



Board Meeting

New Millennium Secondary School
1301 W. 182nd Street, Gardena, CA 90248
2025-12-08 18:00 - 20:00 PST

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Governing Board Meeting Minutes

NEW MILLENNIUM SECONDARY SCHOOL

1301 W 182nd St. Gardena, Ca 90248

Monday, October 20, 2025 6:00 pm Zoom Meeting

Via Teleconference Members of the public who wish to access this Board meeting may do so by contacting Darrick Rice for login to join google.com.

Attendees:

Board Members Present: B. McCauley; K. Lewis; A. Booker; A. Bradford; T. Mozia; K. Pounders; K. Holloway; B. Coleman

Staff Present: Principal Darrick Rice; C.O.O. Nichole Sims;

Guest Present:

OPENING ITEMS

1	Call to Order Meeting called to order by A. Booker at 6:02pm.	Meeting called to order
2	Approve Agenda Agenda has been reviewed and accepted. A. Booker called for a vote to approve the agenda. B. McCauley seconded. Unanimous approval.	
3	Approve Minutes The board members reviewed September 2025 board meeting minutes. Board members agreed to approve September meeting minutes. A Booker called for vote to approve minutes. A. Bradford seconded. Unanimous approval.	Approval of September 2025 Board Meeting Minutes

SCHOOL SITE REPORTS

4	<p>Principal's Report - Presented by Dr. Rice.</p> <ol style="list-style-type: none"> 1. NWEA MAP Testing Next testing in December. 2. Technology Implementation: GoGuardian Using to monitor computer activity and assist in classroom management. 3. Implementation of SchoolLinks College and career readiness platform. Strengthens counseling and guidance services. Can also be used by alumni to connect. 4. Developing Flexible Scheduling Program Flexible Start time Program: allows students to begin school later based on individual needs. Modified schedule: individualized schedule where a student's class times differ from the standard bell schedule. 5. Strategic Planning and Charter Development Begin process of rewriting the charter and expand school services to middle and elementary school. 6. Official development of the Parent Advisory Committee (PAC) President, Vice President, Treasurer, Parliamentarian all appointed. ELPAC also has President and VP/Treasurer. 7. Suggestion for eventual training as a school board team CA School Boards Association and the Leadership Institute offer training options that would be beneficial to the board as a group. 8. Development of School Site Council 	Information Sharing
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	<p>School Site Council (SSC) is a collaborative body of administrators, teachers, and others to help the school.</p> <p>A. Bradford asked about SchoolLinks. This will be a way for alumni to connect with each other and current students. Links will be sent to current board members and we'll go from there.</p> <p>K. Pounders asked for clarification on the flexible scheduling program and which students qualify, as well as SAT Prep.</p>	
BUSINESS ITEMS		
5	<p>Supply Chain Grant Funds</p> <p>This is a fund we received 2 years ago. They wanted us to buy organic foods and gave us almost \$30,000 for this. The criteria is so narrow that anything organic, vegetable, or fruit must be purchased. The school will be purchasing more organic fruits and vegetables this year in an attempt to use up the allocated funds, else they must be returned. We need receipts to provide as proof. K. Holloway asked about a local community farm/garden in Rancho Dominguez that we could potentially buy from. K. Pounders mentioned the 4H program and Black farmers we could source from.</p>	Information Sharing
6	<p>LCAP Correction</p> <p>There was an error on last year's submission, stating we share the school site with 4 other charter schools. In order to correct this, the board must vote to approve this change. The new statement will read the "4 other schools." The correction will be made to the LCAP and submitted with the renewal documents. A. Booker motioned to approve. K. Lewis seconded. Unanimous approval.</p>	Approval of correction to LCAP Statement
7	<p>CSMC Three Part Proposal for Consulting Services</p> <p>This is our back office provider. They do our business consults and proposals. For charter renewal, we went through CSMC, who helped us review, gather information, sift through data, etc. We relied heavily on them to help with principal transition. Their expertise is extremely helpful during our petition for charter renewal. Full charge is \$15,000 for charter renewal assistance. This would carry us through to our hearing date in November and the LAUSD vote on our petition in December.</p> <p>A. Booker motioned to approve a lump sum of \$15,000 for all three proposals. K. Pounders seconded. Unanimous approval.</p>	Approval of CSMC 3 Proposals and Payment
8	<p>Credit Card Increase for CA Credit Union</p> <p>Current credit limit is \$5,000. It's been this way for at least a decade (since N. Sims started). This is too low to be effective, especially for larger transactions like buses. We need to provide the credit union with various pieces of information, including meeting minutes reflecting the approval of a \$10,000 limit, as proposed by N. Sims.</p> <p>We also have an offer from Sam's Club for a business credit card there, which could be useful for student store restocks.</p> <p>K. Holloway would prefer we use Costco and research a credit card through them.</p> <p>N. Sims clarified a Sam's Club credit card would only be for purchases through</p>	Approval of Submission for Credit Card Increase and Apply with Sam's Club or Costco

	<p>Sam’s Club or Walmart.</p> <p>A. Booker motioned to approve a credit limit increase to \$10,000. A. Bradford seconded. Unanimous approval.</p> <p>A. Booker motioned to approve pursued of credit card through either Sam’s Club or Costco. A. Bradford seconded. Unanimous approval.</p>	
9	<p>Charter School Compliance Monitoring</p> <p>This goes over necessary certifications and credentials NMSS must maintain. The board must vote to approve the monitoring, in order to submit by January 9, 2026.</p> <p>A. Booker motioned to approve. T. Mozia seconded. Unanimous approval.</p>	<p>Approval of Charter School Compliance Monitoring for Principal submission</p>
10	<p>New Board Member Intros</p> <p>Tabled. No new members present.</p>	<p>Tabled</p>
<p>FINANCE ITEMS</p>		
11	<p>PAC (Parental Advisory Committee)</p> <p>Discussed in Principal’s Report. There is a board for both PAC and ELPAC.</p>	<p>Information Sharing</p>
12	<p>Learning Recovery Emergency Block Grant (LREBG) funds</p> <p>This is money received after COVID-19 pandemic to help students grow and recover after the pandemic. The CA governor awarded us an additional \$14,000 in July 2025. The board must acknowledge receipt. These funds will not be used this year, but next year (2026-2027 school year), as we did not have funds by the time of LCAP submission and approval in June.</p> <p>K. Holloway raised concern about if the money will still be available next year. N. Sims assured that once the governor has designated these state funds, they cannot be revoked.</p> <p>A. Booker motioned to recognize receipt of funds and usage of them in 2026-2027 school year. A. Bradford and K. Lewis seconded. Unanimous approval.</p>	<p>Information Sharing and Approval of Usage of the LREBG Funds for 2026-2027 School Year</p>
13	<p>School Links</p> <p>This was presented during the Principal's Report. This is the invoice for the services, which must be approved as the cost is greater than \$10,000.</p> <p>Invoice totals \$13,541.44.</p> <p>This would keep SchoolLinks effective and in place until June 2028.</p> <p>A. Booker motioned to approve \$13,541.44 for SchoolLinks. A. Bradford seconded. Unanimous approval.</p>	<p>Approval of Schoollinks payment</p>

