

Palisades Charter High School

Board Meeting

Date and Time

Tuesday June 17, 2025 at 5:00 PM PDT

Location

Pali South
302 Colorado Avenue
Santa Monica, CA 90401

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

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board of Palisades Charter High School may request assistance by contacting the Main Office at (310) 230-6623 at least 24 hours in advance.

SUPPORTING DOCUMENTATION:

Supporting documentation is accessible on the PCHS website at www.palihigh.org.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:

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Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
Opening Items			
A. Call the Meeting to Order		Sara Margiotta	
B. Record Attendance and Guests			2 m
C. Public Comment			30 m
<p><i>"Public Comment" is available to all audience members who wish to speak on any agenda item or under the general category of "Public Comment." "Public Comment" is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to two (2) minutes, per person. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Board, shall have twice the allotted time to speak, and the total allocated time shall be appropriately increased as well. Govern Code § 54954.3(b)(2).</i></p> <p>Google Form Public Comment Procedure: A Google form is available 24 hours prior to the meeting for Public Comment. Please refer to the Dewey Dolphin email or copy/paste this link https://forms.gle/kSsxkvL6T9GgXpdEA. Your comment will be read aloud by the Board Vice Chair. Public comments submitted through the Google form will be read after the public comments presented live at the meeting. General public comments not read after 60 minutes will be included in the meeting minutes. Due to public meeting laws, the Board can only listen to your comment, not respond or take action. Comments are limited to two (2) minutes, per person and one cannot cede their time to another. A member of the public who requires the use of a translator, in order to receive the same opportunity as others to directly address the Board, shall have twice the allotted time to speak, and the total allocated time shall be appropriately increased as well. Govern Code § 54954.3(b)(2).</p>			
II. Closed Session			5:32 PM
A. Conference with Legal Counsel - Anticipated Litigation	Vote		5 m
<ul style="list-style-type: none"> • Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code Section 54956.9: (one potential cases) 			

	Purpose	Presenter	Time
B. Employee complaint/Assignment/Discipline/Dismissal/Release	Vote	Dr. Martha Monahan	5 m
• (Govt. Code section 54957) (Education Code section 44929.21)			
C. Potential Litigation	Vote		5 m
• Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Government Code section 54956.9			
D. Employment Contract Amendment for the Executive Director/Principal	Vote		5 m
• Consideration of the Eleventh Amendment to the Contract for Employment of the Executive Director/Principal.			
III. Open Session			5:52 PM
A. Return to Open Session	FYI	Sara Margiotta	1 m
B. Report Out on Action Taken In Closed Session, If Any.	FYI	Sara Margiotta	1 m
IV. Approve Minutes			5:54 PM
A. Approve Minutes	Approve Minutes	Sara Margiotta	2 m
Approve minutes for Special Board Meeting on June 11, 2025			
B. Approve Minutes	Approve Minutes	Sara Margiotta	2 m
Approve minutes for Board Meeting on May 20, 2025			
V. Facilities			5:58 PM
A. Fencing Update	FYI	LAUSD	20 m
B. Temporary and Permanent Construction	FYI	LAUSD	20 m

	Purpose	Presenter	Time
C. PCHS Fall Return Location	Discuss	Various Presenters/LAUSD	20 m
VI. Organizational Reports			6:58 PM
A. Student Report	FYI	Charlie Speiser	3 m
B. Parent Report	FYI	Kristina Irwin, Jessica Recinos	3 m
C. Represented Classified Staff Report	FYI	Andrew Paris	3 m
D. Unrepresented Classified Staff Report	FYI	Dr. Martha Monahan	3 m
E. Faculty Report	FYI	Maggie Nance, Nicholas Albonico, Minh Ha Ngo	3 m
F. Human Resources Director (HR) Report	FYI	Dr. Martha Monahan	5 m
G. Director of Operations Report	FYI	Rafael Negroe	3 m
H. Director of Information Technology Report	FYI	Jeff Roepel	5 m
I. Director of Development Report	FYI	Rene Rodman	3 m
J. Chief Business Officer (CBO) Report	FYI	John Azzizzi	3 m
K. Executive Director/Principal (EDP) Report	FYI	Dr. Pam Magee	5 m
VII. Board Committees (Stakeholder Board Level Committees)			7:37 PM
A. Academic Accountability Committee Update	FYI	Dr. Minh Ha Ngo	5 m
B. Budget & Finance Committee Update	FYI	Sara Margiotta	5 m
C. Election Committee Update	FYI	Sara Margiotta	5 m
Special Election - Parent Seat			
D. Charter Committee Update	FYI	Sara Margiotta	5 m
There is no update at this time.			

	Purpose	Presenter	Time
VIII. Board Committees (Board Members Only)			7:57 PM
A. Board Members Only - Committee Updates	FYI	Various	5 m
<ul style="list-style-type: none"> • Audit Committee • Grade Appeal Committee - There is no update at this time. • Survey Committee - There is no update at this time. 			
IX. Academic Excellence			8:02 PM
A. 2025 College Center Updates	FYI	Karen Ellis	20 m
B. Instructional Continuity Plan	Vote	Tyler Farrell	10 m
"Motion to Approve the 2025-2026 Instructional Continuity Plan."			
X. Finance			8:32 PM
A. Approval of the 2025-26 LCAP	Vote	John Azzizzi	5 m
"Motion to Adopt the 2025-2026 LCAP."			
B. Approval of the 2025-26 Budget	Vote	John Azzizzi	5 m
"Motion to Adopt the 2025-2026 Budget."			
C. 2025-26 EPA Spending Plan	Vote	John Azzizzi	5 m
"Motion to Approve the 2025-2026 EPA Spending Plan."			
D. 2023-24 Form 990 Informational Return	FYI	John Azzizzi	5 m
E. 2023-24 Audit Report	Vote	John Azzizzi	5 m
"Motion to Adopt/Approve the 2023-2024 Audit Report."			
F. 2025-2026 Application for Funding (Federal Title Programs) - Consolidated Application	Vote	John Azzizzi	5 m
"Motion to Approve the 2025-2026 Application for Funding (Federal Title Programs) - Consolidated Application."			
G. McGuireWoods Letter of Engagement	Vote	Dr. Pam Magee	5 m
"Motion to Approve the Letter of Engagement between PCHS and McGuireWoods."			

	Purpose	Presenter	Time
H. BRG/AALRR Letter of Engagement	Vote	Dr. Pam Magee	5 m
"Motion to Approve the Letter of Engagement between PCHS and BRG/AALRR."			
I. IB Program	Vote	Randy Tenan-Snow	10 m
"Motion to Approve the IB Program."			
J. CA Governor's Office of Emergency Services: Designation of Applicant's Agents Resolution (Form 130)	Vote	Brooke King	5 m
"Motion to approve the State of California-California Governor's Office of Emergency Services: Designation of Applicant's Agents Resolution (Form 130)."			

XI. Employment Contracts and Evaluations**9:27 PM**

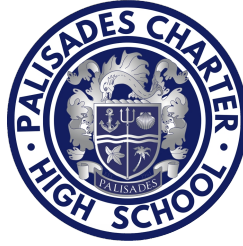
A. Diana Kim 2025-2026 Employment Contract	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Employment Contract for Diana Kim."			
B. Dr. Ian Sayer 2025-2026 Employment Contract			5 m
"Motion to Approve the 2025-2026 Employment Contract for Dr. Ian Sayer"			
C. Tyler Farrell 2025-2026 Employment Contract	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Employment Contract for Tyler Farrell."			
D. Jeff Roepel 2025-2026 Employment Contract	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Employment Contract for Jeff Roepel"			
E. Martha Monahan 2025-2026 Employment Contract	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Employment Contract for Dr. Martha Monahan."			
F. Rafael Negroe 2025-2026 Employment Contract	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Employment Contract for Rafael Negroe."			
G. Consideration of Eleventh Amendment to Contract for Employment of Executive Director/Principal	Vote	Sara Margiotta	5 m
"Motion to Approve the Eleventh Amendment to Contract for Employment of Executive Director/Principal."			

	Purpose	Presenter	Time
XII. Governance			10:02 PM
A. 2025-2026 Board of Trustees Election Results	Vote	Sara Margiotta	5 m
"Motion to Approve the 2025-2026 Board of Trustees Election Results."			
XIII. Consent Agenda			10:07 PM
A. Personnel Items	FYI	Dr. Martha Monahan	5 m
B. Finance Items: School Organized Conferences/Trips	Vote	Sara Margiotta	5 m
July 7 - July 11 Innovative Schools Summit, Las Vegas, NV. Attendees: Mr. Mittelbach, Ms. Ramzi, and Ms. Saxon			
XIV. New Business / Announcements			10:17 PM
A. Announcements / New Business	FYI	Sara Margiotta	1 m
Annual Governance/Brown Act Training: TBD			
Monthly Board Meeting: Tuesday, August 19, 2025, at 5:00 PM at Pali South			
Annual Board/Goal Setting Retreat: Saturday, September 13, 2025 at 10:00 AM			
B. Announce items for closed session, if any.	FYI	Sara Margiotta	1 m
XV. Closing Items			10:19 PM
A. Adjourn Meeting	FYI	Sara Margiotta	1 m

Coversheet

Approve Minutes

Section:	IV. Approve Minutes
Item:	A. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Special Board Meeting on June 11, 2025



Palisades Charter High School

Minutes

Special Board Meeting

Date and Time

Wednesday June 11, 2025 at 9:30 AM

Location

Pali South
302 Colorado Avenue
Santa Monica, CA 90401

Palisades Charter High School
15777 Bowdoin Street
Pacific Palisades, CA 90272

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Trustees Present

Amir Ebtehadj, Kiumars Arzani, Maggie Nance, Minh Ha Ngo, Nicholas Albonico, Sara Margiotta

Trustees Absent

Andrew Paris, Jessica Recinos, Kristina Irwin, Martha Monahan

Ex Officio Members Present

Dr. Pam Magee

Non Voting Members Present

Dr. Pam Magee

Guests Present

Carolyn Jordan, Diana Kim, Jane Davis, Jeff Roepel, Negeen Ben-Cohen, Rafael Negroe

I. Opening Items

A. Call the Meeting to Order

Sara Margiotta called this meeting to order at 9:41 AM on June 11, 2025 at the Pali South campus (302 Colorado Ave, Santa Monica, CA 90401).

Given that board members Arzani and Albonico were already on site at the Bowdoin campus the meeting was adjourned at 9:47 AM.

The meeting was called to order officially at the Bowdoin campus (15777 Bowdoin Street, Pacific Palisades, CA 90272) at 10:17 AM.

B. Record Attendance and Guests

C. Public Comment

Anonymous: "The debris from many homes are being dumped on or near Pali campus. I'm hearing from homewoners the lead and other toxins have been measured and is high. Since Pali the land by Pali is being used a dumping ground, are there are additional funds to extend the lease or perhaps use other LAUSD schools for grade specific in-person learning? Or will there be an option for kids to do virtual school if parents deem Pali unsafe in a few months? I respect and love the idea of community but scared about impact of toxins which normally take years to clean not months - especially after confirming the debris is indeed toxic."

II. 2025-2026 School Year Campus Assessment/Planning

A.

Campus Assessment/Planning

During the walkthrough, the Board of Trustees assessed the Bowdoin campus, focusing on damage and current construction efforts. The tour encompassed a survey of smoke-damaged structures, the former bungalow sites, the temporary village, the Maggie Gilbert Aquatic Center (Pali pool), and the Stadium by the Sea (football field). The board also observed clean-up crews at work and engaged in conversations about the necessary rehabilitation processes. Critical discussions during the tour included the challenges posed by the site's current state, required improvements and timelines for a safe return, and the repair prioritization of various extracurricular facilities.

III. New Business / Announcements

A. Announcements / New Business

The next board meeting will take place on Tuesday, June 17 at 5:00 PM at Pali South.

B. Announce items for closed session, if any.

IV. Closing Items

A. Adjourn Meeting

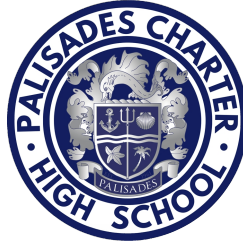
There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:34 AM.

Respectfully Submitted,
Amir Ebtehadj

Coversheet

Approve Minutes

Section:	IV. Approve Minutes
Item:	B. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Board Meeting on May 20, 2025



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday May 20, 2025 at 5:00 PM

Location

Pali South
302 Colorado Avenue
Santa Monica, CA 90401

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SUPPORTING DOCUMENTATION:

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Trustees Present

Amir Ebtehadj, Andrew Paris, Kristina Irwin, Maggie Nance, Martha Monahan, Minh Ha Ngo, Nicholas Albonico, Roger Crystal (remote)

Trustees Absent

Jessica Recinos, Kiumars Arzani, Sara Margiotta

Trustees who arrived after the meeting opened

Minh Ha Ngo

Ex Officio Members Present

Dr. Pam Magee

Non Voting Members Present

Dr. Pam Magee

Guests Present

Charlie Speiser

I. Opening Items

A. Call the Meeting to Order

Maggie Nance called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday May 20, 2025 at 5:10 PM.

B. Recognitions and Certificates of Appreciation

Dr. Sayer recognized and presented certificates of appreciation to several groups instrumental in Pali's transition to Sears.

Margaret's Place, an emotional drop-in support program by Joe Torre's Safe at Home, was recognized for assisting students impacted by the recent fires. Maile Zambuto, representing Margaret's Place, noted that similar initiatives exist at Venice, Samohi, and Pali, with hopes to expand to the Bowdoin campus upon the school's return.

The National Center for School Crisis and Bereavement at Children's Hospital Los Angeles was recognized for providing mental health resources, presentations, and support focused on resiliency for staff, students, and and parents since the start of the Palisades fires recovery. The Center's Director, David Schonfeld M.D., Program Director Karen Rogers Ph.D., and Center Administrator Jose Gomez were acknowledged, and it was mentioned that The Wonderful Company has awarded them funding for the next several years.

Jane Rainsford was recognized on behalf of Judi Barker and the **Barker Center** for their generous donation of their venue for two weeks to host AP examinations.

Finally, the **Santa Monica Masonic Lodge** was recognized for honoring two Pali educators, Rob King and Monique Parks, during their educator awards. Charlie Guillen from the Lodge also expressed their desire to financially support for the school, offering assistance with venue space and school supplies

C. Record Attendance and Guests

D. Public Comment

Alice: a student, reported that many students were unaware of the potential discontinuation of the Math Lab for the upcoming year, a program to be advertised at tomorrow's Dolphin Night. Alice emphasized the program's value to their math education and recommended that administration either maintain the program or clearly communicate its discontinuation to the student body.

Lisa Saxon: Submitted a comment for a follow-up to their October request for an independent investigation into alleged workplace discrimination and hostile work environment created by Human Resources. They reported concerns including: failure to implement accommodations following submission of a doctor's note requesting a standing desk; unprofessional conduct including inappropriate personal comments; delayed implementation of the Interactive Process; non-payment for approved summer work while colleagues on the same project were compensated; and lack of assistance with other accommodation requests. Saxon noted they have only received an informal "coffee chat" with two trustees since their initial complaint, with no formal Board response, and requested resolution before the end of the school year. They indicated they are pursuing payment for hours worked through appropriate channels, including filing a California Public Records Act request.

E. Announce items for closed session, if any.

The non-interested board members entered closed session at 5:28pm.

II. Open Session

A. Return to Open Session

The board returned to open session at 5:45pm.

B. Report Out on Action Taken In Closed Session, If Any.

In closed session the non-interested members of the Board, by a vote of 3 to 0, took action to terminate the employment of the PCHS Special Education Coordinator (Employee #102076). Trustee Monahan did not participate in the meeting.

III. Approve Minutes

A. Approve Minutes

Nicholas Albonico made a motion to approve the minutes from Board Meeting on 04-22-25.

Maggie Nance seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

Sara Margiotta	Absent
Andrew Paris	Aye
Amir Ebtehadj	Aye
Roger Crystal	Aye
Maggie Nance	Aye
Jessica Recinos	Absent
Nicholas Albonico	Aye
Martha Monahan	Aye
Kiumars Arzani	Absent
Kristina Irwin	Aye
Minh Ha Ngo	Absent

Minh Ha Ngo arrived at 5:53 PM.

IV. Organizational Reports

A. Student Report

With only 15 days remaining in the school year, students are beginning to prepare for final exams. "Future Dolphin Night" is scheduled for tomorrow, and several upcoming events were highlighted, including the Will.i.am event, various senior activities such as senior night and the senior picnic, and Grad Night at Six Flags. Additionally, it was reported that prom was highly successful, with over 700 tickets sold.

B. Parent Report

The Santa Monica City Council has passed an open beverage container ordinance, raising concerns among some parents in the community. Additionally, as indicated in last week's LAUSD presentation, there remains uncertainty for some parents regarding the timeline for returning to the Bowdoin campus.

C. Community Report

Brentwood Community Council recognized three Pali juniors with the prestigious Youth of the Year award: Alessandra Santini (incoming ASB President), Yasmine Santini (Tideline Editor in Chief) and Ocean Silkman (Ambassadors President).

D.

Represented Classified Staff Report

Excited to be helping the school close up the school year.

E. Unrepresented Classified Staff Report

Dr. Monahan commended the ASB for their work at prom, expressing great pride in their efforts and noting that she had never attended a school dance with such well-behaved students.

F. Faculty Report

Faculty members have inquired about the status of their classroom belongings over the summer, specifically whether materials will need to be relocated or if they can remain in place. Questions were also raised regarding the timeline for the disbursement of LAUSD fire aid grants to affected staff. Despite existing challenges, faculty are working diligently to complete the semester, noting that smaller class sizes have been beneficial and remaining students have shown commendable engagement and participation.

G. Human Resources Director (HR) Report

A well-received staff appreciation week was hosted in the basement area that has been transformed into a makeshift staff break room. Food for the event was catered by Palisades Garden Cafe.

H. Director of Operations Report

Stands as submitted.

I. Director of Information Technology Report

J. Director of Development Report

K. Chief Business Officer (CBO) Report

The 2023-24 audit has been completed, allowing preparations to begin for the upcoming fiscal year. All IRS filing requirements were met ahead of the May 15th deadline. As budget season approaches, the finance team is simultaneously closing the current year's books and preparing for the 2025-26 school year. It was noted that fire-affected schools will be protected by a "hold-harmless" provision based on total funding amounts rather than Average Daily Attendance (ADA). The significant distinction is that ADA-based funding would include Cost of Living Adjustments (COLA), whereas the current approach maintains funding at last year's rates.

L. Executive Director/Principal (EDP) Report

Stands as submitted. Community meetings regarding the fire rebuilding effort are ongoing. A presentation for Pali staff and the Board concerning the rebuilding is scheduled for June 2nd. Additionally, an administrative committee for the fire rebuilding

will be formed, including representatives from the Board, faculty, parents, and students. Finally, Trustees are invited and encouraged to attend the Hollywood Bowl graduation ceremony on June 4th from 3-5pm.

V. Board Committees (Stakeholder Board Level Committees)

A. Academic Accountability Committee Update

The committee discussed the International Baccalaureate (IB) program, noting unanimous support from all attendees at their meeting. They have also discussed the bell schedule, and the Math, Science, and P.E. departments have presented to the committee. The committee's meeting minutes and presentations are available on the school website.

B. Budget & Finance Committee Update

The committee met last week to discuss fundraising and development efforts related to fire aid. ASB expressed concern that decreased revenue would impact their activities. The committee approved holding steady the amount of transportation scholarships for the coming year. Additionally, the International Baccalaureate (IB) program was brought before the finance committee, with a request that the Board task the Academic Accountability Committee to make a recommendation.

C. Election Committee Update

Trustee Irwin presented an update from Election Committee Chair David Pickard. A runoff election for the all-stakeholder community seat is currently being held between Fati Adeli and Kiumars Arzani, with voting open until Friday. Voting is taking place on Infinite Campus for community members, and students are casting their votes on Schoology. The committee plans to meet next week to certify the election results.

D. Charter Committee Update

The EDP commented on the extension of the school's charter and the upcoming Los Angeles Unified School District (LAUSD) visit for authorization on May 28th. The next charter renewal is scheduled for 2028.

VI. Board Committees (Board Members Only)

A. Board Members Only - Committee Updates

There was no update provided for either the Survey Committee or the Audit Committee at this time. All grade appeals have concluded, with the exception of one appeal scheduled to be heard tomorrow.

VII. Academic Excellence

A.

Environmental Studies Update

EDP Magee summarized the findings from Citadel EHS, a leading environmental, health, safety, and sustainability (EHS&S) consulting firm. Studies were conducted across all spaces in Pali South, and their recommendations were detailed in their report. Key considerations and action items included the recommendation to clean and regularly filter air filters; these have since been replaced and will continue to be regularly swapped out. Additionally, it was advised to regularly wet wipe surfaces instead of dry dusting to minimize airborne particulates and accumulation.

VIII. Finance

A. Audit Engagement Letter & Motion

The Audit Engagement Letter and its corresponding motion will be presented at the next board meeting.

B. Independent Audit Report

A draft of the Independent Audit Report was received last Friday. The final report is scheduled for submission to the Board next month. The audit yielded a clean report, with the only consideration noted being a delay in submitting some materials.

C. LACOE Resolution to Issue Funds and EFT Forms

This item authorizes the Los Angeles County Office of Education (LACOE) to regularly make electronic funds transfers (EFTs) for funds allocated to Pali High. Currently, these funds are held in a County treasury account until requested. A recommended cash management strategy will be presented at a later date to ensure the proper and responsible management and investment of these funds.

Maggie Nance made a motion to approve the Resolution to Issue Funds to Charter School and execute all related forms.

Nicholas Albonico seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Maggie Nance	Aye
Kristina Irwin	Aye
Martha Monahan	Aye
Kiumars Arzani	Absent
Nicholas Albonico	Aye
Minh Ha Ngo	Aye
Amir Ebtehadj	Aye
Andrew Paris	Abstain
Sara Margiotta	Absent
Jessica Recinos	Absent
Roger Crystal	Aye

D.

PCHS Transportation and Scholarships (2025-2026)

Maggie Nance made a motion to approve the PCHS Transportation and Scholarships (2025-2026).

Nicholas Albonico seconded the motion.

The motion would approve \$180,000 and hold individual amount per student unchanged.

The board **VOTED** to approve the motion.

Roll Call

Jessica Recinos	Absent
Maggie Nance	Aye
Kristina Irwin	Aye
Kiumars Arzani	Absent
Nicholas Albonico	Aye
Andrew Paris	Absent
Amir Ebtehadj	Aye
Minh Ha Ngo	Aye
Sara Margiotta	Absent
Roger Crystal	Aye

E. CFOMW Tax, LLC - Services Fee Agreement

The Services Fee Agreement with CFOMW Tax, LLC was presented and approved in principle at the previous meeting. The necessary documentation has since been filed, with the expectation that Pali will receive the anticipated funding.

Maggie Nance made a motion to approve the CFOMW Tax, LLC - Services Fee Agreement.

Minh Ha Ngo seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

Roger Crystal	Aye
Andrew Paris	Aye
Nicholas Albonico	Aye
Jessica Recinos	Absent
Maggie Nance	Aye
Kiumars Arzani	Absent
Sara Margiotta	Absent
Minh Ha Ngo	Aye
Amir Ebtehadj	Aye
Martha Monahan	Aye
Kristina Irwin	Aye

F. International Baccalaureate

The International Baccalaureate (IB) program was discussed, noted as an internationally recognized program not currently offered by any high schools on the Westside. Key considerations for its implementation include staffing and programming adjustments. The

Budget & Finance Committee (B&F) expressed a desire for the Trustees to task the Academic Accountability Committee (AA) with thoroughly analyzing the program and making a recommendation to both the Finance Committee and the Trustees. It was also clarified that there is no intention to hire a program coordinator for the upcoming school year, and initial estimates suggest approximately \$20,000 would be needed to fund the training program next year.

Maggie Nance made a motion to task the AA committee to evaluate the IB program and to report back to the B&F committee and the Trustees with a recommendation of whether or not the program should be implemented.

Kristina Irwin seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

Amir Ebtehadj	Aye
Roger Crystal	Aye
Sara Margiotta	Absent
Martha Monahan	Aye
Andrew Paris	Aye
Kristina Irwin	Aye
Maggie Nance	Aye
Jessica Recinos	Absent
Nicholas Albonico	Aye
Minh Ha Ngo	Aye
Kiumars Arzani	Absent

IX. Governance

A. 2025-2026 Board Meeting Schedule

Maggie Nance made a motion to approve the 2025-2026 Board Meeting Schedule as presented.

Amir Ebtehadj seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

Maggie Nance	Aye
Roger Crystal	Aye
Sara Margiotta	Absent
Minh Ha Ngo	Aye
Nicholas Albonico	Aye
Kristina Irwin	Aye
Andrew Paris	Aye
Martha Monahan	Aye
Kiumars Arzani	Absent
Jessica Recinos	Absent
Amir Ebtehadj	Aye

X. Consent Agenda

A. Finance Items: School Organized Conferences/Trips

Nicholas Albonico made a motion to approve the field trips in the consent agenda.

Amir Ebtehadj seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Jessica Recinos Absent

Kiumars Arzani Absent

Martha Monahan Aye

Minh Ha Ngo Absent

Andrew Paris Aye

Sara Margiotta Absent

Nicholas Albonico Aye

Maggie Nance Aye

Kristina Irwin Aye

Roger Crystal Aye

B. Personnel Items

XI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:49 PM.

Respectfully Submitted,
Amir Ebtehadj

Coversheet

Human Resources Director (HR) Report

Section:	VI. Organizational Reports
Item:	F. Human Resources Director (HR) Report
Purpose:	FYI
Submitted by:	
Related Material:	HR Board Report 06_17_2025.pdf



PALISADES
CHARTER HIGH SCHOOL
Empowering Educational Excellence.

**Human Resources Report
Board of Trustees Meeting
June 17, 2025**

Annual Update of Administrative Contracts

The administration respectfully presents for the Board's review, the contracts for key administrative personnel for the upcoming school year. These contracts reflect continued commitment to strong leadership across departments that are critical to our academic mission and operational success.

The following positions are included:

- Administrative Director/AP of Academic Achievement
- Administrative Director/AP of Special Education
- Administrative Director/AP of Admissions, Attendance & Accountability
- Director of Information Technology
- Director of Human Resources
- Director of Operations
- Executive Director/Principal

Each contract has been reviewed to ensure alignment with Governance goals and compliance with applicable policies and regulations. These leaders play an essential role in supporting student learning, ensuring compliance, managing school-wide systems, and fostering a positive and effective work environment.

Closed Session

Public Employee Discipline/Dismissal/Release, pursuant to Government Code Section 54957:

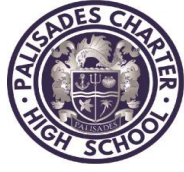
Vote.

Respectfully Submitted,
Martha Monahan, Ed.D.
Director of Human Resources

Coversheet

Executive Director/Principal (EDP) Report

Section:	VI. Organizational Reports
Item:	K. Executive Director/Principal (EDP) Report
Purpose:	FYI
Submitted by:	
Related Material:	EDP Board Report 06_17_2025.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Executive Director/Principal Report Board of Trustees Meeting June 17, 2025

Our mission: PCHS will empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.

Schoolwide goals: Academic Achievement, Communication, Diversity, Student Socioemotional Well-being, and Health

2025-2026 School Reopening Plans: PCHS is working closely with LAUSD to complete environmental testing and cleaning of the Palisades campus. Construction of the temporary village housing classrooms destroyed by the January fire is now complete. The PCHS Board of Trustees visited the Palisades campus on June 11 to assess conditions as part of the decision-making process regarding where school will open in the fall of 2025. Key considerations include environmental conditions and air quality, campus readiness/completion of cleaning and restoration of school facilities, and the amount of time required to relocate back to the Palisades from Santa Monica. These elements are being carefully considered with a decision anticipated by the end of June.

Admissions and Enrollment:

PCHS	9th	10th	11th	12th	Total
June 4, 2025	521	575	607	733	2436
Fall 2025	567 (8.83 %)	606 (5.39%)	637 (4.94%)	659 (-10.10%)	2469 (1.35%)

Summer School	9th	10th	11th	12th	Total
July 18, 2024	210	198	195	13	613
June 13, 2025	132	180	163	3	478

Academic Achievement Updates:

- The PCHS graduation rate is 98% this year, up by 0.5% from last year.
- Dolphin Leadership Academy will be held at Pali South from July 14th to August 1st. The hours have been reduced by two hours per day (8:30 am to 12:30 pm) due to food service limitations. So far, 95 incoming 9th graders have enrolled. The Summer Bridge Program incorporates four teachers leading rotations.

- PCHS started Summer School one week early this year on June 11th. Credit Recovery Summer School has 530 students enrolled with 10 teachers providing online instruction on Tuesdays, Wednesdays, and Thursdays through the APEX platform. Summer School ends on July 11th.
- A new Accelerated Summer School Geometry class is being offered for incoming 9th graders, which is in-person at Pali South from 8:30 am to 12:30 pm.
- Academic Departments and Professional Learning Communities will meet during the summer months to collaborate on lesson planning, analyze Performance Matters data, and review common assessments. The following groups have requested and been approved for Professional Development Collaboration time: Biology, English 9, 11, 12 AP Computer Science, ELD, AP Lang, Math Analysis, Virtual Academy, Special Education, H Eng 10 PLC, Academic Accountability Team, and Testing Team.

Athletics:

- Baseball: PCHS continues to explore long term location options for the program.
- Football: Summer practices have been secured at a UCLA practice facility. Fall practices will be held at Memorial Park when the UCLA permit ends in July. All Football games will be away games until further notice.

Upcoming Events:

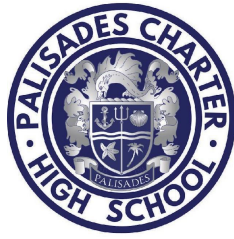
- Summer Mailer – First week of July
- Welcome Back Webinar - August 5,7, 11
- Orientation – Week of August 4-8

PALI WELCOMED [will.i.am](#): A Pali Alum, World-Renowned Musician, Philanthropist, and STEAM Advocate on May 22, 2025 – will.i.am, the world-famous musician, philanthropist, activist, STEAM supporter, businessman, and Pali alum, met with students for an exclusive event. will.i.am, known for his groundbreaking work as the frontman of Black Eyed Peas, participated in a special Q&A session with Pali students on May 28, 2025, at 6:00 pm at the Skirball Cultural Center. Beyond his musical achievements, will.i.am has dedicated much of his life to making a difference in underserved communities through his i.am Angel Foundation. The foundation provides scholarships, mentorship, and educational resources to students, helping them pursue opportunities in science, technology, engineering, and mathematics (STEM). As a passionate advocate for STEM education, will.i.am has made it his mission to inspire the next generation of inventors, scientists, and leaders. His work in promoting STEAM (Science, Technology, Engineering, Art, and Mathematics) reflects his belief that education and technology are key to building a better future for all. The Q&A session gave Pali students the rare opportunity to hear firsthand from will.i.am about his journey from Pali to international fame, his commitment to social impact, and his vision for the future of technology and education. Students had the chance to ask questions, engage in meaningful discussions, and learn from one of the most influential figures in both entertainment and social good. This was an incredible opportunity for the Pali community to connect with a true visionary who has used his platform to make a lasting impact.

Coversheet

Budget & Finance Committee Update

Section:	VII. Board Committees (Stakeholder Board Level Committees)
Item:	B. Budget & Finance Committee Update
Purpose:	FYI
Submitted by:	
Related Material:	Special Budget Com Meeting Minutes 06_02_2025.pdf Special Budget Com Meeting Minutes 06_02_2025 (4pm).pdf Special Budget Com Meeting Minutes 05_29_2025-05_30_2025 .pdf Special Budget Com Meeting Minutes 06_07_2025.pdf Special Budget Com Meeting Minutes 06_10_2025.pdf



PALISADES

CHARTER HIGH SCHOOL

Empowering Educational Excellence.

SPECIAL MEETING MINUTES - BUDGET/FINANCE COMMITTEE **MONDAY, JUNE 2, 2025 – 4:00 – 6:30 PM**

VIA ZOOM - <https://palihigh-org.zoom.us/j/85935877918?pwd=BdcarVbChhQ6Cq8kBP3hNgbjB6Dmra.1>
Passcode: 770220

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

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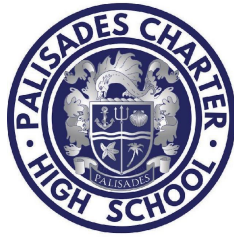
I. PRELIMINARY:

A. Call to Order & Roll Call - S Margiotta called the meeting to order at 4:22 pm. Attendees were the same as the attendees at the June 2, 2025 regular meeting.

B. Public Comments – No public comment was made.

IV. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

E. 2025/2026 Budget was reviewed again with updated budget information as shared with J Azzizi and A Dutton. Prop 28 money discussed. Educator Effectiveness grant also discussed. There is \$484K which expires in June 2026. There is deferred revenue in the amount of \$400,749. Tech is requesting \$493,600 to purchase 800 devices to maintain 1:1. A question was raised about the # of incoming freshman plus additional new incoming students to justify the purchase of 800 new devices. Textbook requests are \$79,000. Discussion were ongoing as the department requests were reviewed including large Operations and Technology budgets. After lengthy ongoing discussion and review of all requests it was agreed that an additional Special B&F Committee meeting was needed. This will be scheduled for Sat. June 7, 2025 @ 10:00 am. Meeting was adjourned at 7:30 pm.



PALISADES

CHARTER HIGH SCHOOL

Empowering Educational Excellence.

SPECIAL MEETING MINUTES - BUDGET/FINANCE COMMITTEE MONDAY, JUNE 2, 2025 – 4:00 – 6:30 PM

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PALISADES

CHARTER HIGH SCHOOL

SPECIAL MEETING AGENDA - BUDGET/FINANCE COMMITTEE

THURSDAY/FRIDAY, MAY 29-MAY 30, 2025

11:00 AM - 5:00 PM, via ZOOM

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Zoom Meeting: <https://palihigh-org.zoom.us/j/81784637883?pwd=a8EknbnS8DfLe3VRUBMBbuPdZj7EoS.1>

Passcode: 642424

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.

I. PRELIMINARY:

A. Call to Order & Roll Call S Margiotta

1. The meeting was called to order at 11:09 am on 5/29/25. In attendance: S Sherkanov, R Kianofar, D Gronich, S Margiotta, R Perez, S Giron, P Magee, J Azzizi, and A Dutton.

