



## MEETING AGENDA - iLEAD CA/Hybrid

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the resource center between 9:00 am and 3:30 pm.

### Meeting

<b>Meeting Date</b>	Tuesday, February 3, 2026
<b>Start Time</b>	6:00 PM
<b>End Time</b>	7:00 PM
<b>Location</b>	Address: 29477 The Old Rd, Castaic Address: 2850 Fairview Rd, Costa Mesa Address: 2110 W Ave K, Lancaster
<b>Purpose</b>	Regular scheduled meeting

### Agenda

## 1. Opening Items

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1.1. Call The Meeting To Order

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1.2. Roll Call

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1.3. Pledge Of Allegiance

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1.4. Board Meeting Agenda

Discuss and take action regarding the Board Meeting Agenda.

**Resolution #:**

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1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

**Resolution #:**

Documents

- Minutes-2026-01-21-v1 (1).pdf
- 

## 2. Curriculum Moment

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2.1. Curriculum Moment

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2.2. Learner Board Ambassador Report

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## 3. Public Comments

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3.1. Public Comments



The public may address the iLEAD CA Charters 1 governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

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## 4. Action Items

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### 4.1. 2026-2027 School Calendar

Discuss and take action regarding the 2026-2027 School Calendar.

**Due date:**

Documents

- 26-27 TR A AV EXP.pdf
  - 26-27 TR B EXP.pdf
  - 26-27 Tr A AV Studio.pdf
- 

### 4.2. 2024-2025 Audit Report

Discuss and take action on the Audit Report for 2024-2025.

**Due date:**

Documents

- iLead Hybrid 2024-25 - Draft as of 1-30-26.pdf
- 

### 4.3. 2025-2026 1st Interim Budget

Discuss and take action regarding the 2025-2026 1st Interim Budget.

**Due date:**

Documents

- iLEAD Hybrid 2025-26 First Interim Budget Alternative Form and MYP.xlsx - Alternative Form (1).pdf
- 

### 4.4. CCAP MOU Antelope Valley College

Discuss and take action regarding the MOU to provide dual enrollment for the learners.

**Due date:**

Documents

- iLEAD Hybrid CCAP w AVC- signed.pdf
- 

### 4.5. iCC1 Shared Service Agreement

Shared Service Contract between Flex and Hybrid

**Due date:**

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### 4.6. Board Member Roles

Discuss and take action to alter Board Member Roles of Board Chair, Secretary, and Treasurer as the Board sees fit.

**Due date:**

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## 5. Discussion And Reports

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### 5.1. CEO Report

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### 5.2. Teaching Assignment Monitoring Outcome Report and LCAP Mid-Year Update

Discuss the teaching assignment data report generated by the CA Department of Education as well as the Local Control Accountability Plan Mid-Year Update on mid-year expenditure and implementation data on all actions identified in the 2024–25 LCAP.

#### Documents

- 25-26 Hybrid LCAP Mid-Year.pdf
- 

## 6. Consent Items

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### 6.1. Personnel Report

#### Resolution #:

#### Documents

- 2.3.26\_EXP\_Personnel Report.pdf
  - 2.3.26\_iCA\_Personnel Report.pdf
- 

### 6.2. Check Registers

#### Resolution #:

#### Documents

- iCC1 Payment Register Summary\_20260128.pdf
  - iCC1 Payment Register\_20260128.pdf
- 

### 6.3. Obsolete Technology and Equipment

#### Resolution #:

#### Documents

- iLEAD Hybrid\_CA Obsolete (Feb 2026).pdf
- 

## 7. Board Comments

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### 7.1. Board Comments

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## 8. Closing Items

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### 8.1. Annual Form 700

Conflict of Interest Office has opened the electronic filing system. Forms are due April 1, 2026.

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### 8.2. 2026 Board Development Dinner

iLEAD CA is pleased to host the 2026 Annual Board Development Dinner on April 23 from 4:00 - 8:30 at HQ. Look for RSVP and information in your Board Email.

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### 8.3. Next Meeting Date



Board Members mark their calendars and confirm quorum for the next board meeting on March 3, 2026 at 6pm.

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#### 8.4. Adjournment

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**Please note:** items on the agenda may not be addressed in the order they appear. The Board of Directors may alter the order at their discretion.

- **Board Room Accessibility:** The Board of Directors encourage those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the office at least 48 hours before the scheduled Board of Directors meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]

*The Secretary of the Board of Directors, hereby certifies that this agenda was publicly posted 72 or 24 hours prior to the meeting as required by law.*



# MEETING MINUTES - iLEAD CA/Hybrid

## Meeting

<b>Date</b>	Wednesday, January 21, 2026
<b>Started</b>	6:31 PM
<b>Ended</b>	7:30 PM
<b>Location</b>	Address: 29477 The Old Rd, Castaic Address: 2850 Fairview Rd, Costa Mesa Address: 2110 W Ave K, Lancaster
<b>Purpose</b>	Regular Scheduled Meeting
<b>Chaired by</b>	Kenneth Ragsdale
<b>Recorder</b>	Jordan Pereyra

## Minutes

### 1. Opening Items

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#### 1.1. Call The Meeting To Order

Meeting was called to order at 6:31 pm

**Status:** Completed

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#### 1.2. Roll Call

Andy - Present

Kenchy - Present

Dianne - Present

DJ - Absent

**Status:** Completed

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#### 1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited

**Status:** Completed

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#### 1.4. Board Meeting Agenda

Discuss and take action regarding the Board Meeting Agenda.

Motion: Dianne

Second: Kenchy

Unanimously Passed

DJ - Absent

**Resolution #:**

**Status:** Carried



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## 1.5. Board Meeting Minutes

Discuss and take action regarding the Board Meeting Minutes from the previous meeting/s.

Motion: Kenchy

Second: Dianne

Unanimously Passed

DJ - Absent

**Resolution #:**

**Status:** Carried

Documents

- Minutes-2025-11-04-v1.pdf
- 

## 2. Curriculum Moment

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### 2.1. Curriculum Moment

No curriculum presented

**Status:** Completed

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### 2.2. Learner Board Ambassador Report

No Learner Ambassador Report Presented

**Status:** Completed

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## 3. Public Comments

---

### 3.1. Public Comments

The public may address the iLEAD CA Charters 1 governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.

No Public Comments were made

**Status:** Completed

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## 4. Action Items

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### 4.1. School Accountability Report Card

Discuss and take action regarding 2023 - 2024 School Accountability Report Card outlining the required school information for public review.

Allison Bravo presented the SARC and answered questions of the Board.

Motion: Kenchy

Second: Andy



Unanimously Passed

DJ - Absent

**Due date:**

**Status:** Completed

Documents

- 24-25 Hybrid SARC Final.pdf
- 

#### 4.2. Submission of iLEAD Flex Petition

Discuss and take action regarding submitting the iLEAD Flex school petition to Antelope Valley High Union School District.

Amanda Fisher presented the iLEAD Flex Petition and answered questions of the Board.

Motion: Andy

Second: Dianne

Unanimously Passed

DJ - Absent

**Due date:**

**Status:** Completed

Documents

- iLEAD Flex Petition FINAL.pdf
- 

#### 4.3. Revised Bylaws

Discuss and take action regarding the Revised Bylaws.

Amanda Fischer presented the revised bylaws and answered questions of the Board.

Motion: Dianne

Second: Kenchy

Unanimously Passed

DJ - Absent

**Due date:**

**Status:** Completed

Documents

- FirstAmendedandRestatedBylaws\_ Redlined\_2026 (3).pdf
- 

#### 4.4. Board Terms

Discuss and take action to extend all Board Members terms according to the Bylaws.

Board members discussed and took action to extend all Board Member terms.

Motion: Andy

Second: Kenchy



Unanimously Passed

DJ - Absent

**Due date:**

**Status:** Completed

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#### 4.5. Board Roles

Discuss and take action regarding adding new a Board Member.

Board members discussed and took action to extend all Board Member roles.

Motion: Dianne

Second: Kenchy

Unanimously Passed

DJ - Absent

**Due date:**

**Status:** Completed

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### 5. Discussion And Reports

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#### 5.1. CCAP MOU Antelope Valley College

Discuss the MOU to provide dual enrollment for the learners.

Matt Zuchowitz, iLEAD Support Provider, presented the CCAP MOU with Antelope Valley College and answered questions of the Board.

**Status:** Completed

Documents

- iLEAD Hybrid CCAP.pdf
- 

#### 5.2. CEO Report

Amanda Fischer presented the Director's Report and answered questions of the Board.

**Status:** Completed

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### 6. Consent Items

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#### 6.1. Personnel Report

Motion: Kenchy

Second: Andy

Unanimously Passed

DJ - Absent

**Resolution #:**

**Status:** Carried



#### Documents

- 1.21.26\_EXP\_Personnel Report.pdf
  - 1.21.26\_iCA\_PersonnelReport.pdf
- 

## 6.2. Check Registers

Motion: Kenchy

Second: Andy

Unanimously Passed

DJ - Absent

**Resolution #:**

**Status:** Carried

#### Documents

- iCC1 Payment Register\_20260114.pdf
  - iCC1 Payment Register Summary\_20260114.pdf
- 

## 7. Closed Session

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### 7.1. CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

Gov. Code § 54956.9 - Significant exposure to litigation: 1 Case

**Status:** Completed

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## 8. Report of Closed Session

No formal action taken. Direction given to legal counsel.

**Status:** Completed

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## 9. Board Comments

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### 9.1. Board Comments

No Board Comments were made

**Status:** Completed

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## 10. Closing Items

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### 10.1. Annual Form 700

Conflict of Interest Office has opened the electronic filing system. Forms are due April 1, 2026.

**Status:** Completed

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### 10.2. Next Meeting Date - February 3

Board Members mark their calendars and confirm quorum.

**Status:** Completed



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### 10.3. Adjournment

Meeting adjourned at 7:30 pm.

**Status:** Completed

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July 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1
2	3	4	5	6	7	8

August 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

September 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

October 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

December 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

**Every Friday is a Minimum Day\***

- Semester start & end dates
- Holidays/Vacation Breaks
- Studio Minimum Days

**iLEAD Hybrid Antelope Valley Exploration**  
Track A - Independent Study

**August**

11 - First Day of School

**September**

7 - Labor Day

24 - 25 - Individualized Learning Plans

**October**

2 - Individualized Learning Plans

12 - 16 - Mid-Fall Break, Staff Professional Development

**November**

11 - Veterans Day

23 - 27 - Fall Break

**December**

17 - Fall Semester Ends

18 - Learner Free Day

18 - Reports of Progress Sent Home

18 - Jan 11 - Winter Break

**January**

11 - Staff Professional Development

12 - Spring Semester Begins

18 - Martin Luther King, Jr.

**February**

2 - 5 - Learner Led Conferences

15 - Presidents' Day

**March**

12 - Learner Free Day

**April**

Apr 5 - Apr 12 - Spring Break

**May**

31 - Memorial Day

27 - Jun 4 - Learner Showcases

**June**

4 - Last Day of School

January 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6

March 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

April 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

May 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

June 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

LP	Start - End	Days
1	8/11/26 - 9/11/26	23
2	9/14/26 - 10/9/26	20
3	10/19/26 - 11/13/26	19
4	11/16/26 - 12/17/26	20
5	1/12/27 - 2/5/27	19
6	2/8/27 - 3/5/27	19
7	3/8/27 - 4/2/27	18
8	4/13/27 - 5/7/27	19
9	5/10/27 - 6/4/27	19

\*Minimum day = Schools & Learning Studios close early

- Learning Period End Dates
- Learner Showcases

July 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1
2	3	4	5	6	7	8

August 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

September 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

October 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

December 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

**iLEAD Hybrid - Exploration**

Track B - Independent Study

**August**

18 - First Day of School

**September**

7 - Labor Day

8 - 11 - Individualized Learning Plans

**October**

12 - 13 - Mid-Fall Break, Staff PD

**November**

11 - Veterans Day

23 - 27 - Fall Break

**December**

21 - Jan 11 - Winter Break

**January**

11 - Staff Professional Development

12 - Feb 5 - Learner Led Conferences

15 - Fall Semester Ends

18 - Martin Luther King, Jr.

19 - Spring Semester Begins

22 - Reports of Progress Sent Home

**February**

15 - Presidents' Day

**April**

5 - 9 - Spring Break

**May**

31 - Memorial Day

**June**

3 - Last Day of School

11 - Reports of Progress Sent Home

January 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6

March 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

April 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

May 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

LP	LP Dates	Days
1	8/18/26 - 9/11/26	18
2	9/14/26 - 10/9/26	20
3	10/14/26 - 11/13/26	22
4	11/16/26 - 12/18/26	20
5	1/12/27 - 2/5/27	18
6	2/8/27 - 3/5/27	19
7	3/8/27 - 4/2/27	20
8	4/12/27 - 5/7/27	20
9	5/10/27 - 6/3/27	18

June 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

 Semester start & end dates  
 Individualized Learning Plans, Learner Led Conferences

 Holidays/Vacation Breaks  
 Learning Period End Dates

July 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	1	2	3	4
5	6	7	8	9	10	11
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19	20	21	22	23	24	25
26	27	28	29	30	31	1
2	3	4	5	6	7	8

August 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
26	27	28	29	30	31	1
2	3	4	5	6	7	8
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16	17	18	19	20	21	22
23	24	25	26	27	28	29

September 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

October 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

December 2026						
SUN	MON	TUE	WED	THU	FRI	SAT
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

**Every Friday is a Minimum Day\***

- Semester start & end dates
- Holidays/Vacation Breaks
- Studio Minimum Days

**iLEAD Hybrid - Antelope Valley**

Track A - Independent Study

**August**

11 - First Day of School

**September**

3 - 4 - TK-8 Assessments, **3rd Min. Day\***

7 - Labor Day

**10 - Back to School Night, Min Day\***

24 - 25 - Individualized Learning Plans

**24 -Minimum Day All Grades\***

**October**

2 - Individualized Learning Plans

12 - 16 - Mid-Fall Break, Staff Professional Development

**November**

11 - Veterans Day

23 - 27 - Fall Break

**December**

17 - Fall Semester Ends

18 - Learner Free Day

18 - Reports of Progress Sent Home

18 - Jan 11 - Winter Break

**January**

11 - Staff Professional Development

12 - Spring Semester Begins

18 - Martin Luther King, Jr.

21 - 22 - Learner Led Conferences

**21 -Minimum Day All Grades\***

29 - Learner Led Conferences

**February**

15 - Presidents' Day

**March**

12 - Learner Free Day

**April**

Apr 5 - Apr 12 - Spring Break

**May**

13 - 14 - TK-8 Assessments

31 - Memorial Day

27 - Jun 4 - Learner Showcases

**June**

4 - Last Day of School

January 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6

March 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

April 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

May 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

June 2027						
SUN	MON	TUE	WED	THU	FRI	SAT
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

LP	Start - End	Days
1	8/11/26 - 9/11/26	23
2	9/14/26 - 10/9/26	20
3	10/19/26 - 11/13/26	19
4	11/16/26 - 12/17/26	20
5	1/12/27 - 2/5/27	19
6	2/8/27 - 3/5/27	19
7	3/8/27 - 4/2/27	18
8	4/13/27 - 5/7/27	19
9	5/10/27 - 6/4/27	19

\*Minimum day = Schools & Learning Studios close early

- Learning Period End Dates
- Learner Showcases

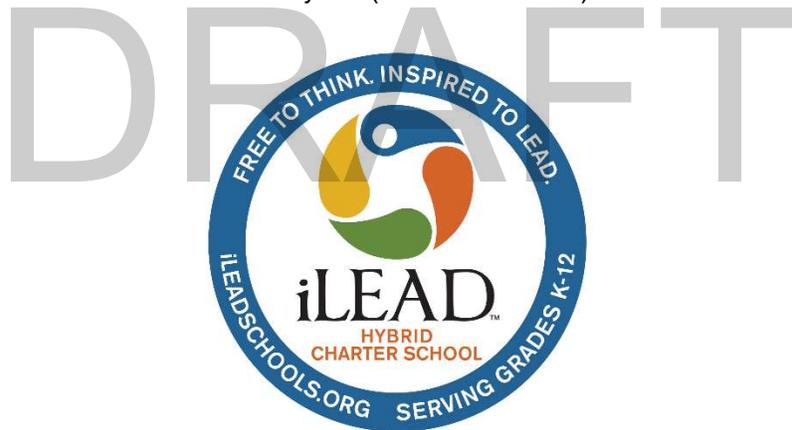
# **ILEAD CALIFORNIA CHARTERS 1**

## **AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2025**

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

iLEAD Hybrid (Charter No. 1699)



**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
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JUNE 30, 2025**

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**FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
iLEAD California Charters 1  
dba iLEAD Hybrid  
Acton, California

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of iLEAD California Charters 1 dba iLEAD Hybrid which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of iLEAD California Charters 1 dba iLEAD Hybrid as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of iLEAD California Charters 1 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.

#### **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; this includes 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 iLEAD California Charters 1's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

## **Auditor’s Responsibilities for the Audit of the Financial Statements (continued)**

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of iLEAD California Charters 1’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 iLEAD California Charters 1’s ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026, on our consideration of iLEAD California Charters 1’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 iLEAD California Charters 1’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 iLEAD California Charters 1’s internal control over financial reporting and compliance.

