and a correction is needed to one or more responses previously submitted.

Submission Type:

- New report
 Revised report

Section III: Local Educational Agency Information

Entity Type:

- School District
 Charter School
 County Office of Education

County:

San Bernardino ▼

Local Educational Agency Name: (this is a list of charter schools, if you are reporting for a school district or COE, please select a different entity type above)

Elite Academic Academy - Lucerne, CDS: 36750510136960 ▼

Acknowledgment

I can confirm that the expenditures being reported are only for the 2021–22 and 2022–23 UPK P&I Grant (Resource Code 6053) and the 2021–22 and 2022–23 UPK P&I–Countywide Planning and Capacity Building Grant (Resource Code 6057).

- Yes
 No

Fiscal Contact

Who is the individual responsible for reporting and tracking expenditures pertaining to implementing UPK at your LEA or COE?

Fiscal Contact First Name:	Adam
Fiscal Contact Last Name:	Woodard
Fiscal Contact Title:	Director of Finance
Fiscal Contact Phone number: (999-999-9999)	866-354-8302
Fiscal Contact Phone number extension: (optional)	
Fiscal Contact Email:	AWoodard@eliteacademic.com

Expenditure Data

The following sections: Section IV-XIV are related to expenditure data. Select Next to continue.

Section IV

Certificated Salaries: Object Code 1000

Per the [California School Accounting Manual \(CSAM\) \(PDF\)](#), certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing (CTC).

Total Expenditures for Certificated Salaries

Amount:

For which of the following items did you use funds?

Certificated staff salary: (select all that apply)

- Raises
- Hiring bonuses
- Stipends
- Substitutes for hiring events/committees
- Other
- None

Section V

Classified Salaries: Object Code 2000

Per the [CSAM \(PDF\)](#), classified salaries are salaries for positions that do not require a credential or permit issued by the CTC.

Total Expenditures for Classified Salaries

Amount:

For which of the following items did you use funds?

Classified staff salary: (select all that apply)

- Raises
- Hiring bonuses
- Stipends
- Substitutes for hiring events/committees
- Other
- None

Section VI

Employee Benefits: Object Code 3000

Per the [CSAM \(PDF\)](#), employee benefits are the employers' contributions to retirement plans and health and welfare benefits, including cash in lieu of benefits, for employees, their dependents, retired employees, and board members.

Total Expenditures for Employee Benefits

Amount:

7686.82

For which of the following items did you use funds?

Staff benefits: (select all that apply)

- Raises
- Hiring bonuses
- Stipends
- Substitutes for hiring events/committees
- Other
- None

Section VII

Books and Supplies: Object Code 4000

Per the [CSAM \(PDF\)](#), books and supplies are books and supplies, including any associated sales tax or use tax and freight and handling charges.

Total Expenditures for Books and Supplies

Amount:

0

For which of the following training topics, materials, or supplies did you use funds?

Training Topics: (select all that apply)

- Effective adult-child interactions
- Preschool literacy
- Math
- Science
- Social-emotional development
- Mindfulness: meditation, yoga, etc.
- Implicit bias and culturally-and linguistically-responsive practice
- Adverse childhood experiences (ACEs), trauma-and-healing informed practice, etc.
- Equity, diversity, and restorative justice
- Curriculum selection and implementation
- Assessments and screenings
- Desired Results Developmental Profile (DRDP)/ Early Childhood Environment Rating Scale (ECERS)/ Classroom Assessment Scoring System (CLASS)
- Dual language learner (DLL) support
- Serving children with disabilities
- Engaging families
- Teaching Pyramid
- Play based learning
- Other
- None

Classroom materials: *(select all that apply)*

- Size-appropriate furniture (for example, chairs, tables, and so forth.)
- Inclusion, accommodations, and adaptations (for students with disabilities for inclusion in general education settings)
- Open-ended materials designed to promote discovery and creativity
- Close-ended materials with a specific purpose and outcome
- Culturally relevant materials in languages reflective of the students and families served by the LEA
- Materials that support developing and facilitating practices to engage families and involve them in the program
- Facilities upgrades (for example, toilets, heating, ventilation, and air conditioning, doors, and so forth.)
- Curriculum
- Screening or assessment tools
- Language and literacy
- Computers and technology (for example, laptops, tablets, subscriptions, and so forth.)
- Science and discovery
- Math and manipulatives
- Outdoor materials (for example, trikes, bikes, play equipment, sandbox, and so forth.)
- Sensory and dramatic play (for example, kitchen, theatre, and so forth.)
- Other
- None

Supplies: *(select all that apply)*

- Stationary supplies (paper, envelopes, cardstock, and so forth.)
- Consumables (play dough, sand, paper, markers, crayons, and so forth.)
- Other
- None

Section VIII

Services and Other Operating Expenditures: Object Code 5000, 5100, and 5200

Per the [CSAM \(PDF\)](#), services and other operating expenditures are for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, and legal and other operating expenditures. Expenditures may be authorized by contracts, agreements, purchase orders, and so forth. This also includes actual and necessary expenditures incurred by and/or for employees and other representatives of the LEA for travel and conferences (EC sections 35044 and 44032) and fees paid for those individuals to attend conferences or training classes.

What amount was spent on recruitment of UPK students (object code 5000)?

What amount was spent on subagreements for services (object code 5100)?

What amount was spent on travel and conferences (object code 5200)?

Total expenditures for services and other operating expenditures:

Section VIII

Services and Other Operating Expenditures: Object Code 5000, 5100, and 5200 (I)

Of the travel and conferences total (object code 5200) entered on the previous page: 0.00, what amount was spent on training?

Amount entered cannot exceed total amount entered for Travel and Conferences on the previous page.

For object codes 5000, 5100, and 5200, for which of the following items did you use funds?

Recruitment of UPK students: *(select all that apply)*

- Recruiter fees
- Advertisements/promotional content (for example, billboards, radio ads, web advertisements, flyers, and so forth.)
- Other
- None

What type of contracts did you enter with these funds? *(select all that apply)*

- Consulting (includes professional development contracts)
- Membership (includes professional memberships)
- Deliverables (includes produced informational material or websites)
- Other
- None

Travel: *(select all that apply)*

- Conferences (including food and mileage)
- Meetings
- Trainings
- Other
- None

Staff training topics: *(select all that apply)*

- Effective adult-child interactions
- Preschool literacy
- Math
- Science
- Social-emotional development
- Mindfulness: meditation, yoga, etc.
- Implicit bias and culturally linguistically-responsive practice
- ACEs, trauma and healing informed practice, etc.
- Equity, diversity, and restorative justice
- Curriculum selection and implementation
- Assessments and screenings
- DRDP/ECERS/ CLASS
- DLL support
- Serving children with disabilities
- Engaging families
- Teaching pyramid
- Play-based learning
- Other
- None

Staff trained: *(select all that apply)*

- TK–12 Administrators
- Early Education Administrators
- Teachers
- Trainers and contractors
- Instructional aides
- Support staff
- Other
- None

Section IX**Professional/Consulting Services and Operating Expenditures: Object Code 5800**

Per the [CSAM](#) (PDF), professional/consulting services and operating expenditures include expenditures for college tuition paid on behalf of employees, expenditures for personal services rendered by personnel who are not on the payroll of the LEA, expenditures for services such as printing performed by an outside agency, expenditures for all advertising, including advertising for items such as personnel vacancies.

What amount was spent on *certificated* staff recruitment for UPK?

0

What amount was spent on *classified* staff recruitment for UPK?

0

Total expenditures for professional/consulting services and operating expenditures:

0

For object code 5800 which of the following items did you use funds? (select all that apply)

- College tuition
- Personnel services
- Printing
- Recruiter fees
- Advertisements
- Promotional content (for example, billboards, radio ads, web advertisements, flyers, and so forth.)
- Substitutes for hiring events or committees
- Consultants (for example, strategic planning, professional development, and so forth.)
- Other
- None

Section X: Equipment: Object Code 6400

Per the [CSAM](#) (PDF), equipment expenditures include expenditures for movable personal property, including equipment such as playground equipment, acquisition cost includes tax, freight or other types of delivery charges, and installation costs including labor.

Total Expenditures for Equipment

Amount:

0

For which of the following items did you use funds?

Play Structures: (select all that apply)

- New play structure
- Other
- None

Section XI: Equipment Replacement: Object Code 6500

Per the [CSAM](#) (PDF), equipment replacement expenditures include expenditures for equipment replaced on a piece-for-piece basis.

Total Expenditures for Equipment Replacement

Amount:

0

Play Structures: (select all that apply)

- Modernized play structure
- Other
- None

Section XII

Indirect Costs: Object Code 7000

Indirect costs may not exceed the LEA's approved indirect cost rate (ICR). For approved LEA ICRs, please visit the [CDE ICR web page](#).

Total Expenditures for Indirect Costs

Amount:

0

Section XIII

Interest Earned: Object Code 8000

Please report earned interest accrued from grant funds. Interest earned may be used on grant expenditures in accordance with the funding terms and conditions.

Total Expenditures for Interest Earned

Amount:

0

Section XIV

Total Expenditure Amount

Combine all expenditure totals from object code 1000-7000.

Please verify this amount accounts for all **UPK Planning & Implementation Grant** expenditure amounts for the reporting period selected.

Certificated Salaries object code 1000: \$25986.18
 Classified Salaries object code 2000: \$0.00
 Employee Benefits object code 3000: \$7686.82
 Books and Supplies object code 4000: \$0.00
 Services and Other Operating Expenditures object code 5000: \$0.00
 Professional/Consulting Services and Operating Expenditures object code 5800: \$0.00
 Equipment object code 6400: \$0.00
 Equipment Replacement object code 6500: \$0.00
 Indirect Costs object code 7000: \$0.00

The sum of the above object codes = **\$33673.00**. If **\$33673.00** doesn't match your Total Expenditures for this reporting period please go back and revise entries for object code 1000-7000.

Please verify this amount accounts for all expenditure amounts. The amount entered below must match: 33673.00

Total Expenditures in Reporting Period

Amount:

33673.00

Certification and Agreement

AGREEMENT: By signing this survey electronically, I, the District Superintendent, Charter School Administrator, or authorized designee, agree that my electronic signature is the legally binding equivalent to my handwritten signature.

- Yes
 No

CERTIFICATION: By signing this survey electronically, I, the District Superintendent, Charter School Administrator, or authorized designee, hereby certify, to the best of my knowledge, that all applicable state and federal rules and regulations have been observed, that the information contained in this report is correct and complete, and certify to retain all records, as required by applicable law.

- Yes
 No

Name of District Superintendent, Charter School Administrator, or authorized designee:

Ashlea Kirkland

Print a copy of your completed expenditure report for your records before submitting it.

Note: By selecting the **Print** button below, you will be redirected to a **new browser window** to print the report. **You must return to the previous browser window to submit your survey to the CDE.**

Questions about the expenditure report can be directed to UPKPlanningGrant@cde.ca.gov.

Once you select the **Submit** button below, your expenditure report will be sent to the CDE and you will be redirected to the CDE Elementary webpage. An automatically generated email will be sent to the email address provided on your report to confirm your submission. Please check your email account's spam folder if you do not receive a confirmation email to your inbox.



General Terms and Conditions

Capitalized words in these general terms and conditions (the “General Terms and Conditions”) that are not otherwise defined herein shall have the same meaning given in the PHCMSA. Paycom and the Client agree as follows with respect to the Services. Paycom and Client are referred to herein collectively as the “Parties” and each individually as a “Party.”

1. Paycom’s Obligations. Paycom shall perform the Services in accordance with the Agreement.

2. Paycom Representations and Warranties. Paycom represents and warrants to Client that:

2.1. Paycom shall, upon written request, provide Client with a copy of its most recent Service Organization Control 1 Report for Description of Paycom Software, Inc.’s Payroll Processing System and Service Organization Control 2 Report for Description of Paycom Software, Inc.’s Payroll Processing System (the “SOC Reports”). Paycom shall maintain controls on its payroll processing systems at a similar level to continue to achieve the control objectives described in the SOC Reports and it shall make any such future reports or similar industry audit reports available to Client upon Client’s request.

