Walden Academy, Inc. Board of Directors' Special Board Meeting Packet

Tuesday, November 17, 2026, 4:30 p.m.

The meeting will be held at the Walden Main Campus:
1149 W. Wood Street, Willows, California

Call to Order and Attendance at: Board Members

J. Gladman
J. Mercado
A. Danley
S. Von Bargen
Vacant

Pledge of Allegiance

Review & Approval of Agenda

Public Comments:

- COMMENTS FROM THE FLOOR - At this time any person wishing to speak to any item not on the agenda will be granted three minutes to make a presentation to the Board of Directors.

- COMMENTS ON AGENDA ITEMS – Any person wishing to speak to any item on the agenda will be granted five minutes to make a presentation to the Board of Directors.

Consent Agenda
Approval of Minutes: October 2026
Approval of Check Register: September and October 2026
Approval of Financials: September and October 2026
Staff:
Personnel Matters:
Hiring:
Resignations:
Committee Developed Policy/Procedures:

Administrator/Board Member Reports
Financial Update
Superintendent's Report
PTC Update
Board Member Reports
Governance Committee
Planning Committee

Discussion/Action Items

1. Financial Statement Audit for 2025-2026 (M Vanderwaal)
2. Overnight Trip Request (A Hine)- Board will review & take action as needed.
3. Board Policy Approval-Special Education Policies for Program Audit (A Hine) Board will review & take action as needed.
4. Board Governance Handbook (A Hine)

Adjournment to Closed Session

1. **Public Employee Appointment, Employment, Performance Evaluation,**

Discipline, Dismissal or Release (Government Code 54957(b))

Return to Open Session

1. **Closed Session Report, Action, and Votes Taken**

Pending/Upcoming Items

Announcements

1. Next Regular Meeting: December 15, 2026

Adjournment

Vision: "Walden Academy aims to foster integrity as the cornerstone of character development, guiding students to make principled decisions and embrace honesty, accountability, and perseverance. We nurture a supportive environment igniting curiosity and building a strong academic foundation, aiming to cultivate respected leaders who uphold these ideals in society."

Mission: Walden Academy is dedicated to fostering integrity, academic excellence, and social-emotional growth in our students. With small class sizes and low student to adult ratio, we create a nurturing environment that values curiosity, accountability, and perseverance, guided by the CARES traits.Utilizing Responsive Classroom and Toolbox strategies, we offer personalized intervention time and rigorous academics to instill a growth mindset. Our River Hawk STEM and Ag program connects students to their rural roots while preparing them for future success, supported by hands-on learning and engaging out of school learning experiences. We value and seek active partnerships with families and the community to enhance our students' educational experiences.

THE ORDER OF BUSINESS MAY BE CHANGED WITHOUT NOTICE
Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice.

REASONABLE LIMITATIONS MAY BE PLACED ON PUBLIC TESTIMONY
The Governing Board's presiding officer reserves the right to impose reasonable time limits on public testimony to ensure that the agenda is completed.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY
Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board may request assistance by contacting Walden Academy at 1149 W. Wood Street, Willows, CA 95988, (530)361-6480, or jgladman@waldenacademy.org as far in advance as possible, but no later than 24 hours before the meeting.

FOR MORE INFORMATION
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Walden Academy, Inc. Board of Directors' Special Board Meeting Minutes
Tuesday, October 13, 2026, 4:30 p.m.

The meeting will be held at the Walden Main Campus:
1149 W. Wood Street, Willows, California

Call to Order and Attendance at: 4:30 pm

Board Members

J. Gladman-Absent
J. Mercado-Present
A. Danley-Present
S. Von Bargen-Present
Vacant

Pledge of Allegiance

Review & Approval of Agenda

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- COMMENTS ON AGENDA ITEMS – Any person wishing to speak to any item on the agenda will be granted five minutes to make a presentation to the Board of Directors.

Consent Agenda
Approval of Minutes: September 2026-**S. Von Bargen made a motion to approve the minutes, motion was seconded by J. Mercado. Approval was passed unanimously.**
Approval of Check Register:
Approval of Financials:
Staff:
Personnel Matters:
Hiring:
Resignations:
Committee Developed Policy/Procedures:

Administrator/Board Member Reports
Financial Update
Director's Report-Director read from the report that is included in the packet. The director shared behavioral and attendance information and information on parent engagement and Walden activities.
PTC Update
Board Member Reports
Governance Committee
Planning Committee

Public Hearing

1. **Sufficiency of Textbooks and Instructional Materials 2026-2027**

   Walden Academy Board of Directors will receive input from the public relative to certification that students in Walden Academy Charter School have sufficient textbooks or instructional materials, or both, for the 2026-27 school year.

Public Hearing was opened at 4:34 pm and public hearing closed on 4:35, with no comment from the public.

Discussion/Action Items

1. **Overnight Trip Request (A Hines)-** Board will review & take action as needed.

   Director discussed the over night trip request forms and answered questions from the board regarding behavior and a contract between students and the school. Director shared information on fundraising and will check to see if there is an inclement weather clause to the deposit. Motion to approve the trip was made by S. Von Bargen and seconded by J. Mercado.

2. **Resolution Regarding Sufficiency of Instructional Materials Resolution No. 2026-27.01-** (A. Hine) Board will review & take action as needed.
   Director read the resolution to the board. Roll call vote was made with S. Vonbargen, J. Mercado and A. Danely voting yes, and one board member absent. Resolution was passed and signed by the Secretary of the Board, Ashley Danely.

Pending/Upcoming Items

Ahsley Danely will discuss information that she received from School Works regarding the planning committee at the next meeting in November.

Announcements
1. Next Regular Meeting: November 17th, 2026

Adjournment

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Walden Academy Inc
Check Register
For the Period From Sep 1, 2026 to Sep 30, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
090126-EFT	9/1/26	ASCENSUS TRUST	3,692.68
8812	9/3/26	CC ACQUISITION CORP.	833.33
8813	9/3/26	MERRILEE VANDERWAAL	1,865.00
8814	9/3/26	WILLOWS ACE HARDWARE	-52.10
8815	9/3/26	AMAZON CAPITAL SERVICES	5,107.35
8816	9/3/26	VOID	
8817	9/3/26	ARI SERVICE INC	4,000.00
8818	9/3/26	LEXIA LEARNING SYSTEMS LLC	2,625.00
090326-1-EFT	9/3/26	CHARTERSAFE	5,100.00
090326-EFT	9/3/26	AFLAC	300.34
8814V	9/8/26	WILLOWS ACE HARDWARE	52.10
8819	9/10/26	WASTE MANAGEMENT	599.67
8820	9/10/26	WILLOWS HARDWARE INC.	50.01
8821	9/10/26	WILLOWS AREA CHAMBER OF COMMERCE	65.00
8822	9/10/26	WILLOWS ACE HARDWARE	0.08
8823	9/10/26	UBEO WEST, LLC	1,495.92
091426-EFT	9/14/26	ASCENSUS TRUST	4,455.17
8622V	9/15/26	JOSEPH SCHYKERYNEC	-9.80
8572V	9/15/26	WILLOWS HARDWARE INC.	-58.77
8824	9/17/26	ST MONICAS CHURCH	13,573.00
8825	9/17/26	CO POWER	739.73
8826	9/17/26	GLENN COUNTY OFFICE OF EDUCATION	219.00
8827	9/17/26	DEPARTMENT OF JUSTICE	292.00
8828	9/17/26	CLIFTON LARSON ALLEN, LLP	7,035.00
8829	9/17/26	GLOBAL MODULAR, INC	875.00
8830	9/17/26	WILLOWS ACE HARDWARE	36.95
8831	9/17/26	AMAZON CAPITAL SERVICES	420.47
8832	9/17/26	TSC MODULAR BUILDING FINANCING, LLC	3,180.00
8833	9/17/26	JOSEPH SCHYKERYNEC	9.80
092126-EFT	9/21/26	PAYLOCITY	1,486.00
8834	9/24/26	GLENN COUNTY OFFICE OF EDUCATION	97.88
8835	9/24/26	CHARTER SCHOOLS DEVELOPMENT CENTER	750.00
8836	9/24/26	WILLOWS ACE HARDWARE	46.73
8837	9/24/26	JOSEPH SCHYKERYNEC	150.00
8838	9/24/26	EWELL EDUCATIONAL SERVICES, INC	435.00
092726-EFT	9/27/26	CAPITAL ONE	3,622.56
092826-EFT	9/28/26	ANTHEM BLUE CROSS	3,650.27
09/28/26-EFT	9/28/26	VISION SERVICE PLAN	93.25
8783V	9/29/26	CSU CHICO	-3,735.00
092926-EFT	9/29/26	ASCENSUS TRUST	4,279.47
Total			**67,378.09**