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2025**

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**ASSETS**

Current assets	
Cash and cash equivalents	\$ 20,764,205
Accounts receivable	9,244,905
Prepaid expenses	1,032,256
Deposits	20,371
Total current assets	<u>31,061,737</u>
Noncurrent assets	
Right-of-use asset	259,249
Intellectual property, net	584,352
Capital assets, net	55,982
Total noncurrent assets	<u>899,583</u>
<b>Total Assets</b>	<b><u>\$ 31,961,320</u></b>

**LIABILITIES AND NET ASSETS**

Liabilities	
Accounts payable	\$ 3,558,693
Deferred revenue	6,546,855
Operating lease liability	259,249
Total liabilities	<u>10,364,797</u>
Net assets	
Without donor restrictions	21,596,523
Total net assets	<u>21,596,523</u>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 31,961,320</u></b>

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

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

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	<u>Without Donor Restrictions</u>
<b>SUPPORT AND REVENUES</b>	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 43,668,299
Federal revenues	1,596,713
Other state revenues	6,144,747
Total federal and state support and revenues	<u>51,409,759</u>
Local support and revenues	
Payments in lieu of property taxes	1,866,053
Grants and donations	150,651
Program service fees	5,123,408
Investment income, net	14,755
Other local revenues	348,706
Total local support and revenues	<u>7,503,573</u>
<b>Total Support and Revenues</b>	<u>58,913,332</u>
 <b>EXPENSES</b>	
Program services	53,338,903
Supporting services	
Management and general	4,722,139
Fundraising	2,944
<b>Total Expenses</b>	<u>58,063,986</u>
 <b>CHANGE IN NET ASSETS</b>	849,346
 <b>Net Assets - Beginning</b>	<u>20,747,177</u>
 <b>Net Assets - Ending</b>	<u>\$ 21,596,523</u>

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

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services	Management and General	Fundraising	Total
<b>EXPENSES</b>				
Personnel expenses				
Certificated salaries	\$ 22,754,760	\$ 1,999,518	\$ -	\$ 24,754,278
Non-certificated salaries	6,594,290	771,850	-	7,366,140
Pension plan contributions	3,671,210	193,221	-	3,864,431
Payroll taxes	1,101,227	189,451	-	1,290,678
Other employee benefits	2,568,916	\$3,764	-	2,572,680
Total personnel expenses	<u>36,690,403</u>	<u>3,157,804</u>	-	<u>39,848,207</u>
Non-personnel expenses				
Books and supplies	9,741,826	61,358	-	9,803,184
Insurance	319,521	16,817	-	336,338
Facilities	1,512,672	83,039	-	1,595,711
Professional services	3,883,843	928,741	-	4,812,584
Depreciation and amortization	285,164	15,009	-	300,173
Fees to authorizing agency	-	455,344	-	455,344
Other operating expenses	905,474	4,027	2,944	912,445
Total non-personnel expenses	<u>16,648,500</u>	<u>1,564,335</u>	<u>2,944</u>	<u>18,215,779</u>
<b>Total Expenses</b>	<u>\$ 53,338,903</u>	<u>\$ 4,722,139</u>	<u>\$ 2,944</u>	<u>\$ 58,063,986</u>

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

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025**

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<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 849,346
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation and amortization	300,173
Lease expense - amortization of right-of-use asset	(37,260)
(Increase) decrease in operating assets	
Accounts receivable	(456,011)
Prepaid expenses	(125,327)
Deposits	4,960
Increase (decrease) in operating liabilities	
Accounts payable	(256,281)
Deferred revenue	90,819
<b>Net cash provided by (used in) operating activities</b>	<u>370,419</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	370,419
<b>Cash and cash equivalents - Beginning</b>	<u>20,393,786</u>
<b>Cash and cash equivalents - Ending</b>	<u>\$ 20,764,205</u>
<b>SUPPLEMENTAL DISCLOSURE</b>	
Cash paid for interest	<u>\$ -</u>

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

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

iLEAD California Charters 1 (the “Organization”) was formed as a nonprofit public benefit corporation on June 2, 2015 for the purpose of providing educational and support services to one or more charter schools.

The Organization operates a public charter school, iLEAD Hybrid (the “Charter”), which is numbered by the State Board of Education as California Charter No. 1699. The mission is to empower learners to become conscientious, compassionate, and responsible citizens of the world. In this process iLEAD Hybrid inspires its students to become creative thinkers and leaders, with a lifelong love of learning. iLEAD Hybrid is authorized to operate as a charter school through the Acton-Agua Dulce Unified School District (the “authorizing agency”). In 2018, the Board of Directors of Acton-Agua Dulce Unified School District approved a charter renewal petition for a five-year term beginning July 1, 2019 and expiring on June 30, 2024. Due to legislative changes post-COVID, the charter petition end date was extended to June 30, 2027. iLEAD Hybrid serves grades TK to 12.

The Organization also manages a separate operating unit for providing program support to other public charter schools. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public in addition to program service fees.

**B. Basis of Accounting**

The Organization’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

**C. Financial Statement Presentation**

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958. iLEAD California Charters 1 reports information regarding its financial position and activities according to two classes of net assets:

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

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

The Organization also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Organization’s financial statement presentation.

**D. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Contributions**

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

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

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

**F. In Lieu of Property Tax Revenue**

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the local school districts. In lieu of distributing funds out of property tax proceeds, the local school districts make monthly payments to iLEAD Hybrid. Revenues are recognized by the Organization when earned.

**G. Functional Expenses**

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management’s estimates.

**H. Cash and Investments**

iLEAD California Charters 1 considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents. The Organization’s method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

**I. Receivables and Allowances**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management’s judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Organization establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2025, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2025**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. Capital Assets**

Capital assets that are purchased are stated at cost. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

**K. Deferred Revenue**

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

**L. Lease Arrangements**

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, a new lease standard effective no later than the fiscal year 2022-23. Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

**M. Income Taxes**

iLEAD California Charters 1 is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Organization is not required to register with the California Attorney General as a charity.

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

**N. Fair Value Measurements**

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2025**

**NOTE 2 – CASH AND CASH EQUIVALENTS**

Cash and cash equivalents, as of June 30, 2025, consists of the following:

Cash in banks, non-interest bearing	\$ 20,494,180
Cash with third party processor	268,775
Cash on hand (petty cash)	1,250
<b>Total Cash and Cash Equivalents</b>	<b><u>\$ 20,764,205</u></b>

**Cash in Banks – Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, an organization’s deposits may not be returned to it. iLEAD California Charters 1 does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2025, a portion of the iLEAD California Charters 1’s bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2025, consists of the following:

Local control funding sources, state aid	\$ 4,256,441
Federal sources	643,025
Other state sources	1,060,718
In lieu property tax payments	114,295
Due from iLEAD schools	347,671
Other local sources	2,822,755
<b>Total Accounts Receivable</b>	<b><u>\$ 9,244,905</u></b>

**NOTE 4 – INTELLECTUAL PROPERTY**

In December 2022, the Organization entered into a termination agreement and intellectual property assignment agreement with Maker Learning Network to terminate all services between the parties effective June 30, 2023 and to have shared rights to intellectual property. The intellectual property is to be depreciated over a useful life of 5 years. The cost of the intellectual property has been recorded as \$1,460,879 and the Organization has recorded depreciation of \$292,175 for the year ended June 30, 2025.

**NOTE 5 – CAPITAL ASSETS**

A summary of activity related to capital assets during the year ended June 30, 2025 consists of the following:

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Furniture and equipment	\$ 79,974	\$ -	\$ -	\$ 79,974
Less accumulated depreciation	(15,994)	(7,998)	-	(23,992)
<b>Capital Assets, net</b>	<b><u>\$ 63,980</u></b>	<b><u>\$ (7,998)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 55,982</u></b>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2025**

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**NOTE 6 – ACCOUNTS PAYABLE**

Accounts payable as of June 30, 2025, consists of the following:

Vendor payables	\$ 2,384,249
Salaries and benefits	605,768
Due to iLEAD schools	475,739
Due to authorizing agency	71,863
Credit card liability	21,074
<b>Total Accounts Payable</b>	<b><u>\$ 3,558,693</u></b>

**NOTE 7 – DEFERRED REVENUE**

Deferred revenue as of June 30, 2025, consists of the following:

State sources	\$ 5,515,810
Local sources	1,031,045
<b>Total Deferred Revenue</b>	<b><u>\$ 6,546,855</u></b>

**NOTE 8 – OPERATING LEASE**

The Organization entered into a lease agreement to occupy space located at 3720 Sierra Highway in Acton, California. The facility is utilized for instructional services in order to meet the goals established by the Charter. The lease agreement covers a term ending June 30, 2025. The Organization also holds a lease agreement for a building in Castaic, California that is utilized for the Organization’s headquarters office. The lease covers a term ending May 2029. At June 30, 2025, the right-of-use asset was \$259,249 and the operating lease liability was \$259,249. The Organization has accounted for its lease agreements using an implied discount rate of 4%. The associated asset and liability are amortized over the remaining term of the lease as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Operating Lease Liability</u>	<u>Right-of-Use Asset</u>
2026	\$ 71,400	\$ 71,400
2027	71,400	71,400
2028	71,400	71,400
2029	65,450	65,450
Subtotal	<u>279,650</u>	<u>279,650</u>
NPV adjustment	<u>(20,401)</u>	<u>(20,401)</u>
<b>Total</b>	<b><u>\$ 259,249</u></b>	<b><u>\$ 259,249</u></b>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2025**

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**NOTE 9 – NET ASSETS**

As of June 30, 2025, the Organization did not hold any net assets with donor restrictions. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Organization. At June 30, 2025, the Organization’s net assets without donor restrictions consists of the following:

Net investment in depreciable assets	\$ 640,334
Board designations	
Reserve for economic uncertainty	20,671,543
Undesignated	284,646
<b>Total Net Assets without Donor Restrictions</b>	<b>\$ 21,596,523</b>

**NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

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

Financial Assets	
Cash and cash equivalents	\$ 20,764,205
Deposits, current portion	20,371
Accounts receivable	9,244,905
Prepaid expenses	1,032,256
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	(6,546,855)
Board designations	
Reserve for economic uncertainty	(20,671,543)
<b>Financial Assets available to meet cash needs for expenditures within one year</b>	<b>\$ 3,843,339</b>

**NOTE 11 – EMPLOYEE RETIREMENT PLANS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with California Education Code 47605, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers’ Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees’ Retirement System (CalPERS).

**California State Teachers’ Retirement System (CalSTRS)**

**Plan Description**

iLEAD Hybrid contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers’ Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, California 95851-0275.

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2025**

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**NOTE 11 – EMPLOYEE RETIREMENT PLANS (continued)**

**California State Teachers’ Retirement System (CalSTRS) (continued)**

**Funding Policy**

Active plan members are required to contribute 10.25% or 10.205% of their 2024-25 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2024-25 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter’s contributions to CalSTRS for the last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2024-25	\$ 3,864,431	100%
2023-24	\$ 3,764,342	100%
2022-23	\$ 3,675,634	100%

**On-Behalf Payments**

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for iLEAD Hybrid is estimated at \$1,906,767. The on-behalf payment amount is computed as the proportionate share of total 2023-24 State on-behalf contributions.

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**Charter School Authorization**

As mentioned in Note 1A, iLEAD Hybrid is approved to operate as a public charter school through authorization by the Acton-Agua Dulce Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

The Charter makes payments to the authorizing agency to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$455,344 for the fiscal year ending June 30, 2025.

**Governmental Funds**

iLEAD California Charters 1 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 expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

**Multiemployer Defined Benefit Plan Participation**

Under current law on multiemployer defined benefit plans, the Charter’s voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter’s proportionate share of the multiemployer plan’s unfunded vested liabilities. CalSTRS has estimated that the Charter’s share of withdrawal liability is approximately \$20,581,998 as of June 30, 2024. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 11 for additional information on employee retirement plans.

**Pending or Threatened Litigation**

The Organization is involved in various litigation arising from the normal course of business. A loss contingency of \$750,000 has been estimated and recorded as a liability. In the opinion of management and legal counsel, the disposition of any other litigation pending is not expected to have a material adverse effect on the overall financial position of the Organization as of June 30, 2025.

**NOTE 13 – DONATED GOODS AND SERVICES**

During the year, many parents, administrators and other individuals donated significant amounts of time and services to iLEAD California Charters 1 in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Organization's financial statements because they do not meet the criteria required by generally accepted accounting principles. Additionally, the Organization did not receive any donated items during the year ended June 30, 2025.

**NOTE 14 – SUBSEQUENT EVENTS**

iLEAD California Charters 1 has evaluated subsequent events for the period from June 30, 2025 through January 30, 2026, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

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**SUPPLEMENTARY INFORMATION**

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**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
COMBINING STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2025**

	iLEAD Hybrid	iLEAD California 1	Eliminations	Total
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ -	\$ 20,764,205	\$ -	\$ 20,764,205
Accounts receivable	6,706,217	2,538,688	-	9,244,905
Interagency receivable	30,507,058	-	(30,507,058)	-
Prepaid expenses	245,462	786,794	-	1,032,256
Deposits	11,031	9,340	-	20,371
Total current assets	<u>37,469,768</u>	<u>24,099,027</u>	<u>(30,507,058)</u>	<u>31,061,737</u>
Noncurrent assets				
Right-of-use asset	-	259,249	-	259,249
Intellectual property, net	584,352	-	-	584,352
Capital assets, net	-	55,982	-	55,982
Total noncurrent assets	<u>584,352</u>	<u>315,231</u>	<u>-</u>	<u>899,583</u>
<b>Total Assets</b>	<u>\$ 38,054,120</u>	<u>\$ 24,414,258</u>	<u>\$ (30,507,058)</u>	<u>\$ 31,961,320</u>
<b>LIABILITIES AND NET ASSETS</b>				
Liabilities				
Accounts payable	\$ -	\$ 3,558,693	\$ -	\$ 3,558,693
Interagency payable	-	30,507,058	(30,507,058)	-
Deferred revenue	6,145,114	401,741	-	6,546,855
Lease liability	-	259,249	-	259,249
Total liabilities	<u>6,145,114</u>	<u>34,726,741</u>	<u>(30,507,058)</u>	<u>10,364,797</u>
Net assets				
Without donor restrictions	<u>31,909,006</u>	<u>(10,312,483)</u>	<u>-</u>	<u>21,596,523</u>
Total net assets	<u>31,909,006</u>	<u>(10,312,483)</u>	<u>-</u>	<u>21,596,523</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 38,054,120</u>	<u>\$ 24,414,258</u>	<u>\$ (30,507,058)</u>	<u>\$ 31,961,320</u>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
COMBINING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

	iLEAD Hybrid	iLEAD California 1	Total
<b>WITHOUT DONOR RESTRICTIONS</b>			
<b>SUPPORT AND REVENUES</b>			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 43,668,299	\$ -	\$ 43,668,299
Federal revenues	1,596,713	-	1,596,713
Other state revenues	6,144,505	242	6,144,747
Total federal and state support and revenues	<u>51,409,517</u>	<u>242</u>	<u>51,409,759</u>
Local support and revenues			
Payments in lieu of property taxes	1,866,053	-	1,866,053
Grants and donations	16,410	134,241	150,651
Program service fees	-	5,123,408	5,123,408
Investment income, net	14,755	-	14,755
Other local revenues	129,766	218,940	348,706
Total local support and revenues	<u>2,026,984</u>	<u>5,476,589</u>	<u>7,503,573</u>
<b>Total Support and Revenues</b>	<u>53,436,501</u>	<u>5,476,831</u>	<u>58,913,332</u>
<b>EXPENSES</b>			
Program services	40,424,301	12,914,602	53,338,903
Management and general	1,946,165	2,775,974	4,722,139
Fundraising	2,944	-	2,944
<b>Total Expenses</b>	<u>42,373,410</u>	<u>15,690,576</u>	<u>58,063,986</u>
<b>CHANGE IN NET ASSETS</b>	11,063,091	(10,213,745)	849,346
<b>Net Assets - Beginning</b>	<u>20,845,915</u>	<u>(98,738)</u>	<u>20,747,177</u>
<b>Net Assets - Ending</b>	<u>\$ 31,909,006</u>	<u>\$ (10,312,483)</u>	<u>\$ 21,596,523</u>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2025**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Organization has not elected to use the de minimis indirect cost rate of up to 15 percent.

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. DEPARTMENT OF EDUCATION:</b>			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 527,567
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	89,555
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	38,518
<i>COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:</i>			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	218,708
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	99,919
Subtotal Education Stabilization Fund Discretionary Grants			<u>318,627</u>
<i>Passed through El Dorado Charter SELPA:</i>			
Special Education Cluster			
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	577,653
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	44,793
Subtotal Special Education Cluster			<u>622,446</u>
<b>Total U. S. Department of Education</b>			<u>1,596,713</u>
<b>Total Federal Expenditures</b>			<u>\$ 1,596,713</u>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 FOR THE YEAR ENDED JUNE 30, 2025**

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Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. 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 and in different programs.

Grade Span	Second Period	Annual Report
	Report	
	<u>Nonclassroom-Based</u>	
Regular		
Kindergarten* through third	1,408.25	1,409.40
Fourth through sixth	955.27	959.06
Seventh through eighth	701.63	701.20
Ninth through twelfth	690.39	691.17
<b>Total Average Daily Attendance - Nonclassroom-Based</b>	<u>3,755.54</u>	<u>3,760.83</u>
<b>Total Average Daily Attendance</b>	<u>3,755.54</u>	<u>3,760.83</u>

\*Includes Transitional Kindergarten (TK)

**The Charter had no Classroom-Based ADA in 2024-25.**

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**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 SCHEDULE OF INSTRUCTIONAL TIME  
 FOR THE YEAR ENDED JUNE 30, 2025**

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This schedule presents information on the amount of instructional days offered per grade level by the charter school and whether the charter school complied with the provisions of *Education Code Section 47612.5*. The charter school only provided nonclassroom-based instruction; therefore, instructional minutes are not shown below.

Grade Level	2024-25 Number of Days	Status
Kindergarten*	175	Complied
Grade 1	175	Complied
Grade 2	175	Complied
Grade 3	175	Complied
Grade 4	175	Complied
Grade 5	175	Complied
Grade 6	175	Complied
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

\*Includes Transitional Kindergarten (TK)

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**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
 STATEMENTS  
 JUNE 30, 2025**

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This schedule provides the information necessary to reconcile fund balance/net position reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

	<u>Charter No. 1699</u>
June 30, 2025, fund balance/net position on the Financial Report - Alternative Form (Charter School Unaudited Actuals)	<u>\$ 22,308,522</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client closing adjustments	38,000
Record legal settlement liability	(750,000)
Rounding	1
Net adjustments	<u>(711,999)</u>
June 30, 2025, net assets per audited financial statements	<u>\$ 21,596,523</u>

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**OTHER INFORMATION**

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**ILEAD CALIFORNIA CHARTERS 1  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2025**

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This schedule provides information about the local education agency (LEA or charter school), including the charter school’s authorizing agency, grades served, members of the governing body, and members of the administration.

iLEAD California Charters 1, located in Los Angeles County, was formed as a nonprofit public benefit corporation on June 2, 2015. The charter school operated by the nonprofit, iLEAD Hybrid, is numbered by the State Board of Education as Charter No. 1699. The charter school is authorized by the Acton-Agua Dulce Unified School District with a current charter petition end date of June 30, 2027. Classes initially began in Fall 2015. During 2024-25, the charter school served approximately 3,817 students in grades TK to 12.