2.2. Paycom currently maintains certification for ISO 27001:2013 which governs its physical and technical security controls. Paycom shall maintain controls on its physical and technical security systems at a similar level to continue to achieve the control objectives of ISO 27001:2013.

2.3. Except as otherwise expressly stated herein, Paycom makes no other representations and warranties.

3. As Is, Disclaimers. THE SERVICES PROVIDED BY PAYCOM PURSUANT TO THE AGREEMENT ARE PROVIDED ON AN “AS IS” AND “AS AVAILABLE” BASIS. EXCEPT AS EXPRESSLY STATED HEREIN, TO THE FULL EXTENT PERMISSIBLE BY APPLICABLE LAW, PAYCOM DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, SYSTEM INTEGRATION, AND NONINFRINGEMENT.

4. Paycom’s Intellectual Property; Use of Trademarks and Trade Names. Paycom grants Client, and its subsidiaries and affiliates approved by Paycom, a non-exclusive, non-transferable license, exercisable solely during the term of the Agreement, to use applicable Paycom technology, including the computer software programs made accessible to Client by Paycom in connection with the Services, manuals, training materials and any other technology provided by Paycom to Client in connection with the provision of the Services (collectively, the “Paycom Technology”) solely for the purpose of accessing and using the Services. Client shall have no right to use the Paycom

Technology for any purpose other than accessing and using the Services. Except for the rights expressly granted above, the Agreement does not transfer from Paycom to Client any rights to the Paycom Technology (or Paycom’s licensor’s technology), and all right, title and ownership interest in and to any Paycom Technology shall remain solely with Paycom. Client shall not, directly or indirectly, reverse engineer, decompile, disassemble or otherwise attempt to derive source code or any other intellectual property and/or proprietary information from any of the Paycom Technology. Client acknowledges and agrees that Paycom’s trademarks, tradenames, service marks, logos, other names and marks, and related product and service names, design marks, and slogans are the sole and exclusive property of Paycom. Client is not authorized to and shall not use, nor shall Client in any manner cause others to use, any of Paycom’s trademarks, tradenames, service marks, logos, other names and/or marks, and/or related product and service names, design marks, and/or slogans in any advertising, any publicity, any forum, any social media, or in any other manner, without the prior written consent of Paycom.

Unless otherwise required by law or regulation, Client agrees that neither Client nor its then-current representatives (including its then-current members, managers, officers, and/or personnel) shall make any public statements or cause or encourage others to make, or allow to remain available for viewing, any public statement regarding Paycom, its business practices, its officers, its directors, its products, its Services, and/or its employees. Client acknowledges and agrees that this prohibition extends to statements made to the public generally and/or any grouping of individuals, including but not limited to, the news media, the internet, social media platforms, investors, potential investors, industry associations, industry conferences, industry publications, and/or seminars. Client understands and agrees that this Section is a material provision of this Agreement and that any breach of this Section shall be a material breach of this Agreement, and that Paycom would be irreparably harmed by violation of this Section. The prohibition on non-private statements contained herein does not apply to internal communications entirely among Client’s own personnel relating to Paycom, Paycom’s products, Paycom’s Services or Client’s experiences with Paycom’s personnel, products or Services.

5. Paycom’s Indemnity Obligation. Subject to the terms and conditions of the Agreement, including the limitations of liability, monetary caps, and exclusion of certain types of damages provided for herein, Paycom shall indemnify and hold Client and its affiliates, and their respective employees and agents harmless from any and all liabilities, demands, actions, claims, judgments, losses, damages, and costs (including reasonable attorneys’ fees) brought by any third party and arising out of or related to Paycom’s or Paycom’s employees’ gross negligence or willful misconduct.

6. Reliance on Client's Information; Responsibility for Amended Returns; Exclusions; Instructions; Concurrent Actions. Paycom's Services are based upon information and instructions provided by Client. Client is solely responsible for the accuracy and completeness of all information and instructions provided to Paycom. Notwithstanding anything to the contrary in the Agreement, Paycom shall not be liable or responsible for errors or omissions arising from Paycom's reliance upon Client's instructions or incorrect or incomplete information provided by Client or if applicable, a third party providing information regarding Client.

Paycom may, in its sole discretion, assist Client with any notices it receives from any Federal, State or Local governmental and/or quasi-governmental authorities (collectively "Taxing Authorities"). Client agrees Paycom may, on Client's behalf, submit a request to the Taxing Authorities for abatement of any such notice, which may include a request to use Client's first time penalty abatement. In the event there is an erroneous payroll tax return filing that was erroneous due to the sole fault of Paycom, then, during the term of this Agreement, Paycom shall assist Client, at no further cost or expense to Client, with amending or refiling the erroneous tax filing with Taxing Authorities. For amendments and refilings made by Paycom on Client's behalf, Paycom shall pay any penalties and/or interest to any Taxing Authorities as a result of untimely or incorrect payroll tax filings but only to the extent the penalties and interest were solely caused by Paycom. Notwithstanding anything to the contrary herein, Paycom shall not be required to amend or refile any payroll tax return or payroll tax filing on behalf of Client in the event Client ceases its use of Paycom's payroll processing Services or appoints another service provider as its taxing-authority power of attorney. In such an instance, any amendment or refiled payroll tax returns or adjustments shall be handled by Client or Client's new provider at Client's expense. Paycom is not responsible for settling any disputes between Client and Client's employees, or Client and any Taxing Authorities, or Client and any other regulatory bodies. Notwithstanding anything to the contrary herein, unless such liability was caused entirely by the fault of Paycom, Paycom is not responsible to Client for any claims asserted by Client's employees against Client that relate to any duty or obligation an employer may owe to an employee.

In the event Client instructs and directs Paycom to not prepare or file on its behalf Client's IRS 1095-B, 1095-C, 1094-B, and 1094-C forms; or those IRS forms' subsequent substitutes or functional equivalents, as indicated in the Agreement, Client agrees that Paycom shall not be responsible for any liabilities arising as a result of Paycom's acts or omissions in furtherance of those instructions, including but not limited to any IRS penalties associated with, to the extent Client is required to do so, Client's failure to file IRS 1095-B, 1095-C, 1094-B, and 1094-C. In the event Client instructs and directs Paycom to not

prepare or file on its behalf Client's IRS 1095-B, 1095-C, 1094-B, and 1094-C forms; or those IRS forms' subsequent substitutes or functional equivalents, as indicated in the Agreement, Client hereby releases Paycom from any and all claims, causes of action or demands, whether sounding in contract or tort, arising out of Paycom's or Client's failure to file IRS 1095-B, 1095-C, 1094-B, and 1094-C forms, including without limitation, any penalties or interest resulting therefrom.

In instances when Client provides instructions to Paycom, Client shall provide specific and particular instructions with regards to each applicable Service component. Generalized statements by Client to Paycom without explicit particularized instructions or particularized direction shall not constitute valid 'instructions' pursuant to this Agreement. To the extent the Paycom Technology does not have the functionality to accommodate or address Client's instruction or issue, Paycom's exclusive obligation to the Client shall be to inform the Client that such functionality is not currently available with the Paycom Technology.

Notwithstanding anything to the contrary in this Agreement, the following shall not constitute Paycom's negligence, breach, or wrongdoing, whether independently or alleged as a contributing or concurrent cause: (a) Paycom's failure to detect or failure to prevent any fraud of Client's employees or agents; (b) Paycom's reliance on data provided by Client to Paycom that contains inaccuracies or errors; and/or (c) Paycom's acts or omissions in furtherance of Client's instructions.

7. Client's Registration Obligations. Client is solely responsible for being properly registered with all applicable Taxing Authorities and for obtaining and maintaining valid tax identification numbers and/or account numbers with applicable Taxing Authorities. Client shall timely provide Paycom with all account numbers issued by Taxing Authorities to Client, whether active or inactive. If Client is not properly registered with the appropriate taxing authorities, Paycom shall register them through Paycom's tax registration services for an additional fee.

8. Term and Termination. The Agreement shall continue in full force and effect until terminated by either Party. Unless otherwise specifically agreed upon in writing, Paycom and Client each shall have the right for any reason or no reason at all to terminate the Agreement upon providing the other Party with thirty (30) calendar days' prior written or electronic notice of termination. In addition to the preceding termination rights, Paycom shall have the right to immediately terminate the Agreement in the event: (i) Client materially breaches its obligations to Paycom; (ii) Client fails to pay or remit any sums or fees related to the Services within two (2) business days after the due date of any sums or fees; (iii) Client discontinues its use of Paycom's payroll processing services for one or more pay periods; (iv) Client asserts, files or threatens any bankruptcy or Client asserts, files or threatens adverse action against Paycom;

(v) Client fails to timely remit to Paycom the funds required to perform the Services more than one time in any twelve-month period; (vi) any one of Client's affiliated client code entities is in default of its obligations to Paycom; (vii) a secured creditor of Client, governmental authority, or judgment creditor of Client asserts a claim of right to Client's funds; (viii) Client's failure to comply with NACHA rules, as set forth in Section 9 herein; or (ix) Paycom's depository or financial institutions notify Paycom that Paycom may no longer service the Client due to Client's creditworthiness, Client's business reputation or the nature of Client's business activities.

Notwithstanding anything to the contrary in this Agreement, upon termination of the Agreement in whole or in part (and after expiration of any applicable notice periods), Paycom shall have no further obligation whatsoever to perform any of the obligations set forth in the Agreement, or, to the extent such termination was partial, Paycom shall have no further obligation to perform the obligations of the applicable service component that has been terminated, including but not limited to any obligation to perform any act on Client's behalf with respect to governmental authorities or payroll tax filings, whether relating to future time periods, current time periods, or prior time periods. Further, upon termination of Services relating to payroll processing, Client will immediately become responsible for all payroll tax deposits and payroll tax filings (including amendments and refilings) then and thereafter due and for all related penalties and interest, and whereupon Paycom shall promptly return to Client any excess monies in Paycom's possession (if any) that are not reasonably subject to potential reversal, return, setoff or recoupment. In the event any monies credited or debited by Paycom and/or in Paycom's possession are subject to potential reversal, return, setoff or recoupment, then Paycom shall have the right to hold said funds during the time period of potential reversal, return, setoff or recoupment and thereafter shall promptly return all remaining funds to Client after the applicable time period has expired.

During any time period in which Client is in default of its obligations to Paycom, Paycom shall have the right to suspend the provision of its Services to Client, in whole or in part, pending Client's compliance with the Agreement or pending termination of the Agreement.

Client shall be required to pay an additional fee for any post termination access to the Website Account.

During any time period in which a demand is made upon Paycom by Client's lender(s), Client's judgment creditor(s), a secured party of Client, or Client's financial institution(s) seeking turnover of any of Client's funds, Paycom shall have the right to suspend the provision of its Services to Client, in whole or in part, and may additionally require any or all of the following actions: (i) a written waiver and/or release from such persons relating to it's/their demands (and, if applicable, confirmation

that such release has been submitted to the appropriate persons or recording systems), (ii) the termination of this Agreement, or (iii) the interpleader of disputed funds into escrow.

In the event Client terminates its payroll processing Services with Paycom or does not exclusively utilize Paycom for payroll processing Services, then all Services performed by Paycom shall be terminable at Paycom's option. Further, Client's use of Beti®, including check approvals, is a required component of payroll processing Services. Accordingly, Client's failure to utilize Beti® shall be deemed a termination of payroll processing Services by Client.