B. Public Comments – No public comment was made.

III. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

A. J Azzizi/A Duston discussed the Prop 28 art grant that needs to be integrated into the 2025/2026 budget. There is 23/24 money set to expire 25/26 and 24/25 money set to expire 26/27. Annual amount is \$384K. 80% can be used to supplement the arts program with salaries and 20% supplement on other items. Textbooks were briefly reviewed and it was noted that there was a \$1.8 million dollar request for technology but the tech budget wasn't available to review. It was estimated that current donations and loss of use \$ is estimated at \$620K. The need to refresh teacher devices was also briefly discussed. Non-cap equipment was originally budgeted at \$644K in J Azzizi's top-down approach. It was also confirmed that the commitment to LTHB continues to be funded and budgeted for. Textbooks also to be re-evaluated. J Azzizi reviewed his original top down budget which outlines current funding sources as presented. The review of tech, textbooks, transportation, Civic Center Permits, Cafeteria and Operations will be deferred to Friday/Monday's meetings of the committee. The committee also discussed the need to update teacher conference guidelines as it pertains to timing, cost, attendees and # of days.

V. OTHER:

The meeting was adjourned at 12:45 pm and committee will reconvene on May 30, 2025 @ 11:00 am.



PALISADES

CHARTER HIGH SCHOOL

I. PRELIMINARY:

A. Call to Order & Roll Call S Margiotta

1. The meeting was called to order at 11:13 am on 5/30/25. In attendance: S Sherkanov, R Kianofar, D Gronich, S Margiotta, N Hall (ASB), P Magee, J Azzizi, R Negroe, R Rodman, Z Kassan (ASB) J Roepel, and A Dutton.

B. Public Comments – No public comment was made.

III. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

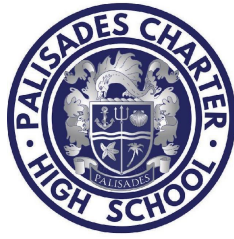
A. J Azzizi/A Duston again reviewed the developing 2025/2026 budget and it stands as submitted. Committee again discussed Prop 28 money and confirmed ongoing funding of LTHB. J Azzizi clarified that P1 funding is the floor of funding for the next year. Student Support and PD grant stand at \$837,289. Tech discussed the need to hire Atkins IT to help rebuild at PCHS main campus. Tech budget request reviewed noting it is unclear if this will be funded by Insurance or FEMA? J Roepel also noted that there was a \$1.8 million tech loss and he is estimating a \$450 gap loss. ASB confirmed that they are budgeting \$ to pay for student tablets. The overall Tech request once completely reviewed is \$2.2 million dollars. There is \$558K request in subscriptions and \$550 for Non-Cap equipment.

Transportation reviewed and is estimated at \$408,968 (6 buses without cost of competition buses with a cost of \$2800/student).

CapEx reviewed. Pool wasn't damaged during the fire but needs to be replastered. It was also clarified that lifeguard salaries are paid with 65% Civic Center Permit money and 35% PCHS general fund.

V. OTHER:

The meeting was adjourned at approximately 3:45 pm and committee will reconvene on June 6, 2025 in a special B&F meeting after the regularly scheduled meeting



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

SPECIAL MEETING AGENDA - BUDGET/FINANCE COMMITTEE SATURDAY, JUNE 7, 2025 – 10:00 AM – 2:00 PM

**VIA ZOOM - <https://palihigh-org.zoom.us/j/83737283418?pwd=MseiYXZoQcbMbP0l6MLtihezCcqJxH.1>
Passcode: 689480**

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I. PRELIMINARY:

A. Call to Order & Roll Call - S Margiotta called the meeting to order at 10:11 am. In attendance: S Margiotta, D Gronich, R Kianfar, S Sherkhanov, J Azzizi, A Dutton and P Magee.

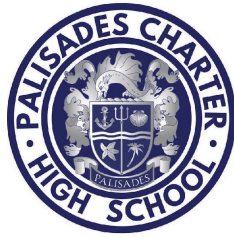
1. Introductions

B. Public Comments – No public comment was made.

II. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

- A. PCHS 2025/2026 Budget – J Azzizi discussed options for planning 2025/2026 budget. He reported that there were surplus funds from the 2024/2025 school year and that these could be restricted for use during the 2025/2026 to cover the budget deficit for the 2025/2026 school year. Committee agreed that this was not the best approach and again began looking at itemized budget items looking for areas of cost savings. Current budget and requests were reviewed again by the committee. Among others, Operations budget, Technology budget, and requested teacher conferences off-site or out of state were among the many areas addressed and budgets adjusted. One administrator position was also adjusted. J Azzizi and A Dutton will make all of the recommendations and committee will convene for 1 additional Special Budget and Finance Committee Meeting Monday, June 9 @ 3:30 pm to review final budget, confirm that it is balanced and make recommendations to the Board.

Meeting was adjourned at 1:10 pm.



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

SPECIAL MEETING AGENDA - BUDGET/FINANCE COMMITTEE TUESDAY, JUNE 10, 2025 – 3:15 PM – 4:30 PM

**VIA ZOOM - <https://palihigh-org.zoom.us/j/87978848264?pwd=6jsdLA34jixUI1Baaif2ixNbCbToG.1>
Passcode: 160638**

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I. PRELIMINARY:

A. Call to Order & Roll Call - S Margiotta called the meeting to order @ 3:27 pm. In attendance: D Gronich, S Sherkhanov, R Kianfar, S Margiotta, R Rodman, S Price, A Dutton, J Azzizi P Magee (and joined briefly by J Roepel).

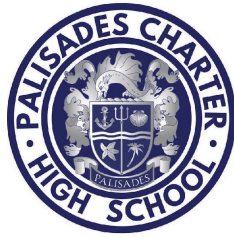
B. Public Comments – No public comment was made.

II. MEETING MINUTES

1. D Gronich made a motion to approve the Special Budget and Finance Committee Meeting minutes from May 29-30, 2025 with a correction to the date on P2, clarifying they were the minutes from May 30, 2025. S Sherkhanov seconded the motion. Motion passed unanimously with no abstentions.
2. D Gronich made a motion to approve the Regular Budget and Finance Committee Meeting minutes from June 2, 2025. S Margiotta seconded the motion. Motion passed unanimously with no abstentions.
3. D Gronich requested that the teacher conferences discussed be clarified to specify that these were off-site or out of state conferences and that address be amended to addressed. S Sherkhanov made a motion to approve the Special Budget and Finance Committee Meeting minutes from June 7, 2025 as amended. D Gronich seconded the motion. Motion passed unanimously with no abstentions.

II. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

A. PCHS 2025/2026 Budget – J Azzizi/A Dutton reviewed the current draft 2025/2026 budget which contained the revisions discussed at prior B&F Committee meetings on this topic. One additional correction was made adding additional funding for math support (contract). After further review/discussion, no additional changes were made. S Margiotta made a motion to approve the 2025/2026 PCHS budget as submitted with and additional \$154,000 added for math support. R Kianfar seconded the motion. Motion passed unanimously with no abstentions.



PALISADES

CHARTER HIGH SCHOOL

Empowering Educational Excellence.

With no additional business to discuss, the meeting was adjourned at 4:48 pm.

Coversheet

2025 College Center Updates

Section:	IX. Academic Excellence
Item:	A. 2025 College Center Updates
Purpose:	FYI
Submitted by:	
Related Material:	Class of 2025 Student Reported Admission Data.pdf College Center Presentation 06_17_2025.pdf



Class of 2025 Student Reported Admission Data

Allegheny College	Long Beach City College	The University of British Columbia (2)
American University (7)	Los Angeles City College (2)	The University of Texas at Austin
Arizona State University-Tempe (25)	Los Angeles Pierce College (5)	Tufts University (9)
ATP Flight School- Ponte Vedra	Los Angeles Trade Technical College (16)	Tulane University of Louisiana (5)
Biola University	Los Angeles Valley College (2)	Union University
Boston College (5)	Louisiana State University	University of Arizona (32)
Boston University (7)	Loyola Marymount University (30)	University of California-Berkeley (31)
Brown University	Massachusetts Institute of Technology (2)	University of California-Davis (57)
Cal Poly (23)	Michigan State University (10)	University of California-Irvine (9)
Cal Poly- Pomona (5)	Moorpark College	University of California-Los Angeles (32)
California State University- Channel Islands (7)	Morehouse College	University of California-Merced (28)
California State University-Dominguez Hills (10)	Mount Saint Mary's University (6)	University of California-Riverside (50)
California State University-Fullerton (24)	Mount San Jacinto College-Menifee Valley Campus	University of California-San Diego (39)
California State University-Long Beach (46)	Mt. San Antonio College	University of California-Santa Barbara (64)
California State University-Los Angeles (25)	New York University (14)	University of California-Santa Cruz (86)
California State University-Northridge (41)	North Carolina A & T State University	University of Chicago
Carnegie Mellon University (2)	Northeastern University (21)	University of Colorado Boulder (61)
Central Community College-Columbus Campus	Northwestern University (5)	University of Connecticut (8)
Chapman University (15)	Oberlin College (8)	University of Georgia
Citrus College	Ohio State University-Main Campus (4)	University of Hawaii at Manoa (7)
Clark Atlanta University (4)	Oklahoma State University- Main Campus	University of Illinois Chicago
Clemson University (2)	Parsons College Paris	University of Miami (9)
Colburn School	Pasadena City College (2)	University of Michigan-Ann Arbor (9)
Colorado College (3)	Paul Mitchell the School- Sherman Oaks	University of Oregon (74)
Columbia University	Pennsylvania State University (2)	University of Pennsylvania (2)
Cornell University (3)	Pepperdine University	University of Pittsburgh (8)
Cuesta College	Pitzer College	University of Portland (2)
Cypress College (2)	Point Park University (2)	University of San Diego (2)
Dartmouth College (3)	Prairie View A & M University (3)	University of San Francisco (11)
Denison University	Pratt Institute-Main (6)	University of Southern California (14)
Duke University (4)	Purdue University-Main Campus (8)	University of Utah (4)
El Camino Community College (3)	San Diego State University (40)	University of Vermont (16)
Embry-Riddle Aeronautical University- Prescott (13)	San Francisco State University (11)	University of Virginia- Main Campus (2)
Emerson College (13)	San Jose State University (11)	University of Washington-Seattle Campus (30)
Emory University (2)	Santa Barbara City College (16)	University of Wisconsin-Madison (37)
Fashion Institute of Technology (2)	Santa Monica College (205)	Vanderbilt University (2)
Georgetown University (4)	Sarah Lawrence College (5)	Villanova University (5)
Harvard University (3)	Savannah College of Art and Design (5)	Wake Forest University
Harvey Mudd College	Smith College (4)	Washington University in St. Louis (5)
Hobart and William Smith (2)	Sonoma State University (2)	Wesleyan University (2)
Indiana University-Bloomington (40)	Southern Methodist University (15)	West Los Angeles College (6)
Jackson State University	Southern University A & M College (2)	Williams College (2)
Kent State University at Kent	Stanford University (2)	Yale University
Lehigh University (2)	Stevens Institute of Technology	
	Syracuse University (15)	
	Temple University Japan	
	Texas Christian University (2)	
	The George Washington University (5)	
	The New School (7)	

COLLEGE CENTER PRESENTATION

CLASS OF 2025

SCHOOL YEAR: 2024-2025

COLLEGE CENTER STAFF

- KAREN ELLIS – DIRECTOR
- ALEX LANDAVERDE – COLLEGE COUNSELOR (FULL-TIME)
- CHELSEA ENOS – COLLEGE COUNSELOR (FULL-TIME)
- JESSICA TAKAKJIAN – COLLEGE COUNSELOR (PART-TIME)

THE STORY OF THE CLASS OF 2025

- WRITTEN BY: KAREN ELLIS/THE COLLEGE CENTER STAFF
- NARRATED BY: KAREN ELLIS

CLASS INFORMATION AS OF: 8/16/2025

**CLASS SIZE
(INCLUDING
TEMESCAL)**
757

**HIGHEST GPA
4.50 (1 SEM.)**

SENIOR APPLICATION TIMELINE

- JUNIOR APPOINTMENTS BEGIN SPRING OF 2024
- STUDENTS RETURNED TO SCHOOL IN MID - AUGUST OF 2024
- SENIOR ACTIVATION PACKETS COLLECTED
- SENIOR PARENT MEETING (SEPTEMBER) TO DISCUSS REQUIREMENTS AND TO GIVE AN OVERVIEW OF THE SENIOR APPLICATIONS PROCESS
- ADDITIONAL SENIOR APPOINTMENTS (SEPTEMBER THROUGH NOVEMBER)
- SENIORS APPLY TO COLLEGE (OCT-DEC)



ADDITIONAL INFORMATION SESSIONS



PALISADES CHARTER HIGH SCHOOL and GREAT EXPECTATIONS COLLEGE PREP

Present

College Admissions 101: A Webinar Series

All events are FREE, but spots are limited! Register now: <https://calendly.com/gecp>

Monday, August 26th
7:00pm - 8:30pm PT

A Senior's Roadmap to the Year Ahead

Overwhelmed by the seemingly countless essays and applications? Unsure what to write about in your essays or how to stand out on your application? Unclear on the timelines for financial aid, scholarships, and interviews? Ensure that you are on track for one of the most important years of your life.

Wednesday, August 28th
7:00pm - 8:30pm PT

Building a Balanced College List

People often use words like "safeties," "likelihoods," "targets," and "reaches" when discussing colleges, but what do they really mean, and how do you ensure you have enough of each on your list? Learn what factors to consider when researching colleges, how to gauge the likelihood of acceptance at various colleges, and how to be both optimistic and realistic while building your college list. You will also learn about a number of "hidden gem" colleges off the beaten path.

Monday, September 9th
7:00pm - 8:00pm PT

How to Make Yourself Shine in the UC's Personal Insight Questions

The UC Application asks you to describe your activities AND write four short essays to showcase yourself as an applicant in a pool of thousands of applicants. With no letters of recommendation or test scores in consideration, these essays are an extremely important part of your applicant profile! Learn how to answer the PIQ prompts so that you reveal more about yourself than is available in the rest of your application and come across as both well-rounded and engaging.

Wednesday, September 11th
7:00pm - 8:30pm PT

Top Strategies for Standout Personal Statements

Feeling nervous or experiencing writer's block when working on your college essay? Join us for an engaging webinar where you'll discover innovative techniques to craft compelling personal statements. Learn proven methods to brainstorm effectively, refine your writing style, and create powerful narratives that captivate admissions officers. Gain insights into making your essay impactful & memorable. Don't miss this opportunity to elevate your college application with expert tips and strategies!

Monday, September 16th
7:00pm - 8:00pm PT

Alternative Pathways: Gap years and transfers

Not all journeys to a four-year degree look the same: learn about taking a gap year or transferring colleges. This session will cover how to successfully plan for a gap year and maximize it, as well as the considerations for starting at a two-year college, and how either option can still get you where you ultimately belong.

Wednesday, September 18th
7:00 - 8:00pm PT

Understanding UK and Canadian Schools

Ever considered attending university in the United Kingdom or Canada? Learn about the benefits of studying in a different country, the application process (including high school requirements), student life abroad, financial considerations, and more!

Wednesday, September 25th
6:30pm - 7:30pm PT

Tackling the Most Common Supplemental Essay Prompts

Supplemental essays offer a unique opportunity to present your true self and passions to colleges. In this session, you'll discover how to tackle three of the most common prompts: "Why This School?", "Why This Major?", and the Identity & Diversity question. We'll provide strategies for college research, reflecting on your academic interests, and writing compelling stories about your contributions. By the end, you'll be ready to craft insightful, authentic, and standout essays that capture the attention of admissions committees.

Monday, September 30th
7:00pm - 8:00pm PT

To Test or Not to Test

Learn about current trends in standardized testing requirements in the ever-changing college admissions landscape. Plus, learn about the PSAT as well as the distinctions between the digital SAT and the upcoming 2025 changes to the ACT. We will also discuss testing timelines, which test will play to your strengths instead of your weaknesses, and when should you test (if at all)? Finally, learn how AP exams should factor into academic goals and college applications.

Wednesday, October 9th
6:30pm - 7:30pm PT

The College Process for Students with Average GPAs (2.5-3.5)

There is a college out there for everyone, and by learning about what to expect in the college process, different types of post-secondary institutions, college terminology, and the elements that comprise a successful admissions application, you can find schools that align with your academic performance and extracurricular profile.

Wednesday, October 16th
6:30pm - 8:00pm PT

Navigating the Path to Undergraduate Business Programs

A business degree can open up a host of professional doors for a student, but how do you strengthen your profile among thousands of other applicants? Learn more about admissions expectations and processes for selective and hidden-gem undergraduate business programs, as well as the essential skills and experiences that can set you apart, from academic performance to unique enrichment opportunities that help you craft a standout application.

Monday, November 4th
7:00pm - 8:30pm PT

Recap: Four Pillars of a College Application

Have you joined us for a number of webinars but are still unsure how to spend your free time to get the most "bang for your buck" while still enjoying your high school experience? In this webinar, we'll explore the four pillars that support a strong application, what colleges truly value in an applicant, and what you can do now to become the best possible candidate.



All events are FREE, but spots are limited!
To register, scan the QR code above or click the following URL: <https://calendly.com/gecp>

Questions? Call (888) 917-7737 or email contact@gecpcollegeprep.com

- UC/CSU WORKSHOPS
 - FINANCIAL AID SESSIONS
 - PERSONAL APPLICATION ASSISTANCE WITH TEMESCAL STUDENTS
- *ALL WEBINARS ARE RECORDED AND UPLOADED TO THE PALI WEBSITE FOR PARENTS/STUDENTS TO VIEW WHENEVER NEEDED.

SUPPORTING DOCUMENTS

- 417 LETTERS WRITTEN BY COLLEGE CENTER STAFF (earliest letters due October 15th)
- 417 COMMON APP FORM SUBMISSION (INCLUDES SCHOOL PROFILE, COUNSELOR REPORT AND COMMON APP REPORT)
- TRANSCRIPT SUBMISSION (ENTIRE CLASS)
- 844 TEACHER RECOMMENDATIONS WRITTEN

CLASS OF 2025 APPLICATION DATA

Last data refresh Friday, June 6, 2025

High School Outcomes

Alumni Outcomes

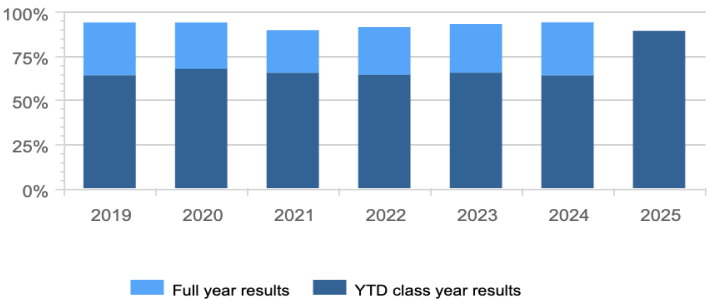
YTD results
89%

Class Year
2025

Applied to 1+ ▼

Analysis

Applied to at least 1 college



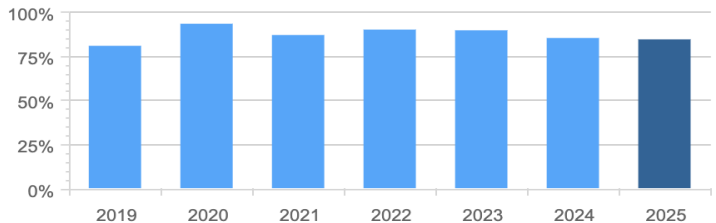
YTD results
84%

Class Year
2025

Accepted to 1+ ▼

Analysis

Accepted to at least 1 college



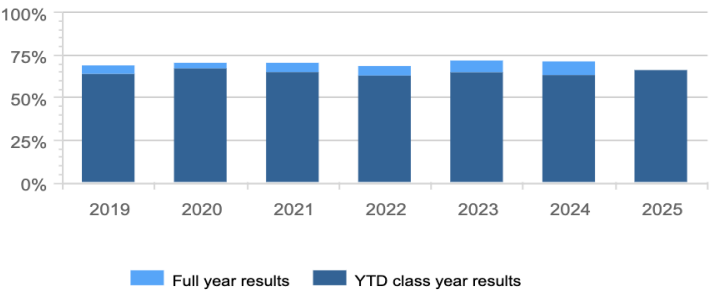
YTD results
66%

Class Year
2025

Applied to 4-year ▼

Analysis

Applied to 4-year college



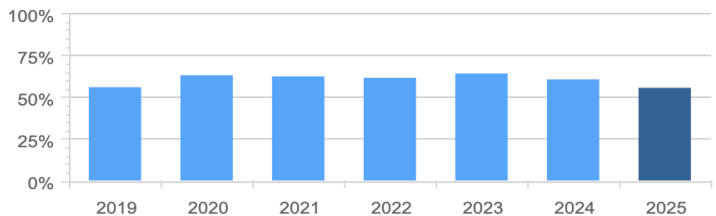
YTD results
55%

Class Year
2025

Accepted to 4-year ▼

Analysis

Accepted to 4-year college



APPLICATION BREAKDOWNS

- 29.4% - APPLIED TO 4YR IN-STATE
- 28.1% - APPLIED TO 4YR OUT-OF-STATE
- 41.3% - 2YR IN-STATE
- .2% - 2YR OUT-OF-STATE
- .6 % - OTHER (international, specialty schools)
- 89.33% - Applied to college
- 10.7% - Did not apply

ED/REA RESULTS (152 APPLICATIONS)

Before the fires, we learned that approximately three-fourths of our students that applied ED/REA were accepted to very selective colleges.

APPLICATION
TYPES
TOTAL
APPLICATIONS
: 7,238

APPLICATION TYPE		
Rolling	406	
Regular Decision	5007	
Early Action	1323	
Early Action II	15	
Restrictive Early Action	21	
Early Decision	121	
Early Decision II	31	
Priority	34	
Other	280	

CHRISTMAS BREAK AND THEN.....

THE FIRES

AFTER CHRISTMAS BREAK/AFTER THE FIRES

- 295 Cancelled AP Exams
- 125 AP Refunds given/students transferred out
- 15 students re-evaluating ED/EA Decision and affordability
- EA Students still receiving positive results
- Counselors adapting to working from home
- Sending out Midyear Transcripts/Met at Santa Monica library

STARTING WORK WITH CLASS OF 2026



JUNIOR CLASS PRESENTATIONS – SWITCHED TO ZOOM



STARTED JUNIOR APPOINTMENTS – PUSHED BACK TO FEBRUARY 10TH



MET WITH OVER 500 JUNIORS – OVER ZOOM



HELD OFFICE HOURS



WEBINAR HELD FOR JUNIOR PARENTS/STUDENTS ON HOW TO NAVIGATE SENIOR YEAR

2025 AP PROGRAM

In May 2025 the College Center administered over 2012 exams. Most exams were administered at the Barker Hangar in Santa Monica, which was a huge success. Students with 100% extra time were tested at the Santa Monica Library. Counselors, proctors, teachers and students all commented that the Hangar was a great environment for testing.

AP REGISTRATIONS.....

Course	Registrations	Took Exam
AP 2D Art & Design	49	46
AP 3D Art & Design	13	12
AP African American Studies	35	16
AP Biology	80	74
AP Calculus AB	46	31
AP Calculus BC	58	54
AP Chemistry	23	20
AP Chinese Language	1	1
AP Computer Science A	29	23
AP Computer Science Principles	197	132
AP Drawing	10	10
AP English Language	325	299
AP English Literature	330	198

AP'S CONT'D.....

AP Environmental Science	100	80
AP European History	91	73
AP French Language	8	5
AP Human Geography	99	74
AP Italian Language	20	13
AP Macroeconomics	204	109
AP Microeconomics	2	1
AP Music Theory	23	13
AP Physics C: Electricity & Magnetism	53	45
AP Physics: Mechanics	53	51
AP Precalculus	2	2
AP Psychology	174	116
AP Spanish Language	57	46
AP Spanish Literature	1	1

AP'S CONT'D.....

AP Statistics	67	50
AP US Government & Politics	92	59
AP US History	246	220
AP World History	167	137

AP DATA

- 1112 Students tested/2012 exams administered
- 295 Students tested late/295 cancelled
- 125 Students were refunded (transferred out)
- 76 Students tested with accommodations (20 less than last year due to cancellations). I must also note that a few students with accommodations chose not to use them. They chose to test with the other students in the Barker Hangar.
- Test scores will be available in July

READY FOR AP TESTING!!



PALI “AP TESTERS” AT BARKER HANGAR



SENIOR AWARDS PROGRAM

- Date: May 29th @ 3:30PM Location: Barker Hangar
- 350 Attendees
- Food Served/Buffer Style Set-up
- Tables/Chairs/Podium/Decorations - Ordered
- Photos on next slide



RESILIENT PALISADES ENVIRONMENTAL ADVOCATE AWARD

RECIPIENTS: DANIELLIA TRAUM, ARIK KRAFT. SIENNA MONNIER, RYAN CARPENTER, BRIGITTE APPELBAUM

BOOSTER CLUB AWARD RECIPIENTS

DICK HELD/PRESENTER



- RECIPIENTS: CASEY SCADUTO, LUIS RAMIREZ, AFOMACHUKWU KOJO-ONWAIZE, VINCENT LALONDE, RYAN LUTZ, ITATI-PELAYO-NAJAR, FINN NANCE

DILLON HENRY MEMORIAL AWARD DONOR: HARRIET ZARETSKY



BOOSTER AWARD FOR ENVIROTHON

TEACHER:

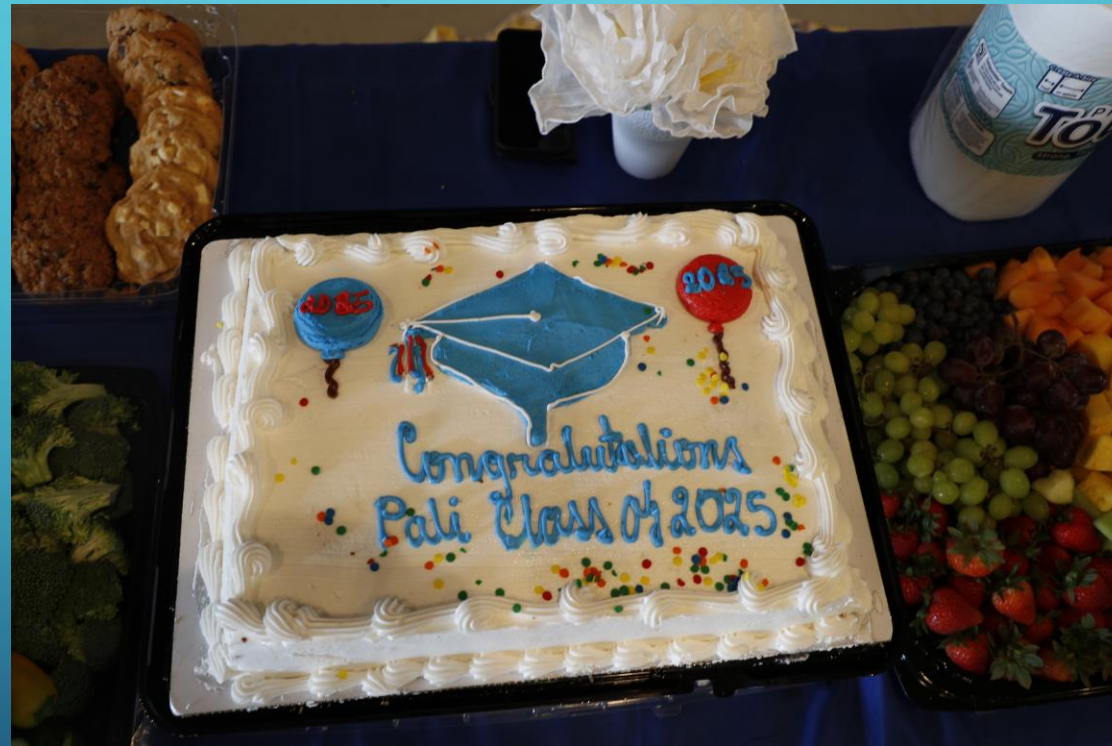
STEVE ENGLEMAN

RECIPIENT:

AVERY WAXMAN- LEE



SENIOR CLASS CAKE SERVED AT BANQUET



WRAPPING UP THE SCHOOL YEAR

- COLLECT POST-GRADUATE PLAN CARDS FROM SENIORS
- ENTERING POST-GRADUATE
- PREPARING FOR GRADUATION/MATRICULATION DATA
- PARTICIPATING IN GRADUATION CEREMONY
- COORDINATING SENIOR AWARDS PROGRAM – MAY 29TH
- SEND OUT FINAL TRANSCRIPTS/CONTACT STUDENTS WITH Ds OR FAILS

MATRICULATION DATA

CLASS OF 2025

		
<u>Class of 2025 Student Reported Admission Data</u>		
Allegheny College	Long Beach City College	The University of British Columbia (2)
American University (7)	Los Angeles City College (2)	The University of Texas at Austin
Arizona State University-Tempe (25)	Los Angeles Pierce College (5)	Tufts University (9)
ATP Flight School- Ponte Vedra	Los Angeles Trade Technical College (16)	Tulane University of Louisiana (5)
Biola University	Los Angeles Valley College (2)	Union University
Boston College (5)	Louisiana State University	University of Arizona (32)
Boston University (7)	Loyola Marymount University (30)	University of California-Berkeley (31)
Brown University	Massachusetts Institute of Technology	University of California-Davis (57)
Cal Poly (23)	(2)	University of California-Irvine (9)
Cal Poly- Pomona (5)	Michigan State University (10)	University of California-Los Angeles (32)
California State University- Channel Islands (7)	Moorepark College	University of California-Merced (28)
California State University-Dominguez Hills (10)	Morehouse College	University of California-Riverside (50)
California State University-Fullerton (24)	Mount Saint Mary's University (6)	University of California-San Diego (39)
California State University-Long Beach (46)	Mount San Jacinto College-Menifee Valley Campus	University of California-Santa Barbara (64)
California State University-Los Angeles (25)	MT. San Antonio College	University of California-Santa Cruz (86)
California State University-Northridge (41)	New York University (14)	University of Chicago
Carnegie Mellon University (2)	North Carolina A & T State University	University of Colorado Boulder (61)
Central Community College-Columbus Campus	Northeastern University (21)	University of Connecticut (8)
Chapman University (15)	Northwestern University (5)	University of Georgia
Citrus College	Oberlin College (6)	University of Hawaii at Manoa (7)
Clark Atlanta University (4)	Ohio State University-Main Campus (4)	University of Illinois Chicago
Clemson University (2)	Oklahoma State University- Main Campus	University of Miami (9)
Cornell University (3)	Pasadena City College (2)	University of Michigan-Ann Arbor (9)
Cornell University (3)	Paul Mitchell the School- Sherman Oaks	University of Oregon (74)
Cuesta College	Pennsylvania State University (2)	University of Pennsylvania (2)
Cypress College (2)	Pennsperine University	University of Pittsburgh (8)
Dartmouth College (3)	Pitzer College	University of Portland (2)
Denison University	Point Park University (2)	University of San Diego (12)
Duke University (4)	Prairie View A & M University (3)	University of San Francisco (11)
El Camino Community College (3)	Pratt Institute-Main (6)	University of Southern California (14)
Embry-Riddle Aeronautical University- Prescott (13)	Purdue University-Main Campus (8)	University of Utah (4)
Emerson College (13)	San Diego State University (40)	University of Vermont (16)
Emory University (2)	San Francisco State University (11)	University of Virginia- Main Campus (2)
Fashion Institute of Technology (2)	San Jose State University (11)	University of Washington-Seattle Campus (30)
Georgetown University (4)	Santa Barbara City College (16)	University of Wisconsin-Madison (37)
Harvard University (3)	Santa Monica College (205)	Vanderbilt University (2)
Harvey Mudd College	Sarah Lawrence College (5)	Villanova University (5)
Hobart and William Smith (2)	Savannah College of Art and Design (5)	Wake Forest University
Indiana University-Bloomington (40)	Smith College (4)	Washington University in St. Louis (5)
Jackson State University	Sonoma State University (2)	Wesleyan University (2)
Kent State University at Kent	Southern Methodist University (15)	West Los Angeles College (6)
Lehigh University (2)	Southern University A & M College (2)	Williams College (2)
	Stevens Institute of Technology	Yale University
	Syracuse University (15)	
	Temple University Japan	
	Texas Christian University (2)	
	The George Washington University (5)	
	The New School (7)	

THE END

PALI CLASS OF 2025

- The moral of this story is:

Resiliency, commitment and community does
pay off!

Coversheet

Instructional Continuity Plan

Section:	IX. Academic Excellence
Item:	B. Instructional Continuity Plan
Purpose:	Vote
Submitted by:	
Related Material:	2025-26_Education Protection Account EPA_PCHS Plan.pdf

2025-26 Education Protection Account PLAN
Program by Resource Report
Revenue and Expenditures by Function - Detail
PALISADES CHARTER HIGH SCHOOL

Operating Plan for Revenue and Expenditures through: June 30, 2026
For Education Protection Account (Resource 1400)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	6,473,995.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		6,473,995.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	6,473,995.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		6,473,995.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Coversheet

Approval of the 2025-26 Budget

Section:	X. Finance
Item:	B. Approval of the 2025-26 Budget
Purpose:	Vote
Submitted by:	
Related Material:	FY26_PaliHS-Budget-Board Packet-06_17_2025.pdf



Palisades Charter High School

25-26 Budget Report

June 17, 2025

2024-25 Year-End Estimate

- Expect to end the year with a surplus (restricted funds) after audit adjustments (\$560K)
 - Relief funding carried forward
- Relocation Project / Insurance Claims
 - Project complete, insurance funds received
 - Final insurance claims in process to close out
- Up Next - 24-25 Finance Transition and Clean Up
 - Goal: Successful YE close and on-time audit
 - A LOT of work ahead

25-26 Budget

- LCFF Revenue: 25-26 Fire-relief “Hold Harmless” incl in May Revise
 - “Funding Floor” equal to 24-25 1st Principal Apportionment (P-1)
 - Effectively the same level of funding as 24-25 (does not incl COLA)
 - Currently no provision for funding protection for 26-27
 - Expect 10-15% enrollment decline for 25-26; back to pre-fire levels 26-27
 - Much dependent on September occupancy date for home site
- Revenue/Programs upside potential (not incl in budget)
 - Student Support & Prof Dev Block Grant (SSPDG): \$837K
 - Learning Recovery Emerg Block Grant (2022): \$87.7K
 - Prop 28 unused funds: \$380K
 - Other Deferred funds: \$1.26 MM

25-26 Budget (cont.)