**BOARD OF DIRECTORS**

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<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Kenneth E. Ragsdale	Secretary	January 21, 2029
DJ Hamburger	Member	January 21, 2029
Dianne Avery	Member	January 21, 2029
Andy McCutcheon	Member	January 21, 2029

**ADMINISTRATION**

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Amanda Fischer  
*Executive Director*

Kelly O'Brien  
*Chief Business Officer*



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**OTHER INDEPENDENT AUDITORS' REPORTS**

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**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**

Independent Auditors' Report

To the Board of Directors of  
iLEAD California Charters 1  
dba iLEAD Hybrid  
Acton, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of iLEAD California Charters 1 (the "Organization") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Organization's financial statements and have issued our report thereon dated January 30, 2026.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

San Diego, California  
January 30, 2026

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**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditors' Report

To the Board of Directors of  
iLEAD California Charters 1  
dba iLEAD Hybrid  
Acton, California

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited iLEAD California Charters 1's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of iLEAD California Charters 1's major federal programs for the year ended June 30, 2025. iLEAD California Charters 1's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, iLEAD California Charters 1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of iLEAD California Charters 1 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 on compliance for each major federal program. Our audit does not provide a legal determination of iLEAD California Charters 1'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 iLEAD California Charters 1's federal programs.

**Auditor's Responsibilities 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 iLEAD California Charters 1's compliance based on our audit.

## **Auditor's Responsibilities for the Audit of Compliance**

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about iLEAD California Charters 1's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, 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 iLEAD California Charters 1's compliance with the compliance requirements referred to above and performing such procedures as we consider necessary in the circumstances.
- Obtain an understanding of iLEAD California Charters 1'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of iLEAD California Charters 1'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.

## **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 with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by 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 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. 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

### Independent Auditors' Report

To the Board of Directors of  
iLEAD California Charters 1  
dba iLEAD Hybrid  
Acton, California

#### **Report on State Compliance**

##### **Opinion on State Compliance**

We have audited iLEAD California Charters 1's compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to iLEAD California Charters 1's state program requirements for the fiscal year ended June 30, 2025. Reference to iLEAD California Charters 1 within this letter is inclusive of iLEAD Hybrid (Charter No. 1699).

In our opinion, iLEAD California Charters 1 complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2025, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

##### **Basis for Opinion on State Compliance**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of iLEAD California Charters 1 and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of iLEAD California Charters 1'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 internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to iLEAD California Charters 1's state programs.

## Auditor’s Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on iLEAD California Charters 1'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 generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about iLEAD California Charters 1's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, 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 iLEAD California Charters 1's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of iLEAD California Charters 1's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of iLEAD California Charters 1's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine iLEAD California Charters 1's compliance with the state laws and regulations to the following items:

Description	Procedures Performed
<b>School Districts, County Offices of Education and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not applicable
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
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
<b>Charter Schools</b>	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

“Not applicable” is used in the table above to indicate that the charter school either did not receive program funding or did not otherwise operate the program during the fiscal year.

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 or material weaknesses in internal control over compliance that we identified during the audit.

## **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 with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program 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 with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by 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 State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. 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 K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

San Diego, California  
January 30, 2026

DRAFT

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**FINDINGS AND QUESTIONED COSTS SECTION**

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DRAFT

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED JUNE 30, 2025**

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**PART I – SUMMARY OF AUDITORS’ RESULTS**

**Financial Statements**

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A, Basic Grants Low-Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

**State Awards**

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2024-25 Guide for Annual Audits of California K-12 Local Education Agencies?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued  
 FOR THE YEAR ENDED JUNE 30, 2025**

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All audit year findings, if any, are assigned an appropriate finding code as follows:

<b>FIVE DIGIT CODE</b>	<b>AB 3627 FINDING TYPE</b>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
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

**PART II – FINANCIAL STATEMENT FINDINGS**

There were no audit findings related to the financial statements for the year ended June 30, 2025.

**PART III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no audit findings and questioned costs related to federal awards for the year ended June 30, 2025.

**PART IV – STATE AWARD FINDINGS AND QUESTIONED COSTS**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2025.

**ILEAD CALIFORNIA CHARTERS 1 DBA ILEAD HYBRID  
SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

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This section presents the status of actions taken by the Organization on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2024.

DRAFT

**ANTELOPE VALLEY COLLEGE DISTRICT AND CAREER ACCESS PATHWAYS  
PARTNERSHIP AGREEMENT FOR DUAL ENROLLMENT**

**MEMORANDUM OF UNDERSTANDING iLead  
Hybrid Charter School [2025-2030]**

This College and Career Access Pathways Partnership Agreement ("CCAP Agreement") is entered into by and among Antelope Valley Community College District ("DISTRICT"), located at 3041 West Avenue K, Lancaster, CA 93536, and iLead Hybrid ("iL-Hybrid"), whose address is 3720 Sierra Highway, Suite A, Acton, CA 93510 for the providing of dual enrollment classes to the **iL-Hybrid** charter school identified in "Exhibit A" attached hereto and incorporated herein (the "SCHOOL").

WHEREAS, the mission of the DISTRICT includes providing educational programs and services that are responsive to the needs of the students enrolled in the DISTRICT's training and academic program;

WHEREAS, students who complete college credit while enrolled in high school are more likely to earn high school diplomas, to enroll in community colleges and four-year colleges, to attend postsecondary education on a full-time basis, and to complete degrees in those institutions than students without these experiences;

WHEREAS, the SCHOOL is a public charter school serving grades 9-12 located in Los Angeles County and within the regional service area of DISTRICT, unless otherwise specified and agreed as specified in Sec. 2(e) of Education Code 76004, as added by Assembly Bill No. 288 ("AB 288");

WHEREAS, DISTRICT, desire to enter into this CCAP Agreement for the purpose of offering or expanding dual enrollment opportunities to the SCHOOL, consistent with the provisions of AB 288, for high school students "who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer improving high school graduation rates, and assisting high school pupils to achieve college and career readiness" as specified in Sec. 2 (a) of AB 288 and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." Sec. 1 (d) of AB 288; and

WHEREAS, instruction will comply with the student selection standards, curriculum guidelines, recommendations and procedures promulgated by applicable law, the California Community Colleges Chancellor's Office, and DISTRICT.

NOW THEREFORE, DISTRICT agree as follows:

**1. TERM OF AGREEMENT**

1.1 The term of this CCAP Agreement shall be for **five years beginning on August 1, 2025, and ending on June 30, 2029**, and requires a review every year by July 1<sup>st</sup>, unless otherwise terminated in accordance with Section 19 of this CCAP Agreement.

1.2 This CCAP Agreement, Exhibit A and the Appendix attached hereto outline the terms of the agreement between the parties. The appendix attached to this CCAP Agreement and incorporated by this reference ("Appendix") shall specify additional detail regarding, but not be limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the community college district for those students; the scope, nature, time, location, and listing of community college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses. The Appendix shall also establish protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in community college courses. Sec. 2 (c)(l) of AB 288.

1.3 The Appendix shall identify a point of contact for the participating DISTRICT and the SCHOOL. Sec. 2 (c)(2) of AB 288.

1.4 A copy of this CCAP Agreement shall be filed with the office of the Chancellor of the California Community Colleges and California Department of Education before the start of the CCAP partnership. Sec. 2 (c)(3) of AB 288.

## **2. DEFINITIONS**

2.1 CCAP Agreement Courses - Courses offered as part of this CCAP Agreement shall be community college courses acceptable towards a career technical education credential or certificate, or preparation for transfer, or appropriate to improve high school graduation rates or help high school pupils achieve college and career readiness. All community college courses offered at the SCHOOL have been approved in accordance with the policies and guidelines of the DISTRICT and applicable law. Sec. 2 (a) of AB 288.

2.2 Consistent with AB 288, this CCAP Agreement may include "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." Sec. I (d) of AB 288.

2.3 Pupil or Student - A resident or nonresident student attending high school in California. Pursuant to SB 150 Concurrent enrollment in secondary school and community college: nonresident tuition exemption: Effective January 1, 2014, concurrently enrolled students (high school students enrolled in college classes) who are classified as nonresident students for tuition purposes may be eligible for the SB 150 waiver of nonresident tuition while still in high school. Students must be special admit part-time students who are attending high school in California.

## **3. STUDENT ELIGIBILITY, SELECTION AND ENROLLMENT, ADMISSION, REGISTRATION, MINIMUM SCHOOL DAY**

3.1 Student Eligibility - Students who "may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, and assisting high school pupils to achieve college and career readiness" Sec. 2 (a) of AB 288 and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." Sec. I (d) of AB 288.

3.2 Student Selection and Enrollment - Enrollment shall be open to all eligible students as part of this CCAP Agreement who have been admitted to the DISTRICT and who meet all

applicable prerequisites. Student selection criteria may be further specified in the Appendix. Applicable prerequisite courses, training, or experience and standards required as preparation for courses offered through this CCAP Agreement will be determined by DISTRICT and shall comply with applicable law and DISTRICT standards and policies.

3.3 College Admission and Registration - Procedures for students participating in this CCAP Agreement shall be governed by the DISTRICT and shall comply with the admissions and registration guidelines set forth in applicable law and DISTRICT policy.

- 3.4 Student Records - It is the responsibility of the student to follow the DISTRICT process when requesting an official DISTRICT transcript for grade submission to the SCHOOL unless otherwise specified in the Appendix.
- 3.5 Priority Enrollment - DISTRICT participating in this CCAP Agreement may assign priority course registration to a pupil seeking to enroll in a community college course that is required for the pupil's CCAP partnership program that is equivalent to the priority assigned to a pupil attending middle college high school as described in Section 11300 and consistent with middle college high school provisions in Section 76001. Sec. 2 (3)(g) of AB 288.
- 3.6 As part of a CCAP Agreement, a participating community college district shall not provide physical education course opportunities to high school students or any other course opportunities that do not assist in the attainment of the goals associated with career technical education or preparation for transfer, improving high school graduation rates, or helping high school students achieve career and college readiness. Sec. 2 (d) of AB 288.
- 3.7 Students participating in a CCAP Agreement may enroll in up to a maximum of 15 units per term per conditions specified in AB 288, Sec. 2 (p)(1)(2)(3). Specifically, the units must constitute no more than four community college courses per term and be part of an academic program that is part of a CCAP Agreement designed to award students with both a high school diploma and an associate degree or certificate or a credential.
- 3.8 Minimum School Day – **iL-Hybrid** shall ensure that it shall teach the SCHOOL's students participating as part of this CCAP Agreement no less than the number of instructional minutes required to complete a minimum school day pursuant to Education Code §§ 46141 and 46142.

#### **4. COLLEGE APPLICATION PROCEDURE**

- 4.1 The DISTRICT will be responsible for processing student applications.
- 4.2 The DISTRICT will provide the necessary admission and registration forms and procedures and in consultation and coordination both the DISTRICT and will jointly ensure that each applicant accepted has met all the enrollment requirements, including liability and medical care coverage requirements, if any.
- 4.3 SCHOOL agrees to work with DISTRICT in the admission and registration of SCHOOL's students as may be necessary and requested by DISTRICT.
- 4.4 SCHOOL and DISTRICT understand and agree that successful DISTRICT admission and registration requires that each participating student has completed the DISTRICT enrollment application process.
- 4.5 Participating students enrolled in a course offered through this CCAP Agreement shall not be assessed any fee described in the following California Education Code Sections: 49011 Pupil fees; 76060.5 Student representation fee; 76140, 76141, and 76142 Nonresident tuition and corresponding permissible "capital outlay" fee and/or "processing fee"; 76223 Transcript fees; 76300 Course enrollment fees; 76350 Apprenticeship course fees; and 79121 Child development center fees. Sec. 2 (f)(q) of AB 288

#### **5. PARTICIPATING STUDENTS**

- 5.1 A high school student enrolled in a course offered through this CCAP Agreement shall not be assessed any fee that is prohibited by Education Code Section 49011 Pupil fees. See also Sec. 2 (t)(q) of AB 288. The governing board of a community college district participating in a CCAP

partnership agreement established pursuant to this article shall exempt special parttime students described in subdivision (p) from the fee requirements in Sections 76060.5 Student representation fee; 76140, 76141 and 76142 Nonresident tuition and corresponding permissible "capital outlay" fee and/or "processing fee"; 76223 Transcript fees; 76300 Course enrollment fees; 76350 Apprenticeship course fees; and 79121 Child development center fees.

5.2 The total cost of books and instructional materials for SCHOOL's students who enroll in a DISTRICT course offered as part of this CCAP Agreement will be specified in the Appendix to this CCAP Agreement. Costs will be borne by the SCHOOL.

5.3 Participating students must meet all DISTRICT prerequisite requirements as established by the DISTRICT and stated in the college catalog before enrolling in a course offered as part of this CCAP Agreement.

5.4 Grades earned by students enrolled in courses offered as part of this CCAP Agreement will be posted on the official DISTRICT transcript. Students may submit a request for Pass/No Pass if the course is designated as such in the DISTRICT catalog.

5.5 Students enrolled in courses offered as part of this CCAP Agreement will be directed to the official catalog of the DISTRICT for information regarding applicable policies and procedures.

5.6 Students enrolled in DISTRICT courses offered as part of this CCAP Agreement will be eligible for student support services, which shall be available to them at the DISTRICT or through the SCHOOL. DISTRICT shall ensure that student support services, including counseling and guidance, assistance with assessment and placement, and tutoring are available to participating students at the DISTRICT. **iL-Hybrid** will work to ensure that support services, including counseling and guidance, and assistance with assessment and placement are available to students at the SCHOOL.

5.7 Students who withdraw from courses offered as part of this CCAP Agreement will not receive DISTRICT credit. Students must comply with, and submit appropriate.

information/paperwork, by all published deadlines. Transcripts will be annotated according to DISTRICT policy.

5.8 A course dropped within the DISTRICT drop "without a W" deadline will not appear on the SCHOOL's or the DISTRICT's transcript.

## **6. CCAP AGREEMENT COURSES**

6.1 The DISTRICT may limit enrollment in a community college course solely to eligible high school students if the course is offered at a high school campus during the regular school day and the community college course is offered pursuant to this CCAP Agreement. Sec. 2 (o)(l) of AB 288

- 6.2 Courses offered as part of this CCAP Agreement at the DISTRICT may not limit enrollment in the course. Sec. 2 (o)(l) of AB 288
- 6.3 The DISTRICT is responsible for all courses and educational programs offered as part of CCAP Agreement regardless of whether the course and education program are offered on site at the SCHOOL or at the DISTRICT.
- 6.4 The scope, nature, time, location, and listing of courses offered by a DISTRICT shall be determined by DISTRICT with the approval of the Governing Board and will be recorded in the Appendix to this CCAP Agreement. Sec. 2 (c)(l) of AB 288
- 6.5 Courses offered as part of this CCAP Agreement either at the DISTRICT or SCHOOL shall be jointly reviewed and approved.
- 6.6 Courses offered as part of this CCAP Agreement at the SCHOOL shall be of the same quality and rigor as those offered on DISTRICT campus and shall comply with DISTRICT academic standards.
- 6.7 Courses offered as part of this CCAP Agreement at the SCHOOL shall be listed in the DISTRICT catalog with the same department designations, course descriptions, numbers, titles, and credits.
- 6.8 Courses offered as part of this CCAP Agreement at the SCHOOL shall adhere to the official course outline of record and the student learning outcomes established by the DISTRICT's academic department.
- 6.9 Courses offered as part of this CCAP Agreement will comply with all applicable regulations, policies, procedures, prerequisites, and standards applicable to DISTRICT as well as any corresponding policies, practices, and requirements of the SCHOOL. In the event of a conflict between DISTRICT's course related regulations, policies, procedures, prerequisites and standards and the SCHOOL's policies, practices and requirements, the DISTRICT's regulations, policies, procedures, prerequisites, and standards, shall prevail.
- 6.10 Site visits and instructor evaluations by one or more representatives of the DISTRICT shall be permitted by the SCHOOL to ensure that courses offered as part of this CCAP Agreement in the SCHOOL are the same as the courses offered on the DISTRICT campus and in compliance with DISTRICT academic standards.
- 6.11 A student's withdrawal prior to completion of a course offered as part of this CCAP Agreement shall be in accordance with DISTRICT's guidelines, policies, pertinent statutes, and regulations.
- 6.12 Supervision and evaluation of students enrolled in courses offered as part of this CCAP Agreement shall be in accordance with DISTRICT guidelines, policies, pertinent statutes, and regulations.

6.13 DISTRICT has the sole right to control and direct the instructional activities of all instructors teaching the DISTRICT courses.

6.14 This CCAP Agreement certifies that any remedial course taught by community college faculty at a partnering high school campus shall be offered only to high school students who do not meet their grade level standard in math, English, or both on an interim assessment in grade 10 or 11, as determined by the partnering SCHOOL, and shall involve collaborative effort between the SCHOOL and the DISTRICT to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon graduation. Sec. 2 (n) of AB 288.

## **7. INSTRUCTOR(S)**

7.1 All instructors teaching DISTRICT courses offered as part of this CCAP Agreement must meet the minimum qualifications for instruction in a California community college as set forth in Title 5 California Code of Regulations, Sections 53410 and 58060 or as amended and be hired by DISTRICT.

7.2 Instructors who teach DISTRICT courses shall comply with the fingerprinting requirements set forth in Ed Code § 45125 or as amended and the tuberculosis testing and risk assessment requirements of California Health and Safety Code §121525 or as amended. In addition to any other prohibition or provision, no person who has been convicted of a violent or serious felony shall be eligible to teach any courses offered as part of this CCAP Agreement or otherwise provide services on a SCHOOL site.

7.3 The DISTRICT shall determine the number of instructors, the ratio of instructors to students, and the subject areas of instruction, subject to approval by DISTRICT.

## **8. ASSESSMENT OF LEARNING AND CONDUCT**

8.1 Students enrolled in DISTRICT courses offered as part of this CCAP Agreement at the SCHOOL shall be held to the same standards of achievement as students in courses taught on the DISTRICT campus.

8.2 Students enrolled in DISTRICT courses offered as part of this CCAP Agreement at the SCHOOL shall be held to the same grading standards as those expected of students in courses taught on the DISTRICT campus.

8.3 Students enrolled in DISTRICT courses offered as part of this CCAP Agreement at the SCHOOL shall be assessed using the same methods (e.g., papers, portfolios, quizzes, labs, etc.) as students in courses taught on the DISTRICT campus.

8.4 SCHOOL's personnel will perform services specified in 9.4 as part of their regular assignment. Personnel performing these services will be employees of SCHOOL, subject to the authority of SCHOOL, but will also be subject to the direction of DISTRICT, specifically with regard to their duties pertaining to the DISTRICT courses.

8.5 This CCAP Agreement requires an annual report as specified in the Appendix, to the office of the Chancellor of the California Community Colleges by each participating DISTRICT and SCHOOL on all the following information: Sec. 2 (t)(1) (A-0) of AB 288.

- The total number of high school students by school site enrolled in each partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws. Sec. 2 (t)(1)(A) of AB 288.

- The total number of college courses by course category and type and by school site enrolled in by CCAP partnership participants. Sec. 2 (t)(1)(B) of AB 288.
- The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants. Sec. 2 (t)(C) of AB 288.
- The total number of full-time equivalent students generated by the CCAP partnership community college district participants. Sec. 2 (t)(1)(0) of AB 288.