9. NACHA Compliance; Fedwire Requests. The Services provided by Paycom may be subject to the operating rules of the National Automated Clearinghouse Association ("NACHA"). Paycom and Client each agree to comply with the NACHA rules applicable to it with respect to the Services. Information pertaining to NACHA rules and guidelines can be found at www.nacha.org. Pursuant to the NACHA Rules, Client agrees and authorizes the following (terms not otherwise defined in this paragraph shall have the meaning given in the NACHA operating rules): (1) for Paycom to originate entries on behalf of the Client to Receivers' accounts; (2) to be bound by NACHA rules; (3) to not originate any entries or transactions that violate the laws of the United States; (4) to allow Paycom to originate entries or transactions related to payroll amounts, tax liabilities, human capital management service fees, charges, and other fees and charges related to the Services (collectively "Services' Amounts"); (5) the right of Paycom to terminate or suspend this Agreement for breach of these rules; and (6) to allow Paycom to audit Client's compliance with this Agreement and these rules. Client hereby authorizes Client's banks and Paycom's banks (collectively, "Bank Representatives") to transfer funds from Client's account at Client's bank to the accounts of Paycom for Services' Amounts. Client represents and warrants that this authorization has been duly approved by its Board of Directors, Members, Managers or other governing persons and continues in full force and effect. The Bank Representatives may issue payment orders in the name of the Client against the accounts of Client's bank, subject to Client's bank's acceptance. Payment orders issued on behalf of Client pursuant to this Agreement may be issued by Fedwire Request for Credit Transfer (1031) or electronic entries in accordance with the rules of NACHA, on the days and times and in the formats prescribed by Client's Bank. Client's bank shall debit Client's account for the amount of each payment order issued pursuant to this Agreement on the date such order is executed by Client's bank. Client's instructions to Paycom and Client's use of Paycom's Services shall not violate the NACHA rules or the laws of the United States. Neither Paycom nor any Originating Bank shall be liable to Client for any damages arising from any decision to refrain from or delay originating debit/credit entries with respect to Services' Amounts: (1) due to Client's creditworthiness or

Client's business activities; (2) after reasonable efforts to verify such entries have failed; or (3) because Paycom has not timely received funds from Client.

10. No Professional Advice. Notwithstanding anything to the contrary herein, the Services provided by Paycom expressly do not include the rendering of legal, tax, accounting, or investment advice to Client or Client's employees. The federal government, tribal governments, state governments or localities each may impose specific obligations pertaining to employee wage requirements, employee wage statements, overtime computation parameters, meal credit parameters, industry requirements, paystubs, employer-employee disclosures or other matters; and it remains Client's exclusive obligation to comply with applicable laws, rules, and regulations pertaining to Client and/or its employees. Additionally, Client shall adopt its own effective internal controls concerning its payroll. The Services should not, will not, and cannot be relied upon to detect or disclose errors, fraud or illegal acts of Client or Client's employees, subcontractors, or agents. Paycom is not and shall not act as an agent of Client for receipt of service of legal process. Paycom shall have no obligation to accept, receive or forward Client's legal process, including summons, subpoenas, complaints, injunctions, or other legal process. Upon Paycom's request, Client shall reimburse Paycom for any reasonable expenses resulting from Paycom responding to any subpoenas, including but not limited to responses to subpoenas that occur after the termination of this Agreement.

11. Required Manner of Notices From Client. Paycom maintains a secure website ("Website Account") through which Client may access information and through which Client shall request transactions electronically. Client's use of the Website Account is required. Except as may otherwise be expressly permitted in a Schedule, all notices required to be provided to Paycom shall be made in specific accordance with these General Terms and Conditions and/or through data entry on the Website Account, including but not limited to Client's data entry of payrolls, new employees, contact information for employees, employee classification, overtime computation parameters, and all other information permitted to be entered through the Website Account. Paycom shall not be required to rely upon or use any information provided by the Client to Paycom unless the information has been provided to Paycom in the manner expressly provided for herein.

12. Client's Indemnity Obligation. Notwithstanding anything to the contrary herein, Client understands that all Services rendered by Paycom are based upon the information furnished by the Client. Client shall indemnify, defend, and hold Paycom and its affiliates, and their respective employees and agents harmless from any and all liabilities, demands, actions, claims, judgments, losses, damages, and costs (including reasonable attorneys' fees) arising out of or related to the following or any combination of the following: (i) Client's breach of any obligation,

representation, or warranty under the Agreement; (ii) Client's actual or alleged violation of any applicable local, state, or federal law, rule, or regulation; (iii) any failure on the Client's part to fund any payment obligation of Client; (iv) any debit or reversal of funds transfers to or from Client's employees or others that results in a Paycom funds shortfall with respect to Client's account with Paycom; (v) any breach of Client's Security Information (as defined in Section 16); (vi) Client's negligence or willful misconduct; (vii) Paycom's acts or omissions in furtherance of Client's instructions; (viii) the use of inaccurate information provided by the Client; and (ix) any issue concerning Paycom's provision of the Data Services (as defined in Section 19), including, without limitation: 1) that any person or Client (including its officers, employees, personnel, any entity related to or performing services on behalf of Client, or any Client contractor) was permitted unauthorized access to Client's data; 2) that any confidential information transmitted was lost, disclosed, or breached; 3) that any confidential information of others was disclosed to unauthorized persons; or 4) that Client's or third parties' protocols failed to comply with applicable local, state, or federal law, rule, or regulation.

13. Client Representations and Warranties.

13.1. Client represents and warrants that:

- (i) Client shall not use the Services for any illegal purpose, such as but not limited to, terrorism or money laundering, or otherwise cause a transaction that will require the filing of a Suspicious Activity Report pursuant to the rules and regulations issued by the Financial Crimes Enforcement Network.
- (ii) Client, including any of its beneficial owners or any applicable affiliated entities, does not and shall not appear on any terrorism watch list, OFAC list, or similar list maintained by the U.S. Government.
- (iii) Client, including any of its beneficial owners or any applicable affiliated entities, is not involved in a business or industry that violates federal law, including, but not limited to the Controlled Substances Act, the Bank Secrecy Act, and The Anti-Money Laundering Act of 2020.
- (iv) Client shall comply with all applicable laws, rules, and regulations, and shall not violate the laws of the United States.
- (v) Client is solely responsible, with regard to any transfer of personal information to Paycom, for the legality and the means by which Paycom accessed or acquired such personal information, including when required by applicable law, rule, or regulation, obtaining consent for the collection, transfer and/or use of such information.
- (vi) Client shall not upload any documents, information, or materials that are not related to any Paycom computer system, to the Paycom Technology through the Website Account, to or through the Data Services (as defined in Section 19), or in any other manner.

(vii) Client's use of the Services is for a commercial purpose and specifically not for any personal, family, or household purpose.

(viii) Client shall not transmit individual health information to Paycom. Notwithstanding anything to the contrary herein, the Agreement does not anticipate transmittal of or otherwise apply to individual health information that is protected under any privacy and/or security regulations implemented by the Department of Health and Human Services pursuant to its authority under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Health Information Technology for Economic and Clinical Health Act ("HITECH"), or the like.

(ix) Client shall implement reasonable technical and organizational measures to protect Client's data and Paycom's system against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure, or access.

(x) Client shall immediately notify Paycom if it or its affiliates have filed bankruptcy or if a bankruptcy filing is imminent.

13.2. Client further represents and warrants Client shall not store or publish through the Services any material, or otherwise engage in any conduct, that:

(i) violates, infringes, or misappropriates the rights of others, including without limitation, any patent, trademark, trade secret, copyright, publicity right, or other proprietary rights;

(ii) involves uploading, posting, emailing, transmitting, or otherwise making available Client data that Client does not have the right to make available under any law or under contractual or fiduciary relationships (such as insider information, proprietary and confidential information learned or disclosed as part of employment relationships or under non disclosure agreements, etc.);

(iii) is unlawful, threatening, abusive, hateful, defamatory, slanderous, libelous, deceptive, fraudulent, invasive of another's privacy, tortious, indecent, or obscene;

(iv) victimizes, harasses, "stalks", degrades, attacks, or intimidates an individual or group of individuals on any basis, including but not limited to race, color, religion, gender, age, national origin, disability, gender identify or expression, sexual orientation, and veteran or marital status;

(v) harms or exploits minors in any way;

(vi) impersonates any person, business, or entity (including but not limited to a Paycom official), or in any way falsely states or misrepresents Client's affiliation with a person or entity;

(vii) involves forging headers or otherwise manipulating identifiers in order to disguise the origin of any Client data transmitted or shared through the Services;

(viii) contains viruses or any other computer code, file, or program that interrupts, impairs, destroys, or limits the functionality of any computer software or hardware or

telecommunications equipment, or otherwise permits the unauthorized use of a computer or computer network;

(ix) disrupts other clients' use of the Website Account;

(x) instigates or encourages others to commit illegal activities, cause injury to any person, or cause damage to any property;

(xi) encourages conduct that would constitute a criminal offense or that gives rise to civil liability; or

(xii) violates this Agreement or any other terms of use, rules, or policies applicable to the Services.

14. Fees and Charges. In consideration for the Services provided to Client, Paycom shall charge Client and Client agrees to pay Paycom's fees and charges. Paycom's fees and charges shall be consistent with the final written pricing proposal and other written or electronic notices provided to Client. Paycom's pricing structure and pricing to Client is confidential and shall be treated by Client as confidential, and not shared with third parties. Paycom's 'fees' include the rates, quantities and sums Paycom directly requires of Client for Paycom's provision of the Services to Client. Paycom's 'charges' include delivery costs, third party costs, banking fees, and other sums due from Client that are related to and incident to the Services. Client agrees to pay, at regular intervals, Paycom's applicable fees and charges for the Services. In the event Client chooses to group its billing together with affiliated client code entities (together, a "Multiple Client Code"), Client and each of Client's affiliated client code entities of the Multiple Client Code will be billed for all products available to the Multiple Client Code. Client and/or Client's affiliated client code entities may be charged an additional fee if any such entity utilizes the Website Account for employees that are not paid on regularly scheduled payrolls processed via the Website Account. Paycom's pricing may be amended from time to time upon prior written or electronic notice to the Client. In the event Client does not consent to Paycom's revised pricing, Client shall have the right to terminate the Agreement by providing Paycom with written notice of termination within fifteen days of Paycom's first communication to Client of the pricing change. As additional consideration for Paycom's provision of Services to Client, Client assigns to Paycom or Paycom's financial institutions or depositories any benefits derived on the funds maintained in Paycom's client accounts (i.e. any interest or investment income on funds deposited into and held in Paycom's accounts). All applicable taxes, including but not limited to sales or service taxes, are not included in the above proposal (unless specified otherwise). Client is responsible for applicable taxes in addition to the fees and charges outlined in the proposal. Applicable taxes may vary by jurisdiction.

15. Payment. To facilitate the payment of the fees, charges, or other amounts due or payable to Paycom under the Agreement, Client will provide Paycom with access to a Client bank account and will notify Paycom of the demand deposit account number and transit routing number for the account. Client irrevocably consents to Paycom's use of Paycom's Client account information

and Website Account access for purposes of electronically drawing funds from Client's bank account in accordance with Client's obligations set forth in the Agreement. Client hereby authorizes Paycom to process wires, drawdown wires, and/or ACH debits or credits in connection with the monies (including Paycom's compensation and fees, as well as other charges) applicable to the Agreement. Paycom's fees and charges for any and all Services provided by Paycom may be debited and/or charged at various intervals, including intervals consistent with and together with Paycom's payroll processing for Client.

16. Access Restrictions. Maintaining the confidentiality of Client's client code, user name, password, access keys, and/or other account access information (collectively "Security Information") is the sole responsibility of Client. A person with knowledge of Client's Security Information will be able to access Client's account and initiate transactions and funds transfers on behalf of Client. If an unauthorized person obtains access to Client's Security Information and initiates transactions, Paycom cannot protect Client from the result of any such transactions. Client agrees that Paycom may fully rely upon any and all instructions and directions provided using the Client's Security Information. Client agrees:

16.1. Client will not disclose its Security Information to anyone not authorized to request transactions on Client's behalf;

16.2. Client will undertake its own commercially reasonable security measures to prevent the disclosure and/or unauthorized use of its Security Information;

16.3. Client shall, at regular intervals, follow the procedures within the Website Account interface to update and/or revise its Security Information;

16.4. Client may modify its Security Information as many times as Client deems appropriate. If Client suspects that someone has access to Client's Security Information, Client shall immediately make revisions to its Security Information; immediately review all recent and pending transactions, and immediately notify Paycom of its suspicions concerning a potential breach of Client's Security Information.