14	Public Comment N/A.	
15	Meeting Adjournment A. Booker motioned to adjourn the meeting at 6:37pm. K. Pounders seconded. Unanimous approval.	Approved Adjournment

DRAFT

SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS

Rudolph F. Silva, CPA
Lisa D. Silva, CPA

April 30, 2025

Nichole Sims
Chief Operating Officer
1301 W 182nd St.
Gardena, CA 90248

Dear Nichole,

We are pleased to confirm our understanding of the services we are to provide for New Millennium Secondary School for the year ending June 30, 2026.

We will audit the financial statements of the New Millennium Secondary School which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, functional expenses and cash flows for the year ended June 30, 2026, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

The supplementary information will be presented for purposes of additional analysis and is not a required part of the financial statements. Such information will be 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. Our auditor's report will provide an opinion on the supplementary information in relation to the financial statements as a whole.

1. Schedule of Average Daily Attendance (ADA)
2. Schedule of Instructional Time
3. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
4. Note to Supplementary Information

Other information will include the Local Education Agency Organization Structure.

We will also prepare the ' Federal and State information returns for the June 30, 2026, year-end.

Audit Objectives

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations; and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

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

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Charter Schools' internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Schools' internal control and compliance.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records, and other procedures we consider necessary to enable us to express such an opinion. Our reports will be addressed to the Board of New Millennium Secondary School. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Charter School or to acts by management or employees acting on behalf of the Charter School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Charter School's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the Charter School and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare federal and state income tax returns.
- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will not assume management responsibilities on behalf of New Millennium Secondary School. New Millennium Secondary School management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The Organization's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. Our firm will advise the Organization with regard to tax positions taken in the preparation of the tax return, but the Organization must make all decisions with regard to those matters.

Annual Tax Return Preparation

We will prepare the Exempt Organizations Tax Form 990 and the corresponding State Returns – Form 199 from information you furnish to us and we may process them with an outside computer service. We will not audit or otherwise verify the data you submit, although, we may ask you to clarify some of the information.

It is your responsibility, to provide us with all the information required for preparing complete and accurate returns including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. We are not responsible for the disallowance neither of doubtful deductions or inadequately supported documentation nor for resulting taxes, penalties, and interest.

You should retain all the documents, canceled checks, and other data that form the basis of the returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

We must receive all audit and tax information to prepare your return (as detailed above) no later than October 15. If, for some unforeseen reason, your data is not complete at that time, please submit whatever is ready. Be aware that if you submit your data later, it may be necessary to apply for an extension to file these returns. Ultimately, you may be subjected to late penalties on your June 30 year-end returns because of this delay.

We are responsible for preparing only the returns listed above. Our fee does not include responding to inquiries or examination by taxing authorities. However, we are available to represent you and our fees for such services are at our standard rates and would be covered under a separate agreement. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examinations, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred. Fees and services will be communicated in a separate engagement letter.

We will use our professional judgment in preparing your returns. Whenever we are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request on your return so long as it is consistent with the codes and regulations and interpretations that have been promulgated. When possible, we will resolve questions involving application of tax rules in your favor, if there is reasonable justification for doing so. If the Internal Revenue Service (IRS) should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for such additional penalties, interest, or assessments. Additional services will be subject to arrangements made in writing at the time requested.

As your CPA, we collect information provided by you from your tax information, worksheets, documents, and will developed as part of this engagement. We are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. As your CPA, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information. Federal law has extended the attorney-client privilege to some, but not all, communications between a client and the client's CPA. The privilege applies only to non-criminal tax matters that are before the IRS or brought by or against the U.S. Government in a Federal court. The communications must be made in connection with tax advice. Communications solely concerning the preparation of a tax return will not be privileged.

In addition, your confidentiality privilege can be inadvertently waived if you discuss the contents of any privileged communication with a third party, such as a lending institution, a friend, or a business associate. We recommend that you contact us before releasing any privileged information to a third party.

It is our firm's policy to retain copies of your tax returns for seven years, after which they will be destroyed. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

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

Management Responsibilities

Management is responsible for: (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us, and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Charter School involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Charter Schools received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Charter Schools comply with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report.

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

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

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the Charter Schools' website, management understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers; but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written, advance authority to make that disclosure.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

The audit shall be completed, and the audit report shall be delivered in accordance with time requirements as specified in the *Standards and Procedures for Audits of California Office*, unless delayed by circumstances beyond the control of the Auditors. A hardcopy (if requested) and electronic version of the audit report to the Charter Schools, in addition to the copies/electronic version required to be filed with the applicable governmental units; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Silva & Silva CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Department of Education or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Silva & Silva CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education.

Brian Ruff is the engagement partner and Patty Hayashida (in charge supervisor) are responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately March and to complete your information returns and issue our report no later than December 15.

To ensure that Silva & Silva CPA's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering any substantive employment discussions with any of our personnel.