## 9. APPORTIONMENT

- 9.1 DISTRICT shall include the SCHOOL's students enrolled in a CCAP Agreement course in its report of full-time equivalent students (FTES) for purposes of receiving state apportionments when the course(s) complies with current requirements for dual enrollment under applicable California law.
- 9.2 For purposes of allowances and apportionments from Section B of the State School Fund, a community college district conducting a closed course on a high school campus shall be credited with those units of full-time equivalent students attributable to the attendance of eligible high school pupils. Sec. 2 (o)(2) of AB 288.
- 9.3 **iL-Hybrid** agrees and acknowledges that DISTRICT will claim apportionment for the SCHOOL's students enrolled in community college course(s) under this CCAP Agreement. SCHOOL shall not receive a state allowance or apportionment for an instructional activity for which the partnering district has been, or shall be, paid an allowance or apportionment. Sec. 2(r) of AB 288.
- 9.4 Effective January 1, 2017, AB 2364 amended California Education Code 76140 to exempt specific nonresident students who live and attend high school in California from nonresident tuition for community college dual enrollment coursework. With the passage of AB 2364 Districts are allowed to claim apportionment for students eligible for nonresident tuition exemption.

## 10. CERTIFICATIONS

- 10.1 DISTRICT certifies that it has not received full compensation for the direct education costs for the conducting of the courses offered as part of this CCAP Agreement from other sources.
- 10.2 SCHOOL agrees and acknowledges that DISTRICT will claim apportionment for the SCHOOL's students enrolled in community college course(s) under this CCAP Agreement.
- 10.3 This CCAP Agreement certifies that any DISTRICT instructor teaching a course on a SCHOOL campus has not been convicted of any sex offense as defined in Ed Code § 87010 or as amended, or any controlled substance offense as defined in Ed Code § 87011 or as amended. Sec. 2 (h) of AB 288.
- 10.4 This CCAP Agreement certifies that any community college instructor teaching a course at the partnering high school campus has not displaced or resulted in the termination of an existing high school teacher teaching the same course on that high school campus. Sec. 2(i) of AB 288.
- 10.5 The DISTRICT certifies that:

- A community college course offered for college credit at the participating SCHOOL does not reduce access to the same course offered at the partnering DISTRICT. Sec. 2 (k)(1) of AB 288.
- A community college course that is oversubscribed or has a waiting list shall not be offered or included in this CCAP Agreement. Sec. 2 (k)(2) of AB 288.
- This CCAP Agreement is consistent with the core mission of the DISTRICT pursuant to Section 66010.4, and that students participating in this CCAP Agreement will not lead displacement of otherwise eligible adults at the DISTRICT. Sec. 2 (k)(3) of AB 288.

10.6 This CCAP Agreement certifies that each of SCHOOL and DISTRICT comply with local collective bargaining agreements and all state and federal reporting requirements regarding the qualifications of the faculty member teaching the courses offered for high school credit pursuant to this CCAP Agreement. Sec. 2 (l) of AB 288.

## **11. PROGRAM IMPROVEMENT**

11.1 DISTRICT and SCHOOL may annually conduct surveys of participating SCHOOL's pupils, instructors, principals, and guidance counselors for the purpose of informing practice, adjusting, and improving the quality of courses offered as part of this CCAP Agreement.

## **12. RECORDS**

12.1 Permanent records of student attendance, grades and achievement will be maintained by **iL-Hybrid** for SCHOOL's students who enroll in a course(s) offered as part of this CCAP Agreement. Permanent records of student enrollment, grades and achievement for DISTRICT students shall be maintained by DISTRICT.

12.2 Each party shall maintain records pertaining to this CCAP Agreement as may be required by federal and state law. Each party may review and obtain a copy of the other party's pertinent records subject to federal and state privacy statutes.

## **13. REIMBURSEMENT**

13.1 The financial arrangements implied herein may be adjusted annually by a duly adopted written Appendix to this CCAP Agreement.

## **14. FACILITIES**

14.1 SCHOOL will provide adequate classroom space at its facilities, or other mutually agreed upon location, to conduct the instruction and do so without charge to DISTRICT or the participating students. SCHOOL will clean, maintain, and safeguard its premises. SCHOOL will ensure that facilities are safe and compliant with all applicable building, fire, and safety code.

14.2 SCHOOL will furnish, at its own expense, all course materials, specialized equipment, books and other necessary equipment for all SCHOOL students. The parties understand that such equipment and materials are the SCHOOL's sole property.

The instructor teaching the DISTRICT courses shall determine reasonable books and materials to be used during each course offered as part of this CCAP Agreement. SCHOOL understands that no equipment or materials fee may be charged by the SCHOOL to students except as may be provided for by Education Code 49011.

14.3 The DISTRICT facilities may be used subject to mutual agreement by the parties as expressed in the Appendix to this CCAP Agreement.

## **15. INDEMNIFICATION**

15.1 SCHOOL agrees to and shall indemnify, save, and hold harmless the DISTRICT and their governing board, officers, employees, administrators, independent contractors, subcontractors, agents, and other representatives from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments, arising out of SCHOOL's performance of this CCAP Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of the SCHOOL, their officers, employees, independent contractors, subcontractors, agents, and other representatives.

15.2 DISTRICT agrees to and shall indemnify, save and hold harmless the **iL-Hybrid** and the SCHOOL and their governing board, officers, employees, administrators, independent contractors, subcontractors, agents, and other representatives from any and all claims, demands, liabilities, costs, expenses, damages, causes of action, losses, and judgments, arising out of the respective DISTRICT's performance of this CCAP Agreement. The obligation to indemnify shall extend to all claims and losses that arise from the negligence of the DISTRICT their officers, employees, independent contractors, subcontractors, agents, and other representatives.

## **16. INSURANCE**

16.1 SCHOOL, in order to protect the DISTRICT, their agents, employees and officers against claims and liability for death, injury, loss and damage arising out of or in any manner connected with the performance and operation of the terms of this CCAP Agreement, shall secure and maintain in force during the entire term of this CCAP Agreement, insurance coverage or an approved program of self-insurance in the amount of not less than ONE MILLION DOLLARS (\$1,000,000) per incident, and property damage insurance of not less than ONE HUNDRED THOUSAND DOLLARS (\$100,000) per accident with an admitted California insurer duly licensed to engage in the business of insurance in the State of California, or public entity risk management Joint Powers Authority, authorized to provide public liability and property damage insurance in the state of California. Said policy of insurance, insurance coverage through a public entity risk management JPA or program of selfinsurance shall expressly name the DISTRICT, their agents, employees, and officers as an additional insured for the purposes of this CCAP Agreement. A certificate of insurance including such endorsement shall be furnished to DISTRICT.

16.2 DISTRICT, to protect the SCHOOL, shall secure and maintain in force insurance coverage or an approved program of self-insurance as specified in Section 10a and 10b of the Appendix.

## **17. NON-DISCRIMINATION**

17.1 Neither the SCHOOL nor the DISTRICT shall discriminate on the basis of race or ethnicity, gender, nationality, physical or mental disability, sexual orientation, religion, or any other protected class under California State or federal law.

## **18. TERMINATION**

18.1 Either party may terminate this Agreement with or without cause by giving written notice specifying the effective date and scope of such termination. The termination notice must be presented by January 15 for the following fall semester and by September 1 for the following spring semester. Written notice of termination of this Agreement shall be addressed to the responsible person listed in Section 20 below.

## 19. NOTICES

19.1 Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. Mail, postage to be prepaid, to the following addresses:

DISTRICT  
Antelope Valley Community College District  
3041 West Ave. K  
Lancaster, CA 93530  
Attn: Dr. Kathy Bakhit,  
Academic Affairs VP

SCHOOL  
iLead Hybrid Charter School  
3720 Sierra Highway Suite A  
Acton, CA 93510  
Attn: Amanda Fischer, Superintendent

## 20. ADA/ACCESSIBILITY

20.1 With respect to ADA compliance, **iL-Hybrid** shall:

- 20.1.1. Conform to section 508 of the Rehabilitation Act (<http://www.section508.gov/section-508-standards-guide>) and WCAG 2.1, Level AA (<https://www.w3.org/TR/2020/WDWCAG22-20200811>) specifications.
- 20.1.2. Comply with all applicable FCC regulations regarding advanced communications services (<http://www.fcc.gov/encyclopedia/advanced-communications-services-aacs>).
- 20.1.3. Resolve immediately any accessibility issues that are discovered or encountered by end users and communicate a concrete timeframe for resolving the issue(s).
- 20.1.4. Prior to contract signing, must present a VPAT or other documentation demonstrating compliance.

## 21. INTEGRATION

21.1 This CCAP Agreement sets forth the entire agreement between the parties relating to the subject matter of this CCAP Agreement. All agreements or representations, express or implied, oral, or written, of the parties with regard to the subject matter hereof are incorporated into this CCAP Agreement.

## 22. MODIFICATION AND AMENDMENT

22.1 No modifications or amendments to any of the terms or provisions of this CCAP Agreement shall be binding unless made in writing and signed by the parties.

## 23. GOVERNING LAWS

23.1 This CCAP Agreement shall be governed by and construed in accordance with the laws of the State of California.

#### **24. COMMUNITY COLLEGE DISTRICT BOUNDARIES**

24.1 For locations outside the geographical boundaries of DISTRICT will comply with the requirements of Title 5 of the California Code of Regulations, Sections 53000 et seq. or as amended, concerning approval by adjoining high school or community college districts and use of non-district facilities.

#### **25. SEVERABILITY**

25.1 This CCAP Agreement shall be considered severable, such that if any provision or part of this CCAP Agreement is ever held invalid under any law or ruling, that provision or part of this CCAP Agreement shall remain in force and effect to the extent allowed by law, and all other provisions or parts shall remain in full force and effect.

#### **26. COUNTERPARTS**

26.1 This CCAP Agreement may be executed by the parties in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument.

[Signature pages on the following page.]

IN WITNESS WHEREOF, the duly authorized representative of each party does hereby execute this document on \_\_\_\_\_ as set forth below.

By: Antelope Valley Community College District

Dr. Jennifer Zellet  
Superintendent/President



---

12/15/2025

By: iLead Hybrid Charter School

Amanda Fischer  
Superintendent

---

EXHIBIT A

iLEAD EMPOWER GENERATIONS CHARTER SCHOOL

1. iLEAD Hybrid

**Additional iLead Entities**

2. Empower Generations

PRINTED NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

Empower Generations Board Approval

3. iLead Online

PRINTED NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_ iLead Online Board

Approval

4. iLead Aqua Dulce

PRINTED NAME: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_ iLead Aqua Dulce

Board Approval

**APPENDIX  
TO  
ANTELOPE VALLEY COLLEGE AND CAREER ACCESS PATHWAYS PARTNERSHIP  
AGREEMENT FOR DUAL ENROLLMENT**

WHEREAS, the College and Career Access Pathways Partnership Agreement ("CCAP Agreement") is among Antelope Valley Community College District ("DISTRICT"), located at 3041 West Ave. K, Lancaster, CA

93536 and **iLead Hybrid Charter School**, located at 3420 Sierra Highway Suite A, Acton, CA 93510 on behalf of the California charter school identified on "Exhibit A" to the CCAP Agreement (the "SCHOOL");

WHEREAS, DISTRICT and DSPC agree to record DISTRICT and **iL-Hybrid** /SCHOOL's specific components of the CCAP Agreement using this appendix ("Appendix") for purposes of addressing mandated reporting requirements to include, but not limited to, the total number of high school students to be served and the total number of full-time equivalent students projected to be claimed by the DISTRICT for those students; the scope, nature, time, location, and listing of college courses to be offered; and criteria to assess the ability of pupils to benefit from those courses; and Sec. 2(c)(I) of AB 288.

WHEREAS, this Appendix shall also be used to record protocols for information sharing in compliance with all applicable state and federal privacy laws, joint facilities use, and parental consent for high school pupils to enroll in college courses; and Sec. 2 (c)(l) of AB 288.

WHEREAS, participation in the CCAP Agreement is consistent with the core mission of the community colleges pursuant to Section 660 I 0.4, and that pupils participating in a CCAP Agreement will not lead to enrollment displacement of otherwise eligible adults in the community college; Sec. 2(k)(3) of AB 288.

NOW THEREFORE, DISTRICT and **iL-Hybrid** agree as follows:

1. **CCAP AGREEMENT**

- a. DISTRICT and **iL-Hybrid** shall ensure that two public (informational and adoption) meetings are held in the review and approval of the CCAP Agreement. Sec. 2 (6) of AB 288.
- b. DISTRICT shall file the CCAP Agreement with the office of the Chancellor of the California Community Colleges prior to the start of the partnership. Sec. 2 (c)(2) of AB 288.
- c. DISTRICT and **iL-Hybrid** shall review and establish new or amended CCAP Agreements annually on or before and follow the protocols set forth in (a) and (b) of this section.
- d. DISTRICT and **iL-Hybrid** points of contact and designated educational administrators: Sec. 2 (c)(2) of SB 288.

LOCATION	NAME	TELEPHONE	EMAIL
COLLEGE	Rosalind Brown Director, Dual Enrollment	661-722-6300 x 6946	<a href="mailto:rosalind.brown@avc.edu">rosalind.brown@avc.edu</a>
<b>iL-Hybrid</b>	Allison Bravo iLead California Director of School Initiatives	808 753-3882	Allison.Bravo@ileadcalifornia.org
Educational Administrators	Dr. Kathy Bakhit VP Academic Affairs		<a href="mailto:Kathy.Bakhit@avc.edu">Kathy.Bakhit@avc.edu</a>

2. **STUDENT SELECTION**

- a. SCHOOL shall certify that all participating students meet the minimum school day reporting requirements as specified in California Education Code 46114 and 41146. In all circumstances the DISTRICT shall claim allowable FTES for the enrollment of high school students in a CCAP Agreement community college course.

- b. SCHOOL shall select students consistent with the intent of AB 288 to include: high school students "who may not already be college bound or who are underrepresented in higher education with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer improving high school graduation rates, and assisting high school pupils to achieve college and career readiness" Sec. 2 (a) and "underachieving students, those from groups underrepresented in postsecondary education, those who are seeking advanced studies while in high school, and those seeking a career technical education credential or certificate." Sec. 1 (d).
- c. DISTRICT and SCHOOL shall certify that participating students will have a signed parental consent form on file with the DISTRICT. Preamble and Sec. 2 (c)(1).
- d. DISTRICT and SCHOOL shall certify that participating students may enroll in up to a maximum of 15-unit load per term, the units may not constitute more than four courses per term, the units are part of an academic (educational) program identified as part of this CCAP Agreement and the units are part of an academic (educational) program designed to award students both a high school diploma and an associate degree or a certificate or credential. Sec. 2 (p)(1-3).

**3. CCAP AGREEMENT EDUCATIONAL PROGRAM(S) AND COURSE(S)**

- a. DISTRICT is responsible for all educational program(s) and course(s) offered as part of this CCAP Agreement whether the educational program(s) and course(s) are offered at the SCHOOL or the DISTRICT.

**4. CCAP AGREEMENT PROGRAM YEAR 2025-2026** - DISTRICT has identified the following: program year, educational program(s) and course(s) to be offered at the said date, time and location; term; number of sections; the total number of students to be served and projected FTES; and the instructor and employer of record.

PROGRAM YEAR:	2024-2025
COLLEGE:	Antelope Valley College District
EDUCATIONAL PROGRAM:	Dual Enrollment
SCHOOL:	iLead Hybrid Charter School
HIGH SCHOOL(S):	Charter School as listed on Exhibit A to CCAP Agreement

<b>TOTAL NUMBER OF STUDENTS TO BE SERVED:</b>	
<b>TOTAL NUMBER OF FTES:</b>	

<b>COURSE NAME</b>	<b>COURSE NUMBER</b>	<b>TERM</b>	<b>NO. OF SECTIONS</b>	<b>TIME</b>	<b>DAYS/HRS</b>	<b>INSTRUCTOR</b>	<b>EMPLOYER OF RECORD</b>	<b>LOCATION</b>
	TBD	Fall		TBD			AVC	iL-Hybrid
	TBD	Summer		TBD			AVC	iL-Hybrid
	TBD	Spring		TBD			AVC	iL-Hybrid

*\*Pursuant to 4CD Business Procedure 2.02, Instruction Service submit an ISA if the Employer of Record is the School District for the instructor teaching the course(s) listed*

**Required:** Describe the criteria used to assess the ability of pupils to benefit from the course(s) offered (Sec. 2 (c)(l):

Evaluation of high school transcript to determine progress toward high school diploma. Recommendations from high school teachers and counselor regarding academic and socio/emotional readiness to succeed in a college environment.

5. **BOOKS AND INSTRUCTIONAL MATERIALS** -The total cost of books and instructional materials for SCHOOLS students participating as part of this CCAP agreement will be borne by the SCHOOL.

<b>COURSE NAME</b>	<b>TEXT</b>	<b>COST</b>	<b>OTHER INSTRUCTIONAL MATERIALS</b>	<b>COST</b>
TBD	TBD	TBD	TBD	TBD

## 6. MANDATED ANNUAL STATE REPORTING

- a. DISTRICT and **iL-Hybrid** shall ensure accurate and timely reporting of the total number of full-time equivalent students generated by CCAP partnership community college district participants.
- b. DISTRICT and **iL-Hybrid** shall report the annual total number of unduplicated high school student headcount by school site enrolled in each CCAP Agreement are aggregated by gender and ethnicity and reconciled on or before date established by the district and shall be reported annually in compliance with all applicable state and federal privacy laws. DISTRICT and **iL-Hybrid** shall annually report the student data to the office of the Chancellor of the California Community Colleges. Sec. 2 (t)(1)(A) of AB 288.
- c. DISTRICT and **iL-Hybrid** shall report the annual total number of community college courses by category and type and by school site enrolled in by this CCAP Agreement. Sec. 2 (t)(1)(B) of AB 288.
- d. DISTRICT and **iL-Hybrid** shall report the annual total number of the unduplicated high school student headcount and the percentage of successful course completions, by course category and type and by school site. Sec. 2 (t)(1)(C) of AB 288.
- e. DISTRICT and **iL-Hybrid** shall report the annual total number of full-time equivalent students generated by this CCAP Agreement. Sec. 2 (t)(1)(D) of AB 288.
- f. DISTRICT and **iL-Hybrid** shall ensure that the point of contact for each site establishes protocols for the collection and dissemination of participating student data each semester within 30 days of the end of the term.

## 7. CCAP AGREEMENT DATA MATCH AND REPORTING

- a. DISTRICT and **iL-Hybrid** shall ensure operational protocols consistent with the collection of participating student data and the timely submission of the data.
- b. DISTRICT shall report all program and participating student data to the office of the Chancellor of the California Community Colleges.