Walden Academy Inc
Check Register
For the Period From Oct 1, 2026 to Oct 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
100126-EFT	10/1/26	CHARTERSAFE	911000000000000	5,100.00
8839	10/1/26	CSU CHICO	911000000000000	3,250.00
8840	10/1/26	WILLOWS ACE HARDWARE	911000000000000	132.07
100326-EFT	10/3/26	AFLAC	911000000000000	300.34
8841	10/8/26	WILLOWS HARDWARE INC.	911000000000000	97.60
8842	10/8/26	GLENN COUNTY TAX COLLECTOR	911000000000000	4,164.90
8843	10/8/26	ABSOLUTE HEATING & AIR, INC.	911000000000000	252.00
8844	10/8/26	WILLOWS ACE HARDWARE	911000000000000	8.82
8845	10/8/26	ARI SERVICE INC	911000000000000	4,000.00
8846	10/8/26	UBEO WEST, LLC	911000000000000	1,495.92
8847	10/8/26	VOID CHECKS	911000000000000	
10/08/26-EFT	10/8/26	CAPITAL ONE	911000000000000	2,883.17
10/09/26-WIRE FEE	10/9/26	TRI COUNTIES BANK	911000000000000	15.00
8610V	10/12/26	AMBER CALONICO	911000000000000	-42.00
8621V	10/12/26	AMBER CALONICO	911000000000000	-1.50
8848	10/15/26	ST MONICAS CHURCH	911000000000000	13,573.00
8849	10/15/26	ANTHEM BLUE CROSS	911000000000000	7,379.55
8850	10/15/26	CO POWER	911000000000000	891.46
8851	10/15/26	DEPARTMENT OF JUSTICE	911000000000000	188.00
8852	10/15/26	WASTE MANAGEMENT	911000000000000	599.67
8853	10/15/26	MERRILEE VANDERWAAL	911000000000000	1,865.00
8854	10/15/26	CALIFORNIA CHARTER SCHOOLS ASSOCIATI(	911000000000000	2,871.00
8855	10/15/26	GLOBAL MODULAR, INC	911000000000000	1,750.00
8856	10/15/26	WILLOWS ACE HARDWARE	911000000000000	398.01
8857	10/15/26	GOTO COMMUNICATIONS, INC.	911000000000000	1,118.61
8858	10/15/26	AMAZON CAPITAL SERVICES	911000000000000	2,111.45
8859	10/15/26	AMBER CALONICO	911000000000000	43.50
8860	10/15/26	TSC MODULAR BUILDING FINANCING, LLC	911000000000000	3,180.00
8861	10/15/26	MARISSA L. BROWN	911000000000000	119.90
8862	10/15/26	NATIONAL CTR FOR EXECUTIVE L&BD	911000000000000	6,952.00
8863	10/15/26	EDTEC LLC	911000000000000	833.33
8849V	10/15/26	ANTHEM BLUE CROSS	911000000000000	-7,379.55
101626-EFT	10/16/26	ASCENSUS TRUST	911000000000000	4,400.72
102026-EFT	10/20/26	PAYLOCITY	911000000000000	1,506.00
102026-1-EFT	10/20/26	VERIZON WIRELESS	911000000000000	66.08
8839V	10/22/26	CSU CHICO	911000000000000	-3,250.00
102826-EFT	10/28/26	ANTHEM BLUE CROSS	911000000000000	7,379.55
102826-1-EFT	10/28/26	VISION SERVICE PLAN	911000000000000	105.47
8864	10/28/26	GLENN COUNTY OFFICE OF EDUCATION	911000000000000	80.00
8865	10/28/26	SACRAMENTO VALLEY MIRROR	911000000000000	131.30
8866	10/28/26	SCHOLASTIC INC	911000000000000	152.22
8867	10/28/26	WILLOWS ACE HARDWARE	911000000000000	43.15
8868	10/28/26	MENDES SUPPLY COMPANY	911000000000000	518.89
8869	10/28/26	SUPERIOR SUPPLY CENTER	911000000000000	1,563.44
8870	10/29/26	HCD	911000000000000	1,424.00
8871	10/29/26	WILLOWS ACE HARDWARE	911000000000000	3.13
8872	10/29/26	MENDES SUPPLY COMPANY	911000000000000	900.26
ATR-02280972	10/30/26	WALDEN ACADEMY	911000000000000	2,000.00
1575	10/2/26	COUNTRY PUMPKINS	912000000000000	120.00
1576	10/7/26	COUNTRY PUMPKINS	912000000000000	50.00
1580	10/16/26	RICHFIELD ELEMENTARY SCHOOL	912000000000000	100.00
1579	10/16/26	MAYWOOD MIDDLE SCHOOL	912000000000000	40.00
1578	10/16/26	MAYWOOD MIDDLE SCHOOL	912000000000000	40.00
1581	10/22/26	VOID CHECKS	912000000000000	
1583	10/23/26	ISABELLA KECHEJIAN	912000000000000	1,180.45

Walden Academy Inc
Check Register
For the Period From Oct 1, 2026 to Oct 31, 2026

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
102626-FEE	10/26/26	TRI COUNTIES BANK	912000000000000	34.00
1582	10/28/26	GLENN COUNTY CLERK RECORDER	912000000000000	25.00
102926-FEE	10/29/26	TRI COUNTIES BANK	912000000000000	34.00
Total				**76,798.91**

Walden Academy
2026/27 Financial Overview

Current Financial Position as of: **10/31/26**

Approved Budget	**Projected Net Increase/Decrease (including depreciation)**
Jul 1	**$26,974**
1st Interim	**$0**
2nd Interim	**$0**
2nd Interim rev P-2	**$0**

Long-Term Financial Health
Beginning Fund Balance at 07/01/26: **$1,935,018**
Projected Ending Fund Balance at 06/30/27: **$1,961,992**

26/27 Budget Projections
Enrollment projected at 165
ADA projected at 156.75

Cash Position
Total Cash at month end: **$1,717,980**

Outstanding Accrued Payables:

Forecast Update
26/27 First Interim budget revisions:

Year to Date
Revenue:
LCFF revenues have been paid to date, except for In-Lieu - Reached out on 11/13/26
Federal revenues have been paid to date according to the state schedules
Other state revenues have been paid to date according to the state schedules
Other local revenues are at 15.36% of the projected budget
After school revenue is at 25.05% of the projected budget

Salaries & Benefits:
Certificated salaries are at 22.23% of the projected budget
Classified salaries are at 30.36% of the projected budget
Benefits are at 24.36% of the projected budget

Other Expenses:
Books and Supplies are at 44.18% of the projected budget
Services/Operating Expenses are at 35.02% of the projected budget
Special Ed encroachment is at 0.00% of the projected budget

Walden Academy Inc
Balance Sheet
October 31, 2026

ASSETS

Current Assets			
Cash in Bank-Tri Cty x0950	$ 700,797.80		
Cash in Bank-Tri Cty x4876	1,201.45		
Cash in Bank-Tri Cty x4244	10,077.84		TL Cash:
Cash in Bank-Tri Cty x6472	1,005,903.05		$ 1,717,980.14
Accounts Receivable-PTC	6,450.11		
Employee Receivable	2,554.95		
Employee Receivable-Med 125	961.30		
Due from Grantor Gov-FMH	2,042.00		
Due from Grantor Gov-SpEd MHS	901.00		
Prepaid Expenses/Deposits	12,132.00		
Total Current Assets		1,743,021.50	
Property and Equipment			
Land	186,946.05		
Sites/Improvement of Sites	239,742.21		
Sites/Improvement of Sites-UPK	17,864.00		
Accumulated Depr-Site Improv	(239,743.00)		
Accumulated Depr-Site Imp-UPK	(967.00)		
Buildings/Improvement of Bldgs	548,284.56		
Accumulated Depr-Buildings	(413,670.81)		
Total Property and Equipment		338,456.01	
Other Assets			
Operating Lease ROU Asset	1,213,475.85		
ROU Accumulated Amortization	(620,223.10)		
Total Other Assets		593,252.75	
Total Assets		$ 2,674,730.26	