We estimate that our annual fees for the audit of the Charter Schools will be \$19,500 for the year ending June 30, 2026. Tax return preparation will be \$2,150 for the fiscal year ending June 30, 2026. Other services will be billed at an hourly rate. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. No additional expenses are estimated at this time. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Additional audit fees may be assessed if additional auditing services are provided for: (1) any changes in reporting format and/or audit requirements as stated in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California State Controller's Office or Governmental Accounting Standards Board, (2) any changes in the number of accounts maintained by the Charter Schools during the period under this contract; and (3) additional audit procedures required due to the lack of preparation for the audit on the part of the Charter School. These fees shall be in addition to the above maximum fee for audit services.

The Organization shall pay the auditor in monthly installments throughout the year as the work progresses for the not to exceed amount. The monthly installments will represent up to 90% of the total contract. The final installment will represent the 10% withheld amount pursuant to *Education Code* Section 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the reporting provisions of the Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with *Education Code* Section 14505 (b), the Charter Schools shall withhold fifty percent (50%) of the audit fee for any subsequent year of multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Audit Guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the controller as conforming to reporting provisions of the Audit Guide.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review accompanies this letter.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The Organization and Auditors both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

Annual Report - Form and Content, Delivery

The form and content of the annual audit shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State of California under Section 41020 of the *Education Code*, Audits of State of Local Governments.

We appreciate the opportunity to be of service to the Charter School and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Very truly yours,



Brian C. Ruff, Partner
of Silva & Silva CPA's

BCR/cr

RESPONSE:

This letter correctly sets forth the understanding of New Millennium Secondary School:

Signature

Title

Date

Report on the Firm's System of Quality Control

January 22, 2022

The Partners

Silva & Silva Accountancy Corp.

and the Peer Review Committee of the California Society of CPAs

We have reviewed the system quality control for the accounting and auditing practice of Silva & Silva Accountancy Corp. in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of nature, objectives, scope, limitations of, and the procedures in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Consideration

Engagements selected for review included engagements performed under *Government Auditing Standards*, including an audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Silva & Silva Accountancy Corp.
and the Peer Review Committee of the California Society of CPAs
January 22, 2022
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Silva & Silva Accountancy Corp. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies*, or *fail*. Silva & Silva Accountancy Corp. has received a peer review rating of *pass*.

Lawrence R. Mitchell : Company

Certified Public Accountants
A Professional Corporation

Firm Qualifications and Experience

Silva & Silva CPAs provides governmental auditing and specialized accounting services to over 45 governmental agencies. We currently provide auditing services to charter schools and school districts. We understand the audit requirements and understand that the Charter School desires a timely audit conducted in a professional manner. We are committed to performing our audit work within your specified time frame.

Silva & Silva CPAs have devoted a substantial amount of time and resources to developing our governmental charter school practice. Our clients are provided with efficient and timely audits. Our expertise in this industry has provided the ability for a customized direct audit service for charter schools throughout California.

We currently have one office located in Brea, California. Our staff that will be assigned to the Charter School's audit are experienced accounting professionals that have managed charter school audits. Each of our staff had been employed from another CPA firm that worked with over 100 charter schools and brings specialized experience that allows for a new outlook for the audit with innovative suggestions to improve quality and efficiency within the Charter School's business office and management company. The choice of an audit firm should be primarily based upon staff expertise and service.

Partner and Manager involvement is also key to the audit's success. Your partner and manager in charge of the engagement will have a direct connection with Charter School and will meet with management, the audit committee, and the Board as necessary to ensure communication lines remain open, that any outstanding issues are resolved timely, and that the Charter School's needs are met.

History and Founding of our Firm

Silva & Silva CPAs was established in 1974. Our firm now offers a full range of services, including governmental audits and not for profit audit and tax. Proudly, our governmental charter school practice is a key to our firm's success. Our firm adheres to the strict quality control and independence standards required by CPA audit industry within all our areas of practice. Silva & Silva CPAs has experienced growth over 48 and we now have 4 partners at the CPA firm.

Firm Qualifications and Experience

Servicing the Charter School

Our Brea Office will have the responsibility of servicing the Charter School. This will enable us to meet all of the requirements of the Charter School in a timely and professional manner. All staff that will be assigned to provide audit and accounting services will be Silva & Silva CPAs (Silva & Silva CPAs) employees. We will not use part-time employees or subcontractors for your audit.

Technical Knowledge

Silva & Silva CPAs has motivated professional staff. **Thus, our staff has a unique blend of experience, technical knowledge, and management expertise, which can only be found in a firm that has maintained consistency in staffing.** We feel this is an important aspect of our practice that enables us to provide our clients with the highest quality product available. (All of our staff are required to maintain a minimum of 80 hours of professional education every two years with an emphasis on Yellow Book compliance requirements and Governmental Accounting Practices.)

License to Practice in California

Silva & Silva CPAs is licensed to practice public accounting in the State of California and has complied with all applicable California State Board of Accountancy requirements. In addition, all of the supervisory professional staff that will be assigned to the Charter School audit are also licensed to practice in the State of California and have complied with all applicable Board of Accountancy standards.

Statement of Workers' Compensation

Silva & Silva CPAs is aware of the provisions of Section 3700 of the Labor Code, which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code before commencing the performance of the work of the contract. Silva & Silva CPAs is in compliance with these requirements.

Firm Qualifications and Experience

Commitment to the Charter Schools of California

Our Firm has recognized the unique aspects of accounting and compliance that are associated with charter schools within California. We have spent the past years researching and practicing within this arena and have trained our staff to be knowledgeable as to the specific requirements related to such areas as Nonprofit accounting, IRS and FTB informational Return of Organization Exempt From Income Tax, California School Accounting Manual, California Education Code Section 41020(b) (1), Title 5 Regulation Section 19810, attendance accounting requirements, Federal compliance and the compliance requirements of the State Controller's Office.

Professional Services

In addition to the financial statement and compliance audits, Silva & Silva CPAs provides several ancillary services to our clients. In providing these ancillary services, we ensure the independence required for our audit services is never violated. Some of our additional services consist of:

- Fraud Investigation Services
- Foundation Auditing and Tax Preparation

Firm Qualifications and Experience

Silva & Silva CPAs engagement team's lead auditor brings 40 years of auditing service and first-hand knowledge and experience working with Charter School financial audits since the start of the Charter School Movement. As a result, we are aware of the Charter School's unique reporting procedures, issues, operating structure and needs. Therefore, we will design our audit approach to consider the following:

- The dynamics of working in a political and highly regulated environment.
- Continuing need to develop and enhance the Charter School's accountability in the eyes of the public.
- Timelines involved in the audit process and the impact on various Charter School departments.