## 8. PRIVACY OF STUDENT RECORDS

- a. DISTRICT and **iL-Hybrid** understand and agree that education records of SCHOOL' s students enrolled in the CCAP course and personally identifiable information contained in those educational records are subject to the Family Educational Rights and Privacy Act (FERPA) 20 U.S.C. § 1232g; 34 C.F.R. Part 99, including the disclosure provisions of § 99.30 and state law as set forth in Education Code §§ 49064 and 49076). DISTRICT and **iL-Hybrid** each agree to hold all student education records generated pursuant to the CCAP Agreement in strict confidence, and further agrees not to re-disclose such records except as authorized by applicable law or regulation or by the parent or guardian's prior written consent. (34 C.F.R. § 99.33 (a), (b); 34 C.F.R. § 99.34(b) and Education Code §§ 49064 and 49076.)
- b. Limitation on Use. DISTRICT and **iL-Hybrid** shall ensure that the SCHOOL's student education record that it receives pursuant to the CCAP Agreement shall be used solely for

Signature:



a purpose(s) consistent with its authority to access that information pursuant to Federal and State law, as may be as applicable. (34 C.F.R. § 99.31, 34 C.F.R. § 99.34, and Education Code § 49076.)

- c. Recordkeeping Requirements. DISTRICT and **iL-Hybrid** shall comply with the requirements governing maintenance of records of each request for access to and each disclosure of, student education records set forth under Title 34, Code of Federal Regulations § 99.32 and under Education Code § 49064 as applicable.
- d. Acknowledgement of Receipt of Notice of FERPA Regulations. By the signature of its authorized representative or agent on the CCAP Agreement, each the DISTRICT and **iLHybrid** hereby acknowledges that it has been provided with the notice required under 34 C.F.R.§ 99.33(d) that it is strictly prohibited from re-disclosing student education records to any other person or entity except as authorized by applicable law or regulation or by the parent or guardian's prior written consent.

## 9. FACILITIES USE

- a. DISTRICT and **iL-Hybrid** shall ensure that the SCHOOL adheres to the terms outlined in Section 15, Facilities, of the CCAP Agreement.
- b. DISTRICT, as part of Section 15.3 of the CCAP Agreement, shall extend access and use of the following DISTRICT facilities: NONE.

## 10. INSURANCE

- a. DISTRICT, in order to protect the **iL-Hybrid** and SCHOOL, their agents, employees and officers against claims and liability for death, injury, loss and damage arising out of or in any manner connected with the performance and operation of the terms of the CCAP Agreement, shall secure and maintain in force during the entire term of the CCAP Agreement, insurance coverage or an approved program of self-insurance in the amount of not less than ONE MILLION DOLLARS (\$1,000,000) per incident, and property damage insurance of not less than ONE HUNDRED THOUSAND DOLLARS (\$100,000) per accident with an admitted California insurer duly licensed to engage in the business of insurance in the State of California, or public entity risk management Joint Powers Authority, authorized to provide public liability and property damage insurance in the state of California. Said policy of insurance, insurance coverage through a public entity risk management JPA or program of self-insurance shall expressly name **iL-Hybrid** and SCHOOL, their agents, employees, and officers as an additional insured for the purposes of this Agreement. A certificate of insurance including such endorsement shall be furnished to the **iL-Hybrid**.

For the purpose of Workers' Compensation, DISTRICT shall be the "primary employer" for all its personnel who perform services as instructors and support staff. DISTRICT shall be solely responsible for processing, investigating, defending, and paying all workers' compensation claims by their respective personnel made in connection with performing services and receiving instruction under the CCAP Agreement. DISTRICT agrees to hold harmless, indemnify, and defend **iL-Hybrid** and the SCHOOL, their directors, officers, agents, and employees from any liability resulting from its failure to process, investigate, defend, or pay any workers' compensation claims by DISTRICT's personnel connected with providing services under the CCAP Agreement. DISTRICT is not responsible for non-DISTRICT personnel who may serve as instructors or students who are not affiliated with the DISTRICT.

# iLEAD Hybrid MOU\_DRAFT (2) (1)

Final Audit Report

2025-12-15

Created:	2025-12-15
By:	Angela Musial (angela.musial@avc.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAA277pR-LVxqTQS-msnCA_-cg9gdGdO-P9

## "iLEAD Hybrid MOU\_DRAFT (2) (1)" History

-  Document created by Angela Musial (angela.musial@avc.edu)  
2025-12-15 - 4:16:52 PM GMT- IP address: 207.233.90.1
-  Document emailed to Jennifer Zellet (jennifer.zellet@avc.edu) for signature 2025-12-15  
- 4:20:36 PM GMT
-  Document e-signed by Jennifer Zellet (jennifer.zellet@avc.edu)  
Signature Date: 2025-12-15 - 9:42:32 PM GMT - Time Source: server- IP address: 207.233.90.1
-  Agreement completed.  
2025-12-15 - 9:42:32 PM GMT





**CHARTER SCHOOLS FIRST INTERIM  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2025 to June 30, 2026**

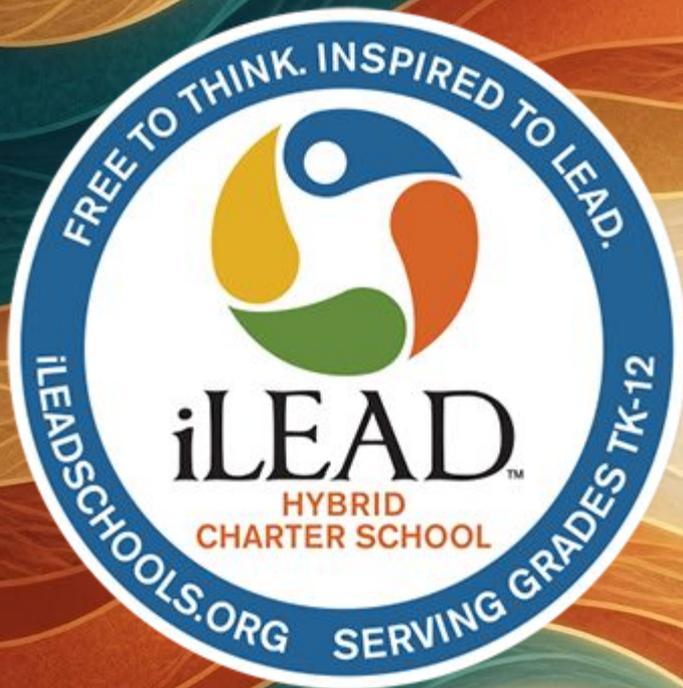
Charter School Name: iLEAD Hybrid  
 CDS #: 19 75309 0131987  
 Charter Approving Entity: Acton-Agua Dulce Unified School District  
 County: Los Angeles  
 Charter #: 0602482

This charter school uses the following basis of accounting:  
 Please enter an "X" in the applicable box below; check only one box

- Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 Modified Accrual Basis (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
<b>A. REVENUES</b>								
<b>1. LCFF Sources</b>								
State Aid - Current Year	8011	43,904,860	45,586,664	8,426,032	45,586,664		45,586,664	0
Education Protection Account - Current Year	8012	751,108	765,420	187,777	765,420		765,420	0
State Aid - Prior Years	8019			0			0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,881,976	1,901,613	485,173	1,901,613		1,901,613	0
Other LCFF Transfers	8091, 8097						0	0
<b>Total, LCFF Sources</b>		<b>46,537,944</b>	<b>48,253,697</b>	<b>9,098,982</b>	<b>48,253,697</b>		<b>48,253,697</b>	<b>0</b>
<b>2. Federal Revenues (see NOTE on last page)</b>								
No Child Left Behind	8290						0	0
Special Education - Federal	8181, 8182	608,273	608,273	0		608,273	608,273	0
Child Nutrition - Federal	8220	0	0				0	0
Other Federal Revenues	8290	663,269	663,269	165,036		663,269	663,269	0
<b>Total, Federal Revenues</b>		<b>1,271,542</b>	<b>1,271,542</b>	<b>165,036</b>	<b>0</b>	<b>1,271,542</b>	<b>1,271,542</b>	<b>0</b>
<b>3. Other State Revenues</b>								
Special Education - State	StateRevSE	3,321,495	3,321,495	958,829		3,321,495	3,321,495	0
Child Nutrition Programs	8520	0	0	0			0	0
Mandated Costs Reimbursements	8550	96,596	96,596	0	96,596		96,596	0
Lottery - Unrestricted and Instructional Materials	8560	1,015,104	1,015,104	0	804,502	210,602	1,015,104	(0)
Low Performing Student Block Grant	8590						0	0
All Other State Revenues	StateRevAO	4,755,273	4,755,273	185,643		4,755,273	4,755,273	0
<b>Total, Other State Revenues</b>		<b>9,188,468</b>	<b>9,188,468</b>	<b>1,144,472</b>	<b>901,098</b>	<b>8,287,370</b>	<b>9,188,468</b>	<b>(0)</b>
<b>4. Other Local Revenues</b>								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	5,352,235	5,654,589	2,223,891	5,154,606	499,983	5,654,589	0
<b>Total, Local Revenues</b>		<b>5,352,235</b>	<b>5,654,589</b>	<b>2,223,891</b>	<b>5,154,606</b>	<b>499,983</b>	<b>5,654,589</b>	<b>0</b>
<b>5. TOTAL REVENUES</b>		<b>62,350,189</b>	<b>64,368,296</b>	<b>12,632,381</b>	<b>54,309,401</b>	<b>10,058,895</b>	<b>64,368,296</b>	<b>(0)</b>
<b>B. EXPENDITURES</b>								
<b>1. Certificated Salaries</b>								
Teachers' Salaries	1100	18,161,540	18,161,540	5,593,239	16,762,308	1,399,232	18,161,540	0
Certificated Pupil Support Salaries	1200	3,320,126	3,320,126	1,117,162	1,292,744	2,027,382	3,320,126	0
Certificated Supervisors' and Administrators' Salaries	1300	2,878,969	2,878,969	1,062,758	2,666,619	212,350	2,878,969	0
Other Certificated Salaries	1900	639,462	639,462	194,017	634,396	5,066	639,462	0
<b>Total, Certificated Salaries</b>		<b>25,000,097</b>	<b>25,000,097</b>	<b>7,967,176</b>	<b>21,356,067</b>	<b>3,644,030</b>	<b>25,000,097</b>	<b>0</b>
<b>2. Non-certificated Salaries</b>								
Instructional Aides' Salaries	2100	669,902	597,114	155,215	585,435	11,679	597,114	0
Non-certificated Support Salaries	2200	1,439,401	1,439,401	506,109	729,575	709,826	1,439,401	0
Non-certificated Supervisors' and Administrators' Sal.	2300	1,145,454	1,145,454	389,017	1,145,454		1,145,454	0
Clerical and Office Salaries	2400	3,554,522	3,554,522	1,135,075	3,446,182	108,340	3,554,522	0
Other Non-certificated Salaries	2900	384,455	484,455	109,659	484,455		484,455	0
<b>Total, Non-certificated Salaries</b>		<b>7,193,734</b>	<b>7,220,946</b>	<b>2,295,075</b>	<b>6,391,101</b>	<b>829,845</b>	<b>7,220,946</b>	<b>0</b>
<b>3. Employee Benefits</b>								
STRS	3101-3102	4,790,612	4,822,612	1,477,758	4,066,758	755,854	4,822,612	0
PERS	3201-3202	0	0	0			0	0
OASDI / Medicare / Alternative	3301-3302	908,310	936,878	285,089	801,797	135,081	936,878	0
Health and Welfare Benefits	3401-3402	3,049,002	3,049,002	1,001,413	2,385,756	663,246	3,049,002	0
Unemployment Insurance	3501-3502	141,255	141,255	17,582	111,478	29,777	141,255	0
Workers' Compensation Insurance	3601-3602	331,776	331,776	116,134	284,784	46,992	331,776	0
Retiree Benefits	3701-3702	82,313	88,746	34,760	87,475	1,271	88,746	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0			0	0
Other Employee Benefits	3901-3902	0	0	0			0	0
<b>Total, Employee Benefits</b>		<b>9,303,268</b>	<b>9,370,269</b>	<b>2,932,736</b>	<b>7,738,048</b>	<b>1,632,221</b>	<b>9,370,269</b>	<b>0</b>
<b>4. Books and Supplies</b>								
Approved Textbooks and Core Curricula Materials	4100	558,458	650,376	435,113	649,745	631	650,376	0
Books and Other Reference Materials	4200	20,533	20,533	3,973	19,638	895	20,533	0
Materials and Supplies	4300	8,853,177	8,857,700	2,080,239	7,717,944	1,139,756	8,857,700	0
Noncapitalized Equipment	4400	938,857	1,081,500	600,821	1,015,330	66,170	1,081,500	0
Food	4700	1,000	1,000	915	1,000		1,000	0
<b>Total, Books and Supplies</b>		<b>10,372,025</b>	<b>10,611,109</b>	<b>3,121,061</b>	<b>9,403,657</b>	<b>1,207,452</b>	<b>10,611,109</b>	<b>0</b>
<b>5. Services and Other Operating Expenditures</b>								
Subagreements for Services	5100	0	0	0				
Travel and Conferences	5200	691,303	725,303	198,866	290,602	434,701	725,303	0
Dues and Memberships	5300	157,982	157,982	121,166	156,872	1,110	157,982	0
Insurance	5400	378,920	378,920	0	378,920		378,920	0
Operations and Housekeeping Services	5500	244,751	263,568	77,546	263,568		263,568	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,387,517	1,396,444	273,806	1,396,444		1,396,444	0
Professional/Consulting Services and Operating Expend.	5800	4,737,309	4,817,535	1,074,457	2,508,807	2,308,728	4,817,535	0
Communications	5900	85,585	101,972	50,122	101,164	808	101,972	0
<b>Total, Services and Other Operating Expenditures</b>		<b>7,683,367</b>	<b>7,841,724</b>	<b>1,795,963</b>	<b>5,096,377</b>	<b>2,745,347</b>	<b>7,841,724</b>	<b>0</b>
<b>6. Capital Outlay</b>								
(Objects 6100-6170, 6200-6500 for modified)								

accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	300,173	300,173		300,173		300,173	0
<b>Total, Capital Outlay</b>		<b>300,173</b>	<b>300,173</b>	<b>0</b>	<b>300,173</b>	<b>0</b>	<b>300,173</b>	<b>0</b>
<b>7. Other Outgo</b>								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
<b>Total, Other Outgo</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. TOTAL EXPENDITURES</b>		<b>59,852,664</b>	<b>60,344,318</b>	<b>18,112,011</b>	<b>50,285,423</b>	<b>10,058,895</b>	<b>60,344,318</b>	<b>0</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>2,497,525</b>	<b>4,023,978</b>	<b>(5,479,630)</b>	<b>4,023,978</b>	<b>0</b>	<b>4,023,978</b>	<b>0</b>
Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	First Interim Budget Unrestricted	First Interim Budget Restricted	First Interim Budget Total (D)	Difference (Col B & D)
<b>D. OTHER FINANCING SOURCES / USES</b>								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>2,497,525</b>	<b>4,023,978</b>	<b>(5,479,630)</b>	<b>4,023,978</b>	<b>0</b>	<b>4,023,978</b>	<b>0</b>
<b>F. FUND BALANCE, RESERVES</b>								
1. Beginning Fund Balance								
a. As of July 1	9791	22,965,444	22,965,444		22,965,444		22,965,444	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0				0	0
c. Adjusted Beginning Balance		22,965,444	22,965,444		22,965,444		22,965,444	
<b>2. Ending Fund Balance, Oct 31 (E + F.1.c.)</b>		<b>25,462,969</b>	<b>26,989,422</b>		<b>26,989,422</b>	<b>0</b>	<b>26,989,422</b>	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719	0	0		0	0	0	
Legally Restricted Balance	9740	0	0			0	0	
Designated for Economic Uncertainties	9770	24,286,459	26,989,422		26,989,422			
Other Designations	9775, 9780	0	0				0	
Net Investment in Capital Assets (Accrual Basis Only)	9796	0	0		0	0	0	
<b>Undesignated / Unappropriated Amount</b>	<b>9790</b>	<b>1,176,510</b>	<b>0</b>		<b>(0)</b>	<b>0</b>	<b>(0)</b>	



# ***iLEAD Hybrid Mid-Year LCAP Update***

**2025-2026**

# OVERVIEW

Each LEA is required by the state to annually produce a Local Control Accountability Plan (LCAP). This serves as the LEA's plan to align state funding to actions that support achievement and well-being for the school community.



## 3-YEAR CYCLE

LCAPs are written in 3-year cycles. This is the 2nd of the cycle. The goals and metrics to measure the success of this LCAP remain the same. The actions to meet the goals and planned spending change annually.



## KEY ELEMENTS

The LCAP contains essential elements: **Goals** provide a broad overarching statement for what the school hopes to achieve. **Metrics** such as test scores, surveys, internal data, and other measurements help measure progress toward each goal. **Actions** provide a road map for school leaders to achieve each goal.



## MIDYEAR UPDATE

Annually, a midyear update will be presented, detailing progress on metrics and spending on actions as of 1st interim reporting.



## FINANCIALS

LCAP Budget and Spending includes ONLY LCFF Unrestricted and Supplemental Funding (state funds)

# ABCS OF LCAP

Goals were created for the LCAP through data analysis, educational partner input, and reflection on the school's vision, mission, values, and learner outcomes.



## 1. AWAKEN

1. *Awaken* The leader in everyone through Project-Based Learning, Social-Emotional Learning, and Individualized Learning. Cultivate a thriving school community by providing a safe environment, generating active engagement between the school and its educational partners, and ensuring all learners are ready for postsecondary endeavors.



## 2. BUILD

2. *Build* Lifelong Learners and Design Thinkers by providing all learners with a rigorous, creative, and broad program to maximize academic achievement as outlined in the school's charter.



## 3. CHAMPION

3. *Champion* Empathetic Citizens and Authentic Individuals who feel safe, supported, and encouraged by their school community.