■ Expenditures

- Staffing down 6.0 FTE, -\$917K
- STRS 19.10% - same as 24-25
- PERS 26.81% - down(!) slightly from 24-25
- \$800K incl for OPEB (post-retirement benefits)
 - Year 5 of 20-year funding schedule
- Increased Tech and Materials/IMA spending
- Increased subcontract costs (Security, Jani, back-office)
- \$650K contingency for add'l temp relocation costs
 - May be required if not at home site in September, or for costs to move back that are not covered by insurance

■ Reserves / Fund Balance

- Healthy: Fund balance > 33%; Unr Net Position 20%
- Adequate cash balances
- Budgeting break-even / small surplus in 25-26



Palisades Charter High School

2025-26 Budget Report and Multi-Year Projection

Board Meeting: June 17, 2025

Budget Narrative & Cash Flow Statement

Palisades Charter High School (PCHS) is required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget usually occurs before the state has enacted its final budget, and before actual revenues and expenditures are known for the current year. This budget is based on the Governor's Revised State Budget Proposal typically referred to as the "May Revision". The school will update its financial projections after the final State Budget Act is enacted and in preparation for each monthly board meeting throughout the year. In addition, PCHS is required to submit official Interim Reports prior to December 15 and March 15 of each year to provide budget updates and financial reports based on actual experience through the date of the report; actual financial information is reported through October 31 and January 31 respectively.

This report and the accompanying exhibits present the financial information and narrative for the proposed budget of PCHS. The financial statements include a 6-year pro-forma annual budget and monthly cash flow statement (the planning year (2025-26) plus 5 years of operations for 2026-27 through 2030-31 inclusive).

January 2025 Wildfires

On January 7, 2025 devastating wildfires began burning in the Santa Monica Mountains and grew to destroy large areas of Pacific Palisades, Topanga, and Malibu before it was fully contained on January 31, after 24 days. The wildfires destroyed a significant portion of the school and the surrounding community and is a key context for the school's budget and financial planning. PCHS undertook an epic effort to convert the historic Sears building in Santa Monica to an operating school facility in under 30 days while continuing to operate remotely. On April 22, 2025 the school resumed in-person instruction at its temporary "Pali South" location. The school is working with LAUSD, who owns the Palisades site, to hopefully return to the site prior to the beginning of the school year, although many questions remain as to the achievement of that goal.

Governor's Revised State Budget Proposal ("May Revision")

On May 14, 2025, the Governor released the May Revision for the proposed 2025-26 State Budget. While state revenues year-to-date are above the Governor's January estimate the May Revision estimates that revenues will overall be down, opening an estimated \$12 billion additional state budget shortfall. The May Revision estimates a decrease in the Prop 98 Guarantee of approximately \$4.6 billion from the Governor's Budget in January, although this is still an increase of \$2.9 billion relative to the 2024 Budget Act. Some of the proposed major funding provisions that impact PCHS follow below:

- "Hold Harmless" LCFF funding for schools, including PCHS, impacted by the January wildfires for 25-26 at 24-25 P-1 funding levels.
- Fully funds a 2.3% estimated cost-of-living adjustment (COLA); down from 2.43% in January.
- Continues full implementation of Universal Meals

- Student Support & Professional Dev Block Grant (SSPDBG): a one-time grant estimated to be \$312 per 24-25 ADA (down slightly from the amount proposed in January)
- Learning Recovery Emergency Block Grant (LREBG): first of three proposed payments of funds clawed back from the original 2022 grant.
- June 2026 deferral estimated at 30-45% of June state aid apportionment
- Several smaller one-time funding opportunities such as for TK-12 literacy and mathematics coaching

Other Program Notes and Changes

- Fire Recovery and Insurance: the school has reported on this matter to stakeholders and LAUSD on an ongoing and continuing basis.
- Transition to Charter Impact for back-office service onboarding efforts began on April 1. The transition includes a new account structure and budget format. We have presented the budget in both the template used in prior years as well as the template that will be used going forward.

Enrollment, ADA, and LCFF Revenue

25-26 “Hold Harmless” provision: Carried forward from the January budget/trailer bill, the May Revision includes funding protection for several districts and schools affected by the southern California wildfires, including PCHS. The provision, rather than funding the school at 24-25 ADA levels as has usually been the case in the past, provides that PCHS will receive no less than the 24-25 First Principal Apportionment (as of P-1) should ADA be below that level in 24-25 as is anticipated. As analyzed by Eric Premack of CSDC, this approach would effectively hold funding flat and short the school of the 2.3% COLA adjustment for 25-26. Therefore, 25-26 LCFF revenue is expected to be at the same level as 24-25. The MYP includes revenue increases based on projected COLA increases

Enrollment as of May 1 at the new Pali South temporary location was 2,444, a decrease of 463 students (-15.9%) from the beginning of the year. At that time, the school had 2,360 students enrolled and registered for 25-26 with more registrations in process and/or on hold. The school will continue to monitor enrollment and hold harmless protections enacted in the state budget. Staffing and other expenditures will be adjusted accordingly based on these results. We expect 25-26 enrollment levels to be tied to the school being able to start the school year at its home location. We expect Enrollment and ADA to be back to 24-25 levels beginning with the 26-27 school year.

Other Revenue

Federal Revenues: (-\$334K; -22%)

This decrease is driven primarily by the ending of Covid era one-time funding (ESSER, GEER, etc) and a conservative Federal IDEA/SpEd funding rate estimate (\$145 per prior year enrolled student).

Other State Revenues: (+\$244.9K; 5.5%)

This is driven primarily by COLA increases and the School Meal program returning to a full year of operation.

NOTE: The school has NOT included the SSPDBG or LREBG in its budget numbers.

Local Revenue:

Excluding Insurance Claim receipts (\$10.3 MM) Local revenue is expected to decrease by \$899.8K primarily because of lower expected donations related to fire relief and lower expected interest income.

Expenditures

For 25-26 Salaries and Benefits comprise approximately 75% of overall expenditures (excluding insurance claim related costs) and are expected to decrease (-\$917.4K, -2.8%) year over year, with salary increases offset by a decrease in staffing levels of 6.0 FTE offset by salary increases.

	2024-25		2025-28	
	# Staff	FTE	# Staff	FTE
Certificated Staff	146	143.20	145	142.20
Classified Staff	66	65.38	61	60.38
Total Staff	212	208.58	206	202.58

PCHS has included \$800K for OPEB funding as part of year 5 of a 20-year funding schedule. The school will monitor actuarial valuations and review funding levels on an ongoing basis.

Materials and Supplies costs are budgeted to increase \$440.6K (+26.1%) primarily due to catching up on student computer purchases, increased tech spending overall, and increased spending on other supplies.

Services expenditures (excluding temporary relocation/insurance costs) are forecast to increase by \$412.8K (5.9%) due to the new contract for back-office services as well as increased costs for janitorial and security service contracts offset by lower expected (net) transportation costs.

The school has incorporated \$650K in contingency funding for temporary relocation and subsequent moving costs that may overrun the maximum insurance claim amount. Much of this will be dependent on the date that the school is able to start up at its main site.

Reserves / Fund Balance

The school continues to strive towards maintaining a strong financial base in order to ensure the long-term financial stability of the school, reflected in the school's goal to maintain a sufficient level of financial reserves. Ending Fund balances are budgeted to be above 33% over the budget/MYP period.

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Fund Balance, Beginning of Year	\$ 12,671,680	\$ 14,320,998	\$ 14,345,692	\$ 15,485,197	\$ 16,779,504	\$ 18,207,807	\$ 19,736,067
Fund Balance, End of Year	\$ 14,320,998	\$ 14,345,692	\$ 15,485,197	\$ 16,779,504	\$ 18,207,807	\$ 19,736,067	\$ 21,318,014
	27.2%	33.4%	35.5%	37.4%	39.5%	41.6%	43.7%

For 25-26 the school is estimating the Unrestricted Net Position (excluding capital and restricted assets) to be 20.0% of total 25-26 budgeted expenditures, equivalent to 2.4 months of average expenditures. This level is estimated to improve over the MYP period.

Cash Flow

Included in the attached exhibits is a budget and cash flow summary by month for 25-26. Forecasted levels of cash are more than sufficient to cover the school's operating needs.

Certification

With the steps the school has taken to achieve the budget positions presented in this report, PCHS is financially secure and on a firm footing. Overall, the school is projecting the ending fund balances for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification

Palisades Charter High School - 24-25 YE Estimate

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 2nd Interim	24-25 YE Est	YE Est vs. 2nd Int
A. Revenues							
LCFF/Revenue Limit Sources							
State Aid	8011	18,380,353	20,614,514	15,598,494	15,313,360	18,054,058	2,740,698
Education Protection Act	8012	2,633,871	5,115,989	10,385,940	10,300,508	6,470,248	(3,830,260)
State Aid (Prior Years)	8019	792,583	8,174	-	-	(85,244)	(85,244)
In Lieu of Propety Tax	8096	9,478,243	11,092,739	10,516,793	10,324,551	11,426,166	1,101,615
Total, LCFF/Revenue Limit Resources		31,285,050	36,831,416	36,501,227	35,938,419	35,865,228	(73,191)
Federal Revenues							-
Special Education - IDEA	8285	676,938	720,512	740,968	727,424	715,428	(11,996)
Child Nutrition - Federal	8220	174,499	377,026	200,000	350,000	145,600	(204,400)
Other Federal		-	-	-	-	-	-
Title I	8290	277,895	255,668	255,285	283,416	292,162	8,746
Title II (4035)	8290	57,948	50,501	49,690	54,913	56,781	1,868
Title III - English Learners (4203)	8290	6,256	-	2,849	-	-	-
Title III - Immigrant (4201)	8290	4,759	-	-	1,189	1,189	-
Title IV (4127)	8290	21,799	21,866	21,409	18,747	20,826	2,079
Perkins V (CTE Sec 131-Perkins V- 3550)	8290	38,500	38,821	40,695	40,695	46,970	6,275
Child Nutrition - Supply Chain (5466)	8220	-	181,328	-	-	-	-
ESSR II (COVID-19 Grant)	8290	117,642	-	-	-	-	-
ESSR III (COVID-19 Grant) (3213)	8290	580,824	1,088,338	-	102,474	102,474	-
ESSER III - Learning Loss (3214)	8290	-	442,909	-	-	-	-
Expanded Learning Opportunity (ELO): ESSER II	8290	302,419	-	-	-	-	-
Expanded Learning Opportunity (ELO): GEER II	8290	69,408	-	-	-	-	-
Exp Learning Opp (ELO): ESSER III (3218)	8290	180,564	16,578	-	-	-	-
Exp Learning Opp (ELO): ESSER III State (3219)	8290	-	238,439	-	101,400	101,400	-
ARP - Homeless Children & Foster Youth (5634)	8290	-	1,368	-	4,105	4,105	-
Total, Federal Resources		2,509,451	3,433,354	1,310,896	1,684,363	1,486,935	(197,428)
Other State Revenues							-
Child Nutrition - State	8520	825,293	720,887	400,000	697,290	492,000	(205,290)
Mandated Cost Reimbursement	8550	141,692	148,426	153,924	154,815	154,815	-
One Time Discretionary Grant	8550	-	-	-	-	-	-
Supplemental Block Grant	8590	-	32,063	-	3,778	3,778	-
State Lottery (Non Prop 20)	8560	617,178	619,655	493,830	484,803	532,083	47,280
State Lottery (Prop 20)	8560	313,222	323,761	200,880	197,208	217,329	20,122
Learning Loss & Mitigation (State)	8590	-	-	342,000	-	-	-
CTE (6387)	8590	170,954	501,404	-	342,000	270,586	(71,414)
Student ID/CAHSEE/Charter School ADA	8590	467,115	-	-	-	-	-
In-Person Instruction Grant	8590	73,257	410,084	-	-	-	-
Child Nutrition - Kitchen Infrastructure Training	8520	227,748	4,635	-	-	-	-
A-G Completion Grant: Access/Success	8590	161,381	-	-	-	-	-
Educator Effectiveness	8590	106,295	-	-	-	-	-
Arts and Music in Schools (AMS - 6770)	8590	-	388,392	-	-	-	-
Arts, Music & Instr Materials Block Grant (6762)	8590	1,845,367	859,896	-	-	-	-
Learning Recovery Emergency Block Grant (7435)	8590	925,636	(264,144)	-	-	-	-
Special Ed - Mental Health (65460)	8590	-	222,401	199,485	195,839	226,950	31,112
Total, State Revenues		5,875,138	3,967,460	1,790,119	2,075,732	1,897,541	(178,191)
Other Local Revenues							-
Special Education - AB602	8677	2,759,779	2,667,711	2,562,615	2,515,771	2,462,080	(53,691)
Food Service Sales	8634	55,311	42,560	50,000	50,000	-	(50,000)
Leases & Rentals (9950) Pool/Permits	8650	1,044,241	847,003	950,000	400,000	455,153	55,153
Interest	8660	342,311	545,176	200,000	356,750	465,000	108,250
Scholarship Fund - Int (9200)	8660	-	-	-	-	4,742	4,742

Palisades Charter High School - 24-25 YE Estimate

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 2nd Interim	24-25 YE Est	YE Est vs. 2nd Int
Other Fees and Contracts	8689						-
Insurance Claim - Temp Relocation	8696					10,338,561	10,338,561
LAUSD SpEd Option 3 Grant	8697	32,301	-	100,000	100,000	104,343	4,343
Fundraising (PCHS Fund - 9100)	8699	418,663	327,623	450,000	581,047	1,150,000	568,953
General Fund Contribution (unaudited only)	8980	-	-	-	-	-	-
Total, Other Local Revenues		4,652,605	4,430,074	4,312,615	4,003,567	14,979,879	10,976,312
							-
Total Revenues		44,322,244	48,662,303	43,914,858	43,702,082	54,229,583	10,527,501
B. Expenditures							-
Certificated Salaries							-
Teachers' Salaries-Full-Time	1110	14,255,337	14,542,828	14,148,867	14,239,911	14,318,198	78,286
Teachers Salaries-Libr/Intervention	1120	154,228	152,657	165,849	152,657	281,570	128,913
Teachers' Salaries-Substitute	1160	482,891	575,145	472,350	436,790	361,714	(75,076)
Cert Pupil Supp Sal-Counselors	1200	888,922	928,480	1,013,547	1,066,955	1,044,222	(22,733)
Cert Administrators	1310	1,078,965	907,695	897,786	964,485	971,841	7,356
Other Support/Step& Column Impact	1330	-	-	129,399	-	-	-
Total, Certificated Salaries		16,860,343	17,106,805	16,827,799	16,860,798	16,977,545	116,747
Classified Salaries							-
Instruct Aide	2110	790,320	859,610	862,337	826,817	840,526	13,709
Maint/Operations	2210	163,843	250,780	210,710	243,939	236,739	(7,200)
Classified Administrators	2310	499,579	481,755	452,205	537,288	622,489	85,201
Cler Tech Office Staff Sal-FT	2410	1,978,083	1,931,659	1,923,706	2,145,794	2,101,755	(44,039)
Food Services	2130	69,161	56,423	66,672	53,655	55,603	1,949
Cler Tech Off Staff Sal-Sub	2460	40,333	-	40,000	20,000	-	(20,000)
Other Classified	2910	1,194,340	1,178,199	1,204,250	1,115,580	1,080,354	(35,226)
Math Paraprofessionals	2920	178,277	308,405	211,837	287,842	295,897	8,055
Total, Classified Salaries		4,913,935	5,066,832	4,971,717	5,230,914	5,233,364	2,450
Employee Benefits							-
STRS	310-	2,947,887	3,219,155	3,274,233	3,300,483	3,276,237	(24,246)
PERS	320-	1,015,803	972,500	1,382,080	1,480,400	1,368,145	(112,255)
OASDI	330-	314,989	304,316	331,626	334,053	333,285	(768)
Medicare	331-	314,022	319,184	316,093	317,278	322,058	4,781
Health and Welfare	340-	3,497,357	3,739,406	4,211,647	3,938,611	4,046,659	108,047
State Unemployment	350-	95,287	45,847	108,998	108,998	11,105	(97,893)
Workers' Compensation	360-	183,805	189,009	182,062	290,648	292,098	1,450
Other Benefits	390-	643,936	608,875	790,000	684,857	684,857	-
		9,013,087	9,398,291	10,596,738	10,455,328	10,334,444	(120,885)
Supplies			1.1049%		186,291		(186,291)
Textbooks	4100	401,660	399,861	-	44,042	46,987	2,945
Instructional Materials	4300	270,501	332,456	445,502	455,388	257,291	(198,097)
Office (Tech) Supplies	4350	30,298	59,739	5,000	62,923	35,923	(27,000)
Other Supplies	4390	56,359	54,250	56,500	63,119	47,753	(15,366)
Insurance Claim - Materials/Equipment	4399						-
Non-Capitalized Equipment	4410	960,054	1,110,614	644,244	619,100	554,246	(64,854)
Food Service Supplies	4700	358,415	402,957	350,000	142,904	302,694	159,790
Total, Supplies		2,077,287	2,359,877	1,501,246	1,387,475	1,244,893	(142,582)
Services							-
Mileage & Car Allowances	5210	2,592	6,240	5,000	8,983	6,200	(2,783)

Palisades Charter High School - 24-25 YE Estimate

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 2nd Interim	24-25 YE Est	YE Est vs. 2nd Int
Travel and Conferences	5220	102,178	113,028	105,000	105,981	87,500	(18,481)
Dues and Memberships/Subscriptions	5310	580,027	493,986	598,075	521,730	558,000	36,270
Insurance	5400	480,359	453,260	510,555	582,558	584,202	1,644
Operations & Housekeeping Services	5510	330,614	265,091	207,000	217,400	138,222	(79,177)
Utilities	5520	584,244	568,768	467,483	410,273	410,000	(273)
Rentals/Leases/Repairs	5610	482,675	533,752	443,000	474,898	310,000	(164,898)
Insurance - Temp Relocation	5615					10,338,561	10,338,561
Transportation	5811/2	520,373	205,143	517,006	951,980	709,385	(242,594)
Oth Contracted Services	5800	26,504	27,623	39,447	14,278	27,443	13,165
STRS Int & Penalties	5803	390	886	1,200	1,152	3,750	2,598
Contracted Services	5810	4,171,423	3,938,903	3,995,003	4,129,095	3,296,207	(832,888)
Legal, Audit, & Election Costs	5821	337,861	570,258	443,898	368,147	380,644	12,496
Advertisement	5831	1,200	1,200	1,575	-	1,200	1,200
Computer/Technlgy Related Serv	5840	5,765	8,625	19,845	13,565	4,500	(9,065)
Conslt/Ind Contractors(NonEmp)	5850	232,621	251,224	244,983	177,947	151,917	(26,030)
Fingrprt,Phys, XRY&Oth Emp Cst	5860	15,254	13,396	17,307	17,008	12,000	(5,008)
Other Services	5890	262,255	225,907	243,880	232,077	218,663	(13,413)
Communications Services	5910	44,196	52,710	56,911	60,445	52,972	(7,472)
Total, Services		8,180,531	7,730,000	7,917,169	8,287,517	17,291,366	9,003,849
Capital Outlay							-
Buildings & Improvement	6200		(0)	660,750	657,982	31,160	(626,822)
Equipment & Technology	6400		0	400,000	9,959	150,500	140,541
Insurance Claim - Bldg/Improv	6415						-
Total, Capital Outlay			0	1,060,750	667,941	181,660	(486,281)
							-
Depreciation Expense (Financial Reporting Basis)	6900	806,784	929,350	1,140,000	1,140,000	1,140,000	-
Other Outgo							-
Indirect Cost (LAUSD)	7299	327,071	360,955	365,012	353,732	358,652	4,920
Interest	7438	5,762		-			-
Fund 09 to Fund 20 Payment (Unaudited Only)		-					-
Total, Other Outgo		332,833	360,955	365,012	353,732	358,652	4,920
							-
Total Expenditures (Financial Reporting Basis)		42,184,801	42,952,111	43,319,680	43,715,765	52,580,265	8,864,500
Total Expenditures (Cash Reporting Basis)		41,378,016	42,022,760	43,240,430	43,243,706	51,621,925	8,378,219
							-
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,137,443	5,710,192	595,178	(13,683)	1,649,318	1,663,001
C. Ending Balance: Excess (Deficiency) - Cash Reporting		2,944,227	6,639,542	674,428	458,375	2,607,658	2,149,283
							-
Prior Year Audit Adjustments			163,706			(1,089,094)	(1,089,094)
							-
D. Net Increase (Decrease)		2,137,443	5,873,898	595,178	(13,683)	560,224	573,907
E. Ending Fund Balance (excl ASB)			13,760,774			14,320,998	
- Less Capital Assets			(6,432,639)			(5,474,299)	
- Less Restricted Assets			(1,391,013)			(1,391,013)	
Unrestricted Net Position			5,937,122			7,455,686	
% of Total Expenditures			13.8%			14.2%	
# Mos. Avg Exp			1.66			1.70	

Palisades Charter High School - 25-26 Adopted Budget

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 YE Est	25-26 Adopted Budget	25-26 AB vs PY Est
A. Revenues							
LCFF/Revenue Limit Sources							
State Aid	8011	18,380,353	20,614,514	15,598,494	18,054,058	18,071,133	17,075
Education Protection Act	8012	2,633,871	5,115,989	10,385,940	6,470,248	6,473,995	3,747
State Aid (Prior Years)	8019	792,583	8,174	-	(85,244)	-	85,244
In Lieu of Propety Tax	8096	9,478,243	11,092,739	10,516,793	11,426,166	11,426,166	-
Total, LCFF/Revenue Limit Resources		31,285,050	36,831,416	36,501,227	35,865,228	35,971,294	106,066
Federal Revenues							
Special Education - IDEA	8285	676,938	720,512	740,968	715,428	423,400	(292,028)
Child Nutrition - Federal	8220	174,499	377,026	200,000	145,600	312,786	167,186
Other Federal		-	-	-		-	-
Title I	8290	277,895	255,668	255,285	292,162	292,162	-
Title II (4035)	8290	57,948	50,501	49,690	56,781	56,781	-
Title III - English Learners (4203)	8290	6,256	-	2,849		-	-
Title III - Immigrant (4201)	8290	4,759	-	-	1,189		(1,189)
Title IV (4127)	8290	21,799	21,866	21,409	20,826	20,826	-
Perkins V (CTE Sec 131-Perkins V- 3550)	8290	38,500	38,821	40,695	46,970	46,970	-
Child Nutrition - Supply Chain (5466)	8220	-	181,328	-		-	-
ESSR II (COVID-19 Grant)	8290	117,642	-	-		-	-
ESSR III (COVID-19 Grant) (3213)	8290	580,824	1,088,338	-	102,474	-	(102,474)
ESSER III - Learning Loss (3214)	8290	-	442,909	-		-	-
Expanded Learning Opportunity (ELO): ESSER II	8290	302,419	-	-		-	-
Expanded Learning Opportunity (ELO): GEER II	8290	69,408	-	-		-	-
Exp Learning Opp (ELO): ESSER III (3218)	8290	180,564	16,578	-		-	-
Exp Learning Opp (ELO): ESSER III State (3219)	8290	-	238,439	-	101,400	-	(101,400)
ARP - Homeless Children & Foster Youth (5634)	8290	-	1,368	-	4,105	-	(4,105)
Total, Federal Resources		2,509,451	3,433,354	1,310,896	1,486,935	1,152,925	(334,010)
Other State Revenues							-
Child Nutrition - State	8520	825,293	720,887	400,000	492,000	592,258	100,258
Mandated Cost Reimbursement	8550	141,692	148,426	153,924	154,815	156,587	1,772
One Time Discretionary Grant	8550	-	-	-		-	-
Supplemental Block Grant	8590		32,063	-	3,778		(3,778)
State Lottery (Non Prop 20)	8560	617,178	619,655	493,830	532,083	524,639	(7,444)
State Lottery (Prop 20)	8560	313,222	323,761	200,880	217,329	225,237	7,908
Learning Loss & Mitigation (State)	8590	-	-	342,000		-	-
CTE (6387)	8590	170,954	501,404	-	270,586	270,586	-
Student ID/CAHSEE/Charter School ADA	8590	467,115	-	-		-	-
In-Person Instruction Grant	8590	73,257	410,084	-		-	-
Child Nutrition - Kitchen Infrastructure Training	8520	227,748	4,635	-		-	-
A-G Completion Grant: Access/Success	8590	161,381	-	-		-	-
Educator Effectiveness	8590	106,295	-	-		59,265	59,265
Arts and Music in Schools (AMS - 6770)	8590		388,392	-		-	-
Arts, Music & Instr Materials Block Grant (6762)	8590	1,845,367	859,896	-		-	-
Learning Recovery Emergency Block Grant (7435)	8590	925,636	(264,144)	-		-	-
Special Ed - Mental Health (65460)	8590		222,401	199,485	226,950	232,160	5,210
Total, State Revenues		5,875,138	3,967,460	1,790,119	1,897,541	2,060,732	163,191
Other Local Revenues							-
Special Education - AB602	8677	2,759,779	2,667,711	2,562,615	2,462,080	2,548,173	86,093
Food Service Sales	8634	55,311	42,560	50,000	-	50,000	50,000
Leases & Rentals (9950) Pool/Permits	8650	1,044,241	847,003	950,000	455,153	425,000	(30,153)
Interest	8660	342,311	545,176	200,000	465,000	350,000	(115,000)
Scholarship Fund - Int (9200)	8660	-	-	-	4,742		(4,742)
Other Fees and Contracts	8689						-
Insurance Claim - Temp Relocation	8696				10,338,561		(10,338,561)

Palisades Charter High School - 25-26 Adopted Budget

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 YE Est	25-26 Adopted Budget	25-26 AB vs PY Est
LAUSD SpEd Option 3 Grant	8697	32,301	-	100,000	104,343	100,000	(4,343)
Fundraising (PCHS Fund - 9100)	8699	418,663	327,623	450,000	1,150,000	350,000	(800,000)
Total, Other Local Revenues		4,652,605	4,430,074	4,312,615	14,979,879	3,823,173	(11,156,706)
							-
Total Revenues		44,322,244	48,662,303	43,914,858	54,229,583	43,008,124	(11,221,459)
B. Expenditures							-
Certificated Salaries							-
Teachers' Salaries-Full-Time	1110	14,255,337	14,542,828	14,148,867	14,318,198	13,464,480	(853,718)
Teachers Salaries-Libr/Intervention	1120	154,228	152,657	165,849	281,570	272,310	(9,260)
Teachers' Salaries-Substitute	1160	482,891	575,145	472,350	361,714	472,000	110,286
Cert Pupil Supp Sal-Counselors	1200	888,922	928,480	1,013,547	1,044,222	1,891,811	847,589
Cert Administrators	1310	1,078,965	907,695	897,786	971,841	891,484	(80,357)
Other Support/Step& Column Impact	1330	-	-	129,399	-	-	-
Total, Certificated Salaries		16,860,343	17,106,805	16,827,799	16,977,545	16,992,085	14,540
Classified Salaries							-
Instruct Aide	2110	790,320	859,610	862,337	840,526	820,053	(20,473)
Maint/Operations	2210	163,843	250,780	210,710	236,739	165,878	(70,861)
Classified Administrators	2310	499,579	481,755	452,205	622,489	494,839	(127,650)
Cler Tech Office Staff Sal-FT	2410	1,978,083	1,931,659	1,923,706	2,101,755	1,952,638	(149,117)
Food Services	2130	69,161	56,423	66,672	55,603	53,835	(1,768)
Cler Tech Off Staff Sal-Sub	2460	40,333	-	40,000	-	-	-
Other Classified	2910	1,194,340	1,178,199	1,204,250	1,080,354	866,273	(214,081)
Math Paraprofessionals	2920	178,277	308,405	211,837	295,897	-	(295,897)
Total, Classified Salaries		4,913,935	5,066,832	4,971,717	5,233,364	4,353,516	(879,848)
Employee Benefits							-
STRS	310-	2,947,887	3,219,155	3,274,233	3,276,237	3,245,488	(30,749)
PERS	320-	1,015,803	972,500	1,382,080	1,368,145	1,167,178	(200,967)
OASDI	330-	314,989	304,316	331,626	333,285	269,918	(63,367)
Medicare	331-	314,022	319,184	316,093	322,058	309,511	(12,547)
Health and Welfare	340-	3,497,357	3,739,406	4,211,647	4,046,659	4,288,991	242,333
State Unemployment	350-	95,287	45,847	108,998	11,105	10,673	(432)
Workers' Compensation	360-	183,805	189,009	182,062	292,098	190,616	(101,482)
Other Benefits	390-	643,936	608,875	790,000	684,857	800,000	115,143
		9,013,087	9,398,291	10,596,738	10,334,444	10,282,375	(52,069)
Supplies			1.1049%				-
Textbooks	4100	401,660	399,861	-	46,987	74,890	27,903
Instructional Materials	4300	270,501	332,456	445,502	257,291	266,544	9,253
Office (Tech) Supplies	4350	30,298	59,739	5,000	35,923	112,000	76,077
Other Supplies	4390	56,359	54,250	56,500	47,753	207,487	159,734
Non-Capitalized Equipment	4410	960,054	1,110,614	644,244	554,246	642,520	88,274
Food Service Supplies	4700	358,415	402,957	350,000	302,694	382,018	79,324
Total, Supplies		2,077,287	2,359,877	1,501,246	1,244,893	1,685,459	440,566
Services							-
Mileage & Car Allowances	5210	2,592	6,240	5,000	6,200	6,200	-
Travel and Conferences	5220	102,178	113,028	105,000	87,500	59,265	(28,235)
Dues and Memberships/Subscriptions	5310	580,027	493,986	598,075	558,000	518,747	(39,253)
Insurance	5400	480,359	453,260	510,555	584,202	587,351	3,149
Operations & Housekeeping Services	5510	330,614	265,091	207,000	138,222	412,896	274,674
Utilities	5520	584,244	568,768	467,483	410,000	485,000	75,000
Rentals/Leases/Repairs	5610	482,675	533,752	443,000	310,000	396,300	86,300

Palisades Charter High School - 25-26 Adopted Budget

Description	Obj	22-23 Unaudited Actuals	23-24 Unaudited Actuals	24-25 Adopted Budget	24-25 Est	25-26 Adopted Budget	25-26 AB vs PY Est
Insurance - Temp Relocation	5615				10,338,561	650,000	(9,688,561)
Transportation	5811/2	520,373	205,143	517,006	709,385	438,270	(271,115)
Oth Contracted Services	5800	26,504	27,623	39,447	27,443	-	(27,443)
STRS Int & Penalties	5803	390	886	1,200	3,750	3,800	50
Contracted Services	5810	4,171,423	3,938,903	3,995,003	3,296,207	3,788,915	492,708
Legal, Audit, & Election Costs	5821	337,861	570,258	443,898	380,644	380,800	156
Advertisement	5831	1,200	1,200	1,575	1,200	1,200	-
Computer/Technlgy Related Serv	5840	5,765	8,625	19,845	4,500	4,500	-
Conslt/Ind Contractors(NonEmp)	5850	232,621	251,224	244,983	151,917	152,023	106
Fingrppt,Phys, XRy&Oth Emp Cst	5860	15,254	13,396	17,307	12,000	12,000	-
Other Services	5890	262,255	225,907	243,880	218,663	218,815	152
Communications Services	5910	44,196	52,710	56,911	52,972	53,500	528
Total, Services		8,180,531	7,730,000	7,917,169	17,291,366	8,169,582	(9,121,784)
Capital Outlay							-
Buildings & Improvement	6200		(0)	660,750	31,160	-	(31,160)
Equipment & Technology	6400		0	400,000	150,500	41,000	(109,500)
Total, Capital Outlay			0	1,060,750	181,660	41,000	(140,660)
							-
Depreciation Expense (Financial Reporting Basis)	6900	806,784	929,350	1,140,000	1,140,000	1,140,700	700
Other Outgo							-
Indirect Cost (LAUSD)	7299	327,071	360,955	365,012	358,652	359,713	1,061
Interest	7438	5,762		-		-	-
Total, Other Outgo		332,833	360,955	365,012	358,652	359,713	1,061
							-
Total Expenditures (Financial Reporting Basis)		42,184,801	42,952,111	43,319,680	52,580,265	42,983,430	(9,596,835)
Total Expenditures (Cash Reporting Basis)		41,378,016	42,022,760	43,240,430	51,621,925	41,883,730	(9,738,195)
							-
C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		2,137,443	5,710,192	595,178	1,649,318	24,694	(1,624,624)
C. Ending Balance: Excess (Deficiency) - Cash Reporting		2,944,227	6,639,542	674,428	2,607,658	1,124,394	(1,483,264)
							-
Prior Year Audit Adjustments			163,706		(1,089,094)		1,089,094
							-
D. Net Increase (Decrease)		2,137,443	5,873,898	595,178	560,224	24,694	(535,530)
E. Ending Fund Balance (excl ASB)			13,760,774		14,320,998	14,345,692	
- Less Capital Assets			(6,432,639)		(5,474,299)	(4,374,599)	
- Less Restricted Assets			(1,391,013)		(1,391,013)	(1,391,013)	
Unrestricted Net Position			5,937,122		7,455,686	8,580,080	
% of Total Expenditures			13.8%		14.2%	20.0%	
# Mos. Avg Exp			1.66		1.70	2.40	

Memo: Risks and Opportunities

Risks

- * Increased Temp Relocations Costs > Coverage
- * Equipment Writeoffs - Fire

TBD
TBD

Opportunities

- * Std'n Spt & Prof Dev Discr Block Grant (SSPDBG) \$ 837,290
- * Lrng Rcvry Emerg Block Grant 21-22 (LREBG) \$ 87,780
- * Prop 28 Arts & Music (23-24) \$ 380,181
- * Deferred Revenue Recognition - Prior Years (excl Prop 28 noted above) \$ 1,266,867