The Supervisory Staff for the proposed audit services will include:

- | | |
|----------------------|------------------|
| ➤ Rudolph Silva, CPA | Partner |
| ➤ Lisa Silva, CPA | Partner |
| ➤ Matt Miller, CPA | Partner |
| ➤ Brian Ruff, CPA | Partner |
| ➤ Patty Hayashida | Audit Supervisor |
| ➤ Lauren Almaguer | Senior Associate |
| ➤ Anthony Moran | Senior Associate |
| ➤ Christa Rahmaan | Associate |
| ➤ Kim Bollas | Associate |
| ➤ Dylan Ventress | Associate |

The Silva & Silva CPAs audit team has been selected to meet all your expectations. The team has worked together on numerous Charter School audits and will provide the level of service which is deserved by the Charter School.

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Financial Statements
June 30, 2025

**New Millennium Secondary School
Charter No. 1020**

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Independent Auditor's Report

Governing Board
New Millennium Secondary School
Gardena, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of New Millennium Secondary School (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of New Millennium Secondary School as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 the Organization 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 accompanying supplementary information on pages 16-19 are presented for purposes of additional analysis and are 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 supplementary 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 financial statements. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Eide Sully LLP

Rancho Cucamonga, California
November 3, 2025

New Millennium Secondary School

Statement of Financial Position

June 30, 2025

Assets		
Current assets		
Cash	\$	1,733,344
Receivables		346,910
Prepaid expenses		<u>12,863</u>
Total current assets		<u>2,093,117</u>
Non-current assets		
Property and equipment		87,391
Operating lease right-of-use asset		<u>52,216</u>
Total non-current assets		<u>139,607</u>
Total assets		<u><u>\$ 2,232,724</u></u>
Liabilities		
Current liabilities		
Accounts payable	\$	153,372
Accrued liabilities		20,789
Refundable advance		136,348
Current portion of operating lease liability		<u>13,034</u>
Total current liabilities		<u>323,543</u>
Long-term liabilities		
Operating lease liability, less current portion		<u>40,876</u>
Total liabilities		<u>364,419</u>
Net Assets		
Without donor restrictions		1,846,305
With donor restrictions		<u>22,000</u>
Total net assets		<u>1,868,305</u>
Total liabilities and net assets		<u><u>\$ 2,232,724</u></u>

New Millennium Secondary School
Statement of Activities
Year Ended June 30, 2025

Support and Revenues	
Local Control Funding Formula	\$ 1,705,161
Federal revenue	134,805
Other state revenue	443,760
Local revenues	55,638
Interest income	1,018
Fundraising revenue	33,081
	<hr/>
Total support and revenues	2,373,463
	<hr/>
Expenses	
Program services	2,656,663
Management and general	120,707
	<hr/>
Total expenses	2,777,370
	<hr/>
Change in Net Assets	(403,907)
	<hr/>
Net Assets, Beginning of Year	2,272,212
	<hr/>
Net Assets, End of Year	\$ 1,868,305
	<hr/> <hr/>

New Millennium Secondary School

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Services	Management and General	Total Expenses
Salaries	\$ 1,162,717	\$ 40,023	\$ 1,202,740
Employee benefits	427,301	7,654	434,955
Payroll taxes	48,119	2,304	50,423
Fees for services	344,620	36,583	381,203
Advertising and promotions	53,175	3,801	56,976
Office expenses	53,416	3,532	56,948
Information technology	103,701	7,412	111,113
Occupancy	125,540	516	126,056
Conferences and meetings	5,813	415	6,228
Insurance	32,339	2,312	34,651
Other expenses	66,943	9,319	76,262
Special education	92,935	-	92,935
Instructional materials	56,507	865	57,372
Nutrition	67,574	4,830	72,404
District oversight fees	15,963	1,141	17,104
	<u>\$ 2,656,663</u>	<u>\$ 120,707</u>	<u>\$ 2,777,370</u>

New Millennium Secondary School

Statement of Cash Flows
Year Ended June 30, 2025

Operating Activities	
Change in net assets	\$ (403,907)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities	
Receivables	91,170
Prepaid expenses	30,862
Accounts payable	(70,632)
Accrued liabilities	19,188
Refundable advance	(36,916)
Operating lease assets and liabilities	<u>1,082</u>
Net Cash from (used for) Operating Activities	<u>(369,153)</u>
Investing Activities	
Purchases of property and equipment	<u>(87,391)</u>
Net Change in Cash	<u>(456,544)</u>
Cash, Beginning of Year	<u>2,189,888</u>
Cash, End of Year	<u><u>\$ 1,733,344</u></u>
Supplemental cash flow disclosure	
Cash paid during the year in interest	<u><u>\$ 2,458</u></u>

Note 1 - Principal Activity and Significant Accounting Policies**Organization**

New Millennium Secondary School (the Organization) was incorporated in the State of California in 2008 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Organization was approved by the State of California Department of Education on July 9, 2008. The Organization opened in 2008 and currently serves approximately 116 students in grades 9-12. In 2018, the Organization was renewed by the Los Angeles Unified School District for five years ending 2024. Pursuant to EC 47607.4, the Organization's charter has been extended by two years, now ending in 2026.

Charter school number authorized by the State: 1020

The Organization prepares students for success in the 21st century by providing rigorous and relevant college-preparatory education that invests in talented human capital, utilizes cutting-edge technology, and strives to adapt public education to the "New Millennium".

Basis of Accounting

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

Net Assets

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

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

Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2025, the Organization had approximately \$1,985,435, in excess of FDIC-insured limits.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2025 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed from the accounts, and any remaining gain or loss is included in the statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2025.

Right-of-Use Leased Assets and Liabilities

Right-of-use leased assets, and the related liabilities are recognized at the lease commencement date and represent the Organization's right-of-use an underlying asset and lease obligations for the lease term. Right-of-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-of-use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases.