## Action Metrics

**Baseline data to measure effectiveness of LCAP Actions was established in the 24-25 school year with a target to be met by the end of the 26-27 school year.**



# DATA HIGHLIGHTS



## GAINS AND GAPS CLOSED



**8% increase in learners graduating college/career ready**  
Gains in a-g requirements, AP, and college credits



**3% increase in graduates passing 2 or more AP exams**



**14% increase in graduates completing UC/CSU A-G requirements**



**3.6 point increase in CAST Science**



**4.5% increase in EL reclassification rate.**



**17.7 point increase in CAASPP ELA and 19.6 in Math with tremendous gains in closing gaps for African American, Students with Disabilities, English Learners.**

## BEAT THE STATE:

- ✓ CAST
- ✓ ELA
- ✓ Suspension
- ✓ Absenteeism
- ✓ Dropout Rate
- ✓ Graduation Rate

# Goal 1: Awaken



## Clean, Safe Facilities

2025-26: "Good" status on FIT & SARC.  
Target Met ✓



## College and Career Indicator %

2025 CCI: 48.2% prepared (7.6% increase).  
1.8% from Target ↑



## AP Exam / IB Exam Success

2025 Dashboard: 6.7% of graduates earned a 3+ on 2+ AP exams.

Target Met ✓



## State Seals & CTE Certificates

2025 SARC/Dashboard:

CTE: Met ✓  
(.6% completed pathway)

SB: Target Met ✓  
(9.3% earned seal)

GSSMD: 2% (57% earned seal)



## Metrics



# Goal 1: Awaken



## College Credit Course Completion

**2025 Dashboard:**  
35.9% of graduates completed at least 1 college credit course with a C or higher.

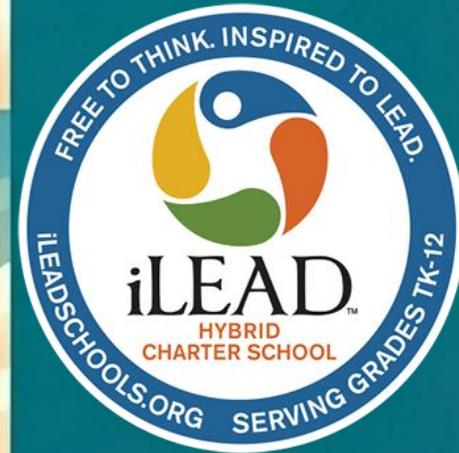
Target Met ✓



## CAASPP ELA & Math Readiness

**2025 Dashboard:**  
11.5% Ready,  
98% Conditionally Ready.  
SED: 4.9% Ready, 8.1% Conditionally Ready.

Ready: 2.7% From Target  
Conditionally Ready: 14.2% From Target



## A-G Requirements Completion

**2025 Dashboard:**  
41.7% graduates completed a-g requirements.

8.3% from Target ↗



## A-G & CTE Pathway Completion

**2025 Dashboard:**  
0% of graduates completed both a-g requirements and CTE pathways.

3% from Target ↗

## Metrics



# Goal 2: Build



## English Learner Reclassification

2025 Internally Calculated: 21.2%.

Target Met ✓



## English Learners Who Make Progress Toward English Proficiency

2025 Dashboard: 43.5% of English Learners making progress.

8.2% From Target.



## CAASPP English Language Arts



2025 Dashboard  
ELA: 89% Participation  
ELA: 24.3 pts below std  
African American: 84% Part.,  
99.4 pts below std  
SWD: 78% Part., 116.3 pts below std  
EL: 86% Part., 86.9 pts below std

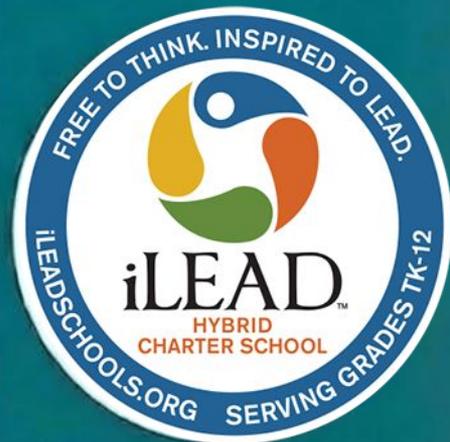
Target Met ✓



## CAASPP Mathematics

2025 Dashboard Math:  
All Students: 89% Part.,  
46.6 pts below std  
African American: 85% Part.,  
105.7 pts below std  
SWD: 78% Part., 124.4 pts  
below std  
EL: 86% Part., 98.6 pts below

8.2% From Target



## Metrics



# Goal 3: Champion

## Suspension/Expulsion & Dropout Rates

2025 Dashboard:  
0% Suspension (blue),  
Middle School: 0%,  
High School  
4.9% Dropout.

Target Met ✓



## Chronic Absenteeism

2025 Dashboard:  
5.4% chronically absent  
(orange)  
Homeless: 27.6%  
African American: 18.5%  
.1% from Target



## SARC Teacher Data

2022-2023:  
Teachers without  
Credentials/Misassignments:  
2.2,  
Misassignments for ELs: 5.5%

Target Met ✓



## Graduation Rates

2025 SARC:  
92.1% graduation rate.  
Target Met ✓



## Metrics



# Financials

## LCAP Action Spending



Based off 1st Interim report ending state spending by LCAP Action for LCFF (state) and supplemental funding was calculated.

## Contextual Disclaimer



This is NOT a full financial picture of the school.

## Strategic Alignment



This helps us answer the question, “Are we aligning our spending to our school priorities?”

# Goal 1 Actions and Spending

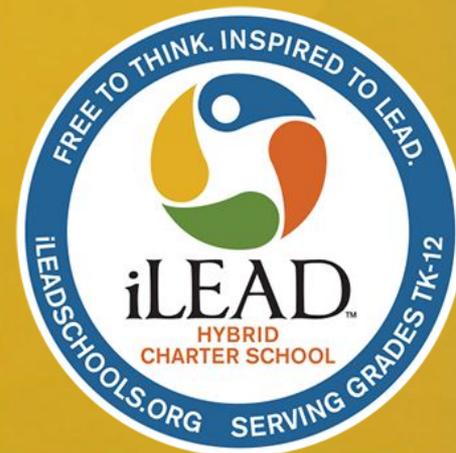
Action	Budgeted	1st Interim
 1.1 Maintain Safe, Clean, Welcoming School Facilities	\$2,671,787	\$855,812
 1.2 Fund High-Quality Staff	\$24,009,555	\$5,868,199
 1.3 Fund High-Quality Staff Who Bridge Learning Gaps	\$3,009,950	\$802,459
 1.4 Inclusively Collaborate with Educational Partners	\$779,929	\$364,517
 1.5 Prioritize Active Engagement with Educational Partners with a Focus on Unduplicated Pupils	\$3,406	\$1,611
 1.6 Promote College and Career Readiness through Individualized Learning	\$479,070	\$55,989
 Build Social Capital and Recognize and Celebrate Learner Achievement	Repeat Expenditure	Repeat Expenditure



## AWAKEN

1. Awaken The leader in everyone through Project-Based Learning, Social-Emotional Learning, and Individualized Learning. Cultivate a thriving school community by providing a safe environment, generating active engagement between the school and its educational partners, and ensuring all learners are ready for postsecondary endeavors.

# Goal 2 Actions and Spending



## BUILD

2. Build Lifelong Learners and Design Thinkers by providing all learners with a rigorous, creative, and broad program to maximize academic achievement as outlined in the school's charter.

Action	Budgeted	1st Interim
2.1 Ensure Access to Standards-Aligned, Tier I Instructional Materials 	\$8,342,505	\$3,549,155
2.2 Ensure Access to Standards-Aligned, Tier II and III Instructional Materials 	\$176,146	\$164,119
2.3 Deliver Effective ELD Programming 	Repeat Expenditure	Repeat Expenditure
2.4 Implement MTSS and PBL Instruction and Assessment with Fidelity 	\$581,139	\$148,597
2.5 Foster a Staff Culture of Excellence through Lifelong Learning 	\$418,396	\$456,074

# Goal 3 Actions and Spending

Action	Budgeted	1st Interim
 3.1 Commit to Proactive and Restorative Discipline Practices	\$3,577,773	\$1,249,711
 3.2 Implement Multi-Tiered Systems of SEL Support	Repeat Expenditure	Repeat Expenditure
 3.3 Provide Access to High-Quality Counseling	Repeat Expenditure	Repeat Expenditure
 3.4 Increase and Improve Counseling and Services for High-Needs Learners	\$634,009	\$193,430
 3.5 Nurture a Safe and Engaging School Environment That Learners Are Excited About	\$3,977,004	\$1,226,732



## CHAMPION

3. Champion Empathetic Citizens and Authentic Individuals who feel safe, supported, and encouraged by their school community.

# BIG PICTURE

## 31% OF LCAP BUDGET EXPENDED AS OF 1ST INTERIM

The school is on track to support achievement and well-being for learners and staff through actionable spending and operational alignment to goals.



### ✓ GOAL 1

 Budgeted  1st Interim

**\$28,543,697**   **\$7,948,588**

### ✓ GOAL 2

 Budgeted  1st Interim

**\$9,518,186**   **\$4,317,945**

### ✓ GOAL 3

 Budgeted  1st Interim

**\$9,585,734**   **\$2,669,873**

# The Road Ahead



Communicate Plans  
2026-2027 LCAP



Gather Input  
26-27



Measure  
Progress

Quarterly  
Big Rocks



- ✓ Monitor **spending**
- ✓ Implement quarterly big rocks to meet annual **annual school goals**
- ✓ Measure **progress** through assessment, tracking, reporting
- ✓ Communicate **progress** and plans in the 2026-2027 LCAP at June Board Meeting



**EMPLOYMENT - NEW HIRES**

NA

**RESIGNATIONS/TERMINATIONS**

Dul, Kylie	Educational Facilitator	01.13.26
Medina, Carly	Student Support - Ed Specialist	01.12.26

**STATUS CHANGE**

NA

**EMPLOYMENT - NEW HIRES**

Coffey, Nancy (Backfill)	Care Team - Student Support	1/23/2026
Wilson, Kurtis (Backfill)	Care Team - Instructional Support	1/23/2026
Flowers, E'Lexus (Backfill)	Care Team - Instructional Support	1/22/2026

**RESIGNATIONS/TERMINATIONS**

Hudson, Chloe	Care Team - Instructional Support	1/16/2026
Reeves, Brianna	Care Team - Student Support	1/23/2026

**STATUS CHANGE**

Rivas, Elvis	From Care Team - Instructional support to Care Team - Student support	1/19/2026
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**EMPLOYMENT - NEW HIRE**

NA

**RESIGNATIONS/TERMINATIONS**

Lytle, Kimberly

Governance & Leadership Coach

01.16.26

**STATUS CHANGE**

NA

**Company Name:** iLEAD California  
**Report Name:** Payment Register Summary  
**Report Title 2:** Mission Valley Bank  
**Footer Text:** 01/08/2026-01/28/2026

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	78,670.81
3402	Health & Welfare Benefits - Classified positions	32,154.93
4110	Core Curriculum - Texts, Workbooks, etc	101.61
4120	Core Curriculum - Software & Programs	1,500.00
4130	Other Curriculum	349.00
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	924.33
4325	Custodial Supplies	25.90
4330	Health & Safety	135.29
4335	Home Study Stipend	543,735.61
4340	Office Supplies	5,039.95
4345	Printing & Reproduction Supplies	565.21
4355	Facilities Supplies	1,537.75
4420	NonClassroom Furniture & Equipment	188.66
4430	IT Equipment & Supplies	39,510.14
5210	Travel for PD, Conferences, & School Development	228.88
5220	Travel for Intersite Business - Mileage*	1,555.37
5230	Conference & Workshop Registration Fees	650.00
5240	Professional Development - Meetings & Collaborations	6,226.91
5310	Professional Dues, Memberships, and Subscriptions	2,870.95
5510	Utilities - Electricity	5,072.11
5520	Utilities - Gas	1,344.33
5540	Utilities - Trash	821.73
5550	Operations - Janitorial Services	4,365.00
5560	Operations - Security	1,077.51
5610	Rent - Facilities Rent and CAM Charges	6,228.96
5630	Repairs & Maintenance - Facilities	10,173.77
5650	Repairs & Maintenance - Auto	36.69
5801	Professional Services - Service Fees	339.70
5806	Professional Services - Consultant Fees	5,200.00
5808	Professional Services - Legal Fees	27,238.52
5829	Operating Expenditures - Events	621.84
5830	Operating Expenditures - Marketing & Advertising	19,778.81
5840	Operating Expenditures - Software Licenses	3,752.66
5850	Student Services Expenditures - Student Information System	57,463.65
5851	Student Services Expenditures - Student Assessment Services	10.00
5852	Student Services Expenditures - Special Education Contracted Services	24,085.88
5853	Student Services Expenditures - Student & Group Activities	5,825.00
5854	Student Services Expenditures - Electives & Enrichment	24,375.00
5855	Student Services Expenditures - Substitutes	3,817.00
5910	Telephone & Fax	58.01
5920	Internet Services	1,841.84

<b>GL Account #</b>	<b>GL Account Description</b>	<b>Total</b>
9310	Prepaid Expenditures (Expenses)	304,211.74
9313	Prepaid Events	506.66
9536	403b Payable	53,735.82
9545	Credit Card Payable - iCC1	26,371.94
<b>Grand Total</b>		<b>\$1,304,325.47</b>

**Company name:** iLEAD California  
**Report name:** Payment Register  
**Report title 2:** 01/08/2026-01/28/2026  
**Created on:** 1/29/26  
**Location:** iCC1--iLEAD California Charters 1