FY25-26 Palisades HS Forecast

Multi-Year Forecast

Revised 6/11/25



	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Assumptions		0% Cola HH P1 *					
State COLA	n/a	2.30% *	3.02%	3.42%	3.31%	3.24%	3.24%
Other Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%	0.00%	0.00%
Expense COLA	n/a	3.42%	2.98%	2.77%	2.90%	3.00%	3.00%
Enrollment		2,920.00	2,920.00	2,920.00	2,920.00	2,920.00	2,920.00
Average Daily Attendance	2,745.21	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80	2,746.80
Revenues							
State Aid - Revenue Limit							
8011 LCFF State Aid	\$ 18,054,058	\$ 18,071,133	\$ 19,422,743	\$ 20,477,546	\$ 21,535,001	\$ 22,601,299	\$ 23,703,127
8012 Education Protection Account	6,470,248	6,473,995	6,822,915	7,056,259	7,289,819	7,526,012	7,769,709
8019 State Aid - Prior Year	(85,244)	-	-	-	-	-	-
8096 In Lieu of Property Taxes	11,426,166	11,426,166	11,426,166	11,426,166	11,426,166	11,426,166	11,426,166
	35,865,228	35,971,294	37,671,824	38,959,971	40,250,986	41,553,477	42,899,002
Federal Revenue							
8181 Special Education - Entitlement	715,428	423,400	423,400	423,400	423,400	423,400	423,400
8182 Special Education - Discretionary	-	-	-	-	-	-	-
8220 Federal Child Nutrition	145,600	312,786	312,786	312,786	312,786	312,786	312,786
8290 Title I, Part A - Basic Low Income	292,162	292,162	292,162	292,162	292,162	292,162	292,162
8291 Title II, Part A - Teacher Quality	56,781	56,781	56,781	56,781	56,781	56,781	56,781
8293 Title III - Limited English	1,189	20,826	20,826	20,826	20,826	20,826	20,826
8294 Title IV, Part B - PCSG	20,826	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-
8296 Other Federal Revenue	254,949	46,970	46,970	46,970	46,970	46,970	46,970
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-
	1,486,935	1,152,925	1,152,925	1,152,925	1,152,925	1,152,925	1,152,925
Other State Revenue							
8311 State Special Education	2,462,080	2,548,173	2,596,355	2,685,151	2,774,029	2,863,908	2,956,698
8520 Child Nutrition	492,000	592,258	610,144	631,011	651,898	673,019	694,825
8545 School Facilities (SB740)	-	-	-	-	-	-	-
8550 Mandated Cost	154,815	156,587	161,409	166,929	172,455	178,042	183,811
8560 State Lottery	749,412	749,876	749,876	749,876	749,876	749,876	749,876
8598 Prior Year Revenue	-	-	-	-	-	-	-
8599 Other State Revenue	605,657	662,011	602,746	602,746	602,746	602,746	602,746
	4,463,964	4,708,905	4,720,531	4,835,713	4,951,004	5,067,591	5,187,956
Other Local Revenue							
8634 Food Service Sales	-	50,000	50,000	50,000	50,000	50,000	50,000
8650 Lease and Rental Income	455,153	425,000	425,000	425,000	425,000	425,000	425,000
8660 Interest Revenue	465,000	350,000	350,000	350,000	350,000	350,000	350,000
8689 Other Fees and Contracts (Transport)	-	-	-	-	-	-	-
8690 Other Local Revenue	10,338,561	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-
8699 School Fundraising	1,154,742	350,000	350,000	350,000	350,000	350,000	350,000
	12,413,456	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000	1,175,000
Total Revenue	\$ 54,229,583	\$ 43,008,124	\$ 44,720,280	\$ 46,123,609	\$ 47,529,914	\$ 48,948,993	\$ 50,414,883
Expenses							
Certificated Salaries							
1100 Teachers' Salaries	14,318,198	13,736,790	14,146,146	14,537,995	14,959,596	15,393,425	15,855,227
1170 Teachers' Substitute Hours	361,714	472,000	486,066	499,530	514,016	528,922	544,790
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-
1200 Pupil Support Salaries	1,325,792	1,891,811	1,948,187	2,002,152	2,060,214	2,119,960	2,183,559
1300 Administrators' Salaries	971,841	891,484	918,050	943,480	970,841	998,996	1,028,965
1900 Other Certificated Salaries	-	-	-	-	-	-	-
	16,977,545	16,992,085	17,498,449	17,983,156	18,504,668	19,041,303	19,612,542
Classified Salaries							
2100 Instructional Salaries	840,526	820,053	844,491	867,883	893,052	918,950	946,519
2200 Support Salaries	292,343	219,713	226,260	232,528	239,271	246,210	253,596
2300 Classified Administrators' Salaries	622,489	494,839	509,585	523,701	538,888	554,516	571,151

FY25-26 Palisades HS Forecast**Multi-Year Forecast**

Revised 6/11/25



	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
2400 Clerical and Office Staff Salaries	2,101,755	1,952,638	2,010,827	2,066,527	2,126,456	2,188,123	2,253,767
2900 Other Classified Salaries	1,376,251	866,273	892,088	916,799	943,386	970,744	999,866
	5,233,364	4,353,516	4,483,251	4,607,437	4,741,052	4,878,543	5,024,899
Benefits							
3101 STRS	3,276,236	3,245,488	3,342,204	3,434,783	3,534,392	3,636,889	3,745,996
3202 PERS	1,368,145	1,167,178	1,205,994	1,280,867	1,299,048	1,317,207	1,356,723
3301 OASDI	333,285	269,918	277,962	285,661	293,945	302,470	311,544
3311 Medicare	322,058	309,511	318,735	327,564	337,063	346,838	357,243
3401 Health and Welfare	4,046,658	4,288,991	4,439,106	4,594,474	4,755,281	4,921,716	5,093,976
3501 State Unemployment	11,106	10,673	10,991	11,295	11,623	11,960	12,319
3601 Workers' Compensation	292,098	190,616	196,297	201,734	207,584	213,604	220,012
3901 Other Benefits	684,858	800,000	800,000	800,000	800,000	800,000	800,000
	10,334,444	10,282,375	10,591,288	10,936,379	11,238,936	11,550,683	11,897,812
Books and Supplies							
4100 Textbooks and Core Curricula	46,987	74,890	77,122	79,258	81,556	84,003	86,523
4200 Books and Other Materials	-	-	-	-	-	-	-
4302 School Supplies	257,291	266,544	274,487	282,090	290,271	298,979	307,948
4305 Software	-	-	-	-	-	-	-
4310 Office Expense (Copiers/Tech)	35,923	112,000	115,338	118,532	121,970	125,629	129,398
4311 Other Supplies (Operating)	47,753	207,487	213,670	219,589	225,957	232,736	239,718
4312 School Fundraising	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	554,246	642,520	661,667	679,995	699,715	720,707	742,328
4700 Food Services	302,694	382,018	393,402	404,299	416,024	428,505	441,360
	1,244,894	1,685,459	1,735,686	1,783,764	1,835,493	1,890,558	1,947,275
Subagreement Services							
5101 Nursing	-	-	-	-	-	-	-
5102 Special Education	414,245	414,500	426,852	438,676	451,398	464,939	478,888
5103 Substitute Teacher	-	-	-	-	-	-	-
5104 Transportation	709,385	438,270	451,330	463,832	477,283	491,602	506,350
5105 Security	148,000	439,296	452,387	464,918	478,401	492,753	507,535
5106 Other Subagreements & Consultants	2,098,460	1,840,804	1,895,660	1,948,170	2,004,667	2,064,807	2,126,751
	3,370,090	3,132,870	3,226,230	3,315,596	3,411,748	3,514,101	3,619,524
Operations and Housekeeping							
5201 Auto and Travel	6,200	6,200	6,385	6,562	6,752	6,954	7,163
5300 Subscriptions	558,000	518,747	534,206	549,003	564,924	581,872	599,328
5400 Insurance	584,202	587,351	604,854	621,609	639,635	658,824	678,589
5501 Utilities	410,000	485,000	499,453	513,288	528,173	544,018	560,339
5502 Janitorial Services	138,222	412,896	425,200	436,978	449,651	463,140	477,034
5516 Miscellaneous Expense	12,000	12,000	12,358	12,700	13,068	13,460	13,864
5531 ASB Fundraising Expense	-	-	-	-	-	-	-
5900 Communications	52,972	53,000	54,579	56,091	57,718	59,449	61,233
5901 Postage and Shipping	-	500	515	529	545	561	578
	1,761,596	2,075,694	2,137,550	2,196,760	2,260,466	2,328,280	2,398,128
Facilities, Repairs and Other Leases							
5601 Rent	-	-	-	-	-	-	-
5602 Additional Rent	-	-	-	-	-	-	-
5603 Equipment Leases	-	35,000	36,043	37,041	38,116	39,259	40,437
5604 Other Leases	-	-	-	-	-	-	-
5615 Ins Claim Costs - Temp Reloc	10,338,561	650,000	-	-	-	-	-
5610 Repairs and Maintenance	310,000	361,300	372,067	382,373	393,462	405,266	417,424
	10,648,561	1,046,300	408,110	419,414	431,577	444,525	457,860
Professional/Consulting Services							
5801 IT	4,500	4,500	4,634	4,762	4,901	5,048	5,199
5802 Audit & Taxes	50,000	50,000	51,490	52,916	54,451	56,084	57,767
5803 Legal	330,644	330,800	340,658	350,094	360,247	371,054	382,186
5804 Professional Development	87,500	59,265	61,031	62,722	64,541	66,477	68,471
5805 General Consulting	398,023	370,838	381,889	392,467	403,849	415,964	428,443
5806 Special Activities/Field Trips	-	-	-	-	-	-	-
5807 Bank Charges	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-

FY25-26 Palisades HS Forecast

Multi-Year Forecast

Revised 6/11/25



	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	Prior Year	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
5809 Other taxes and fees	3,750	3,800	3,913	4,022	4,138	4,262	4,390
5810 Payroll Service Fee	-	-	-	-	-	-	-
5811 Management Fee	-	500,000	500,000	500,000	500,000	500,000	504,149
5812 District Oversight Fee	358,652	359,713	376,718	389,600	402,510	415,535	428,990
5813 County Fees	-	-	-	-	-	-	-
5814 SPED Encroachment (20% Fee)	635,502	594,315	603,951	621,710	639,486	657,462	676,020
5815 Public Relations/Recruitment	1,200	1,200	1,236	1,270	1,307	1,346	1,386
	<u>1,869,771</u>	<u>2,274,431</u>	<u>2,325,520</u>	<u>2,379,563</u>	<u>2,435,428</u>	<u>2,493,232</u>	<u>2,557,001</u>
Depreciation							
6900 Depreciation Expense	1,140,000	1,140,700	1,174,693	1,207,232	1,242,242	1,279,509	1,317,894
	<u>1,140,000</u>	<u>1,140,700</u>	<u>1,174,693</u>	<u>1,207,232</u>	<u>1,242,242</u>	<u>1,279,509</u>	<u>1,317,894</u>
Interest							
7438 Interest Expense	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 52,580,265	\$ 42,983,430	\$ 43,580,775	\$ 44,829,301	\$ 46,101,611	\$ 47,420,733	\$ 48,832,936
Surplus (Deficit)	\$ 1,649,318	\$ 24,694	\$ 1,139,504	\$ 1,294,308	\$ 1,428,303	\$ 1,528,260	\$ 1,581,947
Fund Balance, Beginning of Year	\$ 12,671,680	\$ 14,320,998	\$ 14,345,692	\$ 15,485,197	\$ 16,779,504	\$ 18,207,807	\$ 19,736,067
Fund Balance, End of Year	\$ 14,320,998	\$ 14,345,692	\$ 15,485,197	\$ 16,779,504	\$ 18,207,807	\$ 19,736,067	\$ 21,318,014
	27.2%	33.4%	35.5%	37.4%	39.5%	41.6%	43.7%
Cash Flow Adjustments							
Surplus (Deficit)	1,649,318	24,694	1,139,504	1,294,308	1,428,303	1,528,260	1,581,947
Cash Flows From Operating Activities							
Depreciation/Amortization	-	1,140,700	1,174,693	1,207,232	1,242,242	1,279,509	1,317,894
Public Funding Receivables	-	(5,386,471)	(150,692)	(343,875)	(344,344)	(347,949)	(359,162)
Grants and Contributions Rec.	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-
Accounts Payable	-	171,012	2,938	4,881	4,887	4,939	5,099
Accrued Expenses	-	-	-	-	-	-	-
Deferred Revenue	-	(429,851)	-	-	-	-	-
Cash Flows From Investing Activities							
Purchases of Prop. And Equip.	-	41,000	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-
Cash Flows From Financing Activities							
Proceeds from Factoring	-	-	-	-	-	-	-
Payments on Factoring	-	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-
Total Change in Cash	1,649,318	(4,438,916)	2,166,443	2,162,546	2,331,088	2,464,759	2,545,778
Cash, Beginning of Year	24,322,444	21,828,505	17,389,589	19,556,033	21,718,579	24,049,666	26,514,426
Cash, End of Year	\$ 25,971,762	\$ 17,389,589	\$ 19,556,033	\$ 21,718,579	\$ 24,049,666	\$ 26,514,426	\$ 29,060,204

FY25-26 Palisades HS Forecast

Monthly Cash Flow/Budget FY25-26

Revised 6/11/25

Actuals Through:

ADA = 2746.80



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
LCFF State Aid	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
New School/New Grade Apportionment	0.0%	0.0%	0.0%	37.0%	0.0%	0.0%	18.0%	0.0%	n/a	n/a	n/a	n/a	n/a			
In Lieu of Property Taxes	0.0%	6.0%	12.0%	8.0%	8.0%	8.0%	8.0%	8.0%	33.3%	16.7%	16.7%	16.7%	16.7%			
New School In Lieu of Property Taxes	0.0%	0.0%	0.0%	26.0%	8.0%	8.0%	8.0%	8.0%	n/a	n/a	n/a	n/a	n/a			
Special Education	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
Revenues																
State Aid - Revenue Limit															ADA = 2746.80	
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
LCFF - Continuing Charters	-	903,034	903,034	1,625,461	1,625,461	1,625,461	1,625,461	1,625,461	1,627,553	1,627,553	1,627,553	1,627,553	1,627,553	18,071,133	18,071,133	-
8011 LCFF State Aid	-	903,034	903,034	1,625,461	1,625,461	1,625,461	1,625,461	1,625,461	1,627,553	1,627,553	1,627,553	1,627,553	1,627,553	18,071,133	18,071,133	-
8012 Education Protection Account	-	-	1,618,499	-	-	1,618,499	-	-	1,618,499	-	-	-	-	6,473,995	6,473,995	-
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	685,173	1,370,346	913,564	913,564	913,564	913,564	913,564	1,600,942	800,471	800,471	800,471	800,471	11,426,166	11,426,166	-
	-	1,588,207	3,891,879	2,539,025	2,539,025	4,157,523	2,539,025	2,539,025	4,846,993	2,428,024	2,428,024	2,428,024	4,046,522	35,971,294	35,971,294	-
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	423,400	423,400	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	15,639	29,715	29,715	29,715	29,715	29,715	29,715	29,715	29,715	59,429	312,786	312,786	-
8290 Title I, Part A - Basic Low Income	-	-	73,041	-	-	219,122	-	-	-	-	-	-	-	292,162	292,162	-
8291 Title II, Part A - Teacher Quality	-	-	14,195	-	-	42,586	-	-	-	-	-	-	-	56,781	56,781	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	20,826	-	20,826	20,826	-
8294 Title IV, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	11,743	-	-	11,743	-	-	11,743	-	-	11,743	46,970	46,970	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	87,236	27,382	29,715	291,422	41,457	29,715	29,715	41,457	29,715	50,541	494,572	1,152,925	1,152,925	-
Other State Revenue																
8311 State Special Education	-	127,409	127,409	229,336	229,336	229,336	229,336	229,336	229,336	229,336	229,336	229,336	229,336	2,548,173	2,548,173	-
8520 Child Nutrition	-	-	-	29,613	56,265	56,265	56,265	56,265	56,265	56,265	56,265	56,265	112,529	592,258	592,258	-
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost	-	-	-	-	-	156,587	-	-	-	-	-	-	-	156,587	156,587	-
8560 State Lottery	-	-	-	-	-	-	187,361	-	-	187,361	-	-	375,155	749,876	749,876	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	11,608	11,608	128,357	20,894	20,894	128,357	20,894	20,894	128,357	20,894	20,894	128,357	662,011	662,011	-
	-	139,017	139,017	387,306	306,494	463,081	601,318	306,494	306,494	601,318	306,494	306,494	845,377	4,708,905	4,708,905	-
Other Local Revenue																
8634 Food Service Sales	-	2,500	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	-	50,000	50,000	-
8650 Lease and Rental Income	35,417	35,417	35,417	35,417	35,417	35,417	35,417	35,417	35,417	35,417	35,417	35,417	-	425,000	425,000	-
8660 Interest Revenue	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	-	350,000	350,000	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	-	350,000	350,000	-
	93,750	96,250	98,500	98,500	98,500	98,500	98,500	98,500	98,500	98,500	98,500	98,500	-	1,175,000	1,175,000	-
Total Revenue	93,750	1,823,473	4,216,631	3,052,212	2,973,734	5,010,527	3,280,300	2,973,734	5,281,702	3,169,299	2,862,733	2,883,559	5,386,471	43,008,124	43,008,124	-
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	1,144,733	-	13,736,790	13,736,790	-
1170 Teachers' Substitute Hours	-	42,909	42,909	42,909	42,909	42,909	42,909	42,909	42,909	42,909	42,909	42,909	-	472,000	472,000	-
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200 Pupil Support Salaries	157,651	157,651	157,651	157,651	157,651	157,651	157,651	157,651	157,651	157,651	157,651	157,651	-	1,891,811	1,891,811	-
1300 Administrators' Salaries	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	74,290	-	891,484	891,484	-
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,376,674	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	1,419,583	-	16,992,085	16,992,085	-
Classified Salaries																
2100 Instructional Salaries	-	82,005	82,005	82,005	82,005	82,005	82,005	82,005	82,005	82,005	82,005	82,005	-	820,053	820,053	-
2200 Support Salaries	18,309	18,309	18,309	18,309	18,309	18,309	18,309	18,309	18,309	18,309	18,309	18,309	-	219,713	219,713	-
2300 Classified Administrators'	41,237	41,237	41,237	41,237	41,237	41,237	41,237	41,237	41,237	41,237	41,237	41,237	-	494,839	494,839	-
2400 Clerical and Office Staff Salaries	-	177,513	177,513	177,513	177,513	177,513	177,513	177,513	177,513	177,513	177,513	177,513	-	1,952,638	1,952,638	-
2900 Other Classified Salaries	-	80,800	80,800	80,800	80,800	80,800	80,800	80,800	80,800	80,800	80,800	58,268	-	866,273	866,273	-
	59,546	399,864	399,864	399,864	399,864	399,864	399,864	399,864	399,864	399,864	399,864	295,327	-	4,353,516	4,353,516	-

FY25-26 Palisades HS Forecast

Monthly Cash Flow/Budget FY25-26

Revised 6/11/25

Actuals Through:

ADA = 2746.80



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Benefits																
3101 STRS	262,945	271,140	271,140	271,140	271,140	271,140	271,140	271,140	271,140	271,140	271,140	271,140	-	3,245,488	3,245,488	-
3202 PERS	15,964	107,204	107,204	107,204	107,204	107,204	107,204	107,204	107,204	107,204	107,204	79,177	-	1,167,178	1,167,178	-
3301 OASDI	3,692	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	24,792	18,310	-	269,918	269,918	-
3311 Medicare	20,825	26,382	26,382	26,382	26,382	26,382	26,382	26,382	26,382	26,382	26,382	24,866	-	309,511	309,511	-
3401 Health and Welfare	357,416	357,416	357,416	357,416	357,416	357,416	357,416	357,416	357,416	357,416	357,416	357,416	-	4,288,991	4,288,991	-
3501 State Unemployment	534	534	534	534	534	534	534	2,668	2,135	1,067	534	534	-	10,673	10,673	-
3601 Workers' Compensation	12,825	16,248	16,248	16,248	16,248	16,248	16,248	16,248	16,248	16,248	16,248	15,314	-	190,616	190,616	-
3901 Other Benefits	53,827	68,190	68,190	68,190	68,190	68,190	68,190	68,190	68,190	68,190	68,190	64,272	-	800,000	800,000	-
	728,028	871,905	871,905	871,905	871,905	871,905	871,905	874,039	873,506	872,438	871,905	871,905	-	10,282,375	10,282,375	-
Books and Supplies																
4100 Textbooks and Core Curricula	-	18,723	18,723	18,723	18,723	-	-	-	-	-	-	-	-	74,890	74,890	-
4200 Books and Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4302 School Supplies	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	22,212	-	266,544	266,544	-
4305 Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310 Office Expense (Copiers/Tech)	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	9,333	-	112,000	112,000	-
4311 Other Supplies (Operating)	17,291	17,291	17,291	17,291	17,291	17,291	17,291	17,291	17,291	17,291	17,291	17,291	-	207,487	207,487	-
4312 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	128,504	128,504	128,504	128,504	128,504	-	-	-	-	-	-	-	642,520	642,520	-
4700 Food Services	-	34,729	34,729	34,729	34,729	34,729	34,729	34,729	34,729	34,729	34,729	34,729	-	382,018	382,018	-
	48,836	230,791	230,791	230,791	230,791	212,069	83,565	83,565	83,565	83,565	83,565	83,565	-	1,685,459	1,685,459	-
Subagreement Services																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	37,682	37,682	37,682	37,682	37,682	37,682	37,682	37,682	37,682	37,682	37,682	-	414,500	414,500	-
5103 Substitute Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5104 Transportation	-	39,843	39,843	39,843	39,843	39,843	39,843	39,843	39,843	39,843	39,843	39,843	-	438,270	438,270	-
5105 Security	-	39,936	39,936	39,936	39,936	39,936	39,936	39,936	39,936	39,936	39,936	39,936	-	439,296	439,296	-
5106 Other Subagreements &	-	-	184,080	184,080	184,080	184,080	184,080	184,080	184,080	184,080	184,080	184,080	-	1,840,804	1,840,804	-
	-	117,461	301,541	301,541	301,541	301,541	301,541	301,541	301,541	301,541	301,541	301,541	-	3,132,870	3,132,870	-
Operations and Housekeeping																
5201 Auto and Travel	-	564	564	564	564	564	564	564	564	564	564	564	-	6,200	6,200	-
5300 Subscriptions	43,229	43,229	43,229	43,229	43,229	43,229	43,229	43,229	43,229	43,229	43,229	43,229	-	518,747	518,747	-
5400 Insurance	48,946	48,946	48,946	48,946	48,946	48,946	48,946	48,946	48,946	48,946	48,946	48,946	-	587,351	587,351	-
5501 Utilities	40,417	40,417	40,417	40,417	40,417	40,417	40,417	40,417	40,417	40,417	40,417	40,417	-	485,000	485,000	-
5502 Janitorial Services	34,408	34,408	34,408	34,408	34,408	34,408	34,408	34,408	34,408	34,408	34,408	34,408	-	412,896	412,896	-
5516 Miscellaneous Expense	-	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	-	12,000	12,000	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	4,417	-	53,000	53,000	-
5901 Postage and Shipping	-	-	50	50	50	50	50	50	50	50	50	50	-	500	500	-
	171,416	171,980	173,230	173,230	173,230	173,230	173,230	173,230	173,230	173,230	173,230	173,230	-	2,075,694	2,075,694	-
Facilities, Repairs and Other Leases																
5601 Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5603 Equipment Leases	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	-	35,000	35,000	-
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5615 Ins Claim Costs - Temp Reloc	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	54,167	-	650,000	650,000	-
5610 Repairs and Maintenance	30,108	30,108	30,108	30,108	30,108	30,108	30,108	30,108	30,108	30,108	30,108	30,108	-	361,300	361,300	-
	87,192	87,192	87,192	87,192	87,192	87,192	87,192	87,192	87,192	87,192	87,192	87,192	-	1,046,300	1,046,300	-
Professional/Consulting Services																
5801 IT	375	375	375	375	375	375	375	375	375	375	375	375	-	4,500	4,500	-
5802 Audit & Taxes	-	-	-	16,667	16,667	16,667	-	-	-	-	-	-	-	50,000	50,000	-
5803 Legal	27,567	27,567	27,567	27,567	27,567	27,567	27,567	27,567	27,567	27,567	27,567	27,567	-	330,800	330,800	-
5804 Professional Development	-	-	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	5,927	-	59,265	59,265	-
5805 General Consulting	-	-	37,084	37,084	37,084	37,084	37,084	37,084	37,084	37,084	37,084	37,084	-	370,838	370,838	-
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5807 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5809 Other taxes and fees	-	-	380	380	380	380	380	380	380	380	380	380	-	3,800	3,800	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	-	500,000	500,000	-
5812 District Oversight Fee	-	15,882	38,919	25,390	25,390	41,575	25,390	25,390	48,470	24,280	24,280	24,280	40,465	359,713	359,713	-
5813 County Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SPED Encroachment (20% Fee)	-	25,482	25,482	45,867	45,867	45,867	45,867	45,867	45,867	45,867	45,867	45,867	130,547	594,315	594,315	-
5815 Public Relations/Recruitment	-	-	120	120	120	120	120	120	120	120	120	120	-	1,200	1,200	-
	69,608	110,972	177,519	201,043	201,043	217,228	184,376	184,376	207,456	183,266	183,266	183,266	171,012	2,274,431	2,274,431	-
Depreciation																

FY25-26 Palisades HS Forecast

Monthly Cash Flow/Budget FY25-26

Revised 6/11/25

Actuals Through:

ADA = 2746.80

		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
6900	Depreciation Expense	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	-	1,140,700	1,140,700	-
		95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	-	1,140,700	1,140,700	-
Interest																	
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		2,636,358	3,504,806	3,756,683	3,780,207	3,780,207	3,777,669	3,618,448	3,617,914	3,639,927	3,615,204	3,615,204	3,469,791	171,012	42,983,430	42,983,430	-
Monthly Surplus (Deficit)		(2,542,608)	(1,681,332)	459,948	(727,995)	(806,473)	1,232,857	(338,148)	(644,181)	1,641,776	(445,905)	(752,471)	(586,232)	5,215,459	24,694	24,694	-



FY25-26 Palisades HS Forecast

Monthly Cash Flow/Budget FY25-26

Revised 6/11/25

Actuals Through:

ADA = 2746.80



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(2,542,608)	(1,681,332)	459,948	(727,995)	(806,473)	1,232,857	(338,148)	(644,181)	1,641,776	(445,905)	(752,471)	(586,232)	5,215,459	24,694		
Cash flows from operating activities																
Depreciation/Amortization	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	95,058	-	1,140,700		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(5,386,471)	(5,386,471)	Recv TBD	
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	171,012	171,012		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	(429,851)	-	(429,851)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	41,000	-	-	-	-	-	-	-	-	-	-	-	-	41,000		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(2,406,550)	(1,586,274)	555,006	(632,936)	(711,415)	1,327,916	(243,090)	(549,122)	1,736,834	(350,847)	(657,412)	(921,025)				
Cash, Beginning of Month	21,828,505	19,421,955	17,835,681	18,390,687	17,757,751	17,046,336	18,374,252	18,131,162	17,582,039	19,318,873	18,968,027	18,310,614				
Cash, End of Month	19,421,955	17,835,681	18,390,687	17,757,751	17,046,336	18,374,252	18,131,162	17,582,039	19,318,873	18,968,027	18,310,614	17,389,589				

Coversheet

2025-26 EPA Spending Plan

Section:	X. Finance
Item:	C. 2025-26 EPA Spending Plan
Purpose:	Vote
Submitted by:	
Related Material:	2025-26_Education Protection Account EPA_PCHS Plan.pdf

2025-26 Education Protection Account PLAN
Program by Resource Report
Revenue and Expenditures by Function - Detail
PALISADES CHARTER HIGH SCHOOL

Operating Plan for Revenue and Expenditures through: June 30, 2026
For Education Protection Account (Resource 1400)

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	6,473,995.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		6,473,995.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	6,473,995.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		6,473,995.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Coversheet

2023-24 Form 990 Informational Return

Section:	X. Finance
Item:	D. 2023-24 Form 990 Informational Return
Purpose:	FYI
Submitted by:	
Related Material:	PaliHigh 2023 Form 990.pdf

PUBLIC DISCLOSURE COPY

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.**2023**Open to Public
Inspection**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**PALISADES CHARTER HIGH SCHOOL**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

15777 BOWDOIN STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

PACIFIC PALASADES, CA 90272**F** Name and address of principal officer: **DR. PAMELA MAGEE****SAME AS C ABOVE****D** Employer identification number**92-0184898****E** Telephone number**(310) 230-6623****G** Gross receipts \$**47,635,197.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **WWW.PALIHIGH.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **2003****M** State of legal domicile: **CA****Part I** Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: PUBLIC CHARTER SCHOOL SERVING APPROX. 2,959 STUDENTS IN GRADES 9-12 FROM ALL OVER GREATER LA.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 13
	4	Number of independent voting members of the governing body (Part VI, line 1b) 9
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 377
	6	Total number of volunteers (estimate if necessary) 36
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 41,196,062.
	9	Program service revenue (Part VIII, line 2g) 3,045,891.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 212,192.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 519,890.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 44,974,035.
	Expenses	13
14		Benefits paid to or for members (Part IX, column (A), line 4) 0.
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 32,144,255.
16a		Professional fundraising fees (Part IX, column (A), line 11e) 0.
b		Total fundraising expenses (Part IX, column (D), line 25) 0.
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 11,112,935.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 43,257,190.
19		Revenue less expenses. Subtract line 18 from line 12 1,716,845.
Net Assets or Fund Balances		20
	21	Total liabilities (Part X, line 26) 19,354,227.
	22	Net assets or fund balances. Subtract line 21 from line 20 9,401,055.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	DR. PAMELA MAGEE, EXECUTIVE DIRECTOR/PRINCIPAL				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	MARCY KEARNEY				P02370487
Preparer Use Only	Firm's name	Firm's EIN	Phone no.		
	CHRISTY WHITE ASSOCIATES	27-2956198	(619) 270-8222		
	Firm's address				
	348 OLIVE STREET				
	SAN DIEGO, CA 92103				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

Form 990 (2023)

PALISADES CHARTER HIGH SCHOOL

92-0184898

Page **2****Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

PALISADES CHARTER HIGH SCHOOL WILL EMPOWER OUR DIVERSE STUDENT POPULATION TO MAKE POSITIVE CONTRIBUTIONS TO THE GLOBAL COMMUNITY BY DEDICATING OUR RESOURCES TO ENSURE EDUCATIONAL EXCELLENCE, CIVIC RESPONSIBILITY, AND PERSONAL GROWTH.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **34,456,452.** including grants of \$) (Revenue \$ **762,975.**)
AS A NON-PROFIT PUBLIC HIGH SCHOOL SERVING STUDENTS IN GRADES 9-12, PALISADES CHARTER HIGH SCHOOL SERVES IN EXCESS OF 3,000 STUDENTS FROM OVER 100 ZIP CODES IN THE GREATER LOS ANGELES AREA BY PROVIDING EDUCATION AND INSTRUCTION.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **34,456,452.**Form **990** (2023)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	119
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 377		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Form 990 (2023)

PALISADES CHARTER HIGH SCHOOL

92-0184898

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	1a	1b	13	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			13			
b Enter the number of voting members included on line 1a, above, who are independent				9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?					2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?					3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?					5	X
6 Did the organization have members or stockholders?					6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?					7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?					7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:						
a The governing body?					8a	X
b Each committee with authority to act on behalf of the governing body?					8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O					9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - (310) 230-6623
15777 BOWDOIN STREET, PACIFIC PALASADES, CA 90272

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAMELA MAGEE EXECUTIVE DIRECTOR/PRINCIP	40.00			X				242,278.	0.	61,204.
(2) DAVID SUAREZ TEACHER	40.00				X			177,387.	0.	49,088.
(3) CHRIS LEE DIRECTOR OF GUIDANCE/ASST.	40.00				X			171,017.	0.	47,877.
(4) DONALD PARCELL DIRECTOR OF OPERATIONS	40.00				X			201,685.	0.	14,361.
(5) MONICA IANNESSA DIRECTOR OF ACADEMIC ACHIE	40.00				X			159,695.	0.	45,726.
(6) JOHN RAUSCHUBER TEACHER	40.00				X			157,757.	0.	47,137.
(7) MARTHA MONAHAN DIRECTOR OF HUMAN RESOURCES	40.00				X			152,499.	0.	44,725.
(8) SARAH CROMPTON TEACHER	40.00				X			150,423.	0.	45,743.
(9) KAREN PERKINS TEACHER	40.00					X		149,394.	0.	45,548.
(10) STEVEN BURR TEACHER	40.00					X		148,102.	0.	45,074.
(11) KIMBERLY THEARD DIRECTOR OF PALI ACADEMY	40.00					X		148,920.	0.	43,679.
(12) DAVID SCHALEK TEACHER	40.00					X		146,605.	0.	45,018.
(13) ANDREA KING LIBRARIAN	40.00					X		148,253.	0.	41,040.
(14) JUAN PABLO HERRERA CHIEF BUSINESS OFFICER	40.00			X				167,512.	0.	15,750.
(15) MAGGIE NANCE FACULTY/VICE CHAIR	2.00	X						124,279.	0.	40,548.
(16) DAVID PICKARD FACULTY/SECRETARY	40.00	X						108,703.	0.	37,589.
(17) TYLER FARRELL TRUSTEE/FACULTY	40.00	X						103,912.	0.	35,493.

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Page **8****Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KAREN ELLIS TRUSTEE/FACULTY	40.00	X						99,489.	0.	17,163.
(19) ANDREW PARIS TRUSTEE/FACULTY	40.00	X						54,515.	0.	17,163.
(20) SARA MARGIOTTA COMMUNITY/BOARD CHAIR	2.00	X		X				0.	0.	0.
(21) ROBERT RENE TRUSTEE	2.00	X						0.	0.	0.
(22) KRISTINA IWIN TRUSTEE	2.00	X						0.	0.	0.
(23) SAKEN SHERKHANOV TRUSTEE	2.00	X						0.	0.	0.
(24) MELISSA SCHILLING TRUSTEE	40.00	X						0.	0.	0.
(25) KLUMARS ARZANI TRUSTEE	40.00	X						0.	0.	0.
(26) RUSTIN KHARRAZI STUDENT REPRESENTATIVE	2.00	X						0.	0.	0.
1b Subtotal								2,812,425.	0.	739,926.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,812,425.	0.	739,926.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

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3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CHARTWELLS DINING SERVICE PO BOX 50196, LOS ANGELES, CA 90074-0196	FOOD SERVICES	1,054,601.
AMERICAN TRANSPORTATION SYSTEMS 3133 SOUTH S, LONG BEACH, CA 90805	TRANSPORTATION SERVICES	993,248.
DATALINK NETWORKS INC 1111 SIXTH AVE, SAN DIEGO, CA 92101	IT SERVICES	352,080.
ALLIED PRIVATE INVESTIGATIONS & SECURITY SE 23542 LYONS AVE, SUITE 200B, NEWHALL, CA 91	SECURITY SERVICES	334,000.
TEACHERS ON RESERVE LLC 604 SONORA AVE, GLENDALE, CA 91201	STAFFING SERVICES	261,370.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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Form **990** (2023)

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	46,119,011.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	214,336.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a STUDENT ACTIVITIES	Business Code	611110	407,164.	407,164.		
	b FOOD SERVICE SALES		722514	42,559.	42,559.		
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			449,723.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			5,124.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		(i) Real	(ii) Personal				
6a		847,003.					
b Less: rental expenses ...		6b	533,751.				
c Rental income or (loss)		6c	313,252.				
d Net rental income or (loss)				313,252.	313,252.		
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
7a							
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			47,101,446.	762,975.	0.	5,124.