Walden Academy Inc
Balance Sheet
October 31, 2026

LIABILITIES AND CAPITAL

Current Liabilities		
Employee Payable-Med 125	$ 423.87	
Worker's Compensation Payable	(8,023.71)	
Summer Withholding Payable	18,574.31	
Vanguard Retirement Payable	4,462.29	
Aflac Prem Payable	300.34	
Health Premiums Payable	(8,376.48)	
Due to Grantor Govern-Unrestr	31,956.00	
Current Portion-Capital Lease	172,127.37	
Deferred Revenue-ELO-P	210,400.89	
Deferred Revenue-Title V	2,947.33	
Deferred Revenue-SSPD	48,372.11	
Deferred Revenue-UPK	4,612.60	
Deferred Revenue-CTEIG	20,712.20	
Deferred Revenue-AMS	50,098.32	
Deferred Revenue-LREBG	6,351.44	
Total Current Liabilities		554,938.88
Long-Term Liabilities		
Long Term Portion-Capital Leas	457,155.81	
Total Long-Term Liabilities		457,155.81
Total Liabilities		1,012,094.69
Capital		
Beginning Fund Balance	1,935,017.73	
Net Income	(272,382.16)	
Total Capital		1,662,635.57
Total Liabilities & Capital		$ 2,674,730.26

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

	July 1 Budget	Actuals to Date	Acct Balance	Percent
Revenues				
LCFF Sources	2,044,360	318,033	1,726,327	15.56
Federal Revenues	54,884	3,880	51,004	7.07
Other State Revenues	275,709	39,277	236,432	14.25
Other Local Revenues	82,986	12,743	70,243	15.36
Total Revenues	**2,457,939**	**373,933**	**2,084,006**	**15.21**
Expenses				
Certificated Salaries				
Teacher Salaries	681,648	175,752	505,896	25.78
Administrator Salaries	192,339	18,492	173,847	9.61
Total Certificated Salaries	*873,987*	*194,244*	*679,743*	*22.23*
Classified Salaries				
Paraeducator Salaries	167,439	47,894	119,545	28.60
Support Services Salaries	110,442	30,893	79,549	27.97
Office/Technical Salaries	101,308	34,657	66,651	34.21
Other Classified Salaries	29,512	10,624	18,888	36.00
Total Classified Salaries	*408,701*	*124,068*	*284,633*	*30.36*
Employee Benefits				
OASDI/Medicare	98,128	23,820	74,308	24.27
Health and Welfare	80,751	22,134	58,617	27.41
Unemployment Insurance	6,900	1,671	5,229	24.22
Workers' Compensation	15,099	3,559	11,540	23.57
Other Benefits	51,329	10,263	41,066	19.99
Total Employee Benefits	*252,207*	*61,447*	*190,760*	*24.36*
Books and Supplies				
Books/Reference	23,772	15,929	7,843	67.01
Instructional Materials/Suppli	44,151	16,190	27,961	36.67
Supplies/Stores	31,215	13,298	17,917	42.60
Non-Capitalized Equipment	15,800	0	15,800	0.00
Non-Capitalized Furniture	3,000	7,799	(4,799)	259.97
Food Service Supplies	5,700	1,405	4,295	24.65
Total Books and Supplies	*123,638*	*54,621*	*69,017*	*44.18*

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

	July 1 Budget	Actuals to Date	Acct Balance	Percent
Services/Operating Expenses				
Subagreements for Services	0	0	0	0.00
Travel/Conferences	7,135	715	6,420	10.02
Dues/Memberships	7,500	3,826	3,674	51.01
Insurance	43,723	21,860	21,863	50.00
Operations/Housekeeping	47,909	17,321	30,588	36.15
Rentals/Leases/Repairs	217,424	95,187	122,237	43.78
Professional Services	262,960	67,616	195,344	25.71
Communications	18,476	5,409	13,067	29.28
Total Services/Operating Expenses	*605,127*	*211,934*	*393,193*	*35.02*
Capital Outlay				
Sites/Site Improvements	0	0	0	0.00
Buildings/Building Improvement	0	0	0	0.00
Capital Equipment	16,197	0	16,197	0.00
Total Capital Outlay	*16,197*	*0*	*16,197*	*0.00*
Other Outgo				
Other Transfers	151,108	0	151,108	0.00
Direct Support/Indirect Transf	0	0	0	0.00
Total Other Outgo	*151,108*	*0*	*151,108*	*0.00*
Total Expenses	**2,430,965**	**646,314**	**1,784,651**	**26.59**
Other Sources and Uses				
Other Sources				
Charter School Loans	0	0	0	0.00
Total Other Sources	*0*	*0*	*0*	*0.00*
Other Uses				
Debt Service Interest	0	0	0	0.00
Debt Service Principal	0	0	0	0.00
Total Other Uses	*0*	*0*	*0*	*0.00*
Total Other Sources and Uses	**0**	**0**	**0**	**0.00**
Net Increase/Decrease in Fund Balance	***26,974***	***(272,381)***	***299,355***	

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Revenues						
State and Local Revenues						
LCFF Sources						
801100000000000	State Aid Entitlement	140,058	988,902	190,079	798,823	19.22
801214000000000	EPA Funding	127,954	413,653	127,954	285,699	30.93
809600000000000	In-Lieu Tax Transfers	0	641,805	0	641,805	0.00
	Total LCFF Sources	*268,012*	*2,044,360*	*318,033*	*1,726,327*	*15.56*
Federal Revenues						
829030100000000	Other Federal Revenues-Title I	0	34,345	0	34,345	0.00
829040350000000	Other Federal Revenue-Title II	1,180	4,196	1,180	3,016	28.12
829041260000000	Other Federal Revenues-REAP	200	6,343	200	6,143	3.15
829041270000000	Other Federal Revenue-Title IV	2,500	10,000	2,500	7,500	25.00
	Total Federal Revenues	3,880	54,884	3,880	51,004	7.07
Other State Revenues						
855000000000000	Mandated Cost Reimburse-Block	0	3,442	0	3,442	0.00
856011000000000	State Lottery Revenue-Non-Prop	0	30,400	0	30,400	0.00
856011000000001	State Lottery Rev-Non-Prop-PY	(469)	0	(469)	469	0.00
856063000000000	State Lottery Revenue-Prop 20	0	13,120	0	13,120	0.00
856063000000001	State Lottery Rev-Prop 20-PY	(267)	0	(267)	267	0.00
859000000000000	Other State Revenue	0	677	0	677	0.00
859026000000000	Other State Revenue-ELO-P	5,321	72,434	25,803	46,631	35.62
859060300000000	Oth State Rev-SB740-Lease Cost	0	128,425	0	128,425	0.00
859060300000001	Other State Rev-SB740-PY	0	0	518	(518)	0.00
859060530000000	Oth State Rev-UPK Planning	0	5,889	8,653	(2,764)	146.93
859063870000000	Other State Revenue-CTEIG	1,353	0	1,788	(1,788)	0.00
859065460000000	Oth State Rev-SpEd MHS	1,935	13,979	2,626	11,353	18.79
859067700000000	Oth State Rev-AMS Grant	331	0	625	(625)	0.00
859074350000000	Other State Revenues-LREBG	0	7,343	0	7,343	0.00
	Total Other State Revenues	*8,204*	*275,709*	*39,277*	*236,432*	*14.25*
Other Local Revenues						
866000000000000	Interest	1,733	40,000	6,827	33,173	17.07
869800000000000	Donations	0	820	0	820	0.00
869891260000000	Donations-Wings&Warmth	0	440	0	440	0.00
869900000000000	Other Local Revenues-Misc	124	16,305	3,035	13,270	18.61
869991230000000	Oth Local Rev-8th Grd Fndrsng	0	686	0	686	0.00
869991260000000	Oth Loc Rev-Wings&Warmth Fndsg	0	2,500	0	2,500	0.00
869991350000000	Oth Loc Rev-Student Council	0	235	0	235	0.00
869991400000000	Oth Loc Rev-PTC	0	10,500	0	10,500	0.00
869991540000000	Other Local Rev-After School	734	11,500	2,881	8,619	25.05
	Total Other Local Revenues	*2,591*	*82,986*	*12,743*	*70,243*	*15.36*
	Total Revenues	**282,687**	**2,457,939**	**373,933**	**2,084,006**	**15.21**

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Expenses						
Certificated Salaries						
Teacher Salaries						
110100001110000	Cert Teacher	(75,541)	172,600	5,922	166,678	3.43
110114001110000	Cert Teacher-EPA	127,954	392,076	127,954	264,122	32.63
110199981110000	Cert Teacher-LCAP	6,400	59,991	16,000	43,991	26.67
110200001110000	Cert Teacher Substitute	7,082	22,500	15,329	7,171	68.13
117500001110000	Cert Teacher Mile/Mast Stipend	279	2,313	666	1,647	28.79
117599981110000	Cert Teacher Stipend-LCAP	37	368	92	276	25.00
117600001110000	Cert Teacher Stipend	216	10,000	4,598	5,402	45.98
117626001110000	Cert Teacher Stipend-ELO-P	0	17,800	4,191	13,609	23.54
117630101110000	Cert Teacher Stipend-Title I	0	4,000	0	4,000	0.00
117699981110000	Cert Teacher Stipend-LCAP	0	0	1,000	(1,000)	0.00
	Total Teacher Salaries	*66,427*	*681,648*	*175,752*	*505,896*	*25.78*
Administrator Salaries						
130100001127000	Cert School Director	6,027	189,339	18,082	171,257	9.55
137500001127000	Cert Director Mile/Mas Stipend	53	1,000	158	842	15.80
137600001127000	Cert Director Stipend	0	0	252	(252)	0.00
137626001127000	Cert Director Stipend-ELO-P	0	2,000	0	2,000	0.00
	Total Administrator Salaries	*6,080*	*192,339*	*18,492*	*173,847*	*9.61*
Other Certificated Salaries						
	Total Other Certificated Salaries	*0*	*0*	*0*	*0*	*0.00*
	Total Certificated Salaries	**72,507**	**873,987**	**194,244**	**679,743**	**22.23**