Date	Vendor	Amount
1/8/26	4IMP000--4imprint, Inc	2,835.41
1/8/26	AMAZ100--Amazon Capital Services (iCA)	217.50
1/8/26	AQUA003--Aqua Doc Pool & Spa Service	685.00
1/8/26	BAY103A--Bay Alarm Company 3072	870.69
1/8/26	BAY103B--Bay Alarm Company 8872	63.00
1/8/26	BILL001--Bill's Landscaping, Inc	2,260.00
1/8/26	CAMA000--Elizabeth Camargo	45.27
1/8/26	COLE002--Talaya Coleman	301.84
1/8/26	CUMU000--Cumulus Global	152.00
1/8/26	EDI103A--Southern California Edison 0180.	4,352.08
1/8/26	EDTE000--EdTech 101	36,260.36
1/8/26	GAS103A--SoCalGas 8430	1,113.06
1/8/26	JIVE000--GoTo Technologies USA, LLC	30.95
1/8/26	KIMB003--Jennifer Kimbell	51.24
1/8/26	PIAN002--Harjo, Charissa	-555.00
1/8/26	PSAD000--PS Administrators	238.63
1/8/26	SCHO009--School Pathways LLC	556.25
1/8/26	SCOO000--Scoot Education	2,366.00
1/8/26	STAP001--Staples Advantage	58.83
1/8/26	TMOB010--T-Mobile 9809	121.03
1/8/26	TMOB010--T-Mobile 9809	121.03
1/8/26	WAS103A--Waste Management 3006.	821.73
1/9/26	ADSE000--Accent Dance Studios	760.00
1/9/26	AGOU000--Agoura Jiu Jitsu LLC	196.00
1/9/26	AIN001--A Plus In Home Tutors Inc	12,705.50
1/9/26	ALLI000--Allison Caldera Tutoring	175.00
1/9/26	AMAZ004--Amazing Athletes of Inland Empire	45.00
1/9/26	AMAZ100--Amazon Capital Services (iCA)	51.04
1/9/26	ANGE002--Angeles, Carlos	525.00
1/9/26	BEAU000--Beautiful Feet Books, Inc.	345.53
1/9/26	BIRD000--Lydia Gomez	700.00
1/9/26	BROA001--Broadway Gymnastics School Inc.	2,581.00
1/9/26	BUSF001--Busfield, Kathleen [S]	1,425.75
1/9/26	BUTT001--Butterworth, Jamie M	125.00
1/9/26	CALI022--California Dance Academy Inc	1,485.00
1/9/26	CATK000--CA Taekwondo	1,071.00
1/9/26	CLAR002--Claremont Chefs Academy [S]	430.00
1/9/26	CODE003--Reeser Holdings LLC	398.00
1/9/26	COUL001--Could It Be Dyslexia, Inc.	459.00
1/9/26	CUMU000--Cumulus Global	152.00
1/9/26	EDWE001--Ed West	373.25
1/9/26	EMHS000--EMH Sports USA, Inc [S]	595.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/9/26	EURE003--Eurekademics, LLC	920.00
1/9/26	GENE000--Genesis Gymnastics Inc	1,120.00
1/9/26	GOLD004--Golden Star Educational Services	1,145.00
1/9/26	GRAC005--Gracie Brazilian Jiu Jitsu LLC	1,688.00
1/9/26	HERN012--Hernandez, Alheli	649.50
1/9/26	HOME007--HomeRoom Kids Inc	1,575.00
1/9/26	ICEM000--Iceman International	210.00
1/9/26	IRON001--Iron Fist Martial Arts, LLC	613.00
1/9/26	KESH000--Keshav Education Inc	830.00
1/9/26	KIDS006--Drawn2Art - Northridge	1,519.39
1/9/26	KIDS016--Drawn2Art	753.00
1/9/26	KLAK001--Klak-Amador, Deborah	2,460.00
1/9/26	MARI003--Marich, Valerie G	240.00
1/9/26	MATH022--SoCal Math LLC	131.53
1/9/26	MATH023--Mathnasium of South Coast Metro	335.00
1/9/26	OFFI000--ODP Business Solutions LLC	174.78
1/9/26	ONLI002--OnlineG3.com, Inc.	299.00
1/9/26	OUTS000--Outschool, Inc [P]	100.00
1/9/26	PRAD000--Prado Music Academy, LLC	653.00
1/9/26	PREM003--Premier Martial Arts & Mentorship	127.00
1/9/26	PSAD000--PS Administrators	382.26
1/9/26	PSAD000--PS Administrators	100.49
1/9/26	SCHL001--Schloff, Ellen	1,605.00
1/9/26	SCHO007--School of Rock - Fairfax District - LA	273.75
1/9/26	SILI000--Silicon Valley High School Inc.	11,865.07
1/9/26	SLAV000--APlus Tutoring Inc.	300.00
1/9/26	SOUT007--South Coast Repertory [S]	297.50
1/9/26	SOUT013--Southland Ballet Academy [S]	300.00
1/9/26	SPEC003--Specialized Therapy Services	13,396.45
1/9/26	STRO001--Soaring Chicken Farm Ministry	337.50
1/9/26	TEAC002--Teacher Synergy LLC	119.16
1/9/26	THEH000--The Hidden Dojo	672.00
1/9/26	THEO004--The ONE TaeKwanDo [S]	584.00
1/9/26	TORR001--Torres Fine Art Instruction	391.12
1/9/26	USBL000--USBA LLC	370.00
1/9/26	WESP001--We Spark Learning	222.00
1/9/26	WILK001--Wilkins, Aaron Paul	576.00
1/9/26	WILL000--CAL Heights Music	1,201.00
1/9/26	WMMU000--WM Music Lessons, Inc.	1,510.00
1/9/26	WULA000--Wu, Lauren	405.00
1/9/26	XOCH000--Xochitl Brizuela	287.50
1/9/26	YAMA001--Cerritos Yamaha Music School - Cerritos [S]	1,288.00
1/9/26	YAMA002--Cerritos Yamaha Music School - Chino Hills [S]	516.00
1/9/26	YOUN001--Young, Robin	505.00
1/9/26	ZHAO001--Zhao, Junping	570.00
1/11/26	RAMP000--Ramp	26,371.94
1/12/26	CALP000--Cal Poly Pomona Foundation, Inc.	650.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/12/26	DEW100A--Dewey Pest Control 6374	75.60
1/12/26	DOCT000--Daniela Doctor	13.93
1/12/26	DOME000--Brittany Domenick	151.20
1/12/26	EDI110S--Southern California Edison 0155	581.46
1/12/26	FAGE000--Fagen Friedman & Fulfroost LLP	1,224.50
1/12/26	KAIS000--Kaiser Foundation Health Plan	23,734.34
1/12/26	LAWO000--Law Offices of Young, Minney & Corr, LLP	7,135.52
1/12/26	NATI000--National Benefit Services	8,112.70
1/12/26	NATI000--National Benefit Services	6,272.14
1/12/26	PEAC000--Peaceful Playgrounds, INC	242.67
1/12/26	PIAN002--Harjo, Charissa	555.00
1/12/26	PSAD000--PS Administrators	70.00
1/12/26	QMDE000--QM Design Group, Inc	6,667.00
1/12/26	ROYA002--Royal Academy the Sound of Music	-1,536.00
1/12/26	SILV002--Amy Silva	565.32
1/12/26	SPEC100A--Spectrum Reach	5,996.28
1/12/26	TEAM003--TeamViewer Germany Gmbh	2,028.24
1/12/26	THES000--The Signal- Santa Clarita Valley	1,000.00
1/12/26	WOOL001--Gina Woolner	281.40
1/13/26	AKMA000--Elliot Akman	64.51
1/13/26	AMAZ100--Amazon Capital Services (iCA)	61.03
1/13/26	AMAZ100--Amazon Capital Services (iCA)	152.81
1/13/26	ARTS004--Art & Soul Collective LLC	325.00
1/13/26	BLUE001--Blue Buoy Swim School [S]	2,110.00
1/13/26	BRAU000--B Rauhty LLC	990.00
1/13/26	CHAN001--Channel Islands Rowing Club	850.00
1/13/26	CIRC000--The Circle LB	3,330.00
1/13/26	CLEA003--Cleary Irish Dance LLC	363.48
1/13/26	COBR000--Cobrinha Brazilian Jiu Jitsu North Hollywood, Inc	182.00
1/13/26	COLO003--Color it In Franchise, LLC	300.00
1/13/26	COMM003--Common Thread Claremont	385.00
1/13/26	DANC008--Inland Pacific Ballet Academy	1,720.00
1/13/26	DEFE000--Defense Kinetics, Inc.	968.00
1/13/26	DEPA004--De Paiva, Antoinette	200.00
1/13/26	EMOG000--Emogi Fitness, LLC	188.00
1/13/26	GENE000--Genesis Gymnastics Inc	1,415.00
1/13/26	HEWI001--Hewitt Learning	186.29
1/13/26	HIDE000--Hi-Desert Playhouse Guild, Inc	688.33
1/13/26	HILL003--Hillcrest Ranch Inc	965.00
1/13/26	ICAN000--I Can Academy, OC	400.00
1/13/26	JOIN000--Joining All Movement LLC	299.00
1/13/26	KAIS000--Kaiser Foundation Health Plan	38,608.47
1/13/26	LAMO001--Star Struck Dance Studio Corp	1,394.00
1/13/26	LIVE002--LIVE Online Math [S]	3,752.99
1/13/26	MONA000--Monarchs Athletics	579.50
1/13/26	NCCM000--New California Conservatory of Music*	420.00
1/13/26	OBRI006--The Music Abode Collective	228.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/13/26	OFFI000--ODP Business Solutions LLC	39.44
1/13/26	PAKU000--Pakua LLC	900.00
1/13/26	PICA001--Living Wonder Homeschool Co-Op	682.00
1/13/26	PORT003--Portal Languages Costa Mesa LLC	596.50
1/13/26	PROS001--Prospect Soccer Academy	1,317.19
1/13/26	PSAD000--PS Administrators	431.59
1/13/26	PSAD000--PS Administrators	1,206.82
1/13/26	PSAD000--PS Administrators	185.37
1/13/26	PSAD000--PS Administrators	73.34
1/13/26	PSAD000--PS Administrators	170.00
1/13/26	SPEC003--Specialized Therapy Services	305.00
1/13/26	TEAM004--Team Inner Strength MMA LLC	130.00
1/13/26	TMOB009--T-Mobile 3564	2,986.66
1/13/26	WAYF000--Wayfinder Family Services	1,208.00
1/13/26	WILE001--Wileman, Gina M	165.00
1/13/26	WILE002--Wileman, Connor Joseph	110.00
1/13/26	WILL015--Williamsburg Learning	512.50
1/13/26	WULA000--Wu, Lauren	1,035.00
1/13/26	YOUN002--Young Actors Academy of Performing Arts, LLC	55.00
1/14/26	PEDI001--Pediatric Therapy Associates	-750.60
1/14/26	PSAD000--PS Administrators	187.13
1/14/26	VENB000--Venbrook Insurance Services	2,353.01
1/14/26	VENB000--Venbrook Insurance Services	936.45
1/14/26	VENB000--Venbrook Insurance Services	16,534.87
1/14/26	VENB000--Venbrook Insurance Services	10,153.83
1/15/26	PSAD000--PS Administrators	21.67
1/16/26	AJSM000--Aj's Music Academy LLC	660.00
1/16/26	AMAZ100--Amazon Capital Services (iCA)	1,595.17
1/16/26	ART4001--Art 4 Kids and Teens	338.00
1/16/26	BARK001--Amanda Barkey	6,000.00
1/16/26	BAY103C--Bay Alarm Company 0072	143.82
1/16/26	BAZA000--Baza Jiu Jitsu	1,390.00
1/16/26	BLUE002--BlueTriton Brand Inc	2,575.42
1/16/26	BOYL001--Boyle, Andrew	45.00
1/16/26	BRIA002--Briana Lyn Studios	500.00
1/16/26	BUZZ000--Buzzy Mae Music Academy	185.00
1/16/26	CHOZ000--Chozen Martial Arts Academy - La Verne	189.00
1/16/26	CIGN000--Cigna Healthcare	5,858.06
1/16/26	CIGN001--Cigna Healthcare	1,438.32
1/16/26	COUN000--County of Los Angeles, Department of Public Health	591.00
1/16/26	DEW103A--Dewey Pest Control 4102	479.00
1/16/26	DODS002--Dodson, Holly [P]	129.00
1/16/26	DRUM000--Drumming for Your Life Institute	700.00
1/16/26	ECHE002--Echeverri, Christine [S]	355.98
1/16/26	EDI100A--Southern California Edison 7947	75.17
1/16/26	EDI100C--Southern California Edison 1868	63.40
1/16/26	EKAT000--Ekaterina Solovskaya Piano Studio	500.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/16/26	HOGG002--Hoggan, Rachel	465.00
1/16/26	INMO000--InMotion Grappling, LLC	1,120.00
1/16/26	JOIN001--Join the Band LLC [S]	901.00
1/16/26	KAIS000--Kaiser Foundation Health Plan	14,185.54
1/16/26	LEGA003--Legal Shield	24.40
1/16/26	LOOK002--Phyllis Fregoso/Patricia Cox	4,500.00
1/16/26	MISS003--Mission Renaissance Inc.	1,375.90
1/16/26	MYST003--Mystery Science	129.00
1/16/26	NATI000--National Benefit Services	150.00
1/16/26	NATI000--National Benefit Services	9,293.45
1/16/26	NATI000--National Benefit Services	1,214.05
1/16/26	NATI001--Nationwide	68.54
1/16/26	NOVA000--Nova Education Center	1,275.00
1/16/26	ORAN007--Orange County Brazilian Jiu Jitsu	808.00
1/16/26	PARS000--Parsec Education	1,500.00
1/16/26	PEDI001--Pediatric Therapy Associates	750.60
1/16/26	PREC002--Precision Gym Holdings LLC	1,117.00
1/16/26	PROT000--Protege Education, LLC.	1,800.00
1/16/26	PSAD000--PS Administrators	339.70
1/16/26	RDGG002--RDG Glass Installations, Inc	5,840.50
1/16/26	ROCK003--Rock City Climbing Ventures LLC	490.00
1/16/26	ROYA002--Royal Academy the Sound of Music	1,536.00
1/16/26	SCHO009--School Pathways LLC	9,022.36
1/16/26	STIT000--StitchSpace LA	220.00
1/16/26	SYLV005--Sylvia's Design Studio	175.00
1/16/26	SYLV015--Sylvan Learning Centers - Torrance	520.00
1/16/26	SYRA000--Syracuse RTC LLC	24,211.00
1/16/26	TEAC002--Teacher Synergy LLC	31.50
1/16/26	TREC000--The Rage Entertainment Complex, Inc	710.00
1/16/26	WELL002--Well Trained Mind Academy [S]	7,400.00
1/16/26	WHIT003--White Rabbit Studios	165.00
1/16/26	YMCA003--YMCA of Orange County - Fullerton	234.00
1/16/26	YMCA006--YMCA of Orange County - Mission Viejo	259.00
1/20/26	ACTO006--Actors Edge Studios	75.00
1/20/26	AMBR001--Ambrosino, Christophe	500.00
1/20/26	AMER015--American Tiger Martial Arts	501.50
1/20/26	AOJC001--AOJ COSTA MESA LLC	766.25
1/20/26	ARTS003--Art Steps, Inc.	1,331.00
1/20/26	BART001--Bartling, Kathrine L	400.00
1/20/26	BEND002--Piano Boise LLC	3,265.00
1/20/26	BERE001--Berens, Candis	225.00
1/20/26	BILL006--Billingsley, Kyle	200.00
1/20/26	BLAC008--Blackbird & Company [S]	535.00
1/20/26	BLUE001--Blue Buoy Swim School [S]	1,230.00
1/20/26	BOOK002--Bookshark LLC	282.08
1/20/26	BRIA001--BJ Martial Arts Inc.	554.00
1/20/26	BURB001--True Note Music, LLC. [S]	1,480.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/20/26	CADD001--Caddell, Jennifer	135.00
1/20/26	CADE000--Cadenza Music Academy	850.00
1/20/26	CDWL000--CDW, LLC	819.63
1/20/26	CIGN000--Cigna Healthcare	827.71
1/20/26	CIGN000--Cigna Healthcare	1,282.76
1/20/26	CIGN001--Cigna Healthcare	98.45
1/20/26	CIGN001--Cigna Healthcare	189.71
1/20/26	CODE003--Reeser Holdings LLC	199.00
1/20/26	CODE008--Code Ninjas Cerritos	1,794.00
1/20/26	COLE002--Talaya Coleman	226.91
1/20/26	COLO004--Colosky's Math Academy [P]	100.00
1/20/26	COOP003--Beach Cities Rock Club	185.00
1/20/26	CORD001--Cordero, Efrain	246.62
1/20/26	CREA001--Creative Outlet Performing Arts Center	285.00
1/20/26	DACH001--Dacheux, Valerie	500.00
1/20/26	DANC002--Dance 1 [S]	1,119.40
1/20/26	DANC004--Margo Arts	267.00
1/20/26	DANI003--Daniec, Magdalena	420.00
1/20/26	DEPA004--De Paiva, Antoinette	460.00
1/20/26	DEXT000--Dexter Music	868.00
1/20/26	DODS001--Dodson, Holly [S]	5,058.00
1/20/26	EIDE000--Big Life Journal, Inc.	56.00
1/20/26	EPAO000--EPAO Inc. [S]	168.00
1/20/26	EVOL002--Evolution Swim Academy Rancho Mission Viejo, LLC	246.00
1/20/26	EVOL003--Evolution Swim Academy Mission Viejo LLC	123.00
1/20/26	FASH000--Fashion Camp - Create Design Sew LLC [S]	918.28
1/20/26	FIRS007--First Dog Corp	200.00
1/20/26	FOCU000--Focus Dance Center for the Performing Arts	224.00
1/20/26	FRAZ002--Frazier Martial Arts LLC	124.00
1/20/26	FRIN000--Frincu Inc	250.00
1/20/26	GENE003--Generation Genius, Inc.	299.00
1/20/26	GFPE000--GF Performance Lab	191.00
1/20/26	GOOS000--Goosetown Productions, Inc	560.00
1/20/26	GUAR003--Guardino, Briana [S]	960.00
1/20/26	HAYS000--Hays, Victoria	320.00
1/20/26	HEAD000--Head, Heart and Hands	3,700.00
1/20/26	HIGH003--High Voltage Fitness, Inc	532.50
1/20/26	HOLL003--Maestro Performance Products	990.00
1/20/26	HOME000--Home Science Tools [P]	62.77
1/20/26	HORS001--Horse Etc.	425.00
1/20/26	HUGO000--Hugo's Gymfitness [S]	2,708.50
1/20/26	iLEA010--iLEAD Online Charter	140,197.00
1/20/26	IMAG001--Image 2000, Inc	143.43
1/20/26	INST001--Institute for Excellence in Writing [P]	66.04
1/20/26	IRVI001--Irvine Kumon	420.00
1/20/26	JENS001--Jensen, Donald A	697.50
1/20/26	JIVE000--GoTo Technologies USA, LLC	27.06

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/20/26	JYU000--Jiyu Martial Arts and Fitness LLC	640.00
1/20/26	KAIS000--Kaiser Foundation Health Plan	3,489.00
1/20/26	KARA002--Karate For All	123.75
1/20/26	KESL000--Kesler Science, LLC	349.00
1/20/26	KICK001--Kick It Up Kids LLC [S]	615.00
1/20/26	KIMS003--Kim's Korean Class	500.00
1/20/26	KITO000--Kitoodle Inc	104.00
1/20/26	KMOV000--KMO Ventures One LLC	1,737.00
1/20/26	KNMA000--KNMA, Inc. [S]	145.00
1/20/26	KRAV000--Krav Maga of Orange County LLC	507.00
1/20/26	LEAR000--Learn Beyond The Book LLC [S]	23,982.93
1/20/26	LEES001--Lee, Sue	195.00
1/20/26	LIGH003--Lighthouse Sports Center	1,972.23
1/20/26	LOGI000--Logic BJJ Glendora, LLC	963.00
1/20/26	MATH020--SoCal Math, LLC	458.00
1/20/26	MCCL000--McClure & Co.	1,401.25
1/20/26	MCCR000--Math Learning Rolling Hills	300.00
1/20/26	MELE000--Melendes, Danielle	192.86
1/20/26	MOSC000--123 Rock School of Music	1,026.56
1/20/26	MOUL000--ABC Crate	95.00
1/20/26	MOVI000--Epiphany Curriculum LLC DBA Beyond the Page	194.24
1/20/26	MYGY001--Children in Motion	298.00
1/20/26	NANN000--Nannette Keller LLC	400.00
1/20/26	NANN000--Nannette Keller LLC	300.00
1/20/26	NATI000--National Benefit Services	1,050.00
1/20/26	NATI000--National Benefit Services	291.17
1/20/26	NATI016--National School Choice Awareness Foundation, Inc	404.34
1/20/26	NESA000--NES Athletics LLC	1,409.24
1/20/26	NEWM002--Monrovia Music Academy	1,008.50
1/20/26	NEWM005--New Modern Music School US Inc	1,534.25
1/20/26	NIGG001--Niggel, Lauren	900.00
1/20/26	NIHA000--Ni Hao Chinese LLC	213.88
1/20/26	NOBL001--Noble, Holly	985.00
1/20/26	OAKC000--Oak Creek Corral	355.00
1/20/26	OFFI000--ODP Business Solutions LLC	307.13
1/20/26	OLYM000--Olympia Training Center [S]	217.00
1/20/26	PACI001--CDB / MPB Inc.	679.00
1/20/26	PARK003--Park, Frances	1,230.00
1/20/26	PFAS000--PFA Sports Academy LLC	759.50
1/20/26	PIAN001--Piano Play Music Systems, Inc.	282.00
1/20/26	PIAN002--Harjo, Charissa	585.00
1/20/26	PORT001--Portal Languages Fullerton LLC	314.00
1/20/26	POWE000--PowerKids Sportsplex, Inc	388.00
1/20/26	PROA001--Pro Athletics Los Alamitos LLC	1,000.00
1/20/26	PSAD000--PS Administrators	2,227.27
1/20/26	PSAD000--PS Administrators	411.00
1/20/26	RAIN000--Rainbow Resource Center Inc [P]	855.15

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/20/26	ROBI001--Robin Learning Systems	1,197.25
1/20/26	ROCK001--Rockstars of Tomorrow, Inc.	256.25
1/20/26	SAND003--San Dimas Music Academy	1,234.00
1/20/26	SANG000--San Gabriel Valley Music Theatre Inc	1,025.00
1/20/26	SCHO009--School Pathways LLC	47,022.83
1/20/26	SCJV000--SCJV Worldwide LLC	354.00
1/20/26	SCOT004--Scott, Rebecca Meta	893.25
1/20/26	SIRL000--Sirlopu Technology Group, LLC	199.00
1/20/26	SLAV000--APlus Tutoring Inc.	510.00
1/20/26	SLAV000--APlus Tutoring Inc.	18,643.75
1/20/26	SOUN000--Soundcheck Music School	661.00
1/20/26	SPEN001--Alec's Chess Club	160.00
1/20/26	SPEN001--Alec's Chess Club	260.00
1/20/26	STEF000--I Learn at Homeschool	3,200.00
1/20/26	STEP000--Dockrey, Stephanie	180.00
1/20/26	STUD003--Studies Weekly, Inc. [P]	443.11
1/20/26	SUBJ000--Subject Technologies INC	2,700.00
1/20/26	TAKE000--TAKE 1 ACTING STUDIOS LLC	1,000.00
1/20/26	TEAC002--Teacher Synergy LLC	12.00
1/20/26	TERR001--Terra Arts Foundation [S]	14,934.97
1/20/26	THEB001--Harbor and Sprout	22.00
1/20/26	THED003--The Dance School LA, LLC	224.00
1/20/26	THEH000--The Hidden Dojo	1,508.00
1/20/26	THEL001--The Landeros Learning Co.	1,506.47
1/20/26	TIM103A--Time Warner Cable 9101	26.99
1/20/26	TMOB011--T-Mobile 7972	259.29
1/20/26	TOCC000--Toccatà, Maya	660.00
1/20/26	TRAI000--Train with Jackie LLC	450.00
1/20/26	TREC000--The Rage Entertainment Complex, Inc	955.00
1/20/26	ULTR001--Ultra Jiu Jitsu Academy	185.00
1/20/26	UNIT002--M & S Studio MV LLC	865.00
1/20/26	URBA002--Automotive Technology Group Inc.	2,744.00
1/20/26	URBA003--Urban Scholar Academy [S]	602.00
1/20/26	USDA000--USD Academy AV LLC	1,000.00
1/20/26	VICT000--Victorum Lancaster LLC	390.00
1/20/26	VICT000--Victorum Lancaster LLC	396.00
1/20/26	VORT000--Vortex Freerunning	124.00
1/20/26	WELL002--Well Trained Mind Academy [S]	8,175.00
1/20/26	WELL003--Well Trained Mind Press [P]	27.95
1/20/26	WEST000--West Coast Music Academy [S]	3,411.50
1/20/26	WKPH000--W.K. Phoenix Inc [S]	677.00
1/21/26	360S000--360 Self Defense and Fighting Inc	580.00
1/21/26	ACAD006--Academy 831, LLC	341.00
1/21/26	ACEL000--Acellus Educational Services LLC	7,900.00
1/21/26	ALIG000--Aligned with Nature LLC	287.50
1/21/26	AMAZ100--Amazon Capital Services (iCA)	232.22
1/21/26	AMAZ100--Amazon Capital Services (iCA)	76.36