16.5. Neither Paycom, nor its agents or affiliates shall be liable for any loss, claim, or circumstance in connection with instructions given by Client or anyone else using Client's Security Information. Paycom shall have the absolute right to rely upon all instructions given to Paycom using Client's Security Information.

17. Security Features. Paycom employs various security features to enhance security and limit access to the Website Account. Client is responsible for adopting its own effective internal controls concerning its payroll, funds, security, and use of the Website Account. Paycom's Services should not be relied upon to detect or disclose errors, fraud, or illegal acts of Client's employees or third parties, however Paycom's security features

may assist Client in mitigating its risks concerning such matters. To the extent Client elects to disable or discontinue the use of certain security features offered by Paycom (including email notifications, IP address verification, masking informational fields, or other features), Client assumes full responsibility arising out of Client's non-use or disabling of any such security feature(s). Paycom disclaims any and all responsibility arising from Client's disabling or non-use of any Paycom security feature. Client does hereby release and forever discharge Paycom from any and all demands, claims, and liabilities of whatever kind or nature, either in law or equity, whether known or unknown, which arise or may hereafter arise from Client's disabling or non-use of any Paycom security feature. Client has the option of reactivating any disabled feature at any time.

18. Internet Access. The Website Account will be accessible from the internet. Client shall be responsible for accessing the internet to utilize the Services and access the Website Account. Paycom does not warrant and shall not be responsible for the cost and maintenance of any telephone, cable internet provider, cellular network, wireless local area network, wireless tower, application distribution system, or other communication circuits required for dutiful transmission and system access. In addition, Client is solely responsible for determining whether or not Client is required to reimburse its employees for their employees' use of their own devices to access the Website Account and Services. Data files are transmitted over communication company circuits, which are wholly beyond the control and jurisdiction of Paycom and are maintained by the applicable communications companies. If these communication circuits are not functional for any reason, the data files may not accurately or completely reach Paycom's facilities or equipment. Paycom is not responsible for or in control of the continued operations or functioning of these communication circuits nor the reliability of the data files being received over them. Client shall not hold Paycom responsible in any way for any losses of any kind whatsoever resulting from the failure of any communication circuits or internet service provider to fully and properly perform, whether the failure of the communications are caused by any provider, whether Client's provider, Paycom's provider, Client's user's providers, Client's employee-user's providers, or any other provider. In the event of interruption of access to the Website Account, Paycom's sole obligation and liability shall be to restore access to the Website Account as soon as reasonably possible. Paycom makes no other warranties, express or implied, with respect to the subject Services or the Website Account and/or the availability of the Website Account.

19. Data Services. As a part of providing Paycom's application program interface ("API") and secure file transfer protocol ("SFTP") or Custom File Converter services (collectively, "Data Services"), Paycom may generate, create, and/or facilitate the creation of certain reports; allow access by Client and/or third parties to certain Website Account and third party data feeds;

create or connect Client and/or third party data feeds to the Website Account; create data feed protocols to convert and facilitate the communication of data between Client's and/or third parties' systems and the Website Account; setup and automate scheduled data feed imports and transmissions; and import and transmit data. Certain Data Services (for example, API services and SFTP services) may require the use of an access key to gain access to Client data. These access keys are the sole property of Paycom and may be revoked at Paycom's discretion without notice to Client if Client violates any of the terms herein or Paycom has reason to suspect the access keys have been misused or compromised. The number of API calls or SFTP requests Client is permitted to make may be limited by Paycom as necessary to best provide quality of response. Client is permitted to use the API or SFTP interface to access Client data maintained on the Website Account and to interface with other systems in Client's organization as necessary in the ordinary course of business. Client may work with third parties only as necessary to facilitate Client's API usage, so long as such third parties are subject to the obligations imposed on Client herein. Client shall not:

- (i) use the access keys, or any of the Data Services or Paycom Technology to attempt to gain access to other data on Paycom's system, or for any other purpose not expressly authorized herein;
- (ii) resell applications or services that require the Data Services;
- (iii) sell, transfer, or sublicense access to the Website Account Paycom Technology, or the Data Services;
- (iv) commercialize (sell, rent, trade or lease) the content provided via the Website Account, Paycom Technology, or the Data Services;
- (v) decompile, modify, reverse engineer, create derivative works, or otherwise alter the Website Account, Paycom Technology, or Data Services;
- (vi) distribute or publish links to the Website Account, Paycom Technology, or Data Services;
- (vii) use robots, spiders, scraping, or other technology to access or use the Website Account, Data Services, Paycom Technology, or any of Paycom's systems;
- (viii) access or attempt to access the account information of other users, or any other unauthorized information;
- (ix) use the Data Services in a manner that violates any applicable laws or regulations, including but not limited to those related to privacy and data protection;
- (x) use the Data Services interface in a manner that exceeds reasonable request volume or could be considered excessive or abusive usage; or
- (xi) distribute or publish automation documentation, including but not limited to, API and SFTP documentation, file import formats, or file export formats (the "Documentation") to third parties.

Paycom does not, by allowing Client to use or access the Website Account, Paycom Technology, and Data Services, transfer any rights or ownership in the Website Account, Data Services, Documentation, source code, Paycom Technology, or Paycom

intellectual property. The Website Account, Paycom Technology, and Data Services are and shall at all times remain the property of Paycom and Paycom alone. Paycom may update the structure of the classes, functions, reports, or data provided by the Website Account, Paycom Technology, and Data Services. Paycom may also update the associated Documentation or Paycom Technology and/or the permitted uses of the Services at any time and without notice to Client. Client acknowledges and accepts that the provision of these Data Services may result in Client's data being stored, transmitted, accessible, and handled in a manner that does not conform to the data security protocols described herein. Paycom makes no warranty or representation as to the sufficiency or adequacy of such nonconforming protocols. Client and such applicable third parties shall be exclusively responsible for adopting their own effective controls concerning access to Client's data. Client acknowledges and accepts all risks and liabilities arising from the nonconforming protocols. Client is responsible and liable for all damages caused by the nonconforming protocols. Notwithstanding anything to the contrary in the Agreement, to the extent Paycom is determined to be liable for any monetary damages arising from the Data Services, Client's remedies for all damages, losses, liabilities, demands, and causes of action, whether in contract, tort, including negligence or otherwise, shall not exceed Fifty Dollars (\$50), regardless of Client's actual losses, liabilities, or injuries. As to the Data Services, the immediately preceding sentence supersedes the other limitation of liability aggregate cap provisions in this Agreement. Paycom is not an insurer against Client's risks. Client acknowledges the fees Client is actually paying for the Services is commensurate with the specific limitations of liability provided herein. To the extent the Client desires Paycom to assume a greater liability or responsibility than as set forth herein, then, an additional fee must be first quoted to Client and paid by Client before such greater responsibility shall apply to Paycom.

20. Implementation. All setup fees, conversion fees, and training fees paid by Client are non-refundable, in whole or in part. In addition to any other setup fees paid by Client, in the event of an implementation delay due solely to the fault of Client that ultimately results in a failure to utilize new or additional Services on the agreed upon check date for the initial use of the applicable Services, Client shall pay an additional fee which shall be no greater than an amount commensurate with Client's initial setup, conversion and training fees. As a condition of Paycom agreeing to accept Client's credit card as an approved form of payment for the Services, Client agrees that any dispute that Client may raise with respect to the Services must be addressed directly between Client and Paycom. Any dispute that cannot be timely resolved to the mutual satisfaction of the parties shall be resolved in accordance with the dispute resolution provisions as contained in this Agreement. Client agrees to cooperate in good faith, and take all commercially reasonable steps to make available all information necessary for Paycom to

implement and provide the Services. Client hereby consents to Paycom taking any steps Paycom deems necessary to obtain such information, including accessing and downloading information related to the Services.

21. Client's Review. To the extent Paycom regularly mails or couriers checks, paystubs, and/or reports to Client, upon Client's receipt of checks, paystubs, and/or reports from Paycom, Client shall promptly examine such checks, paystubs, and reports for each applicable pay period or reporting period and shall notify Paycom of any discrepancies between such documents and Client's own records, or any errors, omissions, or miscalculations in said documents as soon as reasonably possible, but in no event later than thirty (30) calendar days after Client's receipt of said documents. Client acknowledges and agrees that delivery fees and check stuffing fees don't always involve delivery of a physical check, paystub and/or report to Client. To the extent checks, paystubs, or reports are not regularly mailed or couriered but instead are regularly available for review through the Website Account, then Client shall regularly review and examine said documents for each applicable pay period and shall notify Paycom of any discrepancies between such documents and Client's own records or any errors, omissions, or miscalculations in said documents as soon as reasonably possible, but in no event later than thirty (30) calendar days after said documents become available on the Website Account. Client shall promptly examine all notices received from taxing authorities and governmental entities and promptly report its receipt of any such notices to Paycom. To the extent Client receives any refunds or payments from any taxing authorities or governmental entities that were not otherwise expected and that relate in any way to the Services, Client shall promptly report its receipt of such refunds or payments to Paycom and shall not deposit any such refund check until it has first advised Paycom of its receipt of said check and discussed such refund or payment with Paycom. Client agrees that it will not independently file or amend any tax returns relating to the Services during the term of the Agreement. Paycom is not liable for any penalties and interest Client may incur as a result of Client depositing or cashing a refund or payment it should not have deposited or cashed. Client shall be solely responsible for all liabilities, judgments, losses, damages, and costs (including reasonable attorneys' fees) that result from or could have been avoided had Client timely reviewed its documents and timely advised Paycom or any other Parties of any such notices, payments, funds, refunds, errors, omissions, miscalculations, or discrepancies.

22. Confidentiality. Each Party will take all of the following measures to protect all Confidential Information:

22.1. Hold all Confidential Information (as defined herein at Section 22.10) in the strictest of confidence;

22.2. Safeguard Confidential Information with the same degree of care to avoid unauthorized disclosure as it uses to protect its own information of a similar nature, but in any event, no less than reasonable care, which necessarily includes the care required by applicable law;

22.3. Not disclose Confidential Information to any of its own employees, agents, contractors, or representatives ("Representatives"), except to those of its Representatives who have signed written confidentiality agreements at least as restrictive and protective as the obligations set forth herein;

22.4. Not use (or assist or permit its Representatives to use) any of the Confidential Information for any purpose other than: (i) in connection with the performance of its obligations under the Agreement; and/or (ii) in connection with the defense or prosecution of any claim relating to the subject Services. In the event of such use in connection with defense or prosecution of a third party claim, the Party seeking to disclose Confidential Information shall, reasonably in advance, advise the other Party of its intended use of such information and shall not object to the intervention or request for protection of such information in connection with such third party claim or proceeding.

22.5. Except as otherwise provided for in Section 13(viii), each Party will maintain all information subject to applicable law in accordance with standards required by applicable law, even beyond the term of the Agreement.

22.6. The following conditions will apply to Representatives:

- (i) Representatives that will have access to Confidential Information shall be informed of the confidential nature of such information.
- (ii) Each Party will impose on its Representatives, as a binding obligation, confidentiality and non-disclosure obligations consistent with the Agreement.

22.7. The restrictions in this Section shall not apply to any information to the extent that it: is or comes within the public domain other than through a breach of this Section 22; or is in a Party's possession (with full right to disclose) before receipt from the other; or is lawfully received from a third party (with full right to disclose); or is independently developed without access to or use of the Confidential Information; or is required to be disclosed by law or by a court of competent jurisdiction provided that, unless prohibited by law from doing so, the Party required to disclose such information agrees to give prior written or electronic notice of such disclosure and to take reasonable and lawful actions available to it to avoid and/or minimize the extent of such disclosure.