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PALISADES CHARTER HIGH SCHOOL92-0184898 Page **10****Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	422,956.		422,956.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	21,750,683.	18,274,386.	3,476,297.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	8,971,446.	6,927,841.	2,043,605.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	570,257.	347,365.	222,892.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,721,450.	2,825,179.	896,271.	
12 Advertising and promotion	1,200.		1,200.	
13 Office expenses	546,697.	482,447.	64,250.	
14 Information technology	8,625.		8,625.	
15 Royalties				
16 Occupancy	833,858.	722,235.	111,623.	
17 Travel	6,240.	1,763.	4,477.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	113,028.	92,861.	20,167.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	929,350.	929,350.		
23 Insurance	453,260.		453,260.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a BOOKS AND SUPPLIES	2,359,878.	2,301,855.	58,023.	
b SPED CONSULTANTS	941,634.	941,634.		
c CHARTER AUTHORIZER FEES	360,955.	360,955.		
d STUDENT ACTIVITIES	248,581.	248,581.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	42,240,098.	34,456,452.	7,783,646.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	5,081,905.	1	24,322,444.
	2 Savings and temporary cash investments	15,568,267.	2	478,724.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,830,398.	4	1,917,660.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	12,568.	8	12,568.
	9 Prepaid expenses and deferred charges	139,042.	9	76,413.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,036,575.		
	b Less: accumulated depreciation	10b 10,603,936.	10c	6,432,639.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	28,755,282.	16	33,240,448.	
Liabilities	17 Accounts payable and accrued expenses	6,441,272.	17	5,876,688.
	18 Grants payable		18	
	19 Deferred revenue	1,726,292.	19	1,647,048.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	812,592.	21	921,548.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,374,071.	25	10,609,305.
	26 Total liabilities. Add lines 17 through 25	19,354,227.	26	19,054,589.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	7,948,838.	27	12,794,846.
	28 Net assets with donor restrictions	1,452,217.	28	1,391,013.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	9,401,055.	32	14,185,859.
	33 Total liabilities and net assets/fund balances	28,755,282.	33	33,240,448.

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Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	47,101,446.
2	Total expenses (must equal Part IX, column (A), line 25)	2	42,240,098.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,861,348.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	9,401,055.
5	Net unrealized gains (losses) on investments	5	-76,544.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,185,859.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

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Schedule A (Form 990) 2023

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Schedule A (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

Schedule A (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
PALISADES CHARTER HIGH SCHOOL	92-0184898

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>5,182.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>13,100.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

PALISADES CHARTER HIGH SCHOOL**92-0184898****Part I****Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>		\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>8</u>		\$ <u>5,182.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>9</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>10</u>		\$ <u>6,037.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>11</u>		\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

PALISADES CHARTER HIGH SCHOOL**92-0184898****Part II****Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

	_____	\$ _____	_____

Schedule B (Form 990) (2023)

Page **4**

Name of organization	Employer identification number
PALISADES CHARTER HIGH SCHOOL	92-0184898

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 \$

(ii) Assets included in Form 990, Part X \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$

b Assets included in Form 990, Part X \$

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c 812,592.
d Additions during the year	1d 108,956.
e Distributions during the year	1e
f Ending balance	1f 921,548.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	235,681.	235,681.	268,082.	268,697.	280,691.
b Contributions			1,599.	3,885.	6,006.
c Net investment earnings, gains, and losses	-954.				
d Grants or scholarships			34,000.	4,500.	18,000.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	234,727.	235,681.	235,681.	268,082.	268,697.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment 100 %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? ☐ Yes ☒ No

(ii) Related organizations? ☐ Yes ☒ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☒ No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		13,278,561.	8,363,065.	4,915,496.
c Leasehold improvements				
d Equipment		3,742,260.	2,225,117.	1,517,143.
e Other		15,754.	15,754.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				6,432,639.

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

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Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OTHER POST-EMPLOYMENT BENEFITS	10,609,305.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	10,609,305.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... ☒

Schedule D (Form 990) 2023

Schedule D (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL

92-0184898 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	47,558,653.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-76,544.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-76,544.
3	Subtract line 2e from line 1	3	47,635,197.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-533,751.
c	Add lines 4a and 4b	4c	-533,751.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	47,101,446.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	42,773,849.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	533,751.
e	Add lines 2a through 2d	2e	533,751.
3	Subtract line 2e from line 1	3	42,240,098.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	42,240,098.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 1B:

THE ORGANIZATION IS A TRUSTEE FOR FUNDS HELD BY THE SCHOOL'S ASSOCIATED STUDENT BODY (ASB). THE BALANCE NOTED IS DUE TO STUDENT GROUPS.

PART V, LINE 4:

THE CHARTER SCHOOL IS REQUIRED TO USE ITS ENDOWMENT FUNDS FOR THE ADMINISTRATION OF SCHOLARSHIPS AND GRANTS TO STUDENTS OF PALISADES CHARTER HIGH SCHOOL.

PART X, LINE 2:

MANAGEMENT BELIEVES ALL SIGNIFICANT TAX POSITIONS WOULD BE UPHELD UNDER EXAMINATION; THEREFORE, NO PROVISION FOR INCOME TAX HAS BEEN RECORDED.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DIRECT RENTAL EXPENSES -533,751.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DIRECT RENTAL EXPENSES 533,751.

**SCHEDULE E
(Form 990)**Department of the Treasury
Internal Revenue Service**Schools**Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or
Form 990-EZ, Part VI, line 48.Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number

92-0184898

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- THE SCHOOL'S ENROLLMENT PACKAGES DISCLOSE THIS POLICY.**
ADDITIONALLY, AS A PUBLIC CHARTER SCHOOL, A NONDISCRIMINATORY STATEMENT IS NOTED WITHIN THE SCHOOL'S CHARTER PETITION.
- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.
- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II

YES NO

1

X

2

X

3

X

4a

X

4b

X

4c

X

4d

X

5a

X

5b

X

5c

X

5d

X

5e

X

5f

X

5g

X

5h

X

6a

X

6b

X

7

X

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2023

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

AS A PUBLIC CHARTER SCHOOL, THE ORGANIZATION RECEIVES FUNDING FROM THE CALIFORNIA AND U.S. DEPARTMENTS OF EDUCATION AS WELL AS SPECIAL EDUCATION AND PROPERTY TAX PAYMENTS PASSED-THROUGH THE LOS ANGELES UNIFIED SCHOOL DISTRICT.

Schedule J (Form 990) 2023

PALISADES CHARTER HIGH SCHOOL**92-0184898**Page **2****Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) PAMELA MAGEE	(i)	242,278.	0.	0.	46,033.	15,171.	303,482.	0.
EXECUTIVE DIRECTOR/PRINCIP	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DAVID SUAREZ	(i)	177,387.	0.	0.	33,704.	15,384.	226,475.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CHRIS LEE	(i)	171,017.	0.	0.	32,493.	15,384.	218,894.	0.
DIRECTOR OF GUIDANCE/ASST.	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) DONALD PARCELL	(i)	201,685.	0.	0.	0.	14,361.	216,046.	0.
DIRECTOR OF OPERATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MONICA IANNESSA	(i)	159,695.	0.	0.	30,342.	15,384.	205,421.	0.
DIRECTOR OF ACADEMIC ACHIE	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JOHN RAUSCHUBER	(i)	157,757.	0.	0.	29,974.	17,163.	204,894.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) MARTHA MONAHAN	(i)	152,499.	0.	0.	28,975.	15,750.	197,224.	0.
DIRECTOR OF HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) SARAH CROMPTON	(i)	150,423.	0.	0.	28,580.	17,163.	196,166.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) KAREN PERKINS	(i)	149,394.	0.	0.	28,385.	17,163.	194,942.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) STEVEN BURR	(i)	148,102.	0.	0.	28,139.	16,935.	193,176.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) KIMBERLY THEARD	(i)	148,920.	0.	0.	28,295.	15,384.	192,599.	0.
DIRECTOR OF PALI ACADEMY	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) DAVID SCHALEK	(i)	146,605.	0.	0.	27,855.	17,163.	191,623.	0.
TEACHER	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) ANDREA KING	(i)	148,253.	0.	0.	28,168.	12,872.	189,293.	0.
LIBRARIAN	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) JUAN PABLO HERRERA	(i)	167,512.	0.	0.	0.	15,750.	183,262.	0.
CHIEF BUSINESS OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) MAGGIE NANCE	(i)	124,279.	0.	0.	23,613.	16,935.	164,827.	0.
FACULTY/VICE CHAIR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

PALISADES CHARTER HIGH SCHOOL

Employer identification number
92-0184898

FORM 990, PART VI, SECTION A, LINE 1A:

FIVE MEMBERS OF THE BOARD ARE PAID STAFF MEMBERS OF THE CHARTER SCHOOL.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS AVAILABLE TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO FILING
THE RETURN.

FORM 990, PART VI, SECTION B, LINE 12C:

PALISADES CHARTER HIGH SCHOOL REQUIRES ALL KEY EMPLOYEES AND MEMBERS OF THE
BOARD OF TRUSTEES TO COMPLETE A CALIFORNIA FORM 700 "ANNUAL STATEMENT OF
ECONOMIC INTEREST." IF A CONFLICT ARISES, THE BOARD MEMBER IS ASKED TO
EXCUDED HIM/HERSELF FROM ALL DISCUSSION AND VOTING ON THE ISSUE.

FORM 990, PART VI, SECTION B, LINE 15:

THE SALARIES ARE REVIEWED AND APPROVED BY THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION C, LINE 19:

THE REQUIRED DOCUMENTS ARE AVAILABLE AT THE BUSINESS ADDRESS DURING NORMAL
BUSINESS HOURS UPON REQUEST.

Coversheet

2023-24 Audit Report

Section:	X. Finance
Item:	E. 2023-24 Audit Report
Purpose:	Vote
Submitted by:	
Related Material:	Palisades Audit Report 2023-24 - Final_Print.pdf



PALISADES CHARTER HIGH SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2024**

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2023)

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

Palisades Charter High (Charter No. 0037)

**PALISADES CHARTER HIGH SCHOOL
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JUNE 30, 2024**

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FINANCIAL SECTION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Palisades Charter High School
Pacific Palisades, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Palisades Charter High School which comprise the statement of financial position as of June 30, 2024, 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 Palisades Charter High School as of June 30, 2024, 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 Palisades Charter High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 Palisades Charter High School'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.

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San Diego, CA
92103

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christywhite.com

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 Palisades Charter High School'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 Palisades Charter High School'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.

Report on Summarized Comparative Information

We have previously audited Palisades Charter High School's 2022-23 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 29, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it was been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2025, on our consideration of Palisades Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Palisades Charter High School'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 Palisades Charter High School's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
May 12, 2025

PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023)

	2024*	2023
ASSETS		
Current assets		
Cash and cash equivalents	\$ 24,322,444	\$ 20,179,187
Investments	478,724	470,985
Accounts receivable	1,917,660	1,830,398
Inventory	12,568	12,568
Prepaid expenses	76,413	139,042
Total current assets	<u>26,807,809</u>	<u>22,632,180</u>
Capital assets		
Property and equipment	17,036,575	15,797,688
Less accumulated depreciation	<u>(10,603,936)</u>	<u>(9,674,586)</u>
Capital assets, net	<u>6,432,639</u>	<u>6,123,102</u>
Total Assets	<u>\$ 33,240,448</u>	<u>\$ 28,755,282</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 5,876,688	\$ 6,441,272
Due to student groups	921,548	812,592
Deferred revenue	1,647,048	1,726,292
Long-term liabilities	<u>10,609,305</u>	<u>10,374,071</u>
Total liabilities	<u>19,054,589</u>	<u>19,354,227</u>
Net assets		
Without donor restrictions	12,794,846	7,948,838
With donor restrictions	<u>1,391,013</u>	<u>1,452,217</u>
Total net assets	<u>14,185,859</u>	<u>9,401,055</u>
Total Liabilities and Net Assets	<u>\$ 33,240,448</u>	<u>\$ 28,755,282</u>

**Financial information for all programs operated by the Organization can be found on the Combining Financial Statements in the Supplementary Information Section.*

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024*			2023
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUES				
Federal and state support and revenues				
Local control funding formula, state aid	\$ 25,738,677	\$ -	\$ 25,738,677	\$ 20,918,785
Federal revenues	3,252,026	-	3,252,026	3,370,058
Other state revenues	3,367,858	-	3,367,858	4,004,836
Total federal and state support and revenues	32,358,561	-	32,358,561	28,293,679
Local support and revenues				
Payments in lieu of property taxes	11,092,739	-	11,092,739	8,804,627
Investment income, net	(76,544)	-	(76,544)	(85,309)
Other local revenues	3,820,482	363,415	4,183,897	3,888,808
Total local support and revenues	14,836,677	363,415	15,200,092	12,608,126
Donor restrictions satisfied	424,619	(424,619)	-	-
Total Support and Revenues	47,619,857	(61,204)	47,558,653	40,901,805
EXPENSES				
Program services	34,990,203	-	34,990,203	33,318,064
Supporting services				
Management and general	7,783,646	-	7,783,646	6,836,532
Fundraising	-	-	-	11,784
Total Expenses	42,773,849	-	42,773,849	40,166,380
CHANGE IN NET ASSETS	4,846,008	(61,204)	4,784,804	735,425
Net Assets - Beginning	7,948,838	1,452,217	9,401,055	6,948,786
Net Assets - Ending	\$ 12,794,846	\$ 1,391,013	\$ 14,185,859	\$ 7,684,211

**Financial information for all programs operated by the Organization can be found on the Combining Financial Statements in the Supplementary Information Section.*

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024				2023
	Program Services	Supporting Services Management and General	Fundraising	Total	Total
EXPENSES					
Personnel expenses					
Certificated salaries	\$ 16,199,110	\$ 907,695	\$ -	\$ 17,106,805	\$ 15,814,034
Non-certificated salaries	2,075,276	2,991,558	-	5,066,834	4,622,251
Employee benefits	6,927,841	2,043,605	-	8,971,446	10,657,219
Total personnel expenses	25,202,227	5,942,858	-	31,145,085	31,093,504
Non-personnel expenses					
Books and supplies	2,301,855	58,023	-	2,359,878	1,172,363
Insurance	-	453,260	-	453,260	407,999
Facilities	1,255,986	111,623	-	1,367,609	1,141,845
Professional services	3,909,034	1,128,988	-	5,038,022	4,153,900
Interest expense	-	-	-	-	11,784
Depreciation	929,350	-	-	929,350	971,607
Student activities	248,581	-	-	248,581	305,009
Student transportation	205,144	-	-	205,144	79,583
Payments to authorizing agency	360,955	-	-	360,955	295,012
Other operating expenses	577,071	88,894	-	665,965	533,774
Total non-personnel expenses	9,787,976	1,840,788	-	11,628,764	9,072,876
Total Expenses - 2024	\$ 34,990,203	\$ 7,783,646	\$ -	\$ 42,773,849	
Total Expenses - 2023	\$ 33,318,064	\$ 6,836,532	\$ 11,784		\$ 40,166,380

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

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)**

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 4,784,804	\$ 735,425
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	929,350	971,607
(Increase) decrease in operating assets		
Accounts receivable	(87,262)	855,578
Prepaid expenses	62,629	9,797
Increase (decrease) in operating liabilities		
Accounts payable	(564,584)	3,347,873
Due to student groups	108,956	169,300
Deferred revenue	(79,244)	602,597
Other postemployment benefits payable	224,266	(4,176,553)
Compensated absences	10,968	-
Net cash provided by (used in) operating activities	5,389,883	2,515,624
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer to investment accounts	(7,739)	32,401
Purchase of capital assets	(1,238,887)	(436,129)
Net cash provided by (used in) investing activities	(1,246,626)	(403,728)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,143,257	2,111,896
Cash and cash equivalents - Beginning	20,179,187	15,376,969
Cash and cash equivalents - Ending	\$ 24,322,444	\$ 17,488,865
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	\$ -	\$ 11,784

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

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Palisades Charter High School (the “Organization”) was formed as a nonprofit public benefit corporation on February 4, 2004, for the purpose of operating as a California public school located in Los Angeles County. Palisades Charter High (the “Charter”), the public charter school was numbered by the State Board of Education in September 1993 as California Charter No. 0037. Initially a school operated by the Los Angeles Unified School District, the Charter is a conversion school that became an independent charter school in 2003. Palisades Charter High School’s mission is “to empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.” The Charter is located at 15777 Bowdoin Street in Pacific Palisades, California. In addition to the Charter, the Organization also operates an associated student body fund as an auxiliary to charter school operations.

The Charter is authorized by the Los Angeles Unified School District (the “authorizing agency”). In November 2019, the Board of Directors of the Los Angeles Unified School District approved a charter renewal for a five-year term beginning July 1, 2020 and expiring on June 30, 2025. Per AB 130 and SB 114, the new expiration end date is June 30, 2028. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

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 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Palisades Charter High School is required to report 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.

As a public charter school, Palisades Charter High School 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 only used to the extent that internal accounting for charter school and other program operations is necessary and is not used for external financial statement presentation.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's audited financial statements for the year ended June 30, 2023, from which the information was derived.

E. 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.

F. 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.

G. 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.

H. 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 authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Palisades Charter High School. Revenues are recognized by the Charter when earned.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Cash and Cash Equivalents

Palisades Charter High School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

J. Investments

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.

K. 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, 2024, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

L. Capital Assets

Palisades Charter High School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. 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.

M. 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.

N. Income Taxes

Palisades Charter High School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue 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.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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.

P. 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2024, consists of the following:

Cash in county treasury	\$ 16,231,960
County treasury fair value adjustment	(621,720)
Cash in banks, non-interest bearing	8,702,989
Cash on hand or awaiting deposit	9,215
Total Cash and Cash Equivalents	<u>\$ 24,322,444</u>

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. Palisades Charter High School 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, 2024, \$8,670,808 of the Palisades Charter High School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury

Policies and Practices

Palisades Charter High School is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Organization has managed its exposure to interest rate risk by investing in the county treasury. The Charter's investments in the Los Angeles County Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$15,610,240. The average weighted maturity for this pool is 668 days.

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Section O of Note 1. The Charter has classified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investment types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment" to arrive at the combined fair value amount noted under the interest rate risk section.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 3 – INVESTMENTS

At June 30, 2024, Palisades Charter High School had \$478,724 in investments held in certificates of deposit; \$250,000 of this amount is specific to the associated student body. The investments are carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

The Charter also holds \$5,259,684 in investment accounts that are considered trust or plan assets associated with the Charter's postemployment benefit plan. Refer to Note 11 for additional information.

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2024, consists of the following:

Local control funding sources, state aid	\$	9,682
Federal sources		350,103
Other state sources		883,871
Local sources		674,004
Total Accounts Receivable	\$	1,917,660

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2024 consists of the following:

	Balance July 1, 2023	Additions	Disposals	Balance June 30, 2024
Property and equipment				
Buildings	\$ 13,167,398	\$ 111,163	\$ -	\$ 13,278,561
Furniture and equipment	2,619,232	1,138,782	-	3,758,014
Construction in progress	11,058	-	11,058	-
Total property and equipment	15,797,688	1,249,945	11,058	17,036,575
Less accumulated depreciation	(9,674,586)	(929,350)	-	(10,603,936)
Capital Assets, net	\$ 6,123,102	\$ 320,595	\$ 11,058	\$ 6,432,639

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2024, consists of the following:

Salaries and benefits	\$	2,464,135
Due to grantor government		109,748
Vendor payables		3,302,805
Total Accounts Payable	\$	5,876,688

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2024, consists of the following:

Federal sources	\$ 181,328
State sources	908,069
Local sources	557,651
Total Deferred Revenue	\$ 1,647,048

NOTE 8 – LONG-TERM LIABILITIES

A summary of activity related to long-term liabilities during the year ended June 30, 2024 consists of the following:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Net other postemployment benefits	\$ 10,265,385	\$ 224,266	\$ -	\$ 10,489,651
Compensated absences	108,686	10,968	-	119,654
Total Long-Term Liabilities	\$ 10,374,071	\$ 235,234	\$ -	\$ 10,609,305

Net Other Postemployment Benefits

Refer to Note 11 for additional information related to the net other postemployment benefits liability.

Compensated Absences

As of June 30, 2024, the Charter held a compensated absences liability attributed to employee vacation pay accrued but not yet paid out of \$119,654.

NOTE 9 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2024, the Organization's net assets with donor restrictions consist of the following:

Local donor restrictions	
Renovation and technology	\$ 1,148,451
Scholarship fund	234,727
Drama program	1,282
State-imposed restrictions	
Classified employee professional development	6,553
Total Net Assets with Donor Restrictions	\$ 1,391,013

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 9 – NET ASSETS (continued)

Net Assets without 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, 2024, the Organization's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 6,432,639
Net other postemployment benefits unfunded deficit	(8,461,722)
Board designations	
Other postemployment benefits	2,369,711
Undesignated	12,454,218
Total Net Assets without Donor Restrictions	\$ 12,794,846

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Organization's financial assets as of June 30, 2024, 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	\$ 24,322,444
Investments, at cost	478,724
Accounts receivable	1,917,660
Prepaid expenses	76,413
Inventory	12,568
Total Financial Assets, excluding noncurrent	<u>\$ 26,807,809</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(1,391,013)
Cash balance held for student body trusts	(921,548)
Cash held for conditional contributions	(1,647,048)
Board designations	
Other postemployment benefits	<u>(2,369,711)</u>
Financial Assets available to meet cash needs	
 for expenditures within one year	<u>\$ 20,478,489</u>

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS

As previously mentioned in Note 6, Palisades Charter High School holds a liability associated with a postemployment benefit plan amounting to a net balance of \$10,489,651 as of June 30, 2024. There was a net increase in the liability of \$224,266 from the beginning balance of \$10,265,385. The total liability is offset by investments maintained by the Charter and specifically held to fund the postemployment benefit plan.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Plan Description

The Charter provides for the continuation of retiree health benefits to eligible employees at retirement. Retiree health benefits include medical, prescription drug, dental and vision coverage. The Charter currently pays the cost of coverage for the retiree and any covered dependents during the lifetime of the retiree. Eligibility for retiree health benefits varies based on when an employee was hired. All employees hired on or after July 1, 2009 except Palisades Educational Support Personnel United (PESPU) employees hired on or after July 1, 2012, are not eligible for the Charter paid retiree health benefits.

Benefits Provided

The Charter currently provides medical, dental and vision benefits to approximately 73 eligible active employees. Additionally, as of June 30, 2024, the actuarial valuation date, there were 48 retirees eligible for benefits. The Charter provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by the Charter for the lifetime of the retiree. Survivors of deceased retirees may continue health coverage at their own expense.

Eligibility

Future retiree must be enrolled in health plan prior to retirement date, and must be in receipt of monthly payment from STRS or PERS. All employees except PESPU employees hired on or after July 1, 2009, (PESPU employees hired on or after July 1, 2012) are not eligible for the Charter-paid health benefits at retirement.

Employees who defer their retirement after separation from service with the Charter are not eligible for the Charter-paid health benefits.

Retiree must be enrolled in Medicare Part A if eligible; and must enroll in Part B.

Active employees except PESPU must meet the following years of service requirements at retirement:

Date of Hire	Service Requirement
Before March 11, 1984	Five consecutive years prior to retirement
March 11, 1984 to June 30, 1987	10 consecutive years prior to retirement
July 1, 1987 to May 31, 1992	15 consecutive years prior to retirement, or 20 with 10 consecutive years prior to retirement
June 1, 1992 to June 30, 2009	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 10 consecutive years of qualifying service
On or after July 1, 2009	Not eligible for PCHS-paid health benefits

Active PESPU employees must meet the following years of service requirements at retirement:

Date of Hire	Service Requirement
Before March 11, 1984	Five consecutive years prior to retirement
March 11, 1984 to June 30, 1987	10 consecutive years prior to retirement
July 1, 1987 to May 31, 1992	15 consecutive years prior to retirement, or 20 years with 10 consecutive years prior to retirement
June 1, 1992 to June 30, 2008	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 10 consecutive years of qualifying service
July 1, 2008 to June 30, 2012	Age plus consecutive years of qualifying service greater than or equal to 80, with at least 20 consecutive years of qualifying service
On or after July 1, 2012	Not eligible for PCHS-paid health benefits

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2024
Accounting Standard	FASB ASC 715
Discount Rate	5.00%
Medical Cost Trend	4.00 to 5.50%
Dental and Vision Cost Trend	3.00%
Expected Rate of Return	Not reported

Post Retirement Benefit Plan

The following information relating to the Charter's total postretirement plan liability is contained in the actuarial valuation as of June 30, 2024. The information relating to the trust assets does not appear within the actuarial report as information was not available at the time the actuarial valuation was performed. The Charter is to obtain a new valuation every year.

	<u>June 30, 2024</u>
Total Postretirement Plan Liability	
Service cost	\$ 333,377
Interest cost	832,715
Change in plan provisions	-
Actuarial loss/(gain)	-
Benefits payments	<u>(665,428)</u>
Net change	500,664
Total liability - beginning	<u>15,248,671</u>
Total liability - ending (a)	<u>\$ 15,749,335</u>
 Trust Assets	
Contributions - employer	\$ -
Actual return on assets	<u>276,398</u>
Net change	276,398
Trust assets - beginning	<u>4,983,286</u>
Trust assets - ending (b)	<u>\$ 5,259,684</u>
 Net other postemployment benefits liability - ending (a) - (b)	<u>\$ 10,489,651</u>
 Balance of trust assets as a percentage of the total postretirement plan liability	 33%

During the fiscal year ended June 30, 2022, the Charter established trust assets with an initial contribution of \$5,000,000, which, as of June 30, 2024, had a fair value of \$5,259,684. Additionally, as of June 30, 2024, the Charter's board has designated \$2,369,711 of its net assets to be used to meet the obligation arising from setting up its own post-retirement health plan.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – NET OTHER POSTEMPLOYMENT BENEFITS (continued)

Post Retirement Benefit Plan (continued)

Estimated future benefit payments related to the other postemployment benefit obligation are as follows:

<u>Year Ended June 30,</u>	<u>Benefit Payments</u>
2025	\$ 584,869
2026	617,109
2027	638,417
2028	686,228
2029	759,120
2028 - 2070	4,636,150
Total	\$ 7,921,893

Fair Value of Plan Assets

In accordance with FASB ASC No. 715-60, *Defined Benefit Plans – Other Postretirement*, the Charter has recognized the funded status of its postemployment retirement plan and measured the plan as the difference between fair value of plan assets and the accumulated postretirement benefit obligation. As mentioned in Note 3 covering investments, the Charter holds \$3,266,321 in investment accounts that are specifically earmarked as trust or plan assets for the postemployment benefit plan. The following table provides a description and sets forth, by level within the fair value hierarchy explained in item O of Note 1, the Charter's trust assets as of June 30, 2024.

	Market Value	Fair Value Classification			At Cost
		Level 1	Level 2	Level 3	
Cash/money accounts	\$ 101,776	\$ 101,776	\$ -	\$ -	\$ 111,388
Government securities	3,499,037	3,420,856	-	-	3,326,254
Equity securities	260,669	198,392	-	-	228,128
Mutual funds	1,398,202	1,445,199	-	-	1,369,744
Total Trust Assets	\$ 5,259,684	\$ 5,166,223	\$ -	\$ -	\$ 5,035,514

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiemployer 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). The Charter also offers all employees social security as an alternative plan to those who may not qualify for CalSTRS or CalPERS retirement plans.

California State Teachers' Retirement System (CalSTRS)

Plan Description

Palisades Charter High School 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 comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 12 – 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 2023-24 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2023-24 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:

	Contribution	Percent of Required Contribution
2023-24	\$ 3,219,156	100%
2022-23	\$ 2,947,888	100%
2021-22	\$ 2,510,488	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 Palisades Charter High School is estimated at \$1,401,454. The on-behalf payment amount is computed as the proportionate share of total 2022-23 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

Palisades Charter High School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

Palisades Charter High School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2023-24 was 26.68% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2023-24	\$ 972,498	100%
2022-23	\$ 1,015,803	100%
2021-22	\$ 853,711	100%

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Governmental Funds

Palisades Charter High School 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.

Charter School Authorization

As mentioned in Note 1A, Palisades Charter High School is approved to operate as a public charter school through authorization by the Los Angeles 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.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code (EC) whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. Additionally, on July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended EC 47607.4. The EC was amended to add “all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year.” As a result, the charter petition end date is extended to June 30, 2028.

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 paid to the authorizing agency for oversight amounted to \$360,955 for the fiscal year ending June 30, 2024.

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 \$18,286,840 as of June 30, 2023. Also, as of June 30, 2023, CalPERS has estimated the Charter’s share of withdrawal liability to be \$8,084,001. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 12 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. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2024.

NOTE 14 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Palisades Charter High School in an effort to advance the Organization’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. The Organization did not receive any donated items during the fiscal year ended June 30, 2024.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 15 – RELATED PARTY TRANSACTIONS

Interested Persons

The Charter's Board of Trustees is designed to include representatives from all affected groups (e.g., parents, teachers, and administrators); consequently, a minority of members of the Board of Trustees are classified as interested parties because they are also either parents, community members, administrators or employees of the Charter. Interested parties recuse themselves from any financial or other matter where they may have a conflict of interest.

Interagency Activity

Receivables and payables due between Palisades Charter High School's operating units, if any, are classified as due to/from other funds within the combining statement of financial position.

NOTE 16 – SUBSEQUENT EVENTS

Palisades Charter High School has evaluated subsequent events for the period from June 30, 2024 through May 12, 2025, 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.

SUPPLEMENTARY INFORMATION

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

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 10 percent de minimis indirect cost rate.

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 255,668
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	50,501
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	21,866
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	720,512
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14893	38,821
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants: [1]			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	1,088,338
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425	10155	442,909
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	16,578
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	238,439
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,786,264</u>
Total U. S. Department of Education			<u><u>2,873,632</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	105,153
National School Lunch Program	10.555	13391	271,873
Subtotal Child Nutrition Cluster			<u>377,026</u>
Total U. S. Department of Agriculture			<u>377,026</u>
Total Federal Expenditures			<u><u>\$ 3,250,658</u></u>

[1] - Major Program

The following schedule provides a reconciliation between revenues reported on the statement of activities and the related expenditures reported on the schedule of expenditures of federal awards. The reconciling amounts represent federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2024 or federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2024.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Activities		\$ 3,252,026
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425	(1,368)
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u><u>\$ 3,250,658</u></u>

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2024**

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.

	<u>Second Period Report</u>	<u>Annual Report</u>
	<u>Classroom-Based</u>	
Grade Span		
Regular		
Ninth through twelfth	2,613.64	2,597.65
Special Education		
Ninth through twelfth	-	0.78
Total Average Daily Attendance - Classroom-Based	<u>2,613.64</u>	<u>2,598.43</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Ninth through twelfth	<u>162.82</u>	<u>168.77</u>
Total Average Daily Attendance - Nonclassroom-Based	<u>162.82</u>	<u>168.77</u>
Total Average Daily Attendance	<u>2,776.46</u>	<u>2,767.20</u>

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2024**

This schedule presents information on the amount of instructional time offered per grade level by the Palisades Charter High School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

Grade Level	Instructional Minutes			Instructional Days				Status
	Annual Requirement	Annual Minutes	Credited Minutes*	Offered Minutes	Minimum Requirement	Annual Days	Credited Days*	Offered Days
Grade 9	64,800	76,892	504	76,388	175	177	3	174
Grade 10	64,800	76,892	504	76,388	175	177	3	174
Grade 11	64,800	76,892	504	76,388	175	177	3	174
Grade 12	64,800	76,892	504	76,388	175	177	3	174

*The Charter has an approved Form J-13A for the number of instructional days and number of instructional minutes indicated above.

**PALISADES CHARTER HIGH SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACTUALS) WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2024**

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

June 30, 2024, net position in the Charter Schools Enterprise Fund per Annual Financial and Budget Report (Unaudited Actuals)	<u>\$ 15,126,278</u>
Adjustments:	
Increase (decrease) in total net assets:	
Client closing adjustments	(254,934)
Record fair value adjustment to cash in county treasury	(621,720)
Net change in liability for other postemployment benefits	(245,504)
Reclass unpsent federal and state revenue to deferred revenue	(780,930)
Write off accounts receivable for local donation	(113,287)
Clear accounts payable carryover balance related to payroll	650,871
Net adjustments	<u>(1,365,504)</u>
June 30, 2024, net assets per audited financial statements*	<u>\$ 13,760,774</u>

*Refer to net assets for "Charter School Total" on the combining financial statements.