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Classified Salaries						
Paraeducator Salaries						
210100001110000	Class Instruct Aide	10,846	66,874	28,045	38,829	41.94
210114001110000	Class Instruct Aide-EPA	0	21,577	0	21,577	0.00
210126001110000	Class Instruct Aide-ELO-P	0	9,109	5,728	3,381	62.88
210130101110000	Class Instruct Aide-Title I	1,485	19,799	3,369	16,430	17.02
210174351110000	Class Instruct Aide-LREBG	0	7,268	0	7,268	0.00
210199981110000	Class Instruct Aide-LCAP	4,939	40,812	10,752	30,060	26.35
217500001110000	Class Instruct Aide-Stipend	0	1,900	0	1,900	0.00
217541271110000	Class Instr Aide Stpnd-Ttl IV	0	100	0	100	0.00
	Total Paraeducator Salaries	*17,270*	*167,439*	*47,894*	*119,545*	*28.60*
Support Services Salaries						
220100001137000	Class Food Service	4,197	41,987	10,026	31,961	23.88
220126001137000	Class Food Service-ELO-P	0	1,350	0	1,350	0.00
221000001181000	Class Maintenance	6,138	66,709	20,867	45,842	31.28
227500001137000	Class Food Service-Stipend	0	396	0	396	0.00
	Total Support Services Salaries	*10,335*	*110,442*	*30,893*	*79,549*	*27.97*
Supervisor Salaries						
	Total Supervisor Salaries	*0*	*0*	*0*	*0*	*0.00*
Office/Technical Salaries						
240100001127000	Class Clerical/Office	8,352	69,982	25,280	44,702	36.12
240126001127000	Class Clerical/Office-ELO-P	0	4,000	0	4,000	0.00
240130101127000	Class Clerical/Office-Title I	1,524	12,998	3,888	9,110	29.91
240199981127000	Class Clerical/Office-LCAP	790	7,403	1,931	5,472	26.08
240500001127000	Class Clerical Medical Stpnd	453	4,980	1,358	3,622	27.27
247500001127000	Class Clerical Stipend	135	845	889	(44)	105.21
247526001127000	Class Clerical Stipend-ELO-P	0	600	1,086	(486)	181.00
247530101127000	Class Clerical Stipend-Title I	55	250	150	100	60.00
247599981127000	Class Clerical Stipend-LCAP	25	250	75	175	30.00
	Total Office/Technical Salaries	*11,334*	*101,308*	*34,657*	*66,651*	*34.21*
Other Classified Salaries						
290126001139000	Classified After School Staff	4,469	22,018	10,624	11,394	48.25
290191541139000	Classified After School	0	7,494	0	7,494	0.00
	Total Other Classified Salaries	*4,469*	*29,512*	*10,624*	*18,888*	*36.00*
	Total Classified Salaries	**43,408**	**408,701**	**124,068**	**284,633**	**30.36**

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Employee Benefits						
OASDI/Medicare						
330100001110000	Social Security/Medicare Cert	4,511	47,029	11,404	35,625	24.25
330100001127000	Social Security/Medicare Cert	404	14,164	1,294	12,870	9.14
330126001110000	Social Security/Medicare Cert	0	500	321	179	64.20
330126001127000	Social Security/Medicare Cert	0	550	0	550	0.00
330199981110000	Social Security/Medicare Cert	488	4,617	1,340	3,277	29.02
330200001110000	Social Security/Medicare Class	823	7,289	2,131	5,158	29.24
330200001127000	Social Security/Medicare Class	676	5,891	2,089	3,802	35.46
330200001137000	Social Security/Medicare Class	321	3,284	767	2,517	23.36
330200001181000	Social Security/Medicare Class	470	5,103	1,596	3,507	31.28
330226001110000	Social Security/Medicare Class	0	800	438	362	54.75
330226001127000	Social Security/Medicare Class	0	300	83	217	27.67
330226001137000	Social Security/Medicare Class	0	63	0	63	0.00
330226001139000	Social Security/Medicare Class	342	1,684	813	871	48.28
330230101110000	Social Security/Medicare Class	114	1,515	258	1,257	17.03
330230101127000	Social Security/Medicare Class	121	994	309	685	31.09
330241271127000	Social Security/Medicare Class	0	8	0	8	0.00
330274351110000	Social Security/Medicare Class	0	75	0	75	0.00
330291541139000	Social Security/Medicare Class	0	574	0	574	0.00
330299981110000	Social Security/Medicare Class	378	3,122	823	2,299	26.36
330299981127000	Social Security/Medicare Class	62	566	154	412	27.21
	Total OASDI/Medicare	*8,710*	*98,128*	*23,820*	*74,308*	*24.27*
Health and Welfare						
340100001110000	Health & Welfare Certificated	3,099	44,525	12,321	32,204	27.67
340100001127000	Health & Welfare Certificated	151	9,060	1,438	7,622	15.87
340199981110000	Health & Welfare Certificated	917	9,060	3,077	5,983	33.96
340200001110000	Health & Welfare Classified	(2,131)	5,337	1,496	3,841	28.03
340200001127000	Health & Welfare Classified	991	11,094	3,802	7,292	34.27
340226001110000	Health & Welfare Classified	0	475	0	475	0.00
340226001139000	Health & Welfare Classified	7	0	0	0	0.00
340230101110000	Health & Welfare Classified	0	1,200	0	1,200	0.00
	Total Health and Welfare	*3,034*	*80,751*	*22,134*	*58,617*	*27.41*

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Unemployment Insurance						
350100001110000	Unemployment Insurance Cert	23	2,940	841	2,099	28.61
350100001127000	Unemployment Insurance Cert	0	600	0	600	0.00
350199981110000	Unemployment Insurance Cert	0	210	15	195	7.14
350200001110000	Unemployment Insurance Class	251	1,051	675	376	64.22
350200001127000	Unemployment Insurance Class	0	587	0	587	0.00
350200001137000	Unemployment Insurance Class	0	210	0	210	0.00
350200001181000	Unemployment Insurance Class	0	210	0	210	0.00
350226001110000	Unemployment Insurance Class	0	41	0	41	0.00
350226001139000	Unemployment Insurance Class	24	420	140	280	33.33
350230101110000	Unemployment Insurance Class	0	88	0	88	0.00
350230101127000	Unemployment Insurance Class	0	31	0	31	0.00
350299981110000	Unemployment Insurance Class	0	500	0	500	0.00
350299981127000	Unemployment Insurance Class	0	12	0	12	0.00
	Total Unemployment Insurance	*298*	*6,900*	*1,671*	*5,229*	*24.22*
Workers' Compensation						
360100001110000	Workers Compensation Cert	663	7,209	1,715	5,494	23.79
360100001127000	Workers Compensation Cert	59	2,164	188	1,976	8.69
360126001110000	Workers Compensation Cert	0	105	48	57	45.71
360126001127000	Workers Compensation Cert	0	100	0	100	0.00
360199981110000	Workers Compensation Cert	65	710	182	528	25.63
360200001110000	Workers Compensation Class	125	1,234	324	910	26.26
360200001127000	Workers Compensation Class	101	916	313	603	34.17
360200001137000	Workers Compensation Class	49	501	118	383	23.55
360200001181000	Workers Compensation Class	69	785	234	551	29.81
360226001110000	Workers Compensation Class	0	95	67	28	70.53
360226001127000	Workers Compensation Class	0	60	13	47	21.67
360226001137000	Workers Compensation Class	0	14	0	14	0.00
360226001139000	Workers Compensation Class	53	256	125	131	48.83
360230101110000	Workers Compensation Class	17	209	40	169	19.14
360230101127000	Workers Compensation Class	18	138	46	92	33.33
360241271110000	Workers Compensation Class	0	1	0	1	0.00
360291541139000	Workers Compensation Class	0	92	0	92	0.00
360299981110000	Workers Compensation Class	57	432	124	308	28.70
360299981127000	Workers Compensation Class	9	78	22	56	28.21
	Total Workers' Compensation	*1,285*	*15,099*	*3,559*	*11,540*	*23.57*
Other Benefits						
390100001110000	Other Benefits Certificated	2,547	26,720	5,915	20,805	22.14
390100001127000	Other Benefits Certificated	301	9,430	904	8,526	9.59
390126001110000	Other Benefits Certificated	0	200	98	102	49.00
390199981110000	Other Benefits Certificated	448	4,225	1,056	3,169	24.99
390200001110000	Other Benefits Classified	142	1,819	330	1,489	18.14
390200001127000	Other Benefits Classified	217	2,863	629	2,234	21.97
390200001181000	Other Benefits Classified	286	3,086	971	2,115	31.46
390226001110000	Other Benefits Classified	0	400	0	400	0.00
390226001127000	Other Benefits Classified	0	300	0	300	0.00
390226001139000	Other Benefits Classified	0	818	0	818	0.00
390230101110000	Other Benefits Classified	0	318	0	318	0.00
390230101127000	Other Benefits Classified	39	250	76	174	30.40
390299981110000	Other Benefits Classified	104	700	208	492	29.71
390299981127000	Other Benefits Classified	39	200	76	124	38.00
	Total Other Benefits	*4,123*	*51,329*	*10,263*	*41,066*	*19.99*
	Total Employee Benefits	**17,450**	**252,207**	**61,447**	**190,760**	**24.36**