Revenue and Revenue Recognition

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. Consequently, at June 30, 2025, conditional contributions approximating \$94 for which no amounts had been received in advance, have not been recognized in the accompanying financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2025.

Functional Allocation of Expenses

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, which are allocated on a square footage basis, as well as salaries, benefits, payroll taxes, fees for services, advertising and promotions, office expenses, information technology, conferences and meetings, insurance, nutrition, district oversight, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization is organized as a California nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990 -T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash	\$ 1,733,344
Receivables	<u>346,910</u>
Total	<u><u>\$ 2,080,254</u></u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2025:

Computer and equipment	\$ 4,736
Work in progress	<u>87,391</u>
	92,127
Less accumulated depreciation	<u>(4,736)</u>
Total	<u><u>\$ 87,391</u></u>

Note 4 - Leases

The Organization leases certain real property for the operations of the charter school and equipment at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2030. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised. The Organization's operating lease provides for increases in future minimum annual rental payments. Additionally, the operating lease agreement requires the Organization to pay real estate taxes, insurance, and repairs.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization's applicable borrowing rates and the contractual lease term.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real property and equipment leases.

Total lease costs for the year ended June 30, 2025 were as follows:

Operating lease cost	\$ 19,245
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The following table summarizes the supplemental cash flow information for the year ended June 30, 2025:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	\$ 18,163
Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	\$ 60,319

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term	
Operating leases	2.75 Years
Weighted-average discount rate	
Operating leases	4.00%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of June 30, 2025:

2026	\$ 14,926
2027	13,434
2028	13,434
2029	13,434
2030	<u>3,359</u>
Total lease payments	58,587
Less interest	<u>(4,677)</u>
Present value of lease liabilities	<u><u>\$ 53,910</u></u>

Note 5 - Net Assets

Net assets consist of the following at June 30, 2025:

Net Assets with Donor Restrictions	
Subject to expenditure for specified purpose	
Child Nutrition: Supply Chain Assistances (SCA) Funds	\$ 20,640
Student Activity Funds	<u>1,360</u>
Total net assets with donor restrictions	<u><u>\$ 22,000</u></u>

Note 6 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS).

The details of the plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. If a participating employer stops contribution to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers as all plan assets are held by the plan, and all benefit obligations are borne by the STRP.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/forms-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2025, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2025, are presented above and the Organization's total contributions were \$220,500.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$72,594 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

403(b) Tax Deferred Annuity Plan

The Organization sponsors a tax-deferred annuity plan (the Plan) qualified under IRC Section 403(b) covering substantially all full-time classified employees. The plan provides that employees who have attained the age of 21 and completed one year of service may voluntarily contribute from 3% to 10% of their earnings to the Plan, up to the maximum contribution allowed by the IRS. Employer contributions are discretionary and are determined and authorized by the Governing Board each plan year. During the year ended June 30, 2025, the Organization's total contributions were \$8,194.

Note 7 - Contingencies, Risks, and Uncertainties

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

Note 8 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements through November 3, 2025, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

Supplementary Information
June 30, 2025

New Millennium Secondary School

New Millennium Secondary School
Schedule of Average Daily Attendance
Year Ended June 30, 2025

	<u>Second Period Report</u>	<u>Annual Report</u>
Regular ADA Ninth through twelfth	<u>103.41</u>	<u>103.34</u>
Classroom Based ADA Ninth through twelfth	<u>103.41</u>	<u>103.34</u>

New Millennium Secondary School

Schedule of Instructional Time

Year Ended June 30, 2025

Grade Level	1986-1987 Minutes Requirement	2024-2025 Actual Minutes	Number of Days Credited Form J-13A	Total Minutes Offered	Traditional Calendar		Multitrack Calendar		Status
					Traditional Calendar	Number of Days Credited Form J-13A	Traditional Calendar	Number of Days Credited Form J-13A	
Grades 9 - 12	64,800								
Grade 9		67,990	-	67,990	181	-	181	-	Complied
Grade 10		67,990	-	67,990	181	-	181	-	Complied
Grade 11		67,990	-	67,990	181	-	181	-	Complied
Grade 12		67,990	-	67,990	181	-	181	-	Complied

New Millennium Secondary School
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2025

Summarized below are the net asset reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

Net Assets	
Balance, June 30, 2025, Unaudited Actuals	\$ 1,887,314
Increase in	
Accounts payable	<u>(19,009)</u>
Balance, June 30, 2025, Audited Financial Statements	<u>\$ 1,868,305</u>

Note 1 - Purpose of Supplementary Schedules

Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization's. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

The Organization must maintain their instructional minutes at the 1986-87 requirements, as required by *California Education Code* Section 47612.5.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

Other Information
June 30, 2025

New Millennium Secondary School

ORGANIZATION

New Millennium Secondary School (the Organization) (Charter Number 1020) was granted on June 10, 2018, by Los Angeles Unified School District. The Organization operates one high school.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Betty Coleman	Governance Chair	January 2029
Joanne Zitelli	Treasurer	January 2029
Tim Mozia	Member	August 2026
Aaron Booker	Member	May 2027
Khisna Holloway	Member	October 2027

ADMINISTRATION

Samantha Navarro	Principal
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Independent Auditor's Reports
June 30, 2025

New Millennium Secondary School



**Independent Auditor’s 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***

Governing Board
New Millennium Secondary School
Gardena, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of New Millennium Secondary School (the Organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 3, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, professional style.

Rancho Cucamonga, California
November 3, 2025



Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

Governing Board
New Millennium Secondary School
Gardena, California

Report on Compliance

Opinion on State Compliance

We have audited New Millennium Secondary School's (the Organization) compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization 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 opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state 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 the Organization’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization’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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization’s compliance with the state laws and regulations applicable to the following items:

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Not Applicable
Teacher Certification and Misassignments	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Not Applicable
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable

2024-2025 K-12 Audit Guide Procedures	Procedures Performed
GANN Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Not Applicable
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Not Applicable
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)	Not Applicable
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

The term “Not applicable” is used above to mean either the Organization did not offer the program during the current fiscal year, the Organization did not participate in the program during the current fiscal year, the program did not exceed the threshold required for testing, or the program applies to a different type of local education agency.