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/21/26	AMAZ102--Amazon Capital Services (Exp)*	458.60
1/21/26	AMAZ102--Amazon Capital Services (Exp)*	2,406.05
1/21/26	AMER001--American Academy of Gymnastics Inc	258.00
1/21/26	APPL004--Applied Music Studio, LLC	1,130.00
1/21/26	ARTO000--Art of Problem Solving	177.78
1/21/26	BERN004--Orange County Riding Academy, LLC	160.00
1/21/26	BLAC012--Blackbelt Collective Krav Maga LLC	587.00
1/21/26	BLIC000--Blick Art Materials LLC	103.38
1/21/26	BOOK002--Bookshark LLC	181.10
1/21/26	BRAI002--Brain Builders STEM Education Inc [S]	2,461.95
1/21/26	BREA002--Breakthrough Sports	1,108.00
1/21/26	BROW007--Rebecca Brower	228.88
1/21/26	CAPA001--Capalbo, Laurie A	720.00
1/21/26	CHAM000--Champs Universal	208.75
1/21/26	CIGN000--Cigna Healthcare	11,117.09
1/21/26	CIGN001--Cigna Healthcare	1,964.12
1/21/26	CLAY002--Clay Play Arts Inc	120.00
1/21/26	COLB000--The Colburn School [S]	1,066.00
1/21/26	CORN003--Cornerstone Therapies	144.36
1/21/26	DANC006--Dance Magic Studios	534.00
1/21/26	DMIT000--Dmitri Kulev Classical Ballet Academy [S]	1,250.00
1/21/26	EDGE000--The Edge Martial Arts, Inc.	280.00
1/21/26	EDWA000--Edwards, Stevens & Tucker LLP	6,878.50
1/21/26	ENCO004--Aria Musicorum	543.00
1/21/26	FASH001--Fashion Camp - Create Design Sew LLC [P]	5.39
1/21/26	FIRE000--Firestorm Freerunning Ultra LLC	1,970.72
1/21/26	FORT000--FortePiano Music School	812.50
1/21/26	FOUR000--Four Hundred Fitness Club	160.00
1/21/26	GAS100C--SoCalGas 6532	92.17
1/21/26	GLOB002--Global Student Network LLC	239.00
1/21/26	GRAC001--Gracie Global LLC	240.00
1/21/26	GRAC002--Gracie Barra West Lancaster	724.96
1/21/26	HARM000--Harmony Arts LLC	705.00
1/21/26	HARM000--Harmony Arts LLC	-705.00
1/21/26	HARM000--Harmony Arts LLC	705.00
1/21/26	HIGH008--High School Math Live	340.00
1/21/26	HIVE000--Hive Online Presence Management LLC	45.00
1/21/26	HOLI003--Holiday, Amanda	1,226.75
1/21/26	HOME000--Home Science Tools [P]	197.60
1/21/26	INNO000--Innovation Education	1,450.00
1/21/26	INST002--Institute for Educational Advancement	1,440.00
1/21/26	INTE001--Integrity6	2,082.60
1/21/26	INTE013--Interval Music, LLC	135.00
1/21/26	INTR000--Intro 2 Skateboarding LLC	540.00
1/21/26	IRON003--Iron Mountain Incorporated	496.49
1/21/26	JAFF000--The Vivid Canvas Art Studio, LLC	155.00
1/21/26	JAFF000--The Vivid Canvas Art Studio, LLC	1,955.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/21/26	JEAN001--Jean Gasca Education	832.00
1/21/26	KENP000--Kenpo Combat Academy	752.00
1/21/26	KIDS003--KidsArt - Glendora Inc	66.00
1/21/26	KIDS009--KidsArt-Glendora Inc [S]	1,710.00
1/21/26	KIDS010--KidsArt, Inc. - Los Angeles	405.39
1/21/26	KRAM001--California Climbing School	1,330.00
1/21/26	KUEH000--Joanna Kuehn	10.00
1/21/26	LAKE001--Lakeshore Learning Materials LLC	439.81
1/21/26	LAMO000--L'Amore Dance Performing Arts Studio	183.00
1/21/26	LECL000--West Gymnastics Center LTD	4,184.23
1/21/26	LEEK002--Thinkers Outside The Box	125.00
1/21/26	LEGL000--Leglocker LLC	750.00
1/21/26	LEGO000--Lego Education [P]	358.82
1/21/26	LILC000--Three Little Chefs, Inc	287.47
1/21/26	LITT007--Little Surf Co. [s]	2,243.25
1/21/26	LIVE002--LIVE Online Math [S]	1,055.00
1/21/26	LOFT000--The LOFT US	811.00
1/21/26	MAIT001--Maitlen, Alison	3,372.75
1/21/26	MAJE000--Majestic Gymnastics	1,071.00
1/21/26	MAJO000--Major Consultant Services LLC	229.00
1/21/26	MARI003--Marich, Valerie G	120.00
1/21/26	MEGA000--Megapixels LLC [P]	350.00
1/21/26	MELB002--Mel Booker Music, Inc.	480.00
1/21/26	MISS004--Miss Bee's Tutoring	255.00
1/21/26	MOUN001--Mountain View Ranch Joshua Tree, LLC	65.00
1/21/26	MOUN001--Mountain View Ranch Joshua Tree, LLC	65.00
1/21/26	MRDM001--Mr. D Math, LLC	4,830.00
1/21/26	MUJU000--The Music Junction Inc	388.00
1/21/26	MURR000--Murray, Kasey	200.00
1/21/26	NANC003--Nancy's Spanish Creative LLC	768.00
1/21/26	NANC003--Nancy's Spanish Creative LLC	-768.00
1/21/26	NANC003--Nancy's Spanish Creative LLC	768.00
1/21/26	NATI000--National Benefit Services	1,050.00
1/21/26	NATI000--National Benefit Services	268.33
1/21/26	NATI000--National Benefit Services	8,112.70
1/21/26	NATI000--National Benefit Services	6,224.80
1/21/26	NATI001--Nationwide	981.88
1/21/26	NAVA003--Megapixels LLC [S]	2,211.00
1/21/26	NUES000--Nuestra Escuelita Spanish Academy	169.00
1/21/26	OFFI000--ODP Business Solutions LLC	65.24
1/21/26	ORAN001--Orange County Speech Services	321.86
1/21/26	OVAT000--Ovation School for the Performing Arts [S]	1,170.00
1/21/26	PAIN000--Painting to Gogh, LLC	99.33
1/21/26	PETI001--Petit Bizoo - Art Studio, Inc.	1,275.00
1/21/26	PHIL002--Philbin, Doreen	1,100.00
1/21/26	PIAN003--The Piano Studio of Katy Beth Unger	180.00
1/21/26	PLAY004--Play Piper, LLC	260.11

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/21/26	POLI001--Kimberly Murray Poli	1,651.00
1/21/26	POWE001--P.O.W.E.R. TRAINING LLC	720.00
1/21/26	POWE004--Power of Leverage Brazilian Jiu Jitsu	690.00
1/21/26	PRIB001--Pribble, Dan	-130.00
1/21/26	RAIN000--Rainbow Resource Center Inc [P]	878.99
1/21/26	REID002--Kristen Reid Tutoring [S]	660.00
1/21/26	ROSE000--Rosewood Equestrian, Inc.	210.00
1/21/26	ROSS001--The Rock Learning Center	285.00
1/21/26	SALI000--Salit Conservatory of Music	590.00
1/21/26	SCIE000--Science Mom LLC [P]	870.00
1/21/26	SCIE003--Science Mom LLC [S]	380.00
1/21/26	SEGE000--Seegerstrom Center for the Arts [S]	841.00
1/21/26	SLAT001--Slatespot	664.97
1/21/26	SLAV000--APlus Tutoring Inc.	14,850.00
1/21/26	SOUT005--South County Dance [S]	341.00
1/21/26	SPHE000--Spheres Music Inc	210.00
1/21/26	TEAC002--Teacher Synergy LLC	19.98
1/21/26	TEAC004--Teaching Textbooks Inc [P]	101.53
1/21/26	THES005--The Swim Ranch	279.60
1/21/26	THEV000--The Village	220.00
1/21/26	TKSM000--TKS Martial Arts Inc	876.00
1/21/26	TREL000--Trellis Learning	2,140.92
1/21/26	TTC4000--TTC4SUCCESS	1,341.30
1/21/26	TUST001--Tustin Dance and Music Center, LLC	217.50
1/21/26	WATE000--Watersafe Swim School, Inc. - Los Alamitos	1,402.50
1/21/26	WATE001--Waterworks Aquatics Inc	313.04
1/21/26	WATE002--Waterworks Aquatics Pasadena	1,358.36
1/21/26	WATE004--Waterworks Swim School - Whittier	1,091.60
1/21/26	WATE008--Waterworks Swim School - Northridge Balboa	436.33
1/21/26	WEST005--West Coast Classical [S]	245.00
1/21/26	WHAA001--White Hall Arts Academy Inc.	405.00
1/21/26	WORL003--Guo's Elite Inc. World Elite Gymnastics	708.36
1/21/26	WRIT000--Writtenburg Door Inc.	16,208.63
1/21/26	ZOOL000--Zoological Society of San Diego	5,805.00
1/22/26	AMAZ100--Amazon Capital Services (iCA)	353.06
1/22/26	AMAZ100--Amazon Capital Services (iCA)	642.74
1/22/26	AMAZ102--Amazon Capital Services (Exp)*	76.33
1/22/26	ARBO000--Arbor XR	2,016.00
1/22/26	CHAR100B--Charter Communications 4501	1,000.00
1/22/26	EDTE000--EdTech 101	573.15
1/22/26	EDTE000--EdTech 101	618.21
1/22/26	GAS100A--SoCalGas 6217	23.36
1/22/26	GAS100B--SoCalGas 6965	115.74
1/22/26	IMAG001--Image 2000, Inc	20.99
1/22/26	INTE001--Integrity6	2,082.60
1/22/26	INTE001--Integrity6	2,082.60
1/22/26	LAMA000--The Lamar Companies	3,000.00

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/22/26	LOBA000--Kristina Lobato	58.31
1/22/26	NEWH000--Newhall Valencia Lock & Key	20.03
1/22/26	OFFI000--ODP Business Solutions LLC	1,070.83
1/22/26	OUTS000--Outschool, Inc [P]	140.00
1/22/26	PSAD000--PS Administrators	25.55
1/22/26	PSAD000--PS Administrators	374.98
1/22/26	PSAD000--PS Administrators	70.00
1/22/26	PURE000--Pure Oasis Water	23.40
1/22/26	QMDE000--QM Design Group, Inc	52.03
1/22/26	RAIN000--Rainbow Resource Center Inc [P]	513.48
1/22/26	SMIT018--Jamie Smith	67.62
1/22/26	SORS000--SOR Schools VI, LLC	-1,729.00
1/22/26	STAP001--Staples Advantage	927.16
1/22/26	SUBJ000--Subject Technologies INC	600.00
1/22/26	TEAC002--Teacher Synergy LLC	64.25
1/22/26	TEAC004--Teaching Textbooks Inc [P]	116.23
1/22/26	thin007--Think Outside, LLC	356.00
1/22/26	WILD001--Wild Learning LLC	35.00
1/23/26	AMAZ100--Amazon Capital Services (iCA)	1,385.82
1/23/26	AMAZ100--Amazon Capital Services (iCA)	222.31
1/23/26	BAIL000--Kendra Bailey	10.00
1/23/26	COAC001--Coach Patty Gymnastics Inc	90.00
1/23/26	CORN003--Cornerstone Therapies	737.68
1/23/26	EDTE000--EdTech 101	117.57
1/23/26	HEAD000--Head, Heart and Hands	-400.00
1/23/26	LEEA000--Leeacton, LLC	13,357.76
1/23/26	LEVI002--Marc J Levine, APC	5,500.00
1/23/26	NATI000--National Benefit Services	10,518.45
1/23/26	NATI000--National Benefit Services	1,178.03
1/23/26	PRES002--The Presbyterian Church of the Covenant	8,700.00
1/23/26	PRIB001--Pribble, Dan	130.00
1/23/26	QMDE000--QM Design Group, Inc	148.64
1/23/26	QUIJ001--Melissa Quijada	10.00
1/23/26	TIME001--Time4Learning [P]	1,450.00
1/26/26	CALIO21--California Gymnastics LLC	-250.00
1/27/26	AACA000--AACA REL	28,030.23
1/27/26	ACEL000--Acellus Educational Services LLC	7,900.00
1/27/26	ALLA000--All About Learning Press Inc [P]	33.99
1/27/26	AMAZ100--Amazon Capital Services (iCA)	200.93
1/27/26	AMAZ102--Amazon Capital Services (Exp)*	347.47
1/27/26	AMAZ102--Amazon Capital Services (Exp)*	2,737.66
1/27/26	AMAZ102--Amazon Capital Services (Exp)*	4,900.43
1/27/26	AMAZ102--Amazon Capital Services (Exp)*	173.42
1/27/26	ARTO000--Art of Problem Solving	59.25
1/27/26	BLAC006--Blackbird & Company [P]	46.92
1/27/26	BLIC000--Blick Art Materials LLC	100.74
1/27/26	BOOK002--Bookshark LLC	73.27

<b>Date</b>	<b>Vendor</b>	<b>Amount</b>
1/27/26	BRIG000--Bright Thinker Inc.	295.00
1/27/26	DENI000--Denison Algebra	175.00
1/27/26	DISC000--Discount School Supply [P]	69.79
1/27/26	ELEM000--Elemental Science Inc	74.23
1/27/26	HEAD000--Head, Heart and Hands	400.00
1/27/26	HOME000--Home Science Tools [P]	350.43
1/27/26	INST001--Institute for Excellence in Writing [P]	27.45
1/27/26	JACK000--JacKris Publishing [P]	78.17
1/27/26	LAKE001--Lakeshore Learning Materials LLC	67.34
1/27/26	LEGA003--Legal Shield	60.80
1/27/26	LEGA003--Legal Shield	102.10
1/27/26	LEGA003--Legal Shield	258.60
1/27/26	LEGA003--Legal Shield	359.75
1/27/26	MATH002--Math-U-See, Inc [P]	59.90
1/27/26	MCNA000--Shahzad Sheri Maroufkhani and Michael McNamera	6,500.00
1/27/26	MOUL000--ABC Crate	71.00
1/27/26	MOVI000--Epiphany Curriculum LLC DBA Beyond the Page	1,915.68
1/27/26	NURI000--Nurik, Liza	185.00
1/27/26	OAKM000--Oak Meadow Inc [P]	710.11
1/27/26	OFFI000--ODP Business Solutions LLC	935.89
1/27/26	OTCB000--OTC Brands Inc [P]	64.60
1/27/26	OTEG004--Francesca A Ortega	4,365.00
1/27/26	PETT003--Pettey, Brian	1,996.23
1/27/26	QUIL000--Quill LLC	205.60
1/27/26	RAIN000--Rainbow Resource Center Inc [P]	1,700.85
1/27/26	SCHO005--Schoolhouse Discoveries LLC	271.80
1/27/26	SCOO000--Scoot Education	1,451.00
1/27/26	SING000--Singapore Math Inc [P]	800.64
1/27/26	SORS000--SOR Schools VI, LLC	1,729.00
1/27/26	STAP001--Staples Advantage	1,022.50
1/27/26	STUD003--Studies Weekly, Inc. [P]	295.42
1/27/26	SUBJ000--Subject Technologies INC	600.00
1/27/26	TEAC004--Teaching Textbooks Inc [P]	118.90
1/27/26	WOMP000--Womple Studios LLC	72.57
1/28/26	CIGN003--Cigna Health and Life Insurance Company	112,656.08
1/28/26	CIGN003--Cigna Health and Life Insurance Company	114,057.30
1/28/26	SPEC003--Specialized Therapy Services	-17,579.77
1/28/26	THEC003--The Cube Santa Clarita	506.66
1/28/26	TRAI000--Train with Jackie LLC	-300.00
		<b>\$ 1,304,325.47</b>



iLEAD Hybrid Obsolete Equipment and Materials  
Board Approved:

This list of obsolete equipment and materials is no longer needed for school purposes and will be sold and/or disposed of in accordance with Education Code Sections 17545 and 17546.

Education Code 17545 authorizes the sale for cash of any property belonging to the school if the property is not required for school purposes, or it should be disposed of for the purpose of replacement, or it is unsatisfactory or not suitable for school use.

Education Code 17545 and 17546 provides for procedures to implement such a sale, public or private, conducted by staff, other public agencies, or by contract with a private auction firm.

List of items attached in page 2

Macbook Pro - FVFY36TTHV22

Macbook Pro - YWTWWQ4FJ2

Macbook Air - FVFG708JQ6L6

Macbook Air - FVFHQ6FAQ6L6

Macbook Air - C02G51LZQ6L6

Macbook Air - C02F600XQ6L6

MacMini - C07ZJ109JYVX

MacMini - H2WHD0N0Q6NV

MacMini - C07ZJ128JYVX

Macbook Air - FVFHQ62KQ6L6

Macbook Air - C02G2107Q6L6

Macbook Air - FVFYTY73J1WK

Macbook Air - C02G20XMQ6L6

Macbook Air - HRTJ671YQ6L7

Macbook Air - FVFDX07VQ6L6

Macbook Air - HRTJ64R6Q6L7

Macbook Air - FVFG708SQ6L6

Macbook Air - fvfj2or6q6l6

Hotspot - 350265496474119