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Books and Supplies						
Books/Reference						
411000001110000	Textbooks/Core Curricula	0	13,853	10,473	3,380	75.60
411030101110000	Textbooks/Core Curric-Title I	0	0	16	(16)	0.00
411060531110000	Textbooks/CoreCurricula-UPK	0	400	600	(200)	150.00
411063001110000	Textbooks/CoreCurricula-Prop20	0	5,355	0	5,355	0.00
411078101110000	Textbooks/Core Curricula-MTSS	0	807	0	807	0.00
411091401110000	Textbooks/Core Curr-PTC	0	27	0	27	0.00
411099981110000	Textbooks/Core Curr-LCAP	0	2,085	0	2,085	0.00
421000001110000	Books/Reference Materials	127	1,245	3,152	(1,907)	253.17
421030101110000	Books/Reference Mtls-Title I	0	0	1,536	(1,536)	0.00
421078101110000	Books/Reference Materials-MTSS	152	0	152	(152)	0.00
	Total BooksReference	*279*	*23,772*	*15,929*	*7,843*	*67.01*
Instructional Materials/Supplies						
431000001110000	Instructional Mtls/Supplies	67	12,531	3,117	9,414	24.87
431026001110000	Instructional Mtls/Sup-ELO-P	109	2,726	160	2,566	5.87
431030101110000	Instruct Mtls/Supplies-Title I	0	118	0	118	0.00
431060531110000	Instruct Mtls/Supply-UPK	0	327	476	(149)	145.57
431063001110000	Instruct Mtls/Supply-Prop 20	0	7,765	0	7,765	0.00
431063871110000	Instructional Mtls/Supp-CTEIG	184	0	184	(184)	0.00
431067701110000	Instruct Mtls/Supply-AMS	331	0	625	(625)	0.00
431078101110000	Instructional Mtls/Supply-MTSS	120	397	120	277	30.23
431100001110000	Teacher Supplies	0	5,500	1,277	4,223	23.22
431160531110000	Teacher Supplies-UPK	0	131	0	131	0.00
431200001110000	Educational Software	0	8,636	7,477	1,159	86.58
431230101110000	Educational Software-Title I	0	0	2,625	(2,625)	0.00
431260531110000	Educational Software-UPK	0	200	129	71	64.50
431299981110000	Educational Software-LCAP	0	5,670	0	5,670	0.00
431326001110000	Instructional Mtls/Supply-Art	0	150	0	150	0.00
	Total Instructional Materials/Suppli	*811*	*44,151*	*16,190*	*27,961*	*36.67*
Supplies/Stores						
432000001127000	All Other Mtls/Supplies-Admin	2,836	18,398	8,934	9,464	48.56
432000001142000	All Other Mtls/Supplies-PE	0	3,986	880	3,106	22.08
432000001181000	All Oth Mtls/Supply-Custodial	1,419	5,750	1,419	4,331	24.68
432026001127000	All Other Mtls/Supp-ELO-P	0	0	232	(232)	0.00
432026001139000	All Other Mtls/Supplies-ELO-P	324	1,020	353	667	34.61
432026001142000	All Other Mtls/Sup-PE-ELO-P	0	480	0	480	0.00
432030101127000	All Other Mtls/Sup-Admin-Ttl I	0	377	0	377	0.00
432091261127000	All Oth Mtl/Supp-Wings&Warmth	0	204	577	(373)	282.84
432091401142000	All Other Mtls/Supplies-PTC	0	0	903	(903)	0.00
432091541139000	All Oth Mtls/Supplies-Aft Sch	0	500	0	500	0.00
432100001110000	Professional Develop Supplies	0	500	0	500	0.00
	Total Supplies/Stores	*4,579*	*31,215*	*13,298*	*17,917*	*42.60*
Non-Capitalized Equipment						
442000001110000	Non-Capitalized Computer-Instr	0	13,000	0	13,000	0.00
442000001127000	Non-Capitalized Computer-Admin	0	2,800	0	2,800	0.00
	Total Non-Capitalized Equipment	*0*	*15,800*	*0*	*15,800*	*0.00*
Non-Capaltized Fixed Assets						
445000001110000	Non-Cap Furniture-Instr	0	1,500	0	1,500	0.00
445000001127000	Non-Cap Furniture-Admin	0	1,500	351	1,149	23.40
445060531110000	Non-Cap Furniture-Instr-UPK	0	0	7,448	(7,448)	0.00
	Total Non-Capaltized Fixed Assets	*0*	*3,000*	*7,799*	*(4,799)*	*259.97*
Food Service Supplies						
470026001139000	Food Expenditures-ASP-ELO-P	0	2,125	211	1,914	9.93
472000001127000	Food Expenditures-Other	0	2,000	121	1,879	6.05
472026001139000	Food Expenditures-ELO-P	0	1,575	1,073	502	68.13
	Total Food Service Supplies	*0*	*5,700*	*1,405*	*4,295*	*24.65*
	Total Books and Supplies	**5,669**	**123,638**	**54,621**	**69,017**	**44.18**

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Services/Operating Expenses						
Subagreements for Services						
	Total Subagreements for Services	*0*	*0*	*0*	*0*	*0.00*
Travel/Conferences						
522000001127000	Travel & Conference-Admin	0	4,280	0	4,280	0.00
522063871127000	Travel & Conf-Admin-CTEIG	0	0	435	(435)	0.00
522091251127000	Travel & Conference-Admin-FFA	0	0	280	(280)	0.00
523000001110000	Travel & Lodging-Instr	0	2,855	0	2,855	0.00
	Total Travel/Conferences	*0*	*7,135*	*715*	*6,420*	*10.02*
Dues/Memberships						
531000001127000	Dues & Memberships	2,871	7,500	3,686	3,814	49.15
531063871127000	Dues & Memberships-CTEIG	140	0	140	(140)	0.00
	Total Dues/Memberships	*3,011*	*7,500*	*3,826*	*3,674*	*51.01*
Insurance						
540000001127000	Insurance	3,643	43,723	21,860	21,863	50.00
	Total Insurance	*3,643*	*43,723*	*21,860*	*21,863*	*50.00*
Operations/Housekeeping						
551500001181000	Janitorial,GardeningSvc/Supply	0	2,500	82	2,418	3.28
551600001181000	Janitorial - Carpet Cleaning	0	3,384	1,687	1,697	49.85
552000001181000	Security	0	100	0	100	0.00
553500001181000	Utilities	3,240	41,925	15,552	26,373	37.09
	Total Operations/Housekeeping	*3,240*	*47,909*	*17,321*	*30,588*	*36.15*
Rentals/Leases/Repairs						
561000001127000	Equipment Rental/Lease	1,496	23,214	5,984	17,230	25.78
562000001187000	Property/Building Rental	0	31,452	0	31,452	0.00
562060301187000	Property/Building Rental-SB740	10,933	94,356	54,665	39,691	57.93
562100001187000	Property Taxes - New property	4,165	4,108	4,165	(57)	101.39
562500001187000	Modular Lease	1,750	13,391	1,750	11,641	13.07
562560301187000	Modular Lease-SB740	3,180	34,069	19,400	14,669	56.94
563000001127000	Repairs/Maintenance-Computers	498	500	573	(73)	114.60
563000001187000	Repairs/Maintenance-Building	895	5,926	7,626	(1,700)	128.69
563060531187000	Repairs/Maintenance-Building	0	4,831	0	4,831	0.00
563100001127000	Repairs/Maintenance-Othr Equip	0	1,077	1,024	53	95.08
563100001187000	Grounds Upkeep & Improvement	0	4,500	0	4,500	0.00
	Total Rentals/Leases/Repairs	*22,917*	*217,424*	*95,187*	*122,237*	*43.78*