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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
November 3, 2025

Schedule of Findings and Questioned Costs
June 30, 2025

New Millennium Secondary School

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

STATE COMPLIANCE

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Other matters to be reported	No
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

CHARTER SCHOOL COMPLIANCE MONITORING 2025-2026 ATTACHMENT E

Pursuant to its chartering oversight duties set forth in the Charter Schools Act (see e.g., Ed. Code, § 47604.32), the LAUSD, through the Charter Schools Division (CSD), monitors each charter school's compliance with applicable legal, charter, and policy requirements. To this end, the CSD's oversight process encompasses three important actions by each charter school:

- (1) **School Administrator's Certification:** As the CSD continues its focus on ensuring that the well-being of students remains first and foremost, **by October 31, 2025**, as part of the school's triannual electronic submission of documents, we request that the **school site administrator** submit the attached certification confirming the school's implementation of safety measures at the beginning of the school year. This beginning of the year certification by the school administrator informs the governing board and supports the school in ensuring that critical organizational and management systems are in place as the school year begins, as these requirements greatly impact students, staff, and the public. **Please submit the entire document to the CSD via Dropbox with only the school administrator's columns completed, along with the administrator's signature no later than October 31, 2025.**

- (2) **Certification of Board Compliance Review:** As in previous years, and as part of the Governing Board's fulfillment of its fiduciary governance responsibility to ensure that the charter school complies with all applicable laws and other requirements, it is critical that the school's Governing Board periodically review, discuss, monitor, and modify, if necessary, the school's policies and systems for compliance with such requirements. **Please complete and sign the *final* certification at the end of the attached document, *Compliance Monitoring and Certification of Board Compliance Review 2025-2026*, and return the entire document including the administrator's certification from the first submission. Please include the relevant Board agenda(s) as evidence of the Governing Board's review of these items and submit to the CSD via Dropbox no later than January 9, 2026.**

The CSD is very much aware and acknowledges that governing boards provide fiduciary oversight and hires a leader (or leaders) to execute day-to-day operations and appropriately delegated functions. Moreover, the charter school's governing board is the first line of charter school oversight. As part of the District's oversight process, this certification is intended to serve as a formal acknowledgement from charter school governing boards of their review and appropriate due diligence in these key areas as part of their own organizational oversight function. As stated in the *LAUSD Policy and Procedures for Charter Schools*, "While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school's own governing board. The governing board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders." This annual certification also provides charter governing boards an opportunity to confirm with their school leadership that systems are/remain in place to fulfill these critical requirements that impact students, staff, and the public.

- (3) **Documentation of Compliance:** As we have historically done, the CSD will review documentation of compliance with several key legal requirements as part of this year's annual performance-based oversight visit to each charter school. To facilitate effective and efficient compliance review on the day of the visit, please adhere to the guidance provided in the *Annual Performance-Based Oversight Visit Preparation Guide 2025-2026* for the preparation of the school's compliance documentation. Please ensure that this documentation is current, complete, and accurate. The "Supporting Documentation" column of the table in

the attached *Compliance Monitoring and Certification of Board Compliance Review 2025-2026* may provide useful support and assistance in this endeavor. Please be reminded that this list is not exhaustive, and it is the responsibility of the charter school and its board to ensure compliance with all applicable legal, charter and District requirements.

We appreciate your continued collaboration and cooperation as we work together so that all youth achieve in healthy and safe environments. Should you have questions, please contact your assigned CSD administrator.

**COMPLIANCE MONITORING AND
CERTIFICATION OF BOARD COMPLIANCE REVIEW
2025-2026**

School Name: New Millennium Secondary School
 Board President Name: Aarron Booker
 Charter Management Organization: CSMC
 LAUSD Loc. Code: 8165

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for all items; school administrator needs to sign and date the certification page and submit all pages no later than October 31, 2025 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-39 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 9, 2026 via Dropbox.