22.8. In furtherance of Paycom complying with Paycom's compliance policies and programs, applicable laws, court order, or legal requirements, Paycom may disclose Confidential Information to governmental authorities and/or Paycom's financial institutions.

22.9. Either Party may seek injunctive relief for any actual or reasonably anticipated disclosure by the other, including preliminary and permanent injunctive relief, regardless of whether monetary damages caused by the breach can be determined or proved.

22.10. The term “Confidential Information” shall mean all information one Party hereto acquires from the other Party hereto relating to the Services, whether developed by the disclosing Party or by others and whether patented or patentable, including, without limitation, Personal Data (as defined in Section 23), trade secrets, unpublished patent applications, designs, processes, disaster recovery plans, audit reports, information technology structure and hardware, studies and notes containing or reflecting such information, business plans and strategies, financial information, pricing information, specifications, devices, and all information one Party hereto acquires or observes in connection with the Services, regardless of whether such information is designated as Confidential Information at the time of its disclosure.

23. Data Security. To ensure the security of Client’s electronic nonpublic personal information (“Personal Data”), except as it pertains to Section 19, Paycom shall:

23.1 implement reasonable technical and organizational measures to protect Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure, or access, in particular, where the processing involves the transmission of data over a network, and against all other unlawful forms of processing;

23.2 encrypt Personal Data while in transport over the internet and, when data is not in transport, store such data on storage that is encrypted;

23.3 upon a complete investigation and validation, promptly notify Client of any facts known to Paycom concerning any accidental or unauthorized disclosure or use, or accidental or unauthorized loss, damage, or destruction of Personal Data by any current or former employee, contractor or agent of Paycom, or any intrusion into Paycom’s system caused by Paycom’s failure. In the event of such accidental or unauthorized disclosure or use, or accidental or unauthorized loss, damage, or destruction of Personal Data Paycom shall reasonably cooperate with Client as required by applicable law to: (i) limit the unauthorized disclosure or use, (ii) seek the return of any Personal Data and (iii) assist in providing notice;

23.4 upon termination or expiration of the Agreement for whatever reason, Paycom shall maintain the confidentiality and data security obligations set forth herein while Paycom retains any Personal Data.

23.5 In addition to the foregoing, Paycom is not and shall not be Client’s official record keeper. Accordingly, Client shall

keep copies of all information and Personal Data it deems necessary.

24. Exclusions to Limitations of Liability. Notwithstanding anything to the contrary in the Agreement, including notwithstanding the paragraph entitled “LIMITATIONS OF LIABILITY” in the PHCMSA, neither Party excludes nor limits its liability to the other for any of the following (and nothing in the Agreement shall be construed as excluding or limiting such liability):

24.1. for personal injury or death resulting from its negligence or that of its employees, agents, or subcontractors;

24.2. for any matter which it would be illegal for that Party to limit its liability;

24.3. for a Party’s actual fraud, defamation, or trade libel;

24.4. for a breach of: Section 12 (Client’s Indemnity Obligation) and/or Section 13 (Client Representations and Warranties);

24.5. for a Party’s fee(s) and/or charges due and owing for Services provided to the other Party;

24.6. for Client’s failure to remit funds and/or satisfy any of its Services funding obligations; and

24.7. for, after Client remits all applicable tax monies to Paycom and after Client complies with the Agreement in all material respects, Paycom breaches its obligations in this Agreement and fails to promptly pay and remit said tax monies to applicable Taxing Authorities on Client’s behalf.

24.8. for, after Client remits all applicable direct deposit and other funds to Paycom and after Client complies with the Agreement in all other material respects, Paycom breaches its obligation in this Agreement to promptly pay and remit said funds to Client’s specified persons on Client’s behalf.

25. Feedback; Improvement; Assignment. In the event Client, or any third party on behalf of Client submits any suggestions, ideas, criticisms, enhancement requests, feedback, recommendations, or other information or ideas regarding the Services, Paycom’s products or the Paycom Technology (hereinafter referred to as “Feedback”), Client agrees that such Feedback is gratuitous, without restriction and will not place Paycom under any fiduciary or other obligation. Paycom shall be free to disclose such Feedback on a non-confidential basis to anyone. Moreover, Client assigns to Paycom all right, title and interest in any Feedback that relates to the Services, Website Account or Paycom Technology.

26. Recording. Each Party hereby consents that such other Party may, without further notice or further notification, electronically monitor or record the telephone conversations between the parties’ respective representatives in connection with the parties’ business dealings. Each Party agrees that it shall have an

expectation that all telephone calls made or received by either Party to the other Party are being electronically monitored or recorded by the other Party for the other Party's business purposes and/or business records retention purposes. Each Party hereby notifies the other Party that it regularly and consistently monitors or records the telephone conversations of the other Party's representatives, and that the monitoring or recording of such telephone conversations is likely to occur at any time and without further notice. It is further agreed that the monitoring or recording activities of such parties' representatives shall constitute permissible monitoring or recording pursuant to this Agreement. To the extent a Party seeks to, in the future, withdraw and revoke the consent to such monitoring and recording activities provided for in this Agreement, then in order for such revocation to be effective said Party must send a written or electronic notice to the other Party pursuant to the notice provisions of this Agreement, and any such written or electronic notice shall not be effective until at least thirty (30) days after the receiving Party receives such notice.

27. Signatory Authority; Third-Party Arrangements. To the extent the undersigned signatory is acting on behalf of a third party with respect to servicing that third party's payroll and other service needs, the undersigned signatory hereby warrants and represents to Paycom that the signatory has been appointed as the third party's duly authorized agent and has all the requisite authority to bind said third party to the obligations of the Agreement and hereby does bind said third party to each of the obligations of the Agreement. Additionally, any third party that accesses or views Client's Website Account shall be required to enter into separate agreements with Paycom governing such use. Client shall promptly provide Paycom a list of any such third parties as well as information concerning the extent of such access, disclosure or use by such third party. Client shall be exclusively responsible for all issues arising out of any Client-selected third party's access, viewing, or use of Client's Website Account.

28. Interest, Setoff, Recoupment; Interpleader and Remedies. In addition to any other rights, fees or charges provided for herein, if any amount is not paid to Paycom within five calendar days of its due date, Client shall be additionally liable for interest on said unpaid amount(s) at an interest rate of 1½% per month or the highest rate allowed by applicable law, whichever is less, from the due date until paid in full. In the event Client is in default of its payment obligations to Paycom, then Paycom shall have the right to offset and/or apply any of Client's funds being held by Paycom to any outstanding obligation of Client owing to Paycom. Notwithstanding anything to the contrary in this Agreement or any written report or communication among the parties, the specific timing or amounts of any ACH, wire or debit from Client's account shall in no way bind Paycom nor shall it have any bearing on how Paycom applies and/or allocates said funds among the Client's employee direct deposits, Paycom fees,

payroll tax payments and/or other sums. In the event any monies credited or debited by Paycom and/or in Paycom's possession are subject to potential reversal, return, setoff or recoupment, then Paycom shall have the right to hold said funds during the time period of potential reversal, return, setoff or recoupment and thereafter shall promptly return all remaining funds to Client after the applicable time period has expired. Notwithstanding anything to the contrary herein, Paycom shall not be in breach of this Agreement in the event Paycom fails to remit Client funds due to: (i) garnishment or other legal process served upon Paycom concerning Client or Client's funds; (ii) a secured creditor or other person's assertion of legal process, assertion of a lien, or assertion of a claim of right to or against Client's funds; or (iii) a government entity's assertion of legal process, assertion of a lien, or assertion of a claim of right to or against Client's funds; (iv); a bankruptcy filing by Client. In any of the aforementioned instances, Paycom may suspend or withhold payment and interplead or otherwise seek relief concerning the subject funds with an applicable Court or tribunal.

29. Force Majeure. Neither Party shall be liable for delays in performance which are caused by natural disasters, strikes, war, terrorism, epidemics, pandemics, governmental shutdown orders or restrictions, utility outages, communication outages, or any other circumstances which could not have been reasonably foreseen and avoided by commercially reasonable action, or are beyond the reasonable control of such Party, except that this provision shall not excuse the failure of Client to timely meet all of its funding requirements to Paycom (including its funding, payment, and cash requirements) for any applicable Service performed by Paycom for Client. If applicable, either Party shall be excused from performance under the Agreement for the duration of the effects of such circumstances.

30. Direct Deposit Authorization Forms. Before any of Client's employees are setup for utilization of ACH direct deposit, Client shall require that each such employee sign a "Direct Deposit Authorization and Agreement" form, which authorizes Paycom to make transfers to and from the employee's account using the ACH system and which, in certain instances, authorizes Paycom to withdraw funds or reverse fund transfers from Employee's account. For each such Client employee, Client shall maintain such signed forms in Client's possession for a period of at least one year after the last payroll is processed by Paycom for said employee. Client shall provide all such signed forms to Paycom within five (5) days of Paycom's request. In the event that any of Client's employees refuse to sign a "Direct Deposit Authorization and Agreement" form, Client shall not allow said employee(s) to utilize direct deposit. Client further agrees to cooperate with Paycom and/or any other parties to recover funds credited in error to an employee as a result of an error in processing.

31. Waiver. The failure by Client or Paycom to insist upon strict performance of the Agreement shall not constitute a waiver of that provision with respect to demands for future performance.

32. Severability. Each section, subsection and lesser section of the Agreement constitutes a separate and distinct undertaking, covenant or provision hereof. In the event that any provision of the Agreement shall be determined to be invalid or unenforceable, such provision shall be deemed limited by construction in scope and effect to the minimum extent necessary to render the same valid and enforceable, and, in the event such a limiting construction is impossible, such invalid or unenforceable provision shall be deemed severed from the Agreement, but every other provision of the Agreement shall remain in full force and effect.

33. Independent Contractors; Limitations. The Agreement establishes an independent contractor relationship only, by which Paycom will perform the Services described in the Agreement. It is not intended as, and shall not be construed to establish a partnership, joint venture, employer/employee relationship, or master/servant relationship. Paycom shall only be required to assist the Client with its obligations and perform the specific Services provided for in the Agreement, and no others. It is agreed that Paycom is not an insurer and that the fees Paycom charges are based solely on the value of the services provided for herein and the terms of this Agreement. Notwithstanding anything to the contrary in the Agreement, to the extent Paycom is determined to be liable for any monetary damages, Client's remedies for all damages, losses, liabilities, demands, and causes of action, whether in contract, tort, including negligence or otherwise, shall not exceed the applicable aggregate cap and/or amounts specifically provided for in this Agreement, regardless of Client's actual losses, liabilities, or injuries. Paycom is not an insurer against Client's risks. Client acknowledges the fees Client is actually paying for the Services is commensurate with the specific limitation of liability's provided herein. Client and Paycom acknowledge and agree that Paycom is retained under the Agreement to assist Client with certain obligations of Client and that Paycom is not an employer of Client's employees, nor a fiduciary of Client or Client's employees. Paycom is merely providing certain specified services to assist Client. Paycom responsibilities include only the Services expressly set forth herein and shall not include any other services, unless agreed to in writing. Nothing contained in the Agreement shall be deemed to permit either Party to conduct business in the name of or on account of the other Party, or to act on behalf of or bind the other Party in any manner whatsoever, except for the taking of actions by Paycom on behalf of Client in the fulfillment of Paycom's specific obligations under the Agreement.

34. No Third-Party Beneficiaries; Limited Obligations. Nothing in the Agreement creates or will be deemed to create third party beneficiaries of or under the Agreement. BY VIRTUE OF THE

AGREEMENT, PAYCOM HAS NO OBLIGATIONS TO ANYONE OTHER THAN THE CLIENT ENTITY SIGNING THE AGREEMENT. BY VIRTUE OF THE AGREEMENT, PAYCOM HAS NO OBLIGATION TO ANY THIRD PARTY (INCLUDING, WITHOUT LIMITATION, TAXING AUTHORITIES AND/OR CLIENT'S EMPLOYEES, INDEPENDENT CONTRACTORS, AND/OR CONSULTANTS). Notwithstanding anything to the contrary herein, Paycom has not assumed and does not assume the obligations of an 'employer' to Client's employees or any other person or entity. Notwithstanding anything to the contrary herein, Paycom has not assumed the obligations of and is not a 'responsible party' for tax purposes.