Walden Academy Inc
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		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Professional Services						
580300000071910	Accounting/Audit Services	0	22,930	7,035	15,895	30.68
580500001127000	Advertising Fees	0	1,000	0	1,000	0.00
580600001127000	Assemblies	87	0	87	(87)	0.00
580900001127000	Banking & CC Fees	83	450	113	337	25.11
581200000073000	Business Services	4,833	48,000	16,833	31,167	35.07
581200000073001	Business Services-Edtec	0	10,000	2,500	7,500	25.00
582000001127000	Consultants-Admin	8,948	22,400	12,678	9,722	56.60
582165005711900	Contract Services-Instr-SpEd	0	7,975	0	7,975	0.00
582165465711900	Contract Svcs-Instr-SpEd MHS	0	13,979	0	13,979	0.00
582199985711900	Contract Services-Instr-SpEd	0	12,700	0	12,700	0.00
582400000076000	District Oversight Fee	0	20,444	0	20,444	0.00
583000001110000	Field Trip	0	500	0	500	0.00
583026001110000	Field Trip-ELO-P	0	500	0	500	0.00
583091401110000	Field Trip-PTC	170	10,000	208	9,792	2.08
583600001127000	Fingerprinting	268	1,087	839	248	77.18
583991261127000	Wings&Warmth Fundraising Exp	0	601	0	601	0.00
583991371127000	Fundraising Expense-T Shirts	0	1,000	0	1,000	0.00
584500001127000	Legal Services Contracts	0	5,000	190	4,810	3.80
584800001127000	Licenses & Other Fees	1,449	2,000	1,805	195	90.25
584800001137000	Licenses & Other Fees-Food Svc	0	300	284	16	94.67
584830101127000	Licenses & Other Fees-Title I	0	4,750	0	4,750	0.00
585141261127000	Marketing & Student Recruiting	0	776	0	776	0.00
585800001127000	Other Svcs/Op Exp-Admin	0	60	0	60	0.00
585800001142000	Other Svcs/Op Exp-PE/ATHLETICS	0	800	0	800	0.00
585891401142000	Other Svcs/Op Exp-PE/ATHLETICS	180	650	180	470	27.69
585900001127000	Payroll Fees	1,506	15,750	5,802	9,948	36.84
586000001127000	Printing and Reproduction	0	2,500	245	2,255	9.80
586300001110000	Prof Development Exp-Instruct	0	6,289	0	6,289	0.00
586300001127000	Prof Development Exp-Admin	0	9,289	0	9,289	0.00
586340351110000	Prof Dev Exp-Instr-Title II	0	4,196	0	4,196	0.00
586340351127000	Prof Dev Exp-Admin-Title II	0	0	750	(750)	0.00
586341261110000	Prof Dev Exp-Instr-Title V	0	1,000	0	1,000	0.00
586341261127000	Prof Dev Exp-Admin-Title V	200	0	200	(200)	0.00
586341271127000	Prof Dev Exp-Admin-Title IV	0	23	0	23	0.00
586391251127000	Prof Develop Exp-Admin-FFA	0	0	1,747	(1,747)	0.00
586400001127000	State Service Use Tax-Admin	0	127	0	127	0.00
587700001127000	Student Activites	0	14	0	14	0.00
587763871127000	Student Activites-CTEIG	1,029	0	1,029	(1,029)	0.00
587791401127000	Student Activites-PTC	667	0	981	(981)	0.00
587800001110000	Student Assessment	0	13,605	0	13,605	0.00
587830101127000	Student Assessment-Title I	0	0	13,603	(13,603)	0.00
588130101127000	Student Information Sys-TitleI	0	507	507	0	100.00
588141271127000	Student Info Sys-Title IV	0	4,408	0	4,408	0.00
588199981127000	Student Information Sys-LCAP	0	7,550	0	7,550	0.00
588700001127000	Technology Services	0	9,800	0	9,800	0.00
	Total Professional Services	*19,420*	*262,960*	*67,616*	*195,344*	*25.71*
Communications						
591000001127000	Postage and Shipping	0	1,500	319	1,181	21.27
591078101127000	Postage and Shipping	0	0	4	(4)	0.00
592000001127000	Internet / Website Fees	0	8,688	2,518	6,170	28.98
593000001127000	Telephone & Fax	1,119	8,288	2,352	5,936	28.38
593100001127000	Cell Phone	66	0	216	(216)	0.00
	Total Communications	*1,185*	*18,476*	*5,409*	*13,067*	*29.28*
	Total Services/Operating Expense	**53,416**	**605,127**	**211,934**	**393,193**	**35.02**

Walden Academy Inc
Income Statement
For the Four Months Ending October 31, 2026

		Oct-26	26/27 Jul 1 Budget	Actuals to Date	Remaining Budget	Percent Actuals to Total Budget
Capital Outlay						
690000001110000	Depreciation/Amortization Exp	0	15,304	0	15,304	0.00
690060531110000	Depreciation/Amort Exp-UPK	0	893	0	893	0.00
	Total Capital Outlay	**0**	**16,197**	**0**	**16,197**	**0.00**
Other Outgo						
714165000092000	SpEd Encroachment	0	139,108	0	139,108	0.00
714199980092000	SpEd Encroachment-LCAP	0	12,000	0	12,000	0.00
	Total Other Outgo	**0**	**151,108**	**0**	**151,108**	**0.00**
	Total Expenses	**192,450**	**2,430,965**	**646,314**	**1,784,651**	**26.59**
Other Sources and Uses						
Other Sources						
898000000000000	Contrib from Unrestr Resource	0	(147,083)	0	(147,083)	0.00
898065000000000	Contrib from Unrestr Res-SpEd	0	147,083	0	147,083	0.00
	Total Other Sources	**0**	**0**	**0**	**0**	**0.00**
Other Uses						
	Total Other Uses	**0**	**0**	**0**	**0**	**0.00**
	Total Other Sources and Uses	**0**	**0**	**0**	**0**	**0.00**
	Net Increase/Decrease in Fund Bal	***90,237***	***26,974***	***(272,381)***	***299,355***	