Note: All items should be checked. If an item is not applicable, leave the item blank and identify why it is not applicable in the chart below. Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2025-2026" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school's most current contact information for each Governing Board member and the 2025-2026 Board meetings calendar.	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines.	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training requirements (Ed. Code § 44691; Penal Code § 11164, <i>et seq.</i>) c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Co-located Charter Schools only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with district site principal for additional information and questions.			
7. The charter school has either implemented the LAUSD Master Plan for English Learners and Standard English Learners or reviewed and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been reviewed (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. The charter school's school climate and student discipline systems and procedures align with applicable law and LAUSD's Discipline	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foundation Policy and School Climate Bill of Rights. See current FSDRL.	School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, involuntary removals and reinstatements, and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school communications, including the Parent Student Handbook, are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act and Section 504, and all other applicable fire, health, and structural safety and access requirements. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all public accountability, ethics and integrity laws, including, but not limited to: <ul style="list-style-type: none"> ● Ralph M. Brown Act, Gov. Code §§ 54950, et seq. ● Political Reform Act of 1974, Gov. Code §§ 81000, et seq. ● California Public Records Act, Gov. Code § 7920.000, et seq. ● Conflicts of Interest, Gov. Code § 1090 as set forth in Education Code section 47604.1. 	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
<ul style="list-style-type: none"> Ethics Training for Officials, Gov. Code § 53235. 	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/ organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school governing board ensures that their Articles of Incorporation are current, filed, and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school’s website, that are compliant with federal and state requirements., See, e.g., California Code of Regulations, title 5, section 4600 et seq., and guidance provided at http://www.cde.ca.gov/re/cp/uc/	The governing board has reviewed the school’s: <ul style="list-style-type: none"> UCP policies UCP procedures UCP forms 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School	Local School Wellness Policy, including evidence of stakeholder input in the development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
<p>Wellness Policy. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	of the policy and annual progress report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. The charter school governing board oversees the development of and approves/adopts the educational partner engagement process, goals, actions, measurable outcomes, and expenditures in the school's Local Control Accountability Plan (LCAP) and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. The charter school ensures compliance with the LAUSD's Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. The charter school ensures that it complies with all applicable federal and state laws regarding students experiencing homelessness and foster youth , including but not limited to, the provisions of the federal McKinney-Vento Homeless Assistance Act and the provisions of AB 379 (2015) and Chapter 5.5 (commencing with Section 48850) of Part 27 of Division 4 of Title 2 of the Education Code, as amended from time to time.	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. Charter Schools Serving Grade 9: The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Ed. Code, § 51224.7, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with all applicable requirements including the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i>) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Charter Schools Serving High School (grades 9-12): The charter school has obtained Western Association of Schools and Colleges (WASC) accreditation and University of California (UC) Doorways Course Approval.	Charter school approvals are listed on the WASC website and UC Doorways website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (charter schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Ed. Code, § 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Ed. Code, § 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased assistive technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to assistive technology devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 and must make available a nutritionally adequate breakfast and a nutritionally adequate lunch free of charge and with adequate time to eat, during each school day to any pupil who requests a meal without consideration of the pupil's eligibility for a federally funded free or reduced-price meal.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS. Timely responses to the Monitoring Authority's questions/requests in the CalSAAS. Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. If Charter School is offering Independent Studies (IS) , comply with all applicable legal requirements for IS (Ed. Code, §§ 51744-51749.6; 5 C.C.R. §§ 11700-11705), including, SB 348 and SB 153 (see e.g., Ed. Code, §§ 49501.5, 46300 <i>et seq.</i>), which include but are not limited to, adopting/updating and implementing written policies relating to IS.	Independent Study Policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
31. For charter schools serving grades K-6, charter school complies with all applicable requirements of SB 291 (Ed. Code, § 49056) and related updates in SB 153.	Recess Policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. For charter schools serving High School grades, the charter school complies with all applicable requirements of AB 714 (e.g., Ed. Code, §§ 51225.1, 51225.2).	Graduation Policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. For charter schools serving elementary school grades, complies with AB 2268 (Ed. Code, §§ 313 and 60810.).	English Language Learners: Pupil Instruction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34. For charter schools serving High School grades, complies with AB 245. (Ed. Code, §§ 35179.1 and 35179.4.).	Physical Education Training and Emergency Action Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35. For charter schools offering interscholastic athletic program, complies with AB 1653. (Ed. Code, § 35179.4.).	Emergency Action Plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36. For charter school providing certain transportation services for pupils, complies with SB 88. (Ed. Code, §§ 49406 and 39875, <i>et seq.</i>)	Certification of Clearances Credentialing and Mandated Training or Vendor Certification	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37. For charter schools serving 6 th through 8 th grade, complies with AB659. (e.g., Ed. Code, § 48980.4.)	Pupil and Parent Notification	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38. Charter School complies with AB 889. (Ed. Code, § 48985.5.)	Charter School Website	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39. For charter schools serving High School grades, comply with SB153 California Guidance Initiative. (Ed. Code, § 51225.7, <i>et seq.</i>)	Pupil and Parent Notification	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40. For charter schools serving grades 7-12 comply with notification requirements re any dual enrollment or International Baccalaureate courses offered. (Ed. Code, § 48980.6.)	Annual notification to parent or guardians	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
41. For students serving pupils in kindergarten or grades 1 or 2, the charter school shall assess each pupil for risk of reading difficulties, using the screening instrument or instruments adopted by the governing board. (Ed. Code, § 53008.)	Adopted reading screening	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY October 31, 2025		BOARD CERTIFICATION BY JANUARY 9, 2026
42. For charter schools serving grades 7-12, required LGBTQ training of all certificated employees pursuant to Education Code section 218.3.	Documentation of trainings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
43. Adopt and implement immigration enforcement policy consistent with Education Code section 234.7.	Immigration Enforcement Policy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>44. The charter school or charter operator offers employee retirement benefits and/or makes employee contributions in a manner consistent with all applicable legal and charter requirement. (Ed. Code, §§ 47605(c)(5)(K) and 47611; Gov. Code, § 100032(e)*; Element 11 of operative charter.)</p> <p>* By December 31, 2025, eligible employers with one or more eligible employees and that do not offer a retirement savings program pursuant to subdivision (h) shall have a payroll deposit retirement savings arrangement to allow employee participation in the program.</p>	Verification that employee retirement benefits are offered and/or employee contributions are made as described under Compliance Requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Identify the non-applicable items here:

Item Number	Reason not applicable

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(By Friday, October 31, 2025)

The undersigned hereby certifies that, on 10/20/2025 the School Administrator of

New Millennium Secondary School

Name of Charter School
reviewed the school's compliance with legal, charter, and District policy requirements.

Darrick L. Rice Ed.D		10/29/2025
Printed Name of School Administrator	Signature of School Administrator	Date Signed

CERTIFICATION OF BOARD COMPLIANCE REVIEW

(By Friday, January 9, 2026)

The undersigned hereby certifies that, on _____, the Governing Board of

Name of Charter School
reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

Board Agenda where item was discussed

Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed



New Millennium Secondary School

1301 W. 182nd St. Ste. B

Gardena, CA 90248

(310) 999-6162 office

(310) 999-6163 fax

November 10th, 2025

No Outside Technology on Campus Policy

Effective Date: Monday, November 10th, 2025

Full Enforcement Begins: Wednesday, November 12th, 2025

To Students, Parents, and Guardians,

The purpose and rationale behind the updated no Technology on campus policy is to promote a focused, safe, and respectful learning environment, New Millennium Secondary School will implement of (11/10/25) A **No Outside Technology on Campus Policy** in alignment with the Los Angeles Unified School District (LAUSD) guidelines concerning the restriction of personal electronic devices. This policy seeks to eliminate distractions caused by personal technology, improve student engagement, and protect instructional integrity throughout the school day.

Personal electronic devices have increasingly disrupted academic focus and social interactions. Items such as cell phones, iPads, earbuds (both wired and wireless), airpods, and personal laptops divert attention from classroom instruction, contribute to off-task behavior, and have been linked to issues such as academic dishonesty, cyberbullying, and social isolation. The removal of these devices during school hours is a necessary step toward re-establishing a learning environment centered on student participation and academic growth.

Policy Overview

Beginning **Monday, November 10th, 2025**, students are not permitted to bring or use any personal electronic devices on campus during school hours.