35. Assignment.

35.1. The Agreement shall not be assigned or delegated by Client (regardless of whether such assignment or delegation is in the form of an assignment, merger, consolidation, conversion, sale of all or a portion of assets, or otherwise), in whole or in part, without the prior written consent of Paycom.

35.2. The Agreement may be freely assigned or delegated by Paycom (regardless of whether such assignment or delegation is in the form of an assignment, merger, consolidation, conversion, sale of all or a portion of assets, or otherwise), in whole or in part, without the prior written consent of Client. Paycom will advise Client of such assignment, which may be made via email to the email address provided in Client's Website Account and shall be deemed received by Client upon Paycom's sending of such email. Client hereby waives any restrictions under applicable law with respect to the assignment. Upon the request of Paycom, Client agrees to promptly execute and deliver an acknowledgement of assignment in form and substance satisfactory to Paycom and such other documents and assurances as reasonably requested by Paycom or Paycom's assignee.

35.3. Subject to the foregoing, the terms and conditions of this Agreement shall be binding upon and inure to the benefit of each Party and its respective successors and assigns.

36. Electronic Signature. Paycom and Client agree to conduct this transaction and, unless this consent is specifically revoked, subsequent transactions by electronic means and that an electronic signature of either Party or both Parties, including fax signature, PDF signature, scanned signature, typed-out signature, or other electronic means, shall have the same legally binding force and effect as an original signature. An executed copy of the Agreement may be delivered by one or more of the Parties by facsimile, email, or similar instantaneous electronic transmission device pursuant to which the signature of, or on behalf of, the Party can be seen, and such execution and delivery shall be considered valid, legally binding, and effective for all purposes.

37. Entire Agreement, Amendments, and Modifications. The Agreement represents the entire agreement between the Parties, and there are no inducements, representations, or warranties, or any other oral or other written agreements or understandings between the Parties affecting the Agreement, or related to the Services to be provided by Paycom or the obligations undertaken by Client or Paycom under the Agreement. Paycom may amend the Agreement at any time in its sole discretion, effective upon providing notice of the amended terms with an electronic notification to Client that such Agreement has or is being amended and is available for review by Client; and Client's continued use of Paycom's Services after an amendment's effective date constitutes Client's acceptance of such amendment. With respect to the Services, the Agreement supersedes all previous agreements and negotiations between the Parties. It is understood and agreed that no employee, officer, or director of Paycom has the authority to modify the Agreement orally.

38. Venue; Governing Law; Class Action Waiver; Waiver of Sovereign Immunity. All issues and questions concerning the construction, validity, enforcement, performance, and interpretation of the Agreement or arising from any business dealings by or among the Parties shall be governed by, and construed in accordance with, the laws of the State of Oklahoma. With respect to any claim arising out of the Agreement, each Party irrevocably submits to the exclusive jurisdiction and exclusive venue of the courts of the State of Oklahoma, or the United States District Court, located in Oklahoma County, Oklahoma.

Any legal proceedings to resolve or litigate any dispute will be conducted solely on an individual basis. *No Party will seek to have any dispute with the other Party heard as a class action or heard within an already-pending class action proceeding, or in any other proceeding in which either Party or any litigant acts or proposes to act in a representative capacity. Any and all such rights to proceed on a class-wide basis are hereby waived. No proceeding will be combined with another without the prior written consent of all parties to all affected proceedings.* Neither party will avail itself to third-party practice procedures, nor file a third-party complaint, petition, cross-claim, or pleading against the other Party, that would have the result of commencing or initiating claims against the other Party in a court other than the courts provided for in the exclusive venue provisions set forth in this Section. *If any portion of this class action waiver is deemed invalid, illegal and/or unenforceable, then that portion will be severed with the remainder remaining in full force and effect.*

Client expressly waives any claim of sovereign immunity as to Client's business dealings with Paycom if applicable (i.e. Native American Nations). If either Party brings a legal action to enforce the Agreement, the prevailing Party in such action, as determined by the court, shall be entitled to recover reasonable attorneys' fees and litigation expenses as determined by the

court. Client and the undersigned individual each represent that the signatory to the Agreement is authorized to enter into such agreement on behalf of Client.

39. WAIVER OF JURY TRIAL. TO THE MAXIMUM EXTENT PERMITTED BY LAW, PAYCOM AND THE CLIENT EACH HEREBY WAIVE ANY RIGHT TO TRIAL BY JURY OF ANY ISSUE TRIABLE BY A JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT NOW OR HEREAFTER EXISTS WITH REGARD TO THE AGREEMENT OR THE PARTIES' BUSINESS DEALINGS, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY PAYCOM AND THE CLIENT AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY MAY OTHERWISE ACCRUE. PAYCOM AND THE CLIENT ARE HEREBY AUTHORIZED TO FILE A COPY OF THIS SECTION IN ANY PROCEEDING AS CONCLUSIVE EVIDENCE OF THIS WAIVER BY THE OTHER PARTY.

40. Use of SSNVS. Paycom may utilize the Social Security Number Verification Services ("SSNVS") to verify employee Social Security Numbers ("SSNs") and names solely to ensure that the records of current or former employees are correct for the purpose of completing Internal Revenue Service (IRS) Form W-2 (Wage and Tax Statement). SSA returns all names and SSNs submitted and indicates if an individual's name and SSN matches or does not match. If the individual's name and SSN does not match their records, SSA advises that their response (1) does not imply that you or your employee intentionally provided incorrect information about the employee's name or SSN, (2) does not make any statement about your employee's immigration status, and (3) is not a basis, in and of itself, to take any adverse action against the employee such as laying off, suspending, firing or discriminating against the employee. Furthermore, reliance on the verification information SSA provides to justify adverse action against a worker may violate State or Federal law. Please consult your legal counsel before doing so and/or before determining whether to opt-out of this additional feature. It is appropriate to use SSNVS only once an official employer-employee relationship has been established. The functions being performed by Paycom shall adhere to the proper use of SSNVS. Please be advised that this service is available at no cost from SSA and this service is not the product of a unique or exclusive arrangement between SSA and Paycom.



Payroll and Human Capital Management Services Agreement

This Payroll and Human Capital Management Services Agreement (“PHCMSA”), effective as of the Effective Date below, is by and between Paycom Payroll, LLC, a Delaware limited liability company whose corporate headquarters is located at 7501 W. Memorial Road, Oklahoma City, OK 73142, United States of America, and its applicable affiliates (hereinafter “Paycom”) and the undersigned Client (hereinafter “Client”).

Paycom and Client agree that this PHCMSA, the General Terms and Conditions (www.paycom.com/agreements), as may be amended from time to time as provided for therein (the “GTC”), and all of the applicable service component Schedules (www.paycom.com/agreements) (“Schedules”) shall apply to all services provided by Paycom to Client except for certain standalone services governed by separate agreements. The GTC and the applicable Schedules are incorporated by reference herein as if fully set forth herein. All of Paycom’s services provided to Client, but excluding the background screening services, shall be and are collectively referred to as the “Services.” This PHCMSA, the GTC and the applicable service component Schedules shall be and are collectively referred to as the “Agreement.”

Subject to the terms and conditions of the Agreement, Paycom agrees to perform and Client hereby engages and hires Paycom to perform on Client’s behalf each of the Services indicated on proposal(s) acknowledged by Client and as more specifically described in this Agreement.

Subject to the terms and conditions of this Agreement, Paycom shall make available to Client each service component of the Services promptly after Client provides Paycom with the information and documents that Paycom requires to begin performing the subject Services.

Paycom’s Services are based upon information and instructions provided by Client. Client is solely responsible for the accuracy and completeness of all information and instructions provided to Paycom. Notwithstanding anything to the contrary in this Agreement, Paycom shall not be liable or responsible for errors or omissions arising from Paycom’s reliance upon Client’s instructions or incorrect or incomplete information, designations, elections, or instructions provided by Client.

Notwithstanding anything to the contrary in this Agreement, the Services provided by Paycom expressly do not include the rendering of legal, tax, accounting, or investment advice to Client or Client’s employees.

LIMITATIONS OF LIABILITY. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, BUT EXCEPT AS TO THOSE MATTERS PROVIDED FOR IN SECTIONS 12 AND/OR 24 OF THE GENERAL TERMS AND CONDITIONS, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY INCIDENTAL, INDIRECT, CONSEQUENTIAL, PUNITIVE OR SPECIAL DAMAGES (INCLUDING BUT NOT LIMITED TO DAMAGES TO LOST ANTICIPATED SAVINGS), WHETHER FORESEEABLE OR NOT AND HOWEVER CAUSED, EVEN IF SUCH PARTY IS ADVISED OF THE POSSIBILITY THAT SUCH DAMAGES MIGHT ARISE. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, EXCEPT AS LIMITED FURTHER BY THE AGREEMENT AND EXCEPT FOR THE ITEMS DESCRIBED IN SECTIONS 24.1 THROUGH 24.8 OF THE GENERAL TERMS AND CONDITIONS, THE AGGREGATE LIABILITY OF EACH PARTY TO THE OTHER FOR ANY OR ALL LOSSES OR INJURIES FROM ANY ACTS OR OMISSIONS UNDER THIS AGREEMENT OR FROM ANY SERIES OF BREACHES ARISING OUT OF THE SAME ERROR, ACT, INCIDENT, OR OMISSION, REGARDLESS OF THE NATURE OF THE LEGAL OR EQUITABLE RIGHT CLAIMED TO HAVE BEEN VIOLATED, SHALL UNDER NO CIRCUMSTANCES EXCEED AND SHALL BE LIMITED TO AN AMOUNT EQUAL TO THE FEES PAID BY CLIENT TO PAYCOM UNDER THIS AGREEMENT DURING THE TWELVE MONTH PERIOD IMMEDIATELY PRECEDING THE FIRST OCCURRENCE OF THE ALLEGED BREACH, OR SERIES OF BREACHES ARISING OUT OF THE SAME ERROR, ACT, INCIDENT, OR OMISSION, FOR THE SERVICE COMPONENT(S) WHICH IS/ARE THE SUBJECT OF THE ALLEGED BREACH.

All issues and questions concerning the construction, validity, enforcement, performance and interpretation of the Agreement, the parties’ business dealings now or hereafter, and the parties’ corresponding, contemporaneous and/or subsequent agreements shall be governed by, and construed in accordance with, the laws of the State of Oklahoma, United States of America. With respect to any claim arising out of the Agreement, the parties’ business dealings and/or the parties’ corresponding, contemporaneous and/or subsequent agreements, each party irrevocably submits to the exclusive jurisdiction and exclusive venue of the State or U.S. Federal courts located in Oklahoma County, Oklahoma, United States of America.

The PHCMSA, GTC and any applicable Schedule are intended to contain supplemental and complementary terms and conditions. In the event of a direct conflict between the terms of the PHCMSA, the GTC and any Schedule such conflict shall be resolved in the following order, from highest priority to lowest priority: (1) PHCMSA; (2) GTC; and (3) the applicable Schedule. Notwithstanding the foregoing sentence, any terms in such Schedule that are specific to the service provided in the Schedule, as distinguished from general contract terms, shall control over (1) and (2).

Client and the undersigned individual each represent that the signatory to this Agreement is authorized to enter into such agreement on behalf of Client. By signing below, Client agrees that it has (1) received the Agreement, (2) had an opportunity to read the Agreement and (3) agrees to be bound by the terms of the Agreement.

IN WITNESS WHEREOF, Paycom and Client have executed this Agreement to be effective _____ (the “Effective Date”).