Walden Academy
26/27 Cash Flow Worksheet

Actuals through the month of Oct 2026	Budget	YTD	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Estimated	Budget
Beginning Cash	**Forecast**	**Actual**	**Remain**	**1,643,067**	**1,640,909**	**1,577,786**	**1,387,040**	**1,717,980**	**1,887,420**	**1,938,219**	**2,065,031**	**1,971,541**	**2,023,435**	**2,129,771**	**2,101,619**	**1,643,067**	Accruals	Variance
Revenues																		
LCFF Funding																		
State Aid Portion	988,902	190,079	798,823		50,021		140,058	90,037	90,037	90,037	90,037	87,735	87,735	87,735	87,735	901,167	87,735	0
EPA Funding	413,653	127,954	285,699				127,954			127,954			84,315		73,430	413,653	0	0
In Lieu Tax Portion CY	641,805	0	641,805					221,153	52,036	52,036	52,036	88,181	44,090	44,090	44,090	597,712	44,093	0
Other Fed Rev-NCLB-Title I	34,345	0	34,345					8,586					25,759			34,345	0	0
Other Fed Rev-NCLB-Title I PY	0	0	0													0	0	0
Other Fed Rev-NCLB-Title II	4,196	1,180	3,016				1,180						3,016			4,196	0	0
Other Fed Rev-REAP-Title V	6,343	200	6,143				200					3,172				3,372	2,972	0
Other Fed Rev-NCLB-Title IV	10,000	2,500	7,500				2,500						7,500			10,000	0	0
California Lottery	43,520	-736	44,256				-736			13,352			13,898			26,513	16,271	736
All Other State Revenues	677	0	677									677				677	0	0
All Other State Revenues-Mandate Block	3,442	0	3,442							3,442						3,442	0	0
All Other State Revenues-ELOP-26/27	0	0	0													0	0	0
All Other State Revenues-ELOP-25/26	72,434	25,803	46,631	310	12,828	7,344	5,321	5,829	5,829	5,829	5,829	5,829	5,829	5,829	5,829	72,434	0	0
All Other State Revenues-CTEIG RS 6387	0	1,788	-1,788			435	1,353									1,788	0	-1,788
All Other State Revenues-SB740	128,425	0	128,425						64,213			32,106				96,319	32,106	0
All Other State Revenues-SB740-PY	0	518	-518		518											518	0	-518
All Other State Revenues-UPK Planning	5,889	8,653	-2,764	600	7,448	605										8,653	0	-2,764
All Other State Revenues-SpEd MHS 6546	13,979	2,626	11,353		691		1,935	1,244	1,244	1,244	1,244	1,276	1,276	1,276	1,276	12,706	1,273	0
All Other State Revenues-AMS RS 6770-26/27	0	0	0													0	0	0
All Other State Revenues-AMS RS 6770-PY	0	625	-625		115	180	331									625	0	-625
All Other State Revenues-LREBG RS 7435	7,343	0	7,343												7,343	7,343	0	0
All Other State Revenues-MTSS RS 7810	0	0	0													0	0	0
All Other State Revenues-LSPD RS 7810-1	0	0	0													0	0	0
Interest	40,000	6,827	33,173	1,682	1,727	1,685	1,733	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	40,000	0	0
Food Service	0	0	0													0	0	0
Donations	820	0	820					103	103	103	103	103	103	103	103	820	0	0
Donations-Wings & Warmth	440	0	440					55	55	55	55	55	55	55	55	440	0	0
Other Local Revenue-Misc/T-Shirt Sales	16,305	3,035	13,270	35		2,876	124	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	16,305	0	0
Other Local Revenue-8th Grade Fundraising	686	0	686					86	86	86	86	86	86	86	86	686	0	0
Other Local Revenue-Fundraising	2,500	0	2,500					313	313	313	313	313	313	313	313	2,500	0	0
Other Local Revenue-Student Council	235	0	235					29	29	29	29	29	29	29	29	235	0	0
Other Local Revenue-PTC	10,500	0	10,500					1,313	1,313	1,313	1,313	1,313	1,313	1,313	1,313	10,500	0	0
Other Local Revenue-After School	11,500	2,881	8,619		160	1,987	734	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	11,500	0	0
Other Local Revenue-Water Grant	0	0	0													0	0	0
Total Revenues	**2,457,939**	**373,933**	**2,084,006**	**2,628**	**73,508**	**15,112**	**282,685**	**335,630**	**222,139**	**302,674**	**157,926**	**227,756**	**282,198**	**147,710**	**228,483**	**2,278,449**	**184,449**	**-4,959**
Expenses																		
Certificated	873,987	194,244	679,743		37,986	83,752	72,505	84,968	84,968	84,968	84,968	84,968	84,968	84,968	84,968	873,987	0	0
Classified	408,701	124,069	284,632	5,091	24,863	50,706	43,408	35,579	35,579	35,579	35,579	35,579	35,579	35,579	35,579	408,701	0	0
Employee Benefits	252,207	61,444	190,763	5,330	14,686	23,979	17,449	23,845	23,845	23,845	23,845	23,845	23,845	23,845	23,845	252,207	0	0
Books and Supplies	123,638	54,622	69,016	24,497	13,661	10,797	5,668	8,627	8,627	8,627	8,627	8,627	8,627	8,627	8,627	123,638	0	0
Services & Operational Expenses	584,683	211,936	372,747	65,580	56,057	36,883	53,416	46,593	46,593	46,593	46,593	46,593	46,593	46,593	46,593	584,683	0	0
Oversight Fee	20,444	0	20,444													0	20,444	0
SPED Encroachment	151,108	0	151,108								75,554				75,554	151,108	0	0
Debt Service Interest	0	0	0													0	0	0
Total Expenses	**2,414,768**	**646,315**	**1,768,453**	**100,498**	**147,253**	**206,117**	**192,447**	**199,613**	**199,613**	**199,613**	**275,167**	**199,613**	**199,613**	**199,613**	**275,167**	**2,394,324**	**20,444**	**0**
Net Increase/Decrease in Fund Balance	**43,171**			**-97,871**	**-73,745**	**-191,005**	**90,239**	**136,017**	**22,526**	**103,061**	**-117,240**	**28,143**	**82,585**	**-51,902**	**-46,683**	**-115,875**		

Walden Academy
26/27 Cash Flow Worksheet

Actuals through the month of Oct 2026	Budget	YTD	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Estimated	Budget
Beginning Cash	**Forecast**	**Actual**	**Remain**	**1,643,067**	**1,640,909**	**1,577,786**	**1,387,040**	**1,717,980**	**1,887,420**	**1,938,219**	**2,065,031**	**1,971,541**	**2,023,435**	**2,129,771**	**2,101,619**	**1,643,067**	Accruals	Variance
Adjustments and Prior Year																		
Current Year Adjustments																		
Payroll Liabilities				-13,708	1,379	1,148	587									-10,594		
Payroll Reserve for Summer Pay					3,463	7,583	7,528	7,656	7,656	7,656	7,656	7,656	7,656	7,656	-13,923	58,246	-58,246	
Employee Receivable				-1,588	-903	1,402	-1,052	1,309	128	128	128	128	128	128	64	0	0	
Accounts Receivable																0		
Prepaid Expenses						-1,310										-1,310	1,310	
Accounts Payable																0	0	
Other Sources/Uses																		
All Other Financing Sources-PPP Forgiveness																0		
Deferred Revenue-ELO-P RS 2600 26/27					11,196		31,349	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	203,769	20,153	223,922
Deferred Revenue-ELO-P RS 2600 PY				-310	-11,659	-7,344	-2,049	-3,726	-3,726	-3,726	-3,726	-3,726	-3,726	-3,726	-3,726	-51,169	2,103	72,436
Deferred Revenue-Title V RS 4126				3,147			-200									2,947		-2,947
Deferred Revenue- CTEIG 6387						-435	-1,353									-1,788		1,788
Deferred Revenue-SSPD RS 6019																0		0
Deferred Revenue-UPK Planning RS 6053				-600	-7,448	-605	0	0	0	0	0	0	0	0	0	-8,653		-8,653
Deferred Revenue-AMS RS 6770 26/27					1,528		4,279	2,751	2,751	2,751	2,751	2,751	2,751	2,751	2,751	27,815	2,751	30,566
Deferred Revenue-AMS RS 6770 PY					18	-180	41	239	239	239	239	239	239	239	239	1,792	239	622
Deferred Revenue-LREBG RS 7435 25/26					0	0	0	0	0	0	0	0	0	0	-7,343	-7,343		7,343
Capital Outlay																0		
Sites/Bldgs Improvement																0		
Accrued Interest	0	0														0		
Debt Service Principal Payments	0	0														0		
Prior Year Transactions																	**-56,936**	
Accounts Receivable	9,405	1,580		1,533	47			6,450	1,375							9,404	0	0
Due from Grantor Govern	436,165	433,222		186,018	40109		207,096	2,142	100	100	100	100	100	100	100	436,064	101	0
Prepaid Expenses	61,603	50,781		35,482	15,299											50,781	10,822	0
Accounts Payable	-19,215	-19,215		-18,713	-502											-19,215	0	0
Due to Grantor Govern-EPA	0	0														0	0	0
Due to Grantor Govern	-88,549	-56,593		-28,286	-22,782		-5,525	-3,551	-3,551	-3,551	-3,551	-3,551	-3,551	-3,551	-3,551	-85,001	-3,548	0
Loans Payable	0	0														0	0	0
Payroll Liabilities	-83,237	-86,384		-67,262	-19,122				3,147							-83,237	0	0
Total Adjustments and Prior Year				**95,713**	**10,622**	**259**	**240,701**	**33,423**	**28,272**	**23,751**	**23,751**	**23,751**	**23,751**	**23,751**	**-5,236**	**522,509**	**7,375**	
Net Change and Ending Cash Balance																		
Net Change in Cash Position				**-2,157**	**-63,123**	**-190,746**	**330,940**	**169,440**	**50,799**	**126,812**	**-93,490**	**51,894**	**106,336**	**-28,152**	**-51,919**	**1,643,067**		
Ending Cash Balance				**1,640,909**	**1,577,786**	**1,387,040**	**1,717,980**	**1,887,420**	**1,938,219**	**2,065,031**	**1,971,541**	**2,023,435**	**2,129,771**	**2,101,619**	**2,049,700**	**2,049,700**	**2,164,145**	
Cash in Bank x0950				**627,697**	**564,107**	**371,967**	**700,798**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**			
Cash in Bank x4876				**2,364**	**1,105**	**825**	**1,201**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**			
Cash in Bank x4244				**10,078**	**10,078**	**10,078**	**10,078**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**			
Cash in Bank x6472				**1,000,770**	**1,002,497**	**1,004,171**	**1,005,903**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**			
				0	**0**	**0**	**0**	**1,887,420**	**1,938,219**	**2,065,031**	**1,971,541**	**2,023,435**	**2,129,771**	**2,101,619**	**2,049,700**			

Walden Academy
Director's Report
November 2026

Mission Statement: Walden Academy is dedicated to fostering integrity, academic excellence, and social-emotional growth in our students. With small class sizes and low student to adult ratio, we create a nurturing environment that values curiosity, accountability, and perseverance, guided by the CARES traits.Utilizing Responsive Classroom and Toolbox strategies, we offer personalized intervention time and rigorous academics to instill a growth mindset. Our River Hawk STEM and Ag program connects students to their rural roots while preparing them for future success, supported by hands-on learning and engaging out of school learning experiences.We value and seek active partnerships with families and the community to enhance our students' educational experiences.