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

California Public Charter School No. 0037						
	Charter School	Other Postemployment Benefits	Inter-Charter Eliminations	Charter School Total	Associated Student Body	Organization Total
ASSETS						
Current assets						
Cash and cash equivalents	\$ 23,881,962	1,943	\$ -	\$ 23,883,905	\$ 1,097,038	\$ 24,980,943
Investments	228,724	-	-	228,724	250,000	478,724
Accounts receivable	1,777,773	-	-	1,777,773	139,887	1,917,660
Inventory	-	-	-	-	12,568	12,568
Prepaid expenses	70,347	-	-	70,347	6,066	76,413
Due from other funds	-	54,196	(54,196)	-	-	-
Total current assets	25,958,806	56,139	(54,196)	25,960,749	1,505,559	27,466,308
Capital assets						
Property and equipment	16,976,758	-	-	16,976,758	59,817	17,036,575
Less accumulated depreciation	(10,544,119)	-	-	(10,544,119)	(59,817)	(10,603,936)
Capital assets, net	6,432,639	-	-	6,432,639	-	6,432,639
Total noncurrent assets	6,432,639	-	-	6,432,639	-	6,432,639
Total Assets	\$ 32,391,445	\$ 56,139	\$ (54,196)	\$ 32,393,388	\$ 1,505,559	\$ 33,898,947
LIABILITIES AND NET ASSETS						
Liabilities						
Deficit cash	\$ -	\$ 658,499	\$ -	\$ 658,499	\$ -	\$ 658,499
Accounts payable	5,717,762	-	-	5,717,762	158,926	5,876,688
Due to student groups	-	-	-	-	921,548	921,548
Deferred revenue	1,647,048	-	-	1,647,048	-	1,647,048
Long-term liabilities	119,654	10,489,651	-	10,609,305	-	10,609,305
Due to other funds	54,196	-	(54,196)	-	-	-
Total liabilities	7,538,660	11,148,150	(54,196)	18,632,614	1,080,474	19,713,088
Net assets						
Without donor restrictions	23,461,772	(11,092,011)	-	12,369,761	425,085	12,794,846
With donor restrictions	1,391,013	-	-	1,391,013	-	1,391,013
Total net assets	24,852,785	(11,092,011)	-	13,760,774	425,085	14,185,859
Total Liabilities and Net Assets	\$ 32,391,445	\$ 56,139	\$ (54,196)	\$ 32,393,388	\$ 1,505,559	\$ 33,898,947

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

	California Public Charter School No. 0037			Associated	Organization
	Charter School	Other Postemployment Benefits	Charter School Total	Student Body	Total
NET ASSETS WITHOUT DONOR RESTRICTIONS					
SUPPORT AND REVENUES					
Federal and state support and revenues					
Local control funding formula, state aid	\$ 25,738,677	\$ -	\$ 25,738,677	\$ -	\$ 25,738,677
Federal revenues	3,252,026	-	3,252,026	-	3,252,026
Other state revenues	3,367,858	-	3,367,858	-	3,367,858
Total federal and state support and revenues	32,358,561	-	32,358,561	-	32,358,561
Local support and revenues					
Payments in lieu of property taxes	11,092,739	-	11,092,739	-	11,092,739
Investment income, net	(81,668)	-	(81,668)	5,124	(76,544)
Other local revenues	3,413,318	-	3,413,318	407,164	3,820,482
Total local support and revenues	14,424,389	-	14,424,389	412,288	14,836,677
Donor restrictions satisfied	424,619	-	424,619	-	424,619
Total Support and Revenues	47,207,569	-	47,207,569	412,288	47,619,857
EXPENSES					
Program services	34,008,727	732,895	34,741,622	248,581	34,990,203
Supporting services					
Management and general	7,671,638	112,008	7,783,646	-	7,783,646
Total Expenses	41,680,365	844,903	42,525,268	248,581	42,773,849
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	5,527,204	(844,903)	4,682,301	163,707	4,846,008
NET ASSETS WITH DONOR RESTRICTIONS					
Local restricted sources	363,415	-	363,415	-	363,415
Donor restrictions satisfied	(424,619)	-	(424,619)	-	(424,619)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	(61,204)	-	(61,204)	-	(61,204)
CHANGE IN NET ASSETS	5,466,000	(844,903)	4,621,097	163,707	4,784,804
Net Assets - Beginning	19,386,785	(10,247,108)	9,139,677	261,378	9,401,055
Net Assets - Ending	\$ 24,852,785	\$ (11,092,011)	\$ 13,760,774	\$ 425,085	\$ 14,185,859

OTHER INFORMATION

**PALISADES CHARTER HIGH SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2024**

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

Palisades Charter High School, located in Pacific Palisades, California, was formed as a nonprofit public benefit corporation on February 4, 2004 for the purpose of operating Palisades Charter High School, California Charter No. 0037. The Charter is a conversion school that initially began school operation in 1993 and became an independent charter in 2003. The Charter is authorized to operate as a charter school through Los Angeles Unified School District. During 2023-24, Palisades Charter High School served approximately 2,959 students in grades 9 to 12.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Sara Margiotta	Community / Board Chair	June 30, 2024
Maggie Nance	Faculty / Vice Chair	June 30, 2024
David Pickard	Faculty / Secretary	June 30, 2024
Robert Rene	Community	June 30, 2024
Tyler Farrell	Faculty	June 30, 2025
Kristina Irwin	Parent	June 30, 2025
Saken Sherkhanov	Parent	June 30, 2024
Melissa Schilling	Parent	June 30, 2024
Kiumars Arzani	Community	June 30, 2025
Andrew Paris	Classified	June 30, 2024
Karen Ellis	Management	June 30, 2024
Rustin Kharrazi	Student Representative	June 30, 2024

ADMINISTRATION

Dr. Pam Magee
Executive Director / Principal

Juan Pablo Herrera
Chief Business Officer

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

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
Palisades Charter High School
Pacific Palisades, 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 Palisades Charter High School (the "Organization") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated May 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter'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 Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2024-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding 2024-001.

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Palisades Charter High School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Palisades Charter High School's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs as the corrective action plan. The Charter's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Charter'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 Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive script.

San Diego, California
May 12, 2025



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

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
Palisades Charter High School
Pacific Palisades, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Palisades Charter High School'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 Palisades Charter High School's major federal programs for the year ended June 30, 2024. Palisades Charter High School'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, Palisades Charter High School 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, 2024.

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 Palisades Charter High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Palisades Charter High School'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 Palisades Charter High School'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 Palisades Charter High School'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 Uniform Guidance will always detect a material noncompliance when it exists.

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Auditor's Responsibilities for the Audit of Compliance (continued)

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 Palisades Charter High School'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 Palisades Charter High School's compliance with the compliance requirements referred to above and performing such procedures as we consider necessary in the circumstances.
- Obtain an understanding of Palisades Charter High School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Palisades Charter High School'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.



San Diego, California
May 12, 2025



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

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

Independent Auditors' Report

To the Board of Directors of
Palisades Charter High School
Pacific Palisades, California

Report on State Compliance

Opinion on State Compliance

We have audited Palisades Charter High School's compliance with the requirements specified in the *2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Palisades Charter High School's state program requirements for the fiscal year ended June 30, 2024.

In our opinion, Palisades Charter High School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2024. 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 *2023-24 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 Palisades Charter High School 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 Palisades Charter High School'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 Palisades Charter High School's state programs.

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

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 Palisades Charter High School'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 Palisades Charter High School'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 Palisades Charter High School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Palisades Charter High School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Palisades Charter High School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Palisades Charter High School's compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
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	Yes
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not applicable

“Not applicable” is used in the table above to indicate that the Charter 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.

Christy White, Inc.

San Diego, California
May 12, 2025

FINDINGS AND QUESTIONED COSTS SECTION

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

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>Yes</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>	
84.425 Education Stabilization Fund Discretionary Grants	

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</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>2023-24 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>

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

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
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

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

PART II – FINANCIAL STATEMENT FINDINGS

FINDING 2024-001: FINANCIAL CLOSING PROCESS (30000) – Significant Deficiency

Criteria: The year-end financial closing process should include timely review of financial information and supporting schedules to properly report all transactions in accordance with generally accepted accounting principles (GAAP).

Condition: There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2023-24 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.

Cause: Management was unable to provide audit requests in a timely manner.

Effect: Misstatements in the financial statements could occur. Key deadlines could be missed.

Repeat Finding: This is a repeat finding. Refer to Finding 2023-001.

Recommendation: We recommend ensuring a timely financial closing process that allows for adequate review of transactions to prevent the potential for any financial reporting misstatements as well as adhering to reporting deadlines.

Corrective Action Plan: Management will continue to update procedures over financial reporting and will work toward a timelier closing process.

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, 2024.

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, 2024.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

PART V – SUMMARY OF PRIOR AUDIT FINDINGS

FINDING 2023-001: FINANCIAL CLOSING PROCESS (30000) – Significant Deficiency

Criteria: The year-end financial closing process should include timely review of financial information and supporting schedules to properly report all transactions in accordance with generally accepted accounting principles (GAAP).

Condition: There was a delay in the year-end financial closing process that created the need for several client adjustments recorded after reporting of the unaudited actuals for the 2022-23 fiscal year. Extensions to the initial audit report deadline of December 15th were necessary as audit requests, including basic financial statements, were not provided for audit until well after December 15th.

Cause: Management was unable to provide audit requests in a timely manner.

Effect: Misstatements in the financial statements could occur. Key deadlines could be missed.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend ensuring a timely financial closing process that allows for adequate review of transactions to prevent the potential for any financial reporting misstatements as well as adhering to reporting deadlines.

Corrective Action Plan: Management will continue to update procedures over financial reporting and will work toward a timelier closing process.

Current Status: Not implemented, refer to Finding 2024-001.

Coversheet

2025-2026 Application for Funding (Federal Title Programs) - Consolidated Application

Section: X. Finance
Item: F. 2025-2026 Application for Funding (Federal Title Programs) -
Consolidated Application
Purpose: Vote
Submitted by:
Related Material: App for Federal Fndng_ConAPPS.pdf

2025–26 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	
---------------------------------------------------------------------------------------------------------------------------------	--

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	
Title III English Learner ESEA Sec. 3102 SACS 4203	
Title III Immigrant ESEA Sec. 3102 SACS 4201	
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	

Warning

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

Coversheet

McGuireWoods Letter of Engagement

Section:	X. Finance
Item:	G. McGuireWoods Letter of Engagement
Purpose:	Vote
Submitted by:	
Related Material:	McGuireWoods Signed Letter of Engagement_PCHS.pdf



McGuireWoods LLP
1800 Century Park East, 8th Floor
Los Angeles, CA 90067
Phone: 310.315.8200
Fax: 310.315.8210
www.mcguirewoods.com

Michael S. Gehrt
Direct: 310.956.3463
MGehrt@mcguirewoods.com

June 3, 2025

Palisades Charter High School
Dr. Pam Magee
pmagee@palihigh.org

Re: Palisades Fire (“the Matter”)

Dear Dr. Magee:

We appreciate Palisades Charter High School (“Client”) selecting McGuireWoods LLP (“McGuireWoods”) as your legal counsel in connection with the Matter. This letter, along with the attached McGuireWoods Standard Engagement Terms (dated 1 January 2023), state the terms of our engagement (“Engagement Agreement”), unless we mutually agree on different terms and confirm them in writing. Please review this letter and the attached terms, and contact me if you have any questions about the Engagement Agreement.

1. Nature and Scope of Services. In the Matter, McGuireWoods will represent Client in connection with insurance coverage advice regarding the Palisades fire and Client’s related insurance claims.

Unless the previous paragraph limits the scope of our engagement, McGuireWoods will perform all services reasonably associated with our work on the Matter. If Client asks us to expand the scope of our work, and McGuireWoods agrees in writing to the expanded scope of work, the terms set out in the Engagement Agreement will apply to our work.

Unless such services are specifically mentioned above, our work on the Matter will not include (a) tax advice, or (b) advice on any disclosure obligations, including those imposed by federal securities law.

2. Conflicts of Interest. We did not identify any conflicts of interest that would prevent McGuireWoods from representing Client in the Matter.

Three sections of the Standard Engagement Terms – Consent to Representing Adverse Parties in Unrelated Matters; Consent to Representing Other Clients Adverse to Client; and Competing Client Interests – confirm your prospective consent to certain future conflicts of interest. These provisions require no additional notice to you in the event we choose to rely on such prospective consents.

3. Fees for Our Services. Our fees are based on current hourly billing rates, which we usually adjust annually, of the lawyers and other timekeepers who work on the Matter. These rates

vary depending on our lawyers' experience and expertise. We will notify you when we adjust our billing rates, which currently range from \$605 for new associates to \$1,550 for senior partners.

For this matter, we have agreed to a specialized municipal rate of \$785 per hour for all attorneys working on the matter and a 15% discount from standard paralegal rates.

4. Additional Terms. The attached Standard Engagement Terms set out additional terms that govern McGuireWoods' representation of Client in the Matter. Those terms are part of the Engagement Agreement. Please review them carefully and contact me if you have any questions or concerns.

5. Acceptance of Terms. Please sign and return a copy of this letter to confirm your acceptance of the Engagement Agreement for the Matter. In the absence of a signature, instructing McGuireWoods to work on the Matter will constitute Client's full acceptance of the Engagement Agreement.

McGuireWoods is pleased Client has selected us to serve as counsel. We look forward to serving and working with Client. Please contact me promptly if the Engagement Agreement does not set forth your understanding of the scope and terms of our engagement, and feel free to call me in the future if you have any questions or concerns.

Sincerely,

McGuireWoods LLP

By: _____

By executing this letter, I represent and warrant that I am duly authorized on Client's behalf in my representative capacity to do so, and I confirm that the Engagement Agreement accurately states the terms upon which Client has retained McGuireWoods in the Matter, and Client understands and agrees to be bound by those terms.

Date

Palisades Charter High School

By: _____

Title: _____

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

Who McGuireWoods Represents

Our attorney-client relationship is limited to the person or entity identified in the attached engagement letter. McGuireWoods does not represent any other person or entity in the Matter unless we agree in writing to such representation.

That means, absent a written agreement to the contrary, if Client is a corporate entity or any other type of organization, we do not represent any of your parent entities, subsidiaries, affiliates, employees, members, officers, directors, shareholders, or partners in the Matter. Similarly, if Client is an individual, we do not represent any of your family members.

Because McGuireWoods does not represent any entity other than Client, we may represent other clients in matters unrelated to the Matter, including litigation, where our clients are adverse to persons or entities that are affiliated with you, without obtaining Client consent.

New Affiliations

If Client becomes affiliated with another company via acquisition, merger, or other transaction, you will promptly notify us of the change so that we can assess whether the new affiliation creates any conflicts of interest for McGuireWoods or a situation where we may choose to no longer represent you. Our representation of Client cannot be assigned to a new entity without McGuireWoods' written consent.

Cooperation

Client must disclose all facts of which you are aware and keep us advised of all developments relating to the Matter for McGuireWoods to represent Client effectively. We will contact Client at the most recent mailing and electronic addresses you provide. You agree to advise us of any changes to your contact information. If

Client is an organization, you also agree to advise us of any changes in your organizational structure, and when necessary, provide contact information for your successor.

We will keep you informed about the status of the Matter and answer any questions you may have.

Confidentiality

McGuireWoods will not provide Client with any confidential information about our other clients, even if that information could be beneficial to you in the Matter. We will not provide Client's confidential information to any of our other clients.

Usage of Cloud Services

McGuireWoods may use cloud services to transfer and store electronic data, including emails and documents containing confidential information. McGuireWoods evaluates third-party service providers that have access to confidential client information and requires their adherence to (i) industry standard frameworks for information security to protect the confidentiality, integrity, and availability of data, and (ii) applicable data protection laws. Cloud service providers the firm uses operate under service agreements that impose safeguards consistent with our legal and ethical obligations.

Although use of cloud technology creates a risk that unauthorized parties may access confidential information, Client agrees that the benefits of using cloud technology outweigh the risks of a breach of a cloud service provider's data environment resulting in the unauthorized disclosure of confidential information. Client consents to McGuireWoods using cloud services and agrees to hold McGuireWoods harmless from any breach of a cloud service provider's data environment resulting from actions or circumstances that are not within

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

McGuireWoods' direct control.

McGuireWoods has a secure, encrypted file transfer system and a secure extranet that facilitate safely storing and sharing information between Client and the firm. If Client requires McGuireWoods to use a cloud service that the firm normally eschews (due to data security concerns) to store, share or exchange documents or other information generated or exchanged in the course of the Matter, McGuireWoods assumes no responsibility for the security of the data or the provider's security standards.

Client understands that encryption keys held by cloud service providers give them full access to data stored on their platforms, and that cloud services providers may be legally compelled to produce Client data to government agencies pursuant to "blind subpoenas," with no notice to Client or McGuireWoods.

Outside Contractors and Service Providers

McGuireWoods may use outside contractors and service providers to assist with certain areas of our practice and operations. For example, McGuireWoods may use consultants, advisors, experts, investigators, court reporters, translators, registered agents, local counsel, litigation support, courier services, and temporary or contract attorneys and paralegals. McGuireWoods may also employ service providers with special expertise in information technology, hardware and software systems, law firm practice management, accounting and financial matters, and electronic billing.

In the course of their work, some outside contractors and service providers may have access to confidential client and firm information. If that is the case for the Matter, the third-party service providers will operate under service agreements that are consistent with our legal and ethical obligations.

Consent to Representing Adverse Parties in Unrelated Matters

You consent in advance to McGuireWoods accepting matters for parties whose interests are adverse to yours where the matters are unrelated to the work we do for you and do not involve you as a party. More specifically, if we are representing you in a matter adverse to a party that wishes to retain us to represent it in an unrelated transaction or litigation to which you are not a party, you consent in advance to McGuireWoods accepting that engagement. Of course, we will continue to protect the confidentiality of your information.

Consent to Representing Other Clients Adverse to Client

In addition, McGuireWoods may be asked to represent other clients (meaning both existing clients and future clients) that may be Client's direct competitors or have business and legal interests that are contrary to your interests.

These clients may hire McGuireWoods for matters including, but not limited to, transactions, regulatory matters, lawsuits, and other dispute resolution proceedings. In these matters, our other client's interests may be or potentially may become directly adverse to your interests.

As a condition of our representation of Client in the Matter, you consent in advance to our representation of other clients in matters like the ones described in the previous paragraph, provided that the matter is unrelated to matters in which we represent you.

Obtaining a prospective consent from our clients helps McGuireWoods preserve our ability to represent a wide range of individuals and entities, including Client, and through these representations develop broad legal expertise. In connection with the

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

prospective consent, Client understands and agrees to the following:

1. You will not use any matter we handle for you to assert a conflict of interest or to otherwise seek to disqualify McGuireWoods from any matter adverse to you, provided that the matter is not related to work we have done for you.
2. You waive any conflict of interest that may exist and any other basis that may be used to disqualify McGuireWoods in such a matter.
3. McGuireWoods has given you the opportunity to consult with other counsel about this consent.
4. Your consent to our representation of other clients adverse to you on the terms set out above is voluntary and informed.
5. You intend for this consent to be enforceable and understand that McGuireWoods may rely upon it.

Competing Client Interests

Our clients sometimes compete for the same assets (e.g., in the auction of a company). If the Matter involves this type of situation, you consent to our representation of other clients (i.e., competing bidders or purchasers) in the same matter.

Similarly, we may represent another client in obtaining patents or other intellectual property rights that may affect your interests, even though you are not involved directly in the matter as an adverse party. You consent to our handling such matters without disclosure to you, and you agree that you will not use our representation of you as a basis to seek disqualification of McGuireWoods from such a matter.

In situations like the ones described in the preceding two paragraphs, McGuireWoods will create separate teams for Client and each other client and will establish an “ethics screen” to prevent the exchange of

confidential information among the teams. Our duty of confidentiality may prevent us from identifying our other clients for you or disclosing your identity to our other clients.

McGuireWoods Consulting, LLC

McGuireWoods Consulting, LLC (“MWC”) is a wholly owned subsidiary of the McGuireWoods law firm. MWC provides non-legal services, including government and public affairs, advocacy communications, infrastructure and economic development, and other strategic consulting services. MWC does not practice law. This engagement for legal services does not include MWC’s services or create a client relationship with MWC. If you choose to hire MWC, a separate engagement agreement with MWC will be established. You are not required to hire the McGuireWoods law firm to obtain MWC’s services, or vice versa. You acknowledge that you are not represented by MWC in the Matter, and you consent to MWC’s representation of other persons and entities on legislative, administrative, or other matters within MWC’s consulting purview that may adversely affect your interests, directly or indirectly, but are unrelated to the Matter.

Lobbying

If any legal work provided by the McGuireWoods law firm is considered lobbying under U.S. federal or state laws, we may have certain registration and reporting duties about our activities on your behalf. We will bill you for the time spent preparing and filing any required reports.

Insurance Coverage

You may have insurance coverage that is relevant to the Matter. Contact your insurance carrier to explore potential coverage for any claim or potential claim that may be involved in the Matter.

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

Unless we agree in writing to do so, McGuireWoods will not advise you on the availability of insurance coverage or indemnification from other parties for the fees, costs, and expenses related to the firm's work on the Matter.

If an insurance company pays your fees, costs, and expenses related to the Matter, you agree to pay any difference between what the insurer agrees to pay McGuireWoods, and the total amount due under the fee and payment terms described in the Engagement Agreement.

HIPAA

If you are a "covered entity" (as defined by the Health Insurance Portability and Accountability Act ("HIPAA")) and our services will require the use of any protected health information, you should notify us before sending or discussing such information. Our standard practice is to execute a business associate agreement to comply with your obligations under HIPAA as a covered entity and our obligations as a business associate.

Marketing

McGuireWoods shares transactional matter information with aggregators, legal directories, and rating services such as Bloomberg, Thomson Reuters, and Chambers and Partners. This is limited to high-level information regarding transactions, including identification of the parties involved. Those entities use such information in their league tables and rankings and for other similar purposes. We may also use such high-level information in firm marketing materials, such as "tombstones" and website experience descriptions. (We will provide samples of such materials and submissions upon your request.)

Unless you tell us otherwise, we may use information relating to transactions in which McGuireWoods has represented you for these limited purposes. In addition, you have our permission to identify McGuireWoods

and our lawyers in press releases and other announcements regarding transactions in which the firm represents you.

Costs and Expenses

In addition to fees for the legal services described in the attached letter, McGuireWoods will charge you for all costs and expenses associated with our provision of services in the Matter. These charges may include, but are not limited to, travel expenses, delivery and courier services, photocopying, express mail, air courier services, online legal research, staff overtime, document reproduction, and court fees, and outside contractor and service provider costs and expenses related specifically to the Matter.

Unless Client makes special arrangements with McGuireWoods, Client is responsible for paying bills from outside contractors and service providers related to the Matter. McGuireWoods may instruct them to bill you directly for their services. Unless otherwise agreed, outside contractors and service providers are deemed to be directly engaged by Client even if their bills or invoices are addressed to McGuireWoods. If outside contractors or service providers send bills or invoices to us, we will re-direct them to you for payment. McGuireWoods may elect to pay some outside bills or invoices not exceeding \$1,000.00 or delay payment until you have reimbursed us. Client agrees to pay invoices for costs and expenses promptly upon receipt, and further agrees that while McGuireWoods is acting as the Client's counsel, we have the authority to use our best judgment in authorizing such expenditures.

Ediscovery services, if requested by Client, will be billed to Client by the hour as legal services at an agreed-upon rate. McGuireWoods will also bill Client directly for litigation support and technology services that Client engages the firm to provide in connection with the

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

Matter. Litigation support services may include database creation, as well as data review, storage, and retrieval. Technology services may include using data analytics and other data science techniques to extract knowledge and insights from data, creating dashboard platforms or using collaboration service platforms. Costs incurred for litigation support and other technology services provided by McGuireWoods will be billed by the hour. McGuireWoods may also bill Client pass-through expenses associated with the firm's use of technology licensed by third parties.

Billing

We will keep accurate records of the time we devote to the Matter, including, but not limited to, conferences, negotiations, preparation of correspondence, factual and legal investigation, research and analysis, document preparation and revision, court appearances, travel on your behalf, and other Matter-related tasks. We record time in tenths of an hour, and our monthly billing statements will itemize the time devoted to the Matter as well as fees, costs, and expenses.

Payment Terms

Our statements are due within 30 days after receipt, unless we enter into a written agreement providing a different term. Except in those instances in which we agree to a written contingent fee arrangement, the payment of our fee is not dependent upon the successful outcome of a matter.

Occasionally, clients have difficulty making timely payments. To avoid unfairly burdening other clients who pay amounts due in a timely manner with higher fees reflecting the costs we incur as a result of delinquent accounts receivable, McGuireWoods may assess a monthly service charge of 1 percent on unpaid balances, where allowed by law.

Audit Response Letters

If Client hires an accountant to audit its financial statements, the accountant may want McGuireWoods to provide a written description of pending or threatened claims or lawsuits to which we have given substantive attention on Client's behalf. Audit requests are typically conveyed in a form letter the accountant asks you to send us. Even if such requests do not implicate our work for Client on the Matter, we will bill you for our services in responding to the requests on your behalf in accordance with the billing and payment provisions for the Matter.

Production of Client Information

Client agrees to compensate McGuireWoods at our normal hourly rates, plus costs and expenses, for work done by the firm or its outside counsel where (1) McGuireWoods is requested or authorized by you or your authorized successor, or required by government regulation, subpoena or other legal process, to produce information or our personnel as witnesses with respect to our work for you in the Matter; (2) McGuireWoods is not a party to the proceeding in which the information is sought; and (3) the request for information arises out of or in connection with our work for you in the Matter. This obligation applies even if our representation of you has ended.

Termination

Our attorney-client relationship with respect to the Matter will terminate without further notice when we complete the services for which you have retained us in the Matter.

You may terminate our representation of you at any time by notifying us in writing. Termination of our services will not affect your responsibility (1) to pay McGuireWoods' fees for services rendered and costs and expenses incurred before the engagement was terminated, and (2) when necessary, to

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

facilitate an orderly transition of your matter to new counsel.

Subject to applicable law and rules of professional conduct, McGuireWoods may terminate our representation of you during the Matter if you do not pay fees, costs, and expenses in a timely manner. We also reserve the right to withdraw from our representation of you as required or permitted by the applicable rules of professional conduct upon written notice to Client. If we terminate the representation, we will take reasonable steps to protect Client's interests in the Matter. Client agrees to take all action necessary to end the representation, including executing any documents necessary to perfect our withdrawal as your counsel. For example, if a court or other adjudicator requires permission for withdrawal, we will promptly request such permission, and Client agrees not to oppose our request.

Post-engagement Responsibility

After completion of our engagement, changes may occur in applicable laws and regulations that could affect your rights and liabilities. Unless Client specifically re-engages McGuireWoods after completion of our engagement in the Matter to provide additional advice on such issues, McGuireWoods has no continuing obligation to advise you on any future legal developments that may pertain to the Matter.

Subsequent Matters

If McGuireWoods agrees to handle additional matters for Client in the future, and McGuireWoods does not propose new engagement terms, the Engagement Agreement will apply to the new representations, except for terms relating to the nature and scope of services to be provided, and conflicts of interest, which will be separately addressed.

Record Retention

At the conclusion of the Matter, we will return to you any records that you or your authorized successor specifically request us, in writing, to return. McGuireWoods may keep copies of records we return in accordance with our then-current record retention policy and the applicable rules of professional conduct.

When we close a completed matter, the firm discards duplicate documents and other inconsequential materials. Although our record retention policy is subject to change, we currently store hard copy and electronic records for seven years after we close a matter in accordance with our internal procedures. After seven years, or the period established by the firm's then-current record retention policy, stored records may be destroyed, with no further notice to you, except for records of continuing significance, such as wills, bonds, and stock certificates. Upon receipt of a written request from you or your authorized successor, McGuireWoods will return or transfer your records at any time before they are destroyed.

Opinions

Any opinion we offer about the outcome of the Matter is an expression of our legal judgment, not a promise or guarantee. Our opinion is limited by our factual knowledge and is based on current law when the opinion is provided.

Indemnity

Client understands and agrees that McGuireWoods will not provide any contractual indemnity to Client or any Client affiliate; local or co-counsel; consultant or expert witness; outside vendor, contractor or service provider; or any other third party in connection with the Matter.

McGUIREWOODS LLP STANDARD ENGAGEMENT TERMS

Severability

If any term of the Engagement Agreement is to any extent invalid, illegal, or incapable of being enforced, such term shall be excluded to the extent it is invalid, illegal, or unenforceable. All other terms will remain in full force and effect. To the extent permitted and possible, an invalid or unenforceable term shall be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of the invalid or unenforceable term.

Internal Legal Advice

During our representation of you, our lawyers may have questions about their legal and ethical obligations. These lawyers may seek advice from our internal counsel, including lawyers in our Office of General Counsel and other lawyers who assist the Office of General Counsel and do not work on the Matter.

You agree that:

1. For the purpose of seeking advice, we may disclose your confidential information to our internal counsel.
2. You waive any conflicts of interest that could arise when one or more of our internal counsel address issues concerning you and any other current clients of the firm.
3. Any advice given by such counsel will be protected by the firm's attorney- client privilege, both during and after our representation of you.

Notice for Texas Matters

The State Bar of Texas investigates and prosecutes professional misconduct committed by Texas attorneys. Although not every complaint against or dispute with a lawyer involves professional misconduct, the State Bar's Office of Chief Disciplinary Counsel will provide you with information about how to file a complaint. Call 1-800-932-1900 for more information. In addition,

McGuireWoods subscribes to the professionalism principles contained in the [Texas Lawyers' Creed](#).

Notice for California Non-Contingency Matters

Upon request by Client, McGuireWoods shall provide a bill to Client no later than 31 days following the date the most recent bill was provided. The Client may make similar requests at intervals of no less than 30 days following the initial request. In responding to Client requests for billing information, McGuireWoods may use billing data that is currently effective on the date of the request, or, if any fees or costs to that date cannot be accurately determined, they shall be described and estimated.

Advice of Other Counsel

You understand that the Engagement Agreement is legally binding. You have the right, and have had a reasonable opportunity, to ask another lawyer to review and advise you about the advisability of accepting the terms of the Engagement Agreement, including but not limited to the scope of the engagement; fee, cost and payment provisions; and the consents requested and provided.

Entire Agreement

The attached letter and these Standard Engagement Terms constitute the Engagement Agreement between McGuireWoods and Client regarding the Matter. You acknowledge that there are no other agreements (either oral or written) with McGuireWoods regarding the Matter. No additional terms, or modification or waiver of any previously agreed upon terms, are valid unless agreed to in writing by both McGuireWoods and Client.

Coversheet

BRG/AALRR Letter of Engagement

Section:	X. Finance
Item:	H. BRG/AALRR Letter of Engagement
Purpose:	Vote
Submitted by:	
Related Material:	BRG_AALRR Signed Letter of Engagement_PCHS.pdf



PRIVILEGED AND CONFIDENTIAL

February 27, 2025

Via Email

Scott Sachs, Esq. on behalf of Palisades Charter High School
Atkinson, Andelson, Loya, Ruud & Romo
12800 Center Court Drive, Suite 300
Cerritos, CA 90703

SSachs@aalrr.com

Re: Palisades Charter High School - Palisades Fire Claim (*the "Matter"*)

Dear Mr. Sachs:

This will confirm that the law firm of Atkinson, Andelson, Loya, Ruud & Romo ("Law Firm") on behalf of Palisades Charter High School ("Client") has engaged Berkeley Research Group, LLC ("BRG") to provide expert consulting and support service(s) in the above-captioned Matter.

Greg Thaler ("Consultant") will provide expert consulting services and will lead this engagement. Should Consultant require support in order to perform tasks required by this engagement efficiently, Consultant will use the support staff of BRG. If specific support is required which cannot reasonably be provided by the support staff of BRG, Consultant may employ or contract for additional support personnel. Law Firm and Client acknowledge that Consultant's opinions are independent and objective, and not necessarily those of other employees or affiliates of BRG. It is understood that prior to the submission of any statement describing the nature of any opinions of Consultant in this matter to any third party, Consultant will be provided with the opportunity to review such statement for accuracy.

Client shall compensate BRG for professional services provided, which shall include Consultant's fees and backup support hourly fees. In addition to professional fees, Client will reimburse BRG for direct external project-related expenses (e.g., data sets, reports, outside copy services, travel, meals, services of outside vendors) which are billed to the engagement, plus an amount equal to three percent (3%) of BRG's professional fees to cover internal expenses which are not billed through as direct reimbursable expenses, including other data and information services, administrative support, and other overhead expenses such as technology (including information security), telecommunications, supplies, photocopies and other incidental expenses that are not readily itemized. BRG hourly billing rates are set forth on Attachment A. Hourly rates may change in the future from time to time and are typically adjusted annually.

BRG and Client understand that Client will be responsible for paying BRG invoices. BRG will send its invoices directly to Client with a copy to Law Firm, electronically where possible.

BRG shall remit invoices to:

2200 Powell St #1200, Emeryville, CA 94608
Berkeley Research Group, LLC | 877.696.0391 | www.thinkbrg.com



CONFIDENTIAL

February 27, 2025

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Palisades Charter High School
c/o Joseph Lin
15777 Bowdoin Street
Pacific Palisades, CA 90272
Email: jlin@palihigh.org

A copy of BRG's Standard Commercial Terms, which Law Firm and Client accept and which is incorporated herein, is attached.

Please remit payments by wire to:

Account Name: Berkeley Research Group, LLC
Account No: 8026286672
Bank: PNC Bank, N.A.
ABA No: 031207607
remitadvice@thinkbrg.com

The work undertaken by Consultant and BRG in connection with this engagement is part of the Law Firm's and Client's work-product. BRG and Consultant shall not disclose any confidential or privileged information to any third party; provided, however, that BRG and Consultant may disclose confidential or privileged information (a) to BRG's employees, affiliates, vendors or agents who provide services in connection with this engagement, (b) with Client's written consent, or (c) when legally required to do so. Both parties agree that confidential and proprietary information will not be construed to include information that is available from public sources or sources not subject to obligations of confidentiality to the Law Firm or Client. Should a written report be required in this engagement, Law Firm agrees to provide Consultant access to all relevant documents which Consultant identifies within a timeframe requested by Consultant that is sufficient for Consultant to prepare any report.

Except as otherwise required by law or special circumstance, BRG will return or destroy (only after offering to return) all data and documents provided by Law Firm or Client at the conclusion of the engagement, but shall be entitled to retain work papers and work product generated by Consultant and BRG staff, subject to the confidentiality and non-disclosure obligations set forth in this Agreement.

This Agreement may be executed in one or more counterparts, each of which may be signed and transmitted via electronic delivery with the same validity as if it were an ink-signed document.

Law Firm, on behalf of Client, or BRG may terminate this Agreement upon seven (7) days' written notice.



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February 27, 2025

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Sincerely,

A handwritten signature in black ink, appearing to read "Greg Thaler", written in a cursive style.

Gregory Thaler
Managing Director

AGREED AND ACCEPTED:

Atkinson, Andelson, Loya, Ruud & Romo, on behalf of Palisades Charter High School

By _____
Scott Sachs, Esq.

Dated March 3, 2025

Cc: Joseph Lin, Palisades Charter High School



CONFIDENTIAL

February 27, 2025

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Berkeley Research Group, LLC Standard Commercial Terms

BRG will bill for its services on a monthly basis and will provide customary descriptions regarding the services rendered. BRG will provide additional details regarding services rendered upon request by Client. In some circumstances, bills may be sent more frequently. BRG's billing statements shall be paid within sixty (60) days of receipt of statement. Client agrees that it will review BRG's statement upon receipt and will advise BRG of any objection to or dispute with the statement and the work reflected in the statement within thirty (30) days of receipt of statement. In the event the Client disputes part of BRG's bill, the undisputed part shall be paid within sixty (60) days of the dispute. Without liability, BRG and Expert reserve the right to withhold delivery of services, testimony, reports or data (written or oral), or suspend work, if the account on this engagement is not current.