AGREED AND ACCEPTED BY CLIENT:

PAYCOM PAYROLL, LLC d/b/a PAYCOM, for itself and its applicable affiliates:

COMPANY LEGAL NAME

AUTHORIZED SIGNATURE

TYPE OR PRINT NAME

TITLE

TYPE OR PRINT NAME

AUTHORIZED SIGNATURE

Reporting Agent
TITLE

Business tax identification number (FEIN in USA): _____



Created on 10/31/2023. Valid For 30 Days.

Client Signature
Printed Name

Title
Date

Human Capital Management Solution

Solution	Base	Per Check	Per Payroll Fee
Applicant Tracking			Included
Total (USD)	19	\$0.00	\$0.99

Grand Total Per Payroll (USD)	\$18.81
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One-Time Conversion, Set-Up and Training				
Solution	Option	Quantity	Per Unit Charge	Fee
Client Conversion	Included			\$634.39
Training	Included			Included
Total Initial Investment (USD)				\$634.39

All Pricing is subject to change with written or electronic notice. Client acknowledges and agrees that delivery fees and check stuffing fees do not always involve delivery of a physical check, paystub, and/or report to Client. Additional processing fees may apply.

All applicable taxes, including but not limited to sales or service taxes, are not included in the above proposal(unless specified otherwise). Client is responsible for applicable taxes in addition to the fees outlined in the proposal. Applicable taxes may vary by jurisdiction.

..

All monetary values in this document are in (USD)

Proposal Prepared for Valued Partner - ELITE ACADEMIC ACADEMY LUCERNE OKC: 0DS21
 Proposal #70-0.00-0.99-69.30-0DS21-540431
 Frequency: MONTHLY / Number of Checks/Vouchers: 70



Created on 10/31/2023. Valid For 30 Days.

Client Signature
Printed Name

Title
Date

Human Capital Management Solution

Solution	Base	Per Check	Per Payroll Fee
Applicant Tracking			Included
Total (USD)	70	\$0.00	\$0.99
Grand Total Per Payroll (USD)			\$69.30

All Pricing is subject to change with written or electronic notice. Client acknowledges and agrees that delivery fees and check stuffing fees do not always involve delivery of a physical check, paystub, and/or report to Client. Additional processing fees may apply.

All applicable taxes, including but not limited to sales or service taxes, are not included in the above proposal(unless specified otherwise). Client is responsible for applicable taxes in addition to the fees outlined in the proposal. Applicable taxes may vary by jurisdiction.

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All monetary values in this document are in (USD)




2023 WHALE TAIL® Grant Application Cover Sheet

Name of Applicant Organization:	
Requested Grant Amount: \$	
Total Project Budget (if larger than Grant Request): \$	
Name and Title of Contact Person:	
Email (where you will receive grant notifications):	
Organization Mailing Address:	
Telephone:	
Website:	
Project Title: Santa Cruz Island High Adventure	
Brief Project Summary. No more than 3 sentences, focusing on WHAT you propose to do (<i>not</i> WHY): 3 day/2 night backpacking and sea kayaking trip to Santa Cruz Island with 4th - 12th graders in Elite Academic Academy. Educational experience includes transportation to and from the island, lodging, gear rental, food, guided sea kayak & ecology hikes.	
Location(s) of the community(ies) you will engage:	
Number of people who will be directly reached by the project:	
Project Start Date:	Project End Date:

The Project Start and End Dates are the dates of your grant-funded project. Grant project tasks must begin between March 20 and June 30, 2024, and end by April 15, 2026.

Which describes your organization? (Mark all that apply)

- | | |
|---|---|
| <input type="checkbox"/> Non-profit corporation | <input type="checkbox"/> Project of non-profit fiscal sponsor |
| <input type="checkbox"/> Government entity | <input type="checkbox"/> Public school |
| <input type="checkbox"/> CA Native American Tribe | |

How did you find out about this grant program?	
Name and title of person submitting proposal (May be same or different from Contact Person):	
Signature of person submitting proposal:	
Date:	

WHALE TAIL® GRANT PROJECT BUDGET FORM

PERSONNEL EXPENSES REQUESTED (Rate and # of hours requested for each position)

Job title #1:		
Rate (\$/hour):	Time (hours):	Total (Rate x Time): \$
Job title #2:		
Rate (\$/hour):	Time (hours):	Total (Rate x Time): \$
Job title #3:		
Rate (\$/hour):	Time (hours):	Total (Rate x Time): \$
<i>(Add additional positions as needed. Include title, rate, hours, and \$ amount.)</i>		
Total Benefits requested ⁽¹⁾ : \$		

1. Total Personnel Expenses requested (all positions plus benefits): \$

OPERATING EXPENSES REQUESTED⁽²⁾

Supplies/Materials: \$
List your anticipated major purchases of supplies/materials and estimated costs:
Travel ⁽³⁾ : \$
Briefly explain any proposed travel costs:
Food ⁽⁴⁾ : \$
Briefly explain the purpose of this food or beverage request:
External Contract(s): \$
Briefly explain the purpose of the contract(s):

Other operating expenses:

Type of expense:	Amount requested: \$
Type of expense:	Amount requested: \$

(Add additional types of expenses as needed, with dollar amount for each.)

2. Total Operating Expenses requested: \$

3. Indirect Costs/Overhead requested⁽⁵⁾: \$

Total Budget Request (add 1, 2, and 3): \$

¹ **Pay rates and benefits** reflect actual costs. Benefits may not exceed 55.11% of amount requested for wages.

² **Grant funds can't purchase** vehicles, insurance, prizes, incentives, gift cards, cash gifts, or items that will be sold.

³ **Use of owned vehicles** are reimbursed at the federal rate, currently 65.5 cents/mile. Rented vehicles are reimbursed for rental fee and gas. Travel to or from outside California is not eligible for funding by this grant.

⁴ **Maximum reimbursement for food** is \$20 per person per meal. No tips are reimbursed for food not part of overnight travel.

⁵ **Indirect costs** include, for example, a pro rata share of rent, utilities, and salaries for certain positions indirectly supporting the proposed project but not directly staffing it. Limited to 10% of Total Personnel Expenses.

**Elite Academic Academy
Whale Tail Grant
November 2023**

Project-Santa Cruz Island High Adventure

Who we are:

Elite Academic Academy (EAA) is a groundbreaking educational institution that was established in 2018 by a team of accomplished California public school educators, boasting a remarkable 75 years of combined expertise in educational leadership. What sets us apart is our distinctive fusion of traditional and charter school leadership, ensuring alignment with the California Education Code while serving students with a personalized educational experience.

EAA is committed to delivering high-quality, rigorous educational programs, offering both virtual and traditional curriculum options. Furthermore, we have crafted unique academies that focus on Elite Peak Performance Training, Visual and Performing Arts (VAPA), and Career Technical Education (CTE), thereby equipping our students with the skills they need to thrive in the 21st-century workforce.

As a Charter School, Elite Academic Academy harnesses the power of flexible learning environments to provide an exceptional education for our students. Our mission revolves around being the leading independent study educational option for students from TK-12. We specialize in flexible, individualized homeschooling, virtual learning, and blended academies, catering to students who opt not to attend traditional brick-and-mortar schools. Our core objective is to deliver personalized instruction to all students, facilitating accelerated performance and academic growth.

Participants:

Career Technical Education students in the recreation pathway are enthusiastic students in grades 6-12 who have a passion for the great outdoors and a strong desire to pursue a career in the outdoor recreation industry following their high school graduation. These students are not only acquiring essential skills and knowledge related to outdoor activities, environmental conservation, and safety protocols, but they are also developing a deep connection to nature and a commitment to promoting responsible outdoor engagement. With their specialized training and hands-on experiences, these future outdoor professionals are well-prepared to embark on careers in fields such as adventure

guiding, park management, environmental education, and more, contributing to the preservation and enjoyment of our natural landscapes while fostering a lifelong love for outdoor recreation. Students in this pathway are 25 students from a variety of the eight Southern California counties we serve. Students are also diverse in their demographics such as race, ethnicity, socioeconomic information, age/grade level, sexual orientation, and gender identity. All students are enrolled in Elite Academic Academy, which is our K12 Non-profit Public Charter School.

Organization and Staff:

Our school identifies with the community in that it serves students within eight counties in California. Our School serves students in Career Technical Education Courses and our one particular CTE pathway for Hospitality and Recreation aligns with teaching students industry standards aligned to Recreation and students who want to pursue a career in Outdoor Recreation. We also have a club at our school called the Quest Crew Club for students who are interested in outdoor education learning about our environment and using nature as a classroom. The Quest Crew also centers their adventures around sustainability and nature cleanup. Our staff that will be working on this project will be led by our highly qualified CTE teacher, Tom Olson, as well as other highly-qualified multiple multiple-subject and single-subject science teachers. Mr. Olson and the staff will be led by the Chief Student Development Officer and the CTE Director for support.

Why:

The primary objective of this excursion is to foster a sense of reverence and appreciation for the ocean and the broader natural environment among young individuals. Our outdoor education initiative aims to instill in students a passion for environmental stewardship and a commitment to safeguarding our planet. Our approach revolves around equipping these youth with the tools to translate this mission into real-world action, whether that entails seasonal employment or embarking on a lifelong career in recreation.

We firmly believe that experiential learning is the most potent method to impart these values and ignite a profound sense of purpose within the participants. Moments like witnessing a tranquil sunrise over the ocean while observing majestic whales exhaling golden mist become indelibly etched in the memories of our students, shaping their perspectives for a lifetime.

In a time when the health of our planet faces unprecedented threats from destructive industries and unsustainable practices, the demand for advocates for the natural world is more pressing than ever. In a consumer-driven culture, outdoor recreation often takes a

backseat, necessitating our guidance to introduce individuals to the enriching outdoor lifestyle and its vital role in preserving the environment.

Goals and Objectives:

Goals and Objectives for the Santa Cruz Island Educational Excursion:

1. Goal: Provide an affordable and enriching educational experience for students and their guardians.

- Objective: Bring up to 30 students and their guardians to Santa Cruz Island for a 3-day, 2-night excursion with minimal financial burden, ensuring access to this unique opportunity for a diverse group of participants.

2. Goal: Educate students about the ecology and natural history of the Channel Islands, and the impact of industry on the Santa Barbara Channel.

- Objective: Deliver comprehensive educational programs that enlighten participants about the unique ecological features of the Channel Islands and the influence of various industries on the Santa Barbara Channel, fostering an understanding of environmental conservation and sustainability.

3. Goal: Foster hands-on learning experiences for students and their guardians.

- Objective: Conduct an ecology hike to Smuggler's Cove to engage students in exploring the island's ecosystem, emphasizing experiential learning to enhance their knowledge and appreciation of the natural world.

4. Goal: Provide opportunities for students and their guardians to connect with the marine environment.

- Objective: Organize a sea kayak trip to Potato Harbor and sea caves, offering a firsthand encounter with marine life and coastal geology, encouraging an enduring connection with the ocean and its inhabitants.

5. Goal: Ensure the safety and well-being of all participants during the excursion.

- Objective: Prioritize the safety and comfort of students and their guardians by maintaining high standards of safety and supervision, as well as providing appropriate gear, training, and guidance during outdoor activities.

6. Goal: Deepen the relationship between students and their parents or guardians with the natural world through experiential learning.

- Objective: Facilitate opportunities for students and their guardians to bond with the natural world through experiential learning, fostering a deeper connection to the environment and a shared appreciation for conservation efforts.

Project Description:

This educational field trip, scheduled for April 3rd to 5th, 2024, will take place on Santa Cruz Island. This experience is a part of the High Adventures program within the Quest Crew, our outdoor education initiative. High Adventures are carefully crafted backcountry excursions aimed at teaching students vital skills for self-sufficiency and preparedness in the great outdoors. Our overarching mission is to kindle a lifelong commitment to environmental stewardship among these young learners.