This includes, but is not limited to:

- Cell phones (including those not in Yondr pouches)
- iPads or tablets
- AirPods, earbuds (wired or wireless), and headphones
- Personal laptops and other computing devices

All Electronic/Technology devices must be left at home. Devices that are required for educational use will be provided by the school under supervision and only for academic purposes.

Enforcement Procedures

- **Confiscation:**
Any prohibited item found on campus will be confiscated immediately by school staff or administration.



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- **Parent Retrieval:**

Confiscated items will not be returned to students directly. A parent or guardian must come to the school to retrieve the item during designated pick-up hours.

- **Repeat Offenses:**

Continued violations may result in progressive disciplinary action, including loss of privileges, detention, or other administrative interventions.

Implementation Timeline

- **November 10, 2025:** Policy goes into effect. School staff will issue reminders and initial warnings.
- **November 12, 2025:** Full enforcement begins. Any violations from this date forward will result in immediate confiscation.

If you have any questions or concerns, please feel free to contact me at anytime by email at Drice@nmsschool.org or by phone at (310) 999-6162.

Educational Commitment

New Millennium Secondary School remains committed to fostering a community where students are present, engaged, and socially connected through in-person communication. By removing personal electronics from campus, we aim to create a school environment that prioritizes learning, respect, and interpersonal growth.

Serving in Education,

Darrick L. Rice Ed.D

CEO/Principal

New Millennium Secondary School



New Millennium Secondary School

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Política de No Tecnología Externa en el Campus

Fecha de entrada en vigor: Lunes, 10 de noviembre de 2025

Aplicación total: Miércoles, 12 de noviembre de 2025

A los Estudiantes, Padres y Tutores:

El propósito y la razón detrás de la actualización de la política de **No Tecnología en el Campus** es promover un ambiente de aprendizaje enfocado, seguro y respetuoso. **New Millennium Secondary School** implementará, a partir del **10 de noviembre de 2025**, una **Política de No Tecnología Externa en el Campus**, en conformidad con las directrices del **Distrito Escolar Unificado de Los Ángeles (LAUSD)** relacionadas con la restricción del uso de dispositivos electrónicos personales. Esta política busca eliminar las distracciones causadas por la tecnología personal, mejorar la participación de los estudiantes y proteger la integridad de la instrucción durante toda la jornada escolar.

Los dispositivos electrónicos personales han interrumpido cada vez más el enfoque académico y las interacciones sociales. Artículos como teléfonos celulares, iPads, audífonos (con cable e inalámbricos), AirPods y computadoras portátiles personales desvían la atención de la enseñanza en el aula, fomentan conductas fuera de tarea y se han relacionado con problemas como la deshonestidad académica, el acoso cibernético y el aislamiento social. La eliminación de estos dispositivos durante el horario escolar es un paso necesario para restablecer un ambiente de aprendizaje centrado en la participación estudiantil y el crecimiento académico.

Resumen de la Política

A partir del lunes, 10 de noviembre de 2025, los estudiantes no podrán traer ni usar ningún dispositivo electrónico personal en el campus durante el horario escolar.

Esto incluye, pero no se limita a:

- Teléfonos celulares (incluidos aquellos que no estén en bolsas Yondr)
- iPads o tabletas
- AirPods, audífonos (con cable o inalámbricos) y auriculares
- Computadoras portátiles personales u otros dispositivos electrónicos

Todos los dispositivos electrónicos o de tecnología deberán **quedarse en casa**. Los dispositivos necesarios para fines educativos serán proporcionados por la escuela bajo supervisión y únicamente para propósitos académicos.



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Procedimientos de Aplicación

Confiscación:

Cualquier artículo prohibido que se encuentre en el campus será confiscado inmediatamente por el personal o la administración escolar.

Recuperación por Padres:

Los artículos confiscados no serán devueltos directamente a los estudiantes. Un padre o tutor deberá venir a la escuela para recoger el artículo durante las horas designadas para ello.

Reincidencias:

Las violaciones repetidas podrán resultar en medidas disciplinarias progresivas, que pueden incluir la pérdida de privilegios, detención u otras intervenciones administrativas.

Calendario de Implementación

- **10 de noviembre de 2025:** La política entra en vigor. El personal escolar proporcionará recordatorios y advertencias iniciales.
- **12 de noviembre de 2025:** Comienza la aplicación total. Cualquier violación a partir de esta fecha resultará en confiscación inmediata.

Si tiene alguna pregunta o inquietud, no dude en comunicarse conmigo en cualquier momento por correo electrónico a Drice@nmsschool.org o por teléfono al (310) 999-6162.

Compromiso Educativo

New Millennium Secondary School mantiene su compromiso de fomentar una comunidad en la que los estudiantes estén presentes, participativos y conectados mediante la comunicación en persona. Al eliminar los dispositivos electrónicos personales del campus, nuestro objetivo es crear un entorno escolar que priorice el aprendizaje, el respeto y el crecimiento interpersonal.

Al servicio de la educación,

Darrick L. Rice, Ed.D

Director Ejecutivo / Director

New Millennium Secondary School

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	118.30	118.30	118.30	118.30	0.00	0.0%
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	118.30	118.30	118.30	118.30	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	118.30	118.30	118.30	118.30	0.00	0.0%

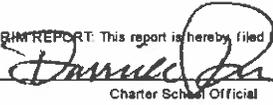
Charter Number: _____

1020

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

2025-26 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____



Charter School Official
(Original signature required)

Date: _____

11/13/25

Printed Name: Darrick Rice

Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Nick Miller

Name

Consultant

Title

951-395-4618

Telephone

nmler@csml.com

E-mail Address

2024-2025 BOARD MEETINGS CALENDAR

Name of School:

[NEW MILLENNIUM SECONDARY SCHOOL]

All meetings are at: [10 am or 3:00PM]

Meetings are held at: [1301 W. 182ND Street, Gardena, CA 90248]

Meetings will be held on the following dates:

8/25/2025

9/15/2025

10/20/2025

11/17/2025

1/12/2026

2/9/2026

4/13/2026

5/12/2026

6/8/2026

12/15/2025

3/9/2026

6/22/2026

Dates in Red are for Special Meetings