BRG will provide a reasonably itemized statement of expenses incurred on this engagement, and shall provide copies of original invoice or other documentation on itemized expenses over \$75 upon request. The Client shall reimburse BRG for reasonable itemized expenses less than \$75 without a copy of the original invoice or other documentation.

Depending on the particulars of the project BRG is undertaking on Client's behalf, Client may be asked to pay a retainer in advance of BRG's performance of services. BRG will hold the retainer until it renders its final invoice, at which time it will apply the retainer to any outstanding balance due. Any portion of the retainer not so applied at the conclusion of the work will be returned to Client.

Though BRG does not typically provide estimates, any estimate of anticipated fees for services that may be provided to Client prior to or during the course of the work on this matter is BRG's best estimate of the effort that will be required to complete the services based on the information available to BRG at the time. Under no circumstances shall such an estimate be deemed a maximum fee or a fixed price.

BRG shall not be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

In the event Consultant or BRG is requested pursuant to subpoena or other legal process to produce any documents or to provide testimony relating to engagements for Client in judicial or administrative proceedings to which BRG is not a party, Client shall reimburse BRG and Consultant at standard billing rates for all professional time and expenses, including reasonable attorneys' fees, incurred in preparing for and responding to requests for documents and providing testimony.

BRG and Expert are engaged by many other companies and individuals. It is possible that some of BRG's and Expert's past, current or future clients had, have or may have disputes or other matters that are adverse to or may not be consistent with the interests of Client. BRG and Expert reserve the right to undertake unrelated engagements during and after this engagement by Client, consistent with BRG's internal policies. BRG and Expert will not be required to disclose any such unrelated engagements to Client. BRG and Expert will institute procedures to protect the confidentiality of information provided by Client in the course of this engagement. Client agrees that it will not attempt to disqualify or otherwise bring any action against BRG or Expert in any such unrelated engagement on the basis of an alleged conflict of interest or any similar grounds arising from the retention of BRG and Expert in this engagement. Client's engagement of BRG is expressly conditioned on Client's agreement not to use the fact of BRG's or Expert's engagement by any other client in other matters as a means of enhancing or diminishing BRG's or Expert's credibility before any trier of fact.

This Agreement shall be interpreted and controlled by the laws of the state of California. Any controversy, dispute, or claim between Client on the one hand and BRG and Consultant on the other hand of whatever



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February 27, 2025

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nature arising out of, in connection with, or in relation to the interpretation, performance or breach of this agreement, including any claim based on contract, tort, or statute, ("Claims") shall be resolved at the request of any party to this agreement, by final and binding arbitration, administered either by (a) Judicial Arbitration & Mediation Services, Inc. (JAMS), pursuant to Streamlined Arbitration Rules & Procedures or (b) the American Arbitration Association ("AAA") (with a sole arbitrator) in accordance with its Commercial Arbitration Rules, and judgment upon any award rendered by the arbitrator may be entered by any State or Federal Court having jurisdiction thereof. Any such arbitration shall take place exclusively in Los Angeles, CA. If a party to any arbitration proceeding filed in connection with this Agreement fails to pay any costs of the arbitration required to be paid by such party in the time required for payment, the arbitrator is authorized to provide an appropriate remedy, including an entry of a default and an arbitration award on the merits against such party. The parties shall not be liable to each other for any consequential, incidental, special or punitive damages, nor shall BRG or Consultant be liable for direct compensatory damages in excess of the fees actually received by BRG for the performance of services hereunder.

Client represents and warrants that Client has any and all necessary right, title, license and authority (including any and all necessary permissions from third-party owners) to transfer to BRG, grant access to BRG or allow BRG to use for the purpose of rendering services to Client, any and all of the data or other information that Client provides to BRG for such purpose. Client agrees to indemnify BRG against any and all liabilities, including liabilities arising from claims brought by third parties and any and all costs of defense, arising from such transfer, access or use.

Unless otherwise explicitly stated, all provisions of this Agreement shall survive the expiration or termination of this engagement. BRG shall be paid for all time and expenses incurred up to the termination of this agreement. Neither party may assign, transfer or delegate any of the rights or obligations hereunder without the prior written consent of the other party. These Standard Commercial Terms, and the engagement letter to which these terms are appended, including the exhibits, if any, constitutes the entire agreement between BRG and Client with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof. No waiver, amendment or other modification of this agreement shall be effective unless in writing and signed by each party to be bound thereby.



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Attachment A
Staff Billing Rates

Title	Rate
Associate	\$290 - \$360
Senior Associate	\$365 - \$430
Consultant	\$430 - \$490
Managing Consultant	\$490 - \$525
Sr. Managing Consultant	\$525 - \$565
Associate Director/Director	\$565 - \$650
Managing Director	\$625 - \$775

Coversheet

IB Program

Section:	X. Finance
Item:	I. IB Program
Purpose:	Vote
Submitted by:	
Related Material:	IB Program Presentation.pdf AAC IB Survey Results.pdf

11th - 12th Grade

International Baccalaureate IB Program at PCHS

May 2025 Update



Table of contents

01

Why IB

Benefits and Costs

02

PCHS Interest

Feel more comfortable speaking the language!

03

School Visits

Dive into the world of grammar to ensure efficiency!

04

Next Steps and Goals

Learning a new language can present benefits and challenges

Pending Board Approval
"Start in 2026-27 with Juniors in DYP Program"

The **International Baccalaureate (IB)** program is a **rigorous, internationally recognized** curriculum for students, aiming to develop **well-rounded individuals** who are **inquiring, knowledgeable, and caring**. The IB Diploma Programme, in particular, is a **highly regarded pre-university qualification** that's often accepted by **universities around the world**.





The graphic features a silhouette of a human head in profile, facing right. The interior of the head is filled with various IB learner attributes in different colors and fonts, including: INQUIRERS, KNOWLEDGEABLE, OPEN-MINDED, PRINCIPLED, REFLECTIVE, RISK-TAKERS, and COMMUNICATORS. To the right of the head is a circular logo with the text 'THE IB LEARNER PROFILE' around the perimeter and a silhouette of a person's head in the center.

IB learner profile

The aim of all IB programmes is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world.

As IB learners we strive to be:

INQUIRERS We nurture our curiosity, developing skills for inquiry and research. We know how to learn independently and with others. We learn with enthusiasm and sustain our love of learning throughout life.	OPEN-MINDED We critically appreciate our own cultures and personal histories, as well as the values and traditions of others. We seek and evaluate a range of points of view, and we are willing to grow from the experience.
KNOWLEDGEABLE We develop and use conceptual understanding, exploring knowledge across a range of disciplines. We engage with issues and ideas that have local and global significance.	CARING We show empathy, compassion and respect. We have a commitment to service, and we act to make a positive difference in the lives of others and in the world around us.
THINKERS We use critical and creative thinking skills to analyse and take responsible action on complex problems. We exercise initiative in making reasoned, ethical decisions.	RISK-TAKERS We approach uncertainty with forethought and determination; we work independently and cooperatively to explore new ideas and innovative strategies. We are resourceful and resilient in the face of challenges and change.
COMMUNICATORS We express ourselves confidently and creatively in more than one language and in many ways. We collaborate effectively, listening carefully to the perspectives of other individuals and groups.	BALANCED We understand the importance of balancing different aspects of our lives—intellectual, physical, and emotional—to achieve well-being for ourselves and others. We recognize our interdependence with other people and with the world in which we live.
PRINCIPLED We act with integrity and honesty, with a strong sense of fairness and justice, and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences.	REFLECTIVE We thoughtfully consider the world and our own ideas and experience. We work to understand our strengths and weaknesses in order to support our learning and personal development.

The IB learner profile represents 10 attributes valued by IB World Schools. We believe these attributes, and others like them, can help individuals and groups become responsible members of local, national and global communities.

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International Baccalaureate® | Baccalaureat International® | Bachibaccalauro International®

IB STRUCTURE

3 CORE



**CREATIVITY, ACTION,
SERVICE**



**THEORY OF
KNOWLEDGE**



**EXTENDED
ESSAY**

6 GROUPS

MATHEMATICS

MATHEMATICS /
MATHEMATICAL STUDIES



SCIENCES

BIOLOGY /
CHEMISTRY /
PHYSICS



INDIVIDUALS & SOCIETIES

BUSINESS &
MANAGEMENT /
ECONOMICS /
PSYCHOLOGY



STUDIES IN LANGUAGE & LITERATURE

ENGLISH A1

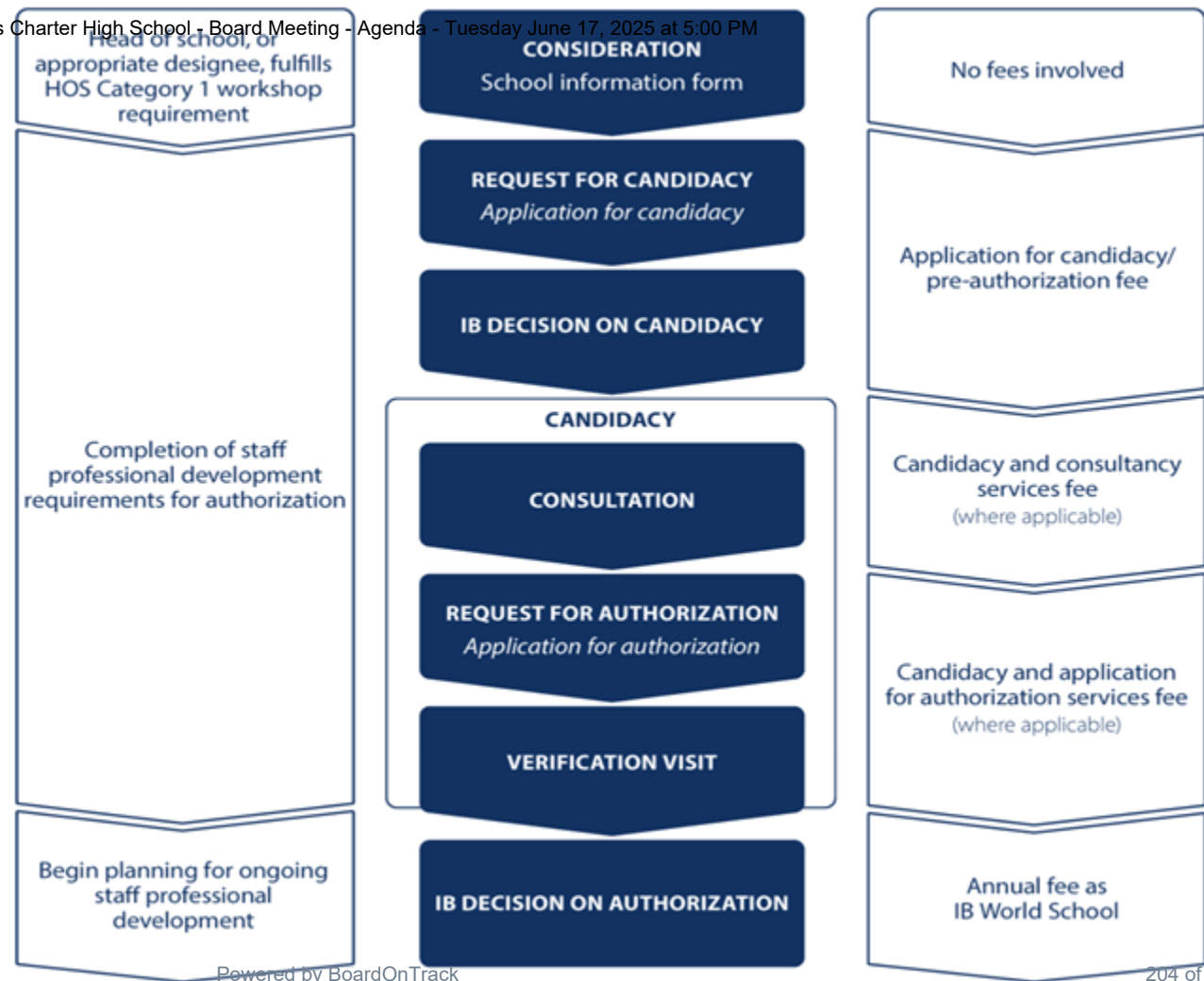


THE ARTS THEATRE

LANGUAGE ACQUISITION



Verification Process



PCHS Faculty Interest



Previous teacher and student experience

5 teachers with certification or previous experience with the IB Program



Informational Meeting

30 teachers attended



School Visits

1. Granada Hills Charter High School (April 11th)
2. Eagle Rock High School (April 7th)
3. Newbury High School (May 2nd)

Next Steps

Budgetary requirements



1. Train 6 teachers and 2 coordinators this summer
2. 6 more teachers next summer
3. Authorization fee
4. Coordinators during the year



Training and Information

- Certifications for teachers and coordinators
- Informational night for families and students
- Verification process



Collaboration time

1. Applying theory of knowledge
2. Developing curriculum
3. CAS requirement

AAC IB Survey Results

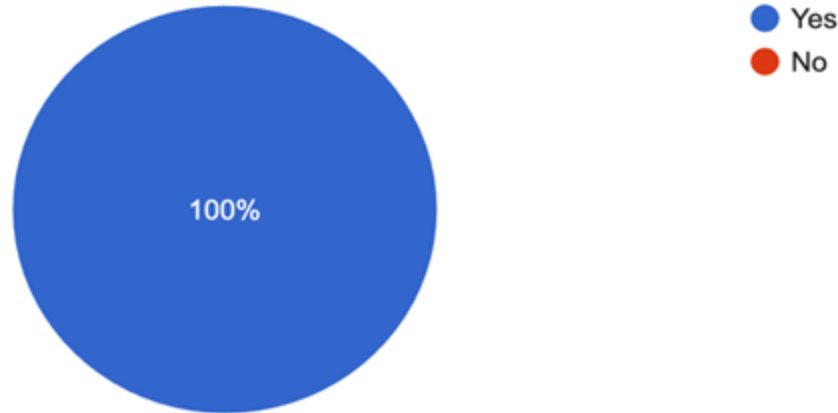


10 members present
10 votes counted

Recommend Program

Do you recommend PCHS begin the implementation process for the IB program for juniors (year 1) and seniors (year 2)?

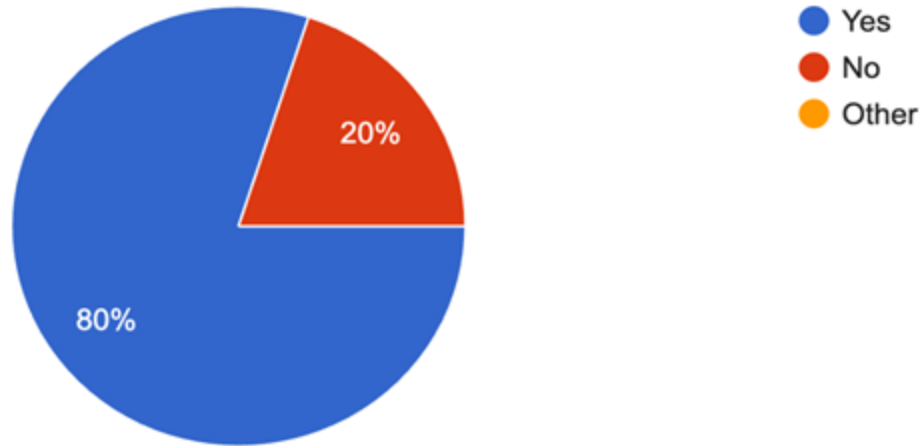
10 responses



Recommend PCHS Teacher Coordinator

Do you recommend PCHS use an existing teacher to coordinate the IB program?

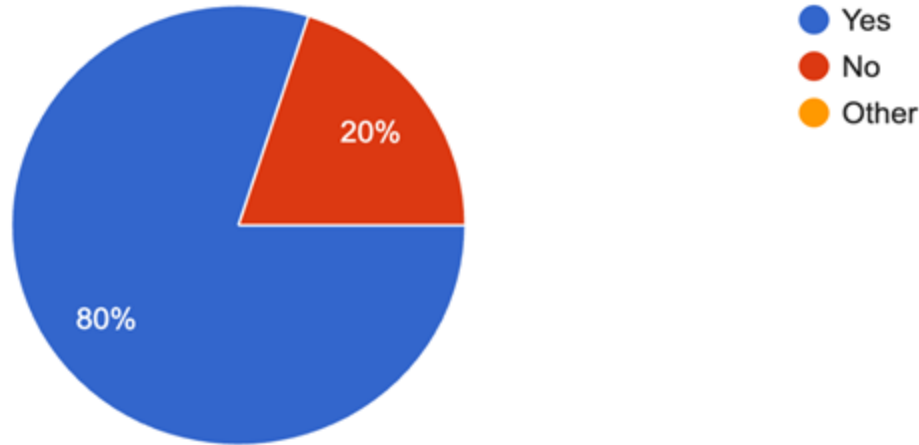
10 responses



Recommend PCHS Teacher Coordinator

Do you recommend PCHS use an existing teacher to coordinate the IB program?

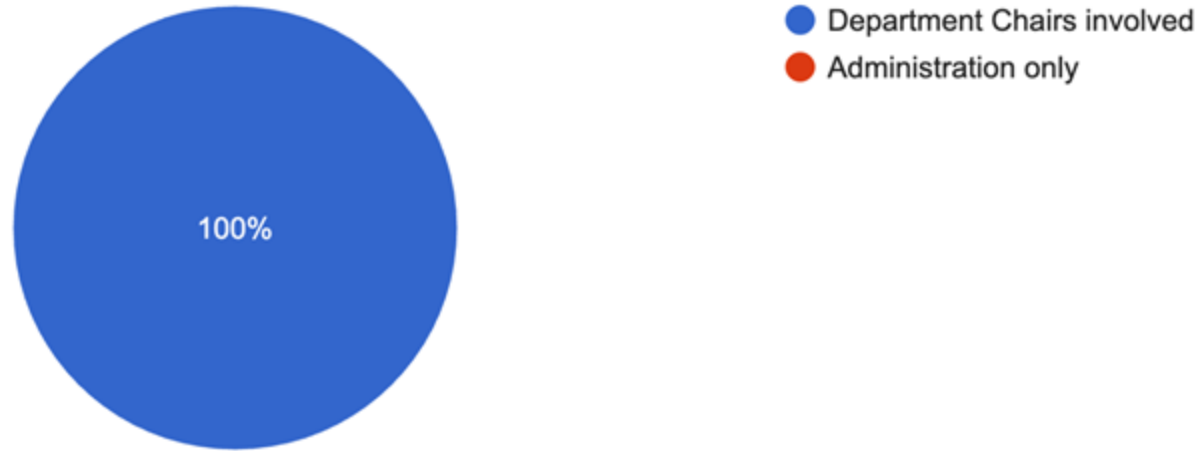
10 responses



Inclusion of Dept. Chairs

Should the Department Chairs be included in the process of IB teacher assignments or should the administrators do all the selections?

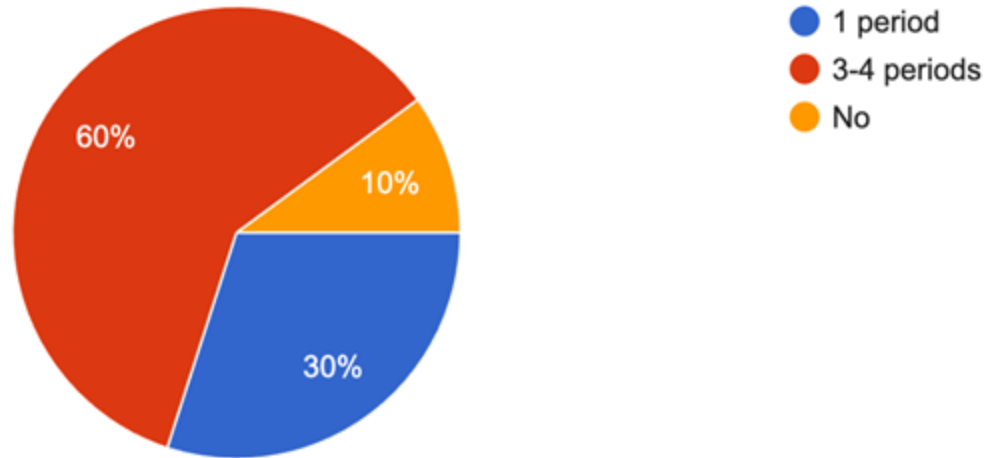
9 responses



IB Coordinator OOC Periods

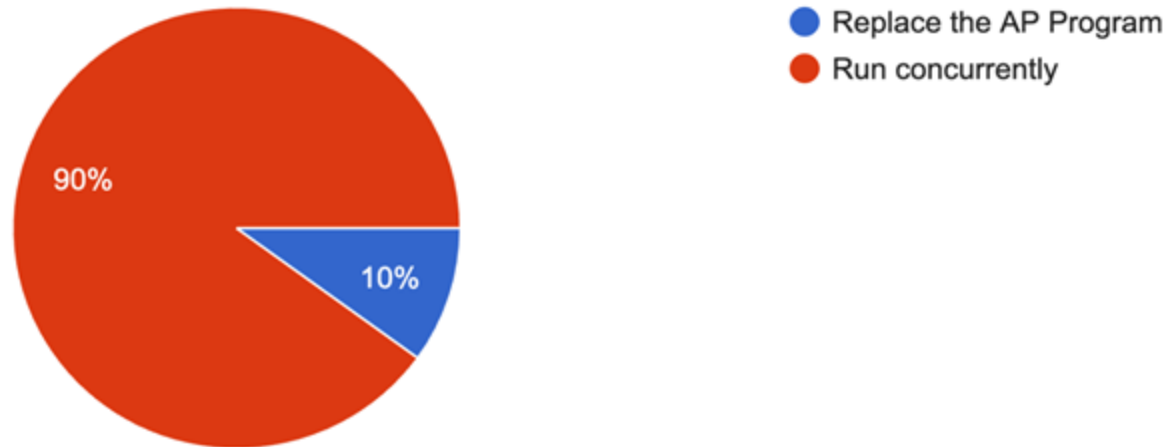
Due to budgetary issues that have arisen this year, do you recommend PCHS just provide the IB coordinator 1 period out of the classroom as we ...ssroom per the recommendation of the IB program?

10 responses



Summer Teacher Training

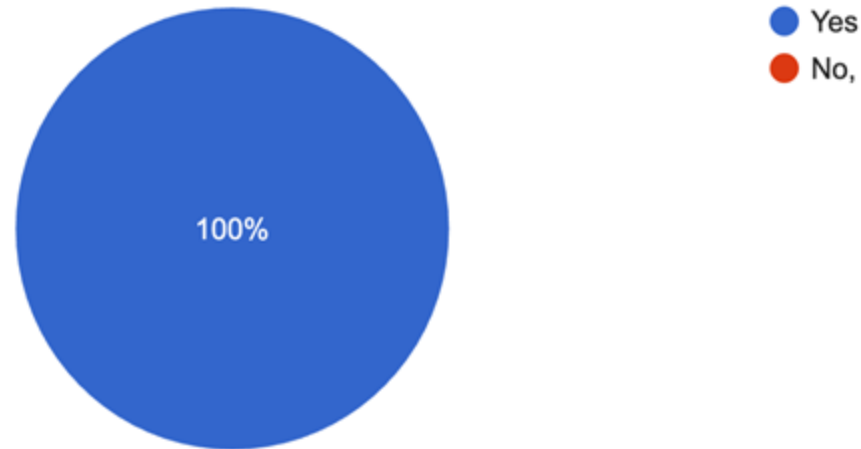
According to the presentation, the IB program would help send students to elite colleges. According to the College Center data, the AP program helps s...a or would you like to run programs concurrently?
10 responses



Further IB Training Funds

Do you believe the Budget Committee should put aside funds for further IB teacher training in the following years to ensure program expansion for the students?

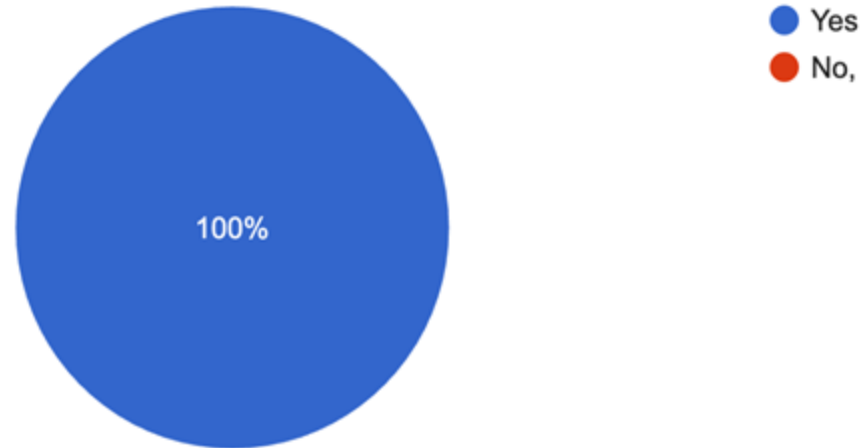
9 responses



AP and IB Relationship

Do you believe the Budget Committee should put aside funds for further IB teacher training in the following years to ensure program expansion for the students?

9 responses



Coversheet

CA Governor's Office of Emergency Services: Designation of Applicant's Agents Resolution (Form 130)

Section: X. Finance
Item: J. CA Governor's Office of Emergency Services: Designation of
Applicant's Agents Resolution (Form 130)
Purpose: Vote
Submitted by:
Related Material: Designation-of-Applicants-Agent-Resolution-OES-FPD-130.pdf



Cal OES ID No: _____

DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE _____ OF THE _____
(Governing Body) (Name of Applicant)

THAT _____, OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the _____,
(Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM),** under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA),** under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the _____, a public entity established under the
(Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



Please check the appropriate box below

- ☐ This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- ☐ This is a disaster/grant specific resolution and is effective for only disaster/grant number(s):_____

Passed and approved this__day of _____, 20__

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I,_____, duly appointed and_____ of
(Name) (Title)

_____, do hereby certify that the above is a true and
(Name of Applicant)

correct copy of a resolution passed and approved by the_____
(Governing Body)

of the _____ on the____ day of _____, 20__.
(Name of Applicant)

(Signature)

(Title)



Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. **Titles Only:** The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.



Checking Universal or Disaster-Specific Box: A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

Certification Section:

Name and Title: This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."

Coversheet

Diana Kim 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	A. Diana Kim 2025-2026 Employment Contract
Purpose:	Vote
Submitted by:	
Related Material:	Diana Kim 2025_2026 Contract.pdf



Employment Agreement Between PALISADES CHARTER HIGH SCHOOL and DIANA KIM

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and DIANA KIM (hereinafter referred to as the “ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT by way of this Agreement and the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is qualified to perform such duties; and

WHEREAS, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. **TERM.** PCHS hereby employs the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this agreement shall prevail.

2. COMPENSATION.

- a. For the 2025-2026 school year, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall receive a salary of \$154,287.29 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings. The \$154,287.29 is an annual rate for the period of July 1, 2025 to June 30, 2026.
- b. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is exempt from overtime law.
- c. For the duration of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall be subject to reduction commensurate with salary reductions and/or reductions in work days (“furlough days”) taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall also be restored in an equal manner.

3. BENEFITS. At PCHS’s expense, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).

4. DUTIES. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall perform the duties of ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT may be altered from time to time by the Board.

5. WORK YEAR AND WORK WEEK. The work year of the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays, and shall be broken down as follows: The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT: 1) shall be entitled to the two hundred twenty four (224) work days, as defined above, which shall include the one hundred eighty (180) days of the work year for PCHS teachers unless a special exception is approved by the Executive Director; and 3) the remaining forty eight (48) workdays, and the twenty (20) non-workdays, shall be scheduled in advance and approved by the Executive Director.

6. EVALUATION. ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the

performance problems. A copy of the written evaluation shall be delivered to the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT, and he/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the Employee in accordance with this Agreement.

7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT for all documented actual and necessary expenses personally incurred by him/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - a. mutual written agreement of the parties
 - b. retirement, legal incapacity or death of the ADMINISTRATIVE, DIRECTOR ACADEMIC ACHIEVEMENT
 - c. Charter revocation
 - d. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT as severance
 - e. discharge from at-will employment without severance, for cause

Acceptance by ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of termination of this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall be entitled to appear personally before the Board to present any evidence or testimony to contest the statement of charges. If the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT chooses to be accompanied by legal counsel at such meeting, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall bear any cost therein involved. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT on paid administrative leave.

Upon termination for cause, the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable

plans, programs or policies such as health benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.
11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.
13. ARBITRATION OF DISPUTES. The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator may be entered as a judgment of the Superior Court.
14. INTERPRETATION AND OPPORTUNITY TO COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.
15. SEVERABILITY. If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement

shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.

16. COUNTERPART EXECUTION. This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. SIGNATURES. We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee
Executive Director/Principal

Date

Diana Kim
Administrative Director, Academic Achievement

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is entitled to participate in PERS or STRS, in accordance with their requirements.
2. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance with the employee benefits section of the Palisades Charter High School Charter.
3. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act(FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT is entitled to paid sick days of 12 days annually during the term. Paid sick days accrue at a rate consistent with days worked. ADMINISTRATIVE DIRECTOR, ACADEMIC ACHIEVEMENT may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Dr. Ian Sayer 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	B. Dr. Ian Sayer 2025-2026 Employment Contract
Purpose:	
Submitted by:	
Related Material:	Ian Sayer 2025_2026 Contract.pdf



**Employment Agreement Between
PALISADES CHARTER HIGH SCHOOL and IAN SAYER**

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and IAN SAYER (hereinafter referred to as the “ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION by way of this Agreement and the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is qualified to perform such duties; and

WHEREAS, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. TERM. PCHS hereby employs the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this

agreement shall prevail. COMPENSATION.

- a. For the period of July 1, 2025 to June 30, 2026, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall receive a salary of \$150,419.53 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings, based on the annual salary of \$150,419.53 for the 2025- 2026 school year.
 - b. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is exempt from overtime law.
 - c. For the duration of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall be subject to reduction commensurate with salary reductions and/or reductions in work days ("furlough days") taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall also be restored in an equal manner.
3. BENEFITS. At PCHS's expense, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).
 4. DUTIES. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall perform the duties of ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION may be altered from time to time by the Board.
 5. WORK YEAR AND WORK WEEK. The work year of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays. The annual work year will be two hundred forty-one (241) paid days, including 13 paid holidays and two hundred twenty-eight (228) work days. The additional twenty (20) non-work days shall be scheduled in advance and approved by the Executive Director "
 6. EVALUATION. ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually

on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION, and he/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the Employee in accordance with this Agreement.

7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION for all documented actual and necessary expenses personally incurred by him/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - a. mutual written agreement of the parties
 - b. retirement, legal incapacity or death of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION
 - c. Charter revocation
 - d. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION as severance
 - e. discharge from at-will employment without severance, for cause

Acceptance by ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of termination of this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall be entitled to appear personally before the Board to present any evidence or testimony to contest the statement of charges. If the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION chooses to be accompanied by legal counsel at such meeting, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall bear any cost therein involved. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this

Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION on paid administrative leave.

Upon termination for cause, the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable plans, programs or policies such as health benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.
11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.

13. **ARBITRATION OF DISPUTES.** The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator may be entered as a judgment of the Superior Court.
14. **INTERPRETATION AND OPPORTUNITY TO COUNSEL.** In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.
15. **SEVERABILITY.** If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
16. **COUNTERPART EXECUTION.** This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. **SIGNATURES.** We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee,
Executive Director/Principal

Date

Dr. Ian Sayer
Administrative Director of Special Education

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is entitled to participate in PERS or STRS, in accordance with their requirements.
2. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance with the employee benefits section of the Palisades Charter High School Charter.
3. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act(FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION is entitled to 12 paid sick days annually during the term. Paid sick days accrue at a rate consistent with days worked. ADMINISTRATIVE DIRECTOR OF SPECIAL EDUCATION may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Tyler Farrell 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	C. Tyler Farrell 2025-2026 Employment Contract
Purpose:	Vote
Submitted by:	
Related Material:	Tyler Farrell 2025_2026 Contract.pdf



**Employment Agreement Between
PALISADES CHARTER HIGH SCHOOL and JOHN TYLER FARRELL**

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and JOHN TYLER FARRELL (hereinafter referred to as the “ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY by way of this Agreement and the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is qualified to perform such duties; and

WHEREAS, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. TERM. PCHS hereby employs the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this agreement shall prevail.

2. COMPENSATION.

- a. For the 2025-2026 school year, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall receive a salary of \$134,912.42 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings. The \$134,912.42 is an annual rate for the period of July 1, 2025 to June 30, 2026.
- b. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is exempt from overtime law.
- c. For the duration of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall be subject to reduction commensurate with salary reductions and/or reductions in work days (“furlough days”) taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall also be restored in an equal manner.

3. BENEFITS. At PCHS’s expense, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).

4. DUTIES. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall perform the duties of ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY may be altered from time to time by the Board.

5. WORK YEAR AND WORK WEEK. The work year of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays, and shall be broken down as follows: The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY: 1) shall be entitled to the two hundred twenty four (224) work days, as defined above, which shall include the one hundred eighty (180) days of the work year for PCHS teachers unless a special exception is approved by the Executive Director; and 3) the remaining forty

eight (48) workdays, and the twenty (20) non-workdays, shall be scheduled in advance and approved by the Executive Director.

6. EVALUATION. ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY, and he/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the Employee in accordance with this Agreement.
7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY for all documented actual and necessary expenses personally incurred by him/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - a. mutual written agreement of the parties
 - b. retirement, legal incapacity or death of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY
 - c. Charter revocation
 - d. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY as severance
 - e. discharge from at-will employment without severance, for cause

Acceptance by ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of termination of this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The

ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall be entitled to appear personally before the Board to present any evidence or testimony to contest the statement of charges. If the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY chooses to be accompanied by legal counsel at such meeting, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall bear any cost therein involved. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY on paid administrative leave.

Upon termination for cause, the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable plans, programs or policies such as health benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this

Agreement.