Participation in High Adventures is restricted to students in 4th grade and above, who have demonstrated their readiness by completing a 5-mile hike alongside our educators. We are limiting the group size to 30 qualified students and their guardians. Our accommodations are secured in group sites A and D within the upper campground, each capable of housing up to 15 people. These campgrounds offer essential amenities like restrooms, picnic tables, and drinking water.

Upon arrival on the morning of the 3rd, our group will receive a comprehensive briefing from the National Park Ranger before embarking on our journey to the campsite. During our stay on the island, we have an exciting itinerary planned, which includes an ecology hike to Smuggler's Cove on the first day, a group sea kayaking adventure on the 4th in collaboration with Channel Island's Kayaking, and a captivating sunrise hike to the Potato Harbor overlook on the 5th.

Throughout the trip, our dedicated outdoor educator will provide valuable lessons on responsible backcountry practices. These topics encompass proper food storage and disposal, the environmental impact of camping, sourcing safe drinking water, orienteering, and risk assessment. Additionally, our lessons will delve into subjects unique to the island, such as the remarkable and delicate species that inhabit the ecosystems of the Channel Islands. This includes discussions on island dwarfism, endemism, geological features, and the historical impact of human presence on the island.

The core objective of this project is to bridge urban families with the natural world through hands-on experiential education. The remote setting of this trip offers an exceptional opportunity to connect with nature, free from the distractions of modern technology. On Santa Cruz Island, there are no Wi-Fi or power outlets, only the soft glow of distant city lights on the horizon. We are committed to ensuring equitable access to this life-enriching experience for all our participating families. Your generous funding support will make it possible for youth from lower socioeconomic backgrounds to partake in this extraordinary and transformative journey.

This project has the potential to be a truly transformative experience for our students, opening their eyes to the wonders of the natural world and fostering a deep, lifelong connection to environmental stewardship.

Project History and Future:

This project will be new. We hope to integrate this project yearly within our school to allow students to learn about our Oceans, how to protect our oceans and wildlife, and the protection of the environment and wildlife. We would like to apply for this grant each year, but if not available, we would ensure that the trip takes place with fundraising for students and donations to our non-profit organization.

Tracking and assessing your impact:

The evaluation of this educational experience will be conducted through a structured process involving student self-reflection and journaling throughout the excursion. Students will be tasked with formulating learning objectives by framing a series of questions and personal inquiries at the outset of the trip. Subsequently, as the excursion unfolds, students will document their discoveries within their journals, employing both written and visual representations, such as drawings.

Upon the culmination of the journey, participants will engage in individualized debriefing sessions with our educators to assess their acquired knowledge and insights. Additionally, students will be required to compose a comprehensive final reflection on their overall experience, consolidating their observations and personal growth throughout the excursion.

The academic assessment process will be further augmented by the incorporation of photo and video documentation of the trip. These multimedia materials will serve as valuable visual evidence, showcasing students' active engagement with the natural environment and capturing the essence of the adventurous spirit that the excursion endeavors to instill.

Permits:

N/A

When:

Here's a timeline for the grant project from December 2023 to April 2024, covering the key milestones:

December 2023:

- December 1-15: Initiate student recruitment process, distributing informational materials and engaging with potential participants.
- December 16-31: Begin the recruitment of chaperones and volunteers to ensure adequate supervision during the excursion.

January 2024:

- January 08-31: Schedule and conduct informational meetings for interested students and their parents or guardians.
- Continue student and chaperone recruitment efforts.

February 2024:

- February 1-15: Collect and process signed permission slips from students' families.
- February 16-29: Prepare and submit the proposal for the overnight field trip to the school board for approval.

March 2024:

- March 1-31: Bi-weekly webinars for student learning commence to educate participants about the ecosystems they will encounter during the trip.
- Await school board approval and continue webinar series.
- Receive school board approval and initiate the reservation process for the campsite on Santa Cruz Island.
- Reserve camping gear rentals for attendees and ensure all necessary equipment is secured.
- Secure reservations for ferry tickets to Santa Cruz Island and coordinate with the ferry service provider.
- Confirm reservations for kayaking activities during the trip.

This timeline allows for systematic planning and execution of the grant project, ensuring that all essential components are addressed promptly, leading up to the successful implementation of the educational excursion in April 2024.

Leadership -

CEO, Meghan Freeman, M.Ed

Chief Student Development Officer, Ashlea Kirkland-Haynes, M.Ed.

Chief of Academic Innovation, Laura Spencer, Ed.D.

Susan McDougal, Ed. D, Board President

Cody Simms, Board Vice President

Nicole Aguirre, M.Ed., Board Treasurer/Secretary

Organization Budget - N/A as we are a Non-profit Public Charter School.

Resources:

COST ~ \$450/pp (**\$13390 for 30 participants**)

FERRY [Island Packers Ferry: \\$88/person](#)

Depart on April 3rd @ 9:00 am

Return on April 5th @ 4:00 pm

@ 30 campers = **\$2640**

Trip Review

1. Ventura to Scorpion Cove SCI (4/3/2024, 9:00 AM)

Select seat counts above.

2. Scorpion Cove SCI to Ventura (4/5/2024, 4:00 PM)

Select seat counts above.

CAMPING [Campsite: \\$40/Group site \(15-20 per site\)](#)

TOTAL: \$160

Shopping Cart

D, Upper Loop(GROUP TENT ONLY AREA NONELECTRIC)			\$80.00	Modify
SANTA CRUZ SCORPION NPS			2 Nights	Remove
Camping Use Fee			\$80.00	
Check In	Check Out	Primary Occupant		
Wed Apr 03, 2024	Fri Apr 05, 2024	Thomas Olson		
Number of Occupants	Number of Vehicles	Allowed Equipment		
15	0			
C, Upper Loop(GROUP TENT ONLY AREA NONELECTRIC)			\$80.00	Modify
SANTA CRUZ SCORPION NPS			2 Nights	Remove
Camping Use Fee			\$80.00	
Check In	Check Out	Primary Occupant		
Wed Apr 03, 2024	Fri Apr 05, 2024	Thomas Olson		
Number of Occupants	Number of Vehicles	Allowed Equipment		
15	0			

Order Summary	
D, Upper Loop(GROUP TENT ONLY AREA NONELECTRIC)	\$80.00
Quantity: 2 Nights	
Wed Apr 3, 2024 - Fri Apr 5, 2024	
C, Upper Loop(GROUP TENT ONLY AREA NONELECTRIC)	\$80.00
Quantity: 2 Nights	
Wed Apr 3, 2024 - Fri Apr 5, 2024	
Subtotal	\$160.00
Tax	\$0.00
Total Cost	\$160.00
Proceed to Payment	
Continue Shopping	

GEAR Tent/sleeping bag rental ([can rent at Santa Monica REI](#))

Pack (\$16) Bag (\$14) Tent (\$37) Sleeping pad (\$18) Stove (\$12)

TOTAL: \$97 @ 30 campers = **\$2910**

KAYAKING [Kayaking: \\$175-\\$185/pp](#)

10 Students/5 Adults = \$2670 (**\$5340**)

FOOD

APRIL 3rd: Lunch packed/Dinner

APRIL 4th: Breakfast/Lunch/Dinner

APRIL 5th: Breakfast/Lunch

TOTAL: Breakfast x 2, Lunch x 2, Dinner x 2 @ \$13/meal = \$78/person

@ 30 campers = **\$2340**

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUN 04 2019**

ELITE ACADEMIC ACADEMY - LUCERNE
C/O DUSTIN W LAUERMANN
1825 EYE ST NW
WASHINGTON, DC 20006

Employer Identification Number:

DLN:

Contact Person:

SCOTT P BANTLY

ID# 31398

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Public Charity Status:

170(b)(1)(A)(ii)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

January 18, 2018

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

You're not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you operate under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled or not renewed, you should notify us. You'll also be required to comply with Revenue Procedure 75-50.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt

Letter 947

ELITE ACADEMIC ACADEMY - LUCERNE

organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive style with a prominent initial 'S'.

Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUN 04 2019**

ELITE ACADEMIC ACADEMY - LUCERNE
C/O DUSTIN W LAUERMANN
1825 EYE ST NW
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Employer Identification Number:

DLN:

Contact Person:

SCOTT P BANTLY

ID# 31398

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170(b)(1)(A)(ii)

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Director, Exempt Organizations
Rulings and Agreements

Music 6000

[REDACTED]

360-786-6000

kl@music6000.com www.music6000.com

Special Order #944

Special Order ID: 944

Customer Elite Academic Academy Attn: [REDACTED]

Cell [REDACTED]

Email [REDACTED]

Location Physical Location

Created 11/07/2023

Sales

Rep

Summary

Subtotal \$ 12,360.00

Total \$ 12,360.00

Cost Split between schools:
EAA-LU \$6,180.00
EAA-ME \$6,180.00

Deposits (\$ 0.00)

[Pay Deposit](#)

Remaining Balance \$ 12,360.00

Notes: Yamaha is collecting CA state sales tax, that is included in above figure.

Product	Vendor	Price	Qty	Total
TAX COLLECTED BY THIRD PARTY		\$611.00		\$611.00
On-Stage Stands Classic Guitar Stand	THE MUSIC PEOPLE	13.99	50	\$699.50
Ernie Ball Axis Capo-Black Satin	ERNIE BALL	14.99	50	\$749.50
Yamaha GigMaker Deluxe Package	YAMAHA	\$ 206.00	50	\$10,300.00
Sub Total				\$ 12,360.00
Tax				0.00
Total Due				\$ 12,360.00

Updated Class Rank Policy (excerpt from 2023-24 Elite Academic Academy Parent Student Handbook Updated Nov 2023)

Class Rank

Students' Class Rank for graduating years 2027 and above is determined by the unweighted GPA scale and is used to determine honors graduates, high honors, and National Honors Society determination, and used for college applications. Any grades that have been replaced by a higher grade from retaking a course will remain on the transcript but will not be calculated into the unweighted total for class ranking.

Students' Class Rank for graduating years 2024-2026 and above is determined by the weighted GPA scale and is used to determine honors graduates, high honors, and National Honors Society determination, and used for college applications. Any grades that have been replaced by a higher grade from retaking a course will remain on the transcript but will not be calculated into the weighted total for class ranking.

NHS Selection Procedure Description

The **National Honor Society** chapter of **Elite Academic Academy** is a duly chartered and affiliated chapter of the National Honor Society.

Membership is open to those students who meet the required standards in four areas of evaluation: scholarship, leadership, service, and character. Students are selected for membership by a majority vote of a 5-member Faculty Council, appointed annually by the principal, which bestows this honor upon qualified students on behalf of the faculty of our school each November. The chapter adviser, Jessica Yazdani, is also appointed by the principal and facilitates all selection procedures and chapter activities during the year.

Students in grades 10-12 are eligible for membership. For the scholarship criterion, a student must have a cumulative GPA of 3.0 or better on a 4.0 scale. Those students who meet this criterion are invited to complete a **Candidate Form** that provides the Faculty Council with information regarding the candidate's leadership and service. A history of leadership experiences and participation in school or community service is also required.

To evaluate a candidate's character, the Faculty Council obtains additional professional input. First, official school disciplinary records are reviewed. Second, members of the faculty are requested to provide their professional reflections on a candidate's service activities, character, citizenship, and leadership. These forms and the Candidate Forms are carefully reviewed by the Faculty Council to determine whether each candidate meets the criteria for membership. A majority vote of the Council is necessary for selection. Following a review of the results of the Faculty Council voting by the principal, candidates are notified regarding selection or non-selection according to a predetermined schedule.

Once the notification process is completed, a formal induction ceremony is held at the school to recognize all the newly selected members. Once inducted, new members are required to maintain the same level of performance (or better) in all criteria that led to their selection. This obligation includes regular attendance at chapter meetings held monthly during the school year, and participation in the chapter service projects(s). Students or parents who have questions

regarding the selection process or membership obligations can contact the chapter adviser, Ms. Jessica Yazdani at JYazdani@eliteacademic.com.