11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.
13. ARBITRATION OF DISPUTES. The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator may be entered as a judgment of the Superior Court.
14. INTERPRETATION AND OPPORTUNITY TO COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.
15. SEVERABILITY. If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
16. COUNTERPART EXECUTION. This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. SIGNATURES. We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee,
Executive Director/Principal

Date

John Tyler Farrell
Administrative Director of Admissions, Attendance & Accountability

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is entitled to participate in PERS or STRS, in accordance with their requirements.
2. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance with the employee benefits section of the Palisades Charter High School Charter.
3. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act (FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY is entitled to paid sick days of 12 days annually during the term. Paid sick days accrue at a rate consistent with days worked. ADMINISTRATIVE DIRECTOR OF ADMISSIONS, ATTENDANCE & ACCOUNTABILITY may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Jeff Roepel 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	D. Jeff Roepel 2025-2026 Employment Contract
Purpose:	Vote
Submitted by:	
Related Material:	Jeff Roepel 2025_2026 Contract.pdf



**Employment Agreement Between
PALISADES CHARTER HIGH SCHOOL and JEFF ROEPEL**

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and JEFF ROEPEL (hereinafter referred to as the “DIRECTOR, OF INFORMATION TECHNOLOGY”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the DIRECTOR, OF INFORMATION TECHNOLOGY to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the DIRECTOR, OF INFORMATION TECHNOLOGY by way of this Agreement and the DIRECTOR, OF INFORMATION TECHNOLOGY is qualified to perform such duties; and

WHEREAS, the DIRECTOR, OF INFORMATION TECHNOLOGY and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. **TERM.** PCHS hereby employs the DIRECTOR, OF INFORMATION TECHNOLOGY from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this agreement shall prevail.

2. COMPENSATION.

a. For the period of July 1, 2025 to June 30, 2026, the DIRECTOR, OF INFORMATION TECHNOLOGY shall receive a salary of \$157,391.92 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings, based on the annual salary of \$157,391.92 for the 2025-2026 school year.

3. The DIRECTOR, OF INFORMATION TECHNOLOGY is exempt from overtime law.
4. For the duration of this Agreement, the compensation of the DIRECTOR, OF INFORMATION TECHNOLOGY shall be subject to reduction commensurate with salary reductions and/or reductions in work days ("furlough days") taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the DIRECTOR, OF INFORMATION TECHNOLOGY shall also be restored in an equal manner.

3. BENEFITS. At PCHS's expense, the DIRECTOR, OF INFORMATION TECHNOLOGY shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).

4. DUTIES. The DIRECTOR, OF INFORMATION TECHNOLOGY shall perform the duties of DIRECTOR, OF INFORMATION TECHNOLOGY as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the DIRECTOR, OF INFORMATION TECHNOLOGY may be altered from time to time by the Board.

5. WORK YEAR AND WORK WEEK. The work year of the DIRECTOR, OF INFORMATION TECHNOLOGY is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays. The annual work year will be two hundred forty-one (241) paid days, including 13 paid holidays and two hundred twenty-eight (228) work days. The additional twenty (20) non-work days, shall be scheduled in advance and approved by the Executive Director "

6. EVALUATION. DIRECTOR, OF INFORMATION TECHNOLOGY should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon

length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the DIRECTOR, OF INFORMATION TECHNOLOGY, and he/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the Employee in accordance with this Agreement.

7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the DIRECTOR, OF INFORMATION TECHNOLOGY for all documented actual and necessary expenses personally incurred by him/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - d. mutual written agreement of the parties
 - e. retirement, legal incapacity or death of the DIRECTOR, OF INFORMATION TECHNOLOGY
 - f. Charter revocation
 - g. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the DIRECTOR, OF INFORMATION TECHNOLOGY as severance
 - h. discharge from at-will employment without severance, for cause

Acceptance by DIRECTOR, OF INFORMATION TECHNOLOGY of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of termination of this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the DIRECTOR, OF INFORMATION TECHNOLOGY shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The DIRECTOR, OF INFORMATION TECHNOLOGY shall be entitled to appear personally before the Board to present any evidence or testimony to contest the statement of charges. If the DIRECTOR, OF INFORMATION TECHNOLOGY chooses to be accompanied by legal counsel at such meeting, the DIRECTOR, OF INFORMATION TECHNOLOGY shall bear any cost therein involved. The DIRECTOR, OF INFORMATION TECHNOLOGY shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the

DIRECTOR, OF INFORMATION TECHNOLOGY on paid administrative leave.

Upon termination for cause, the DIRECTOR, OF INFORMATION TECHNOLOGY shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable plans, programs or policies such as health benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the DIRECTOR, OF INFORMATION TECHNOLOGY will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.
11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.
13. ARBITRATION OF DISPUTES. The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator

may be entered as a judgment of the Superior Court.

14. INTERPRETATION AND OPPORTUNITY TO COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.
15. SEVERABILITY. If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
16. COUNTERPART EXECUTION. This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. SIGNATURES. We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee,
Executive Director/Principal

Date

Jeff Roepel
Director, Of Information Technology

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The DIRECTOR, OF INFORMATION TECHNOLOGY is entitled to participate in PERS or STRS, in accordance with their requirements.
2. The DIRECTOR, OF INFORMATION TECHNOLOGY is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, DIRECTOR, OF INFORMATION TECHNOLOGY has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance with the employee benefits section of the Palisades Charter High School Charter.
3. The DIRECTOR, OF INFORMATION TECHNOLOGY is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act (FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The DIRECTOR, OF INFORMATION TECHNOLOGY is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The DIRECTOR, OF INFORMATION TECHNOLOGY is entitled to 12 paid sick days annually during the term. Paid sick days accrue at a rate consistent with days worked. DIRECTOR, OF INFORMATION TECHNOLOGY may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Martha Monahan 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	E. Martha Monahan 2025-2026 Employment Contract
Purpose:	Vote
Submitted by:	
Related Material:	Martha Monahan 2025_2026 Contract.pdf



**Employment Agreement Between
PALISADES CHARTER HIGH SCHOOL and MARTHA MONAHAN**

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and MARTHA MONAHAN (hereinafter referred to as the “DIRECTOR, HUMAN RESOURCES”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the DIRECTOR, HUMAN RESOURCES to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the DIRECTOR, HUMAN RESOURCES by way of this Agreement and the DIRECTOR, HUMAN RESOURCES is qualified to perform such duties; and

WHEREAS, the DIRECTOR, HUMAN RESOURCES and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. TERM. PCHS hereby employs the DIRECTOR, HUMAN RESOURCES from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this agreement shall

prevail. COMPENSATION.

- a. For the period of July 1, 2025 to June 30, 2026, the DIRECTOR, HUMAN RESOURCES shall receive a salary of \$165,519.96 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings, based on the annual salary of \$165,519.96 for the 2025-2026 school year.
 - b. The DIRECTOR, HUMAN RESOURCES is exempt from overtime law.
 - c. For the duration of this Agreement, the compensation of the DIRECTOR, HUMAN RESOURCES shall be subject to reduction commensurate with salary reductions and/or reductions in work days ("furlough days") taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the DIRECTOR, HUMAN RESOURCES shall also be restored in an equal manner.
3. BENEFITS. At PCHS's expense, the DIRECTOR, HUMAN RESOURCES shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).
 4. DUTIES. The DIRECTOR, HUMAN RESOURCES shall perform the duties of DIRECTOR, HUMAN RESOURCES as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the DIRECTOR, HUMAN RESOURCES may be altered from time to time by the Board.
 5. WORK YEAR AND WORK WEEK. The work year of the DIRECTOR, HUMAN RESOURCES is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays. The annual work year will be two hundred forty-one (241) paid days, including 13 paid holidays and two hundred twenty-eight (228) work days. The additional twenty (20) non-work days, shall be scheduled in advance and approved by the Executive Director "
 6. EVALUATION. DIRECTOR, HUMAN RESOURCES should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the DIRECTOR, HUMAN RESOURCES, and he/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the

Employee inaccordance with this Agreement.

7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the DIRECTOR, HUMAN RESOURCES for all documented actual and necessary expenses personally incurred byhim/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - a. mutual written agreement of the parties
 - b. retirement, legal incapacity or death of the DIRECTOR, HUMAN RESOURCES
 - c. Charter revocation
 - d. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the DIRECTOR, HUMAN RESOURCES as severance
 - e. discharge from at-will employment without severance, for cause

Acceptance by DIRECTOR, HUMAN RESOURCES of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of terminationof this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the DIRECTOR, HUMAN RESOURCES shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The DIRECTOR, HUMAN RESOURCES shall be entitled to appear personally beforethe Board to present any evidence or testimony to contest the statement of charges. If the DIRECTOR, HUMAN RESOURCES chooses to be accompanied by legal counsel at such meeting, the DIRECTOR, HUMAN RESOURCES shall bear any cost therein involved. The DIRECTOR, HUMAN RESOURCES shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the DIRECTOR, HUMAN RESOURCES on paid administrative leave.

Upon termination for cause, the DIRECTOR, HUMAN RESOURCES shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable plans, programs or policies such as health benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the DIRECTOR, HUMAN RESOURCES will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.
11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.
13. ARBITRATION OF DISPUTES. The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator may be entered as a judgment of the Superior Court.
14. INTERPRETATION AND OPPORTUNITY TO COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

15. SEVERABILITY. If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
16. COUNTERPART EXECUTION. This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. SIGNATURES. We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee,
Executive Director/Principal

Date

Martha Monahan
DIRECTOR, HUMAN RESOURCES

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The DIRECTOR, HUMAN RESOURCES is entitled to participate in PERS or STRS, inaccordance with their requirements.
2. The DIRECTOR, HUMAN RESOURCES is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, DIRECTOR, HUMAN RESOURCES has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance withthe employee benefits section of the Palisades Charter High School Charter.
3. The DIRECTOR, HUMAN RESOURCES is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act (FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The DIRECTOR, HUMAN RESOURCES is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The DIRECTOR, HUMAN RESOURCES is entitled to paid 12 sick days of 9 (prorated) annually during the term. Paid sick days accrue at a rate consistent with days worked. DIRECTOR, HUMAN RESOURCES may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Rafael Negroe 2025-2026 Employment Contract

Section:	XI. Employment Contracts and Evaluations
Item:	F. Rafael Negroe 2025-2026 Employment Contract
Purpose:	Vote
Submitted by:	
Related Material:	Rafael Negroe 2025_2026 Contract.pdf



**Employment Agreement Between
PALISADES CHARTER HIGH SCHOOL and RAFAEL NEGROE**

THIS AGREEMENT (“Agreement”) is made and entered into as of the date fully executed by and between the Board of Trustees (“Board”) of Palisades Charter High School (“PCHS”), a California Non-Profit Public Benefit Corporation and RAFAEL NEGROE (hereinafter referred to as the “DIRECTOR, OF OPERATIONS”).

R E C I T A L S

WHEREAS, PCHS is a corporation, organized and operating exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, PCHS is authorized pursuant to its Articles of Incorporation and By-Laws to appoint and hire the DIRECTOR, OF OPERATIONS to assist the Executive Director/Principal and to carry out the duties and functions of the position as directed by the Executive Director/Principal and/or the Board; and

WHEREAS, PCHS desires to retain the services of the DIRECTOR, OF OPERATIONS by way of this Agreement and the DIRECTOR, OF OPERATIONS is qualified to perform such duties; and

WHEREAS, the DIRECTOR, OF OPERATIONS and PCHS desire to formalize the employment relationship by way of this Agreement

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

AGREEMENT

1. **TERM.** PCHS hereby employs the DIRECTOR, OF OPERATIONS from July 1, 2025 to June 30, 2028 (multi-year contract), according to the terms and conditions set forth in the Charter, or as specified herein. In the event of a conflict between the provisions of this agreement and the charter, the provisions of this agreement shall prevail.

2. COMPENSATION.

a. For the period of July 1, 2025 to June 30, 2026, the DIRECTOR, OF OPERATIONS shall receive a salary of \$165,926.65 (plus any board approved increases) to be paid in monthly payments, subject to all regular withholdings, based on the annual salary of \$165,926.65 for the 2025-2026 school year.

3. The DIRECTOR, OF OPERATIONS is exempt from overtime law.

4. For the duration of this Agreement, the compensation of the DIRECTOR, OF OPERATIONS shall be subject to reduction commensurate with salary reductions and/or reductions in work days ("furlough days") taken by any other management, supervisory, confidential, or non-management employee group, whether as a percentage reduction to annual salary, a percentage number of furlough days (in relation to the work year of the employee group), or a combination of a reduction to annual salary and furlough days. Additionally, if reduced compensation of any other employee group is restored during the term of this Agreement, the compensation of the DIRECTOR, OF OPERATIONS shall also be restored in an equal manner.

3. BENEFITS. At PCHS's expense, the DIRECTOR, OF OPERATIONS shall be afforded the health and welfare benefits of employment listed in the attached Benefit Description (Attachment A).

4. DUTIES. The DIRECTOR, OF OPERATIONS shall perform the duties of DIRECTOR, OF OPERATIONS as directed by the Principal and the Executive Director/Principal, the Articles of Incorporation and By-Laws, prescribed by the Charter, or as specified in the attached job description. This description and the job duties for the DIRECTOR, OF OPERATIONS may be altered from time to time by the Board.

5. WORK YEAR AND WORK WEEK. The work year of the DIRECTOR, OF OPERATIONS is 12 months, from July 1, 2025 through June 30, 2026 and he/she shall be required to work throughout this 12-month calendar year. The work week shall be Monday through Friday, and exclude weekends. The work year shall consist of workdays, non-workdays, and holidays. The annual work year will be two hundred forty-one (241) paid days, including 13 paid holidays and two hundred twenty-eight (228) work days. The additional twenty (20) non-work days, shall be scheduled in advance and approved by the Executive Director "

6. EVALUATION. DIRECTOR, OF OPERATIONS should meet regularly with his/her supervisor and should receive ongoing performance feedback. In addition, more formal performance evaluations will be conducted annually on or before June 1st, 2026. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties, or recurring performance problems. A copy of the written evaluation shall be delivered to the DIRECTOR, OF OPERATIONS,

andhe/she shall have the right to make an oral or written response to the evaluation. Failure to evaluate the Employee shall not prevent PCHS from releasing the Employee in accordance with this Agreement.

7. EXPENSE REIMBURSEMENT. PCHS shall reimburse the DIRECTOR, OF OPERATIONS for all documented actual and necessary expenses personally incurred byhim/her within the scope of his/her employment, subject to Board approval, in accordance with applicable PCHS policy and authorization.
8. TERMINATION OF AGREEMENT. This Agreement may be terminated prior to the end of its term as a result of any of the following events:
 - d. mutual written agreement of the parties
 - e. retirement, legal incapacity or death of the DIRECTOR, OF OPERATIONS
 - f. Charter revocation
 - g. early termination of at-will employment by PCHS without cause in which event a gross taxable sum equivalent to twelve (12) weeks of salary (subject to all regular withholding) and benefits shall be paid to the DIRECTOR, OF OPERATIONS as severance
 - h. discharge from at-will employment without severance, for cause

Acceptance by DIRECTOR, OF OPERATIONS of the severance payment pursuant to Section 8(d) shall constitute the sole amount owing and paid in the event of terminationof this agreement without cause.

The bases for discharge for cause may include but are not limited to conduct such as neglect of duty, incompetence, breach of contract, dishonesty, disclosure of confidential information, unprofessional conduct, insubordination, violation of law or conviction of any felony or other criminal offense, or any failure of good conduct that might be likely to affect PCHS negatively.

Prior to discharge for cause, the DIRECTOR, OF OPERATIONS shall be provided with a statement of charges and given an opportunity to respond orally or in writing to such charges. The DIRECTOR, OF OPERATIONS shall be entitled to appear personally beforethe Board to present any evidence or testimony to contest the statement of charges. If the DIRECTOR, OF OPERATIONS chooses to be accompanied by legal counsel at such meeting, the DIRECTOR, OF OPERATIONS shall bear any cost therein involved. The DIRECTOR, OF OPERATIONS shall be provided a written decision setting forth the decision of the Board. The decision of the Board shall be final, and this Agreement will terminate as of the date of that decision.

During the pendency of disciplinary proceedings, the Board reserves the right to place the DIRECTOR, OF OPERATIONS on paid administrative leave.

Upon termination for cause, the DIRECTOR, OF OPERATIONS shall receive his/her proportionate compensation to the effective date of termination, along with his/her rights to other benefits as governed by any applicable plans, programs or policies such as health

benefits, etc.

The termination for cause provisions of this Section shall not be construed as an agreement to terminate employment only for cause, but rather are intended to provide a mechanism for termination from employment without the payment of severance provided in Section 8(d).

In the event of Charter revocation, all contractual obligations under this Agreement cease immediately upon the effective date of revocation.

Unless the agreement is terminated prior to the end of its term pursuant to this Section or the term is extended in writing in accordance with Section 12, the employment of the DIRECTOR, OF OPERATIONS will terminate at the end of the term of the agreement and no additional notice is required.

9. ENTIRE AGREEMENT. This Agreement supersedes any and all other Agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other Agreement, statement or promise related to the subject matter of this Agreement which is not contained in this Agreement shall be valid or binding.
10. WAIVER. Either party to this Agreement may specifically and expressly waive, in writing, compliance or any breach by the other party with any term, condition or requirements set forth in this Agreement. Any such waiver, however, shall not constitute a further or continuing waiver of the same requirement, unless a specific statement to the contrary is contained with such waiver. No waiver or consent shall be implied from the silence or from the failure of any party to act, except as otherwise specified in this Agreement.
11. JURISDICTION. The parties hereby understand and agree that this Agreement, including the attachments hereto, has been negotiated and executed in the State of California and shall be governed by, and constructed under, the laws of the State of California.
12. AMENDMENTS. No addition to, or modification of, any provision contained in this Agreement shall be effective unless fully set forth in writing and signed by the authorized representative of both parties.
13. ARBITRATION OF DISPUTES. The parties agree that any dispute regarding the application, interpretation or breach of this Agreement will be subject to final and binding arbitration. Attorney's fees, costs, and damages (where appropriate) shall be awarded to the prevailing party in any dispute, and any resolution, opinion or order of the Arbitrator may be entered as a judgment of the Superior Court.
14. INTERPRETATION AND OPPORTUNITY TO COUNSEL. In the event of a controversy or dispute between the parties concerning the provisions herein, this document shall be interpreted according to the provisions herein. The parties hereto

acknowledge and agree that each has been given an opportunity to independently review this Agreement with legal counsel.

15. SEVERABILITY. If any term, provision, condition, or covenant of this Agreement shall to any extent be held invalid or unenforceable, the remainder of the Agreement shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent provided by law.
16. COUNTERPART EXECUTION. This Agreement may be executed in any number of counterparts, each of which shall be deemed a duplicate original when all counterparts are executed, but all of which constitute a single instrument.
17. SIGNATURES. We affix our signatures to this Agreement with the full and complete understanding of the relationship between the parties hereto.

PALISADES CHARTER HIGH SCHOOL, a California Non-Profit Public Benefit Corporation

By:

Dr. Pamela Magee,
Executive Director/Principal

Date

Rafael Negroe
Director, Of Operations

Date

.3ATTACHMENT A: BENEFIT DESCRIPTION

1. The DIRECTOR, OF OPERATIONS is entitled to participate in PERS or STRS, in accordance with their requirements.
2. The DIRECTOR, OF OPERATIONS is entitled to participate in PCHS provided health and welfare benefits including but not limited to medical, dental, vision and life insurance. In addition, DIRECTOR, OF OPERATIONS has the opportunity to enroll in other health and welfare benefits including but not limited to additional life insurance, pre-tax savings programs, 403(B), discount programs, etc. PCHS reserves the right to change benefits providers or packages as necessary, while still ensuring compliance with the employee benefits section of the Palisades Charter High School Charter.
3. The DIRECTOR, OF OPERATIONS is entitled to leaves of absence in accordance with applicable Federal and State law, including but not limited to Family Medical Leave Act (FMLA), State Disability Insurance (SDI), Paid Family Leave (PFL), Pregnancy Disability Leave (PDL), etc.
4. The DIRECTOR, OF OPERATIONS is entitled to Paid Holidays of 13 days annually during the term in keeping with the adopted annual school calendar. Holidays must be used on the day assigned, and unused holidays will not roll over or be paid out at contract termination. During the 2025-2026 school year, these dates include the following holidays.

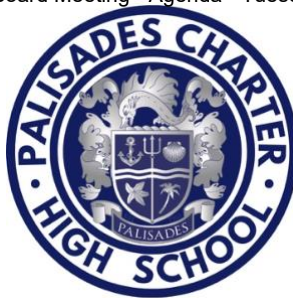
July 4	Independence Day
August 29	CA Admission Day
September 1	Labor Day
November 11	Veteran's Day
November 27	Thanksgiving Day
November 28	Friday after Thanksgiving
December 24	Christmas Eve
December 25	Christmas Day
January 1	New Year's Day
January 19	Martin Luther King Jr. Day
February 16	President's Day
May 25	Memorial Day
June 19	National Independence Day

5. The DIRECTOR, OF OPERATIONS is entitled to 12 paid sick days annually during the term. Paid sick days accrue at a rate consistent with days worked. DIRECTOR, OF OPERATIONS may borrow against the contract year's paid sick days, but if he/she terminates his/her contract prior to contract end date, used, un-accrued days must be paid back to Palisades Charter High School. Unused paid sick days will roll over as outlined by STRS and PERS, but will not be paid out at contract termination.

Coversheet

Consideration of Eleventh Amendment to Contract for Employment of Executive Director/Principal

Section: XI. Employment Contracts and Evaluations
Item: G. Consideration of Eleventh Amendment to Contract for Employment of
Executive Director/Principal
Purpose: Vote
Submitted by:
Related Material: Pamela Magee Contract Eleventh Amendment 2025.pdf



ELEVENTH AMENDMENT

TO CONTRACT FOR EMPLOYMENT OF EXECUTIVE DIRECTOR/PRINCIPAL BETWEEN PALISADES CHARTER HIGH SCHOOL AND DR. PAMELA A. MAGEE

This AMENDMENT is made and entered into this 17th day of June, 2025, by and between the Board of Trustees of Palisades Charter High School ("Board") and Dr. Pamela A.

Magee ("Dr. Magee").

WHEREAS, the Board and Dr. Magee entered into a Contract for employment of Principal & Chief Administrative Officer ("Contract") on June 12, 2011; and

WHEREAS, the Board and Dr. Magee amended the Contract on January 20, 2015 reflecting a four-year term of employment, commencing July 1, 2014 through June 30, 2018; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 28, 2016 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2018 through June 30, 2019; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 19, 2017 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2019 through June 30, 2020; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 19, 2018 reflecting an additional one-year term of employment, commencing July 1, 2020 through June 30, 2021; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 18, 2019 reflecting an additional one-year term of employment, commencing July 1, 2021 through June 30, 2022; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 23, 2020 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2022 through June 30, 2023; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 22, 2021 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2023 through June 30, 2024; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 21, 2022 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2024 through June 30, 2025, and

WHEREAS, the Board and Dr. Magee amended the Contract on June 20, 2023 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2025 through June 30, 2026; and

WHEREAS, the Board and Dr. Magee amended the Contract on June 18, 2024 reflecting (among other things) an additional one-year term of employment, commencing July 1, 2026 through June 30, 2027; and

WHEREAS, the Contract provides that the Board may extend the contract for an additional year upon Dr. Magee receiving a satisfactory performance evaluation by the Board; and

WHEREAS, for the 2024-2025 school year, Dr. Magee received an evaluation of "Satisfactory" or "Outstanding" from the Board; and

WHEREAS, the Board wishes to exercise its discretion to extend the Contract for a period of one year for this current evaluation.

NOW THEREFORE it is hereby agreed as follows:

1. All of the foregoing recitals are true and correct.
2. Section 2 of the Contract, entitled Term of Employment, is modified to reflect an additional year through June 30, 2028.
3. All other provisions of the June 12, 2011 Contract, the January 20, 2015 Amendment, the June 28, 2016 Amendment, the June 19, 2017 Amendment, the June 19, 2018 Amendment, the June 18, 2019 Amendment, and the June 23, 2020 Amendment, the June 22, 2021 Amendment, the June 21, 2022 Amendment, the June 20, 2023 Amendment, and the June 18, 2024 Amendment shall remain in full force and effect.

IN WITNESS WHEREOF, we affix our signatures to this Amendment to the Contract for Employment of the Executive Director/Principal, effective June 18, 2025.

FOR THE BOARD OF TRUSTEES OF PALISADES CHARTER HIGH SCHOOL Sara Margiotta, Chair

Chair _____ 6/ __/25 Dr. Pamela A. Magee _____ 06/ __/25

Evaluation Committee

Coversheet

2025-2026 Board of Trustees Election Results

Section:	XII. Governance
Item:	A. 2025-2026 Board of Trustees Election Results
Purpose:	Vote
Submitted by:	
Related Material:	2025 PCHS Board of Trustees Election Results.pdf Election Committee Meeting Minutes 05_28_2025.pdf



2025 PCHS Board of Trustees Election Results

Parent Seat (Electorate - Parents)

Negeen Ben-Cohen	54 Votes	100%
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Community Seat (Electorate – All PCHS Stakeholders)

Runoff Results

“Each constituent group (parent, student, faculty, administrative/management) will have a 25% weighted vote in the PCHS Community Board of Trustees election.”

Fati Adeli	172 Votes	44%	265 Votes	65%
Kiumars Arzani	123 Votes	32%	164 Votes	35%
Carolyn Jordan	92 Votes	24%		

Community Seat (Electorate – All PCHS Personnel)

Michelle Margiotta	20 Votes	29%
Jane Davis	49 Votes	71%

Faculty Seat (Electorate – Certificated Faculty)

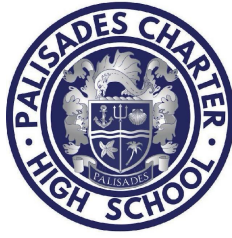
Minh Ha Ngo	43 Votes	77%
Evelyn Rivera	13 Votes	23%

Faculty Seat (Electorate – Students)

Maggie Nance	394 Votes	100%
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Classified Seat (Electorate – Classified Staff)

Andy Paris	9 Votes	100%
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PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

**. MEETING MINUTES - ELECTION COMMITTEE
WEDNESDAY, MAY 28, 2025
3:00-3:30 PM**

**Zoom Link: <https://palihigh-org.zoom.us/j/83831861944?pwd=A2pNWoeQezZ2bWbcjPwFI5lui8cSAZ.1>
Meeting ID: 838 3186 1944
Passcode: 553174**

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

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board of Palisades Charter High School may request assistance by contacting the Main Office at (310) 230-6623 at least 24 hours in advance.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.

I. PRELIMINARY:

A. Call to Order & Roll Call – D Pickard called the meeting to order at 3:03 pm. In attendance: D Pickard, M Bedolla, R King, S Klima, O Fisher.

B. Public Comments – None

IV. NEW BUSINESS (DISCUSSION & POSSIBLE ACTION ITEMS):

A. The committee reviewed election results, which are as follows:

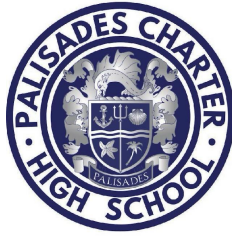
- a. Parent Seat – Negeen Ben-Cohen
- b. Community Seat – Fati Adeli
- c. Community Seat – Jane Davis
- d. Faculty Seat – Minh Ha Ngo
- e. Faculty Seat – Maggie Nance
- f. Classified Seat – Andy Paris

Robert King made a motion to certify the results of the 2025 Board of Trustees election as presented by the Election Committee Chair. The election was conducted in accordance with all applicable bylaws, procedures, and policies governing the electoral process for Board positions.

Be it further moved that the Board formally approve and recognize the duly elected candidates as members of the Palisades Charter High School Board of Trustees, effective as of July 1, 2025. Max Bedolla seconded the motion. The motion carries unanimously.

B. The committee reviewed the Election Committee bylaws regarding communication of election results:
Election results will be announced as follows:

- a. At an Election Committee meeting
- b. Posted on the website



PALISADES

CHARTER HIGH SCHOOL

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- c. Posted physically on campus within 24 hours of the Election Committee meeting announcement

D Pickard will ensure that election results are communicated appropriately to the all PCHS stakeholders.

Meeting adjourned at 3:16 p.m.

V. OTHER:

N/A

Coversheet

Personnel Items

Section:	XIII. Consent Agenda
Item:	A. Personnel Items
Purpose:	FYI
Submitted by:	
Related Material:	Personnel Consent Agenda Items 06_17_2025.pdf



PCHS BOARD CONSENT AGENDA: PERSONNEL ITEMS June 17, 2025

Approve/Ratify Certificated Employment

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
Lucas, Avery	Certificated Nurse	8/1/25
Mikkelson, Nells	English Teacher	7/1/25

Approve/Ratify Classified Employment

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
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Approve/Ratify Retirement/Resignation/Termination

<u>NAME</u>	<u>POSITION</u>	<u>EFFECTIVE</u>
Hockley, Rob	Cross Country Coach	11/30/24
Kennedy, Annette	Special Education Coordinator	5/21/25
Kuper, Patricia	Tech Ed Teacher	6/5/2005
Ackerman, Susan	Teacher	6/6/25
Shropshire, Claudius III	Track & Field Coach	6/6/25

Coversheet

Finance Items: School Organized Conferences/Trips

Section:	XIII. Consent Agenda
Item:	B. Finance Items: School Organized Conferences/Trips
Purpose:	Vote
Submitted by:	
Related Material:	Conference Request 06_17_2025.pdf

**Palisades Charter High School**

15777 Bowdoin St. • Pacific Palisades • California 90272

(310) 230-6623 • FAX (310) 454-6328

CONFERENCE/TRAVEL REQUEST FORM

Employee Attendee(s) Name(s): PAUL MITTELBACH, SHIRIN RAMZI, LISA SAXON
 Department/Site: English Date of Request: 6/16/25
 Name of Conference/Activity: Innovative Schools Summit
 Organization/Company Holding the Conference/Activity: Caesar's Palace, Las Vegas
 Location of Conference/Activity: Las Vegas Date(s) of Conference/Activity: 7/7 - 7/11/25
 Purpose/Rationale (How will this conference/activity be of value to the school?)
(See attached.)

Cost Estimate (if one form is being submitted for multiple people, be sure to include all costs for all individuals):

Estimated Expenditures	Pali to Pay Directly	Reimbursement Requested	Cost
Conference Registration <u>3</u> people @ \$ <u>870</u> - per person	<u>2610.00</u>		\$ <u>2610.00</u>
Certificated Substitute(s) <u>N/A</u> days @ per day (sal. & stat. ben.)			\$ -
Travel - Mileage <u>566</u> miles @ \$ 0.625 per mile		<u>353.75</u>	\$ <u>353.75</u>
Travel - Airfare _____ people @ \$ - per person			\$ -
Travel - Ride Sharing _____ Type total amount into "cost" cell			\$ -
Svs/Taxi/Shuttle _____			\$ -
Lodging <u>5</u> nights @ \$ <u>N/A</u> - per night <u>(3x\$150)</u>		<u>450.00</u>	\$ <u>450.00</u>
Meals _____ Breakfasts @ \$ 10.00 per meal			\$ -
_____ Lunches @ \$ 10.00 per meal			\$ -
_____ Dinners @ \$ 20.00 per meal			\$ -
Other (Parking, Tolls, Conference Materials, etc.) - please list below:			\$ -
TOTAL APPROXIMATE COST			<u>\$3413.75</u>
AMOUNT APPROVED			

without prior approval from an administrator. Upon returning from an approved event, attendee must submit an itemized Request for Reimbursement and/or a Mileage Report & Reimbursement Claim form with a copy of this form, the activity agenda/program, and all original itemized receipts for any out of pocket expenses to supervisor within 3 to 5 days of return. Expenses submitted without original itemized receipts will not be reimbursed.

Requestor Signature: Paul Mittelbach

Executive Director Approval: _____ Date: _____
 Funding Source: _____ SACS Code: _____
 Will costs be reimbursed by another organization? Yes/No If so, what organization? _____
 Board of Trustee/Designee Approval: _____ Date: _____
 Board Approval Date (if applicable): _____ Business Office Review _____
 (initial) (date)

Purpose/rationale for conference: The Innovative Schools Summit in Las Vegas July 7-11 has unofficially replaced the National Differentiated Instruction conference, which Mr. Mittelbach and Ms. Ramzi attended in Anaheim in 2007 and Mr. Mittelbach attended again in Las Vegas in 2014. The NDI conferences heavily influenced Mr. Mittelbach's teaching in the intervening years. The ISS is billed as five conferences in one, on innovative teaching strategies, strategies for at-risk students, strategies for ELL's, school and classroom discipline, and socio-emotional learning. Mr. Mittelbach, Ms. Ramzi, and Ms. Saxon believe that the wide variety of sessions at the conference on topics that will be at the top of PCHS's agenda in the coming years--socio-emotional learning, AI, rebuilding classroom and systemic supports for at-risk students, support for English Language Learners, leadership in school innovation, strategies for dyslexic students, reading strategies, and even a workshop on "Teaching Generation Z"—will provide them multiple strategies to help students in their own classrooms as well as a smorgasbord of them that they can bring back to PLC's, departments, and the entire school.

SESSIONS I'D ATTEND AT THE INNOVATIVE SCHOOLS SUMMIT, JULY 7-11, 2025

Monday, 7/7:

9 a.m.-12 p.m.: 17 Tweaks That Make Big Differences in Group Work

1:30-4:30 p.m.: Developing Emotional Intelligence and Restorative Community Using SEL

Tuesday, 7/8:

9 a.m.-12 p.m.: Strategic Leadership: Turning Your Vision Into Reality

1:30-4:30 p.m.: Inclusive Innovation: UDL and AI Tools for Student-Centered Learning

Wednesday, 7/9:

8:30-9:30 a.m.: Going Forward Without Forgetting/Avanzando Sin Olvidando (plenary session)

10-10:55 a.m.: Changing the Lives of Marginalized Students: One Student at a Time

11:15 a.m.-12:10 p.m.: Disciplinary Literacy

1:45-2:45 p.m.: Take Action: Turning Adversity Into Accomplishments (plenary session)

3-3:55 p.m.: "Success is the Only Option" (grading practices)

4:10-5:10 p.m.: 50 Outside-the-Box Strategies to Engage At-Risk Students in the Classroom

Thursday, 7/10:

8:30-9:30 a.m.: Meeting Your Students Where They Are...As They Are! (plenary session)

10-10:55 a.m.: 10 Lifeguarding Strategies to Support At-Risk Students

11:15 a.m.-12:10 p.m.: Educating a New Generation; Connecting to Student Needs Will Make All the Difference (teaching Generation Z)

1:45-2:45 p.m.: Laying the Foundation for Innovation in Education (plenary session)

3-3:55 p.m.: Cube-Its, Mnemonics, and Wikki-Stix, Oh My! (dyslexia)

4:15-5:15 p.m.: Be a Teacher, Be a Hero! (plenary session)

Friday, 7/11:

8:30-9:30 a.m.: Celebrate the Joy of Teaching: Finding Inspiration in Challenging Times (plenary session)

10-11 a.m.: Legacy (plenary session)