I. LCAP Goal 1

Walden Academy will provide learners with engaging and challenging learning opportunities in a broad course of study through the implementation of state academic content, performance, and ELD standards. Learners will be instructed by highly qualified professionals with sufficient instructional materials and technology, on a well-maintained campus set up to meet the needs of all learners.

1. Conditions of Learning:

A. Credentialed Teachers: Recruitment is currently underway for a 1st-grade teacher. Interviews will be conducted in December to fill the vacancy occurring this spring.

B. Standards-Aligned Instructional Materials: Work is underway to create an inventory list of curricula, contract lengths, and adoption timelines. Because a full math adoption was not completed, only an update to the current curriculum, many teachers currently lack access to math manipulatives. Administration is collaborating with Educational Services to conduct another screening of math material, with a potential full adoption slated for this spring.

C. Facilities in Good Repair: New rain gutters were installed on the back adult and student restrooms to reduce rain damage to the buildings. Mr. Medina continues to take excellent care of our campus.

2. State Standards Implementation

A. CAASPP Preparation: Teachers will begin CAASPP preparation much earlier than last year to ensure students are comfortable with testing. Classes will also utilize Pre-CAASPP Preparation Tools.

3. Course Access

A. Board Course of Study & Field Trips: Classes continue to participate in field trips, including recent visits to the Oroville Fish Hatchery, theater performances, and industry tours. Transportation remains the single largest barrier to organizing these trips.

B. CTE/Ag Programs: The Career Technical Education and Agricultural programs provide highly successful, hands-on learning opportunities. Activities range from

raising chickens to growing greens for the PTC's annual Fall Fling Dinner. In October, Middle School Ag students successfully hosted "Pumpkin Palooza" for TK and Kindergarten students.

II. LCAP Goal 2

All Walden Academy learners will make annual growth towards meeting or exceeding standards in English Language Arts (ELA) and mathematics, as demonstrated by CAASPP/SBAC, report cards, and other benchmark assessments such as i-Ready.

1. Pupil Outcomes: Student Achievement

A. **Assessment Gaps:** Staff and administration are collaborating to identify gaps in our current screening, diagnostic, and progress-monitoring systems. In partnership with Educational Services, the school will purchase a Local Educational Agency (LEA) and Math Screening tool for grades K–5.

B. **Supplemental Curriculum:** A grammar and spelling gap was identified within the currently adopted supplemental curriculum. To address this, the school is in the process of purchasing Magnetic Literacy for grades 3–5 to support grammar and spelling instruction.

2. School Goals

A. **Administrative Benchmarks:** Administration is working with the Leadership Team to finalize the school's goals for the academic year.

B. **Grading Timeline:** The first trimester ends this Friday. Report cards are due on Monday, and Parent-Teacher Conferences are scheduled for next week.

III. LCAP Goal 3

Maintain a positive school climate for all stakeholders by participating in activities that increase student engagement, attendance, and parental involvement. Particular focus and attention will be given to attendance rates and positive student behavior to address chronic absenteeism and reduce suspension rates. Additionally, the food program will expand to include a "Second Chance Breakfast."

1. Engagement: Parent Involvement

A. **Communication & Marketing:** October's *River Hawk Review* newsletter was published on social media and ParentSquare (see attached). A postcard mailer was drafted to increase enrollment, and administration is working with a local agency to place advertisements in the *NorCal Shopper*.

B. **Volunteer Programs:** Mandated Reporter Training has been distributed to all Walden Academy volunteers. Thanks to parent volunteers, the CARES store opens every Friday. Additionally, a "Volunteer of the Month" is now recognized during the monthly

Good Morning Walden assembly.

2. Pupil Engagement: Attendance & School Climate

A. **Interventions:** School accountability remains a priority; nine SARB (School Attendance Review Board) warning letters and two "Letter 1" notifications have been mailed to the parents of chronically absent students.

B. **Incentives:** The school held its first "Mystery Attendance Day" raffle to encourage students to arrive on time and attend school every day.

C. **Staff Connectedness:** Employee milestone recognition has expanded, with an "Employee of the Month" now honored on the last Friday of each month during the *Good Morning Walden* event.

3. Behavior Management

A. **Positive Behavior Interventions and Supports (PBIS):** The school will continue to incentivize positive student behavior through the ongoing implementation of the CARES Cash program and gold coins used for the book vending machine.

IV. Operational Updates & Enrollment

A. **Current Enrollment:** Current enrollment stands at 140 students.

B. **Trustee Training:** The Walden Board of Trustees held a highly successful training session with Fred Van Vleck. The Board will vote to approve their updated handbook at the upcoming board meeting.

C. **Director Evaluation:** The Director has been developing updated Goals and Objectives alongside a comprehensive Evaluation Tool for the Board to utilize during performance reviews.

Respectfully submitted,

April Hine
Walden Academy Director

Board of Directors
Walden Academy
Willows, California

We have audited the financial statements of Walden Academy as of and for the year ended June 30, 2026, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *and the 2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel,* as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 3, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Walden Academy are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2026.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

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Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exits, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of Walden Academy and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

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WALDEN ACADEMY

CHARTER SCHOOL NUMBER: 1350

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2026

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WALDEN ACADEMY
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Walden Academy
Willows, California

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Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Walden Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Academy as of June 30, 2026, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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, which raise substantial doubt about the Academy's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the Academy's ability to continue as a going concern for a reasonable period of time.

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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 Academy's financial statements as a whole. The accompanying supplementary schedules, as listed in the table of contents, 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.

Supplementary Information (Continued)

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' 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 a report dated REPORT DATE on our consideration of the Academy's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Academy's internal control over financial reporting and compliance.

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CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

WALDEN ACADEMY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

ASSETS

CURRENT ASSETS	
Cash and Cash Equivalents	$ 1,643,067
Accounts Receivable - Federal and State	436,165
Accounts Receivable - Other	9,404
Prepaid Expenses and Other Assets	50,781
Total Current Assets	2,139,417
LONG-TERM ASSETS	
Deposits	10,822
Property, Plant, and Equipment, Net	338,456
Operating Right-of-Use Assets, Net	624,185
Total Long-Term Assets	973,463
Total Assets	$ 3,112,880

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	$ 193,529
Deferred Revenue	324,119
Lease Liability - Operating	186,950
Total Current Liabilities	704,598
LONG-TERM LIABILITIES	
Lease Liability - Operating	481,536
Total Long-Term Liabilities	481,536
NET ASSETS	
Without Donor Restrictions	1,926,746
Total Net Assets	1,926,746
Total Liabilities and Net Assets	$ 3,112,880

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See accompanying Notes to Financial Statements.

WALDEN ACADEMY
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2026

REVENUES		
State Revenue:		
State Aid	$	1,398,544
Other State Revenue		348,575
Federal Revenue:		
Grants and Entitlements		57,101
Local Revenue:		
In-Lieu Property Tax Revenue		683,115
Contributions		17,422
Interest Income		24,649
Other Revenue		24,647
Total Revenues		2,554,053
EXPENSES		
Program Services		1,973,255
Management and General		390,864
Total Expenses		2,364,119
CHANGE IN NET ASSETS		189,934
Net Assets - Beginning of Year		1,736,812
NET ASSETS - END OF YEAR	$	1,926,746

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See accompanying Notes to Financial Statements.

WALDEN ACADEMY
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2026

	Program Services	Management and General	Total Expenses
Salaries and Wages	$ 1,244,244	$ 122,857	$ 1,367,101
Other Employee Benefits	149,893	5,307	155,200
Payroll Taxes	92,898	9,780	102,678
Management Fees	17,687	3,121	20,808
Legal Expenses	-	1,004	1,004
Accounting Expenses	16,244	2,866	19,110
Instructional Materials	81,645	1,457	83,102
Other Fees for Services	111,232	39,547	150,779
Advertising and Promotion Expenses	-	900	900
Office Expenses	17,463	66,434	83,897
Information Technology Expenses	-	15,435	15,435
Occupancy Expenses	197,379	34,815	232,194
Travel Expenses	4,149	4,971	9,120
Conference and Meeting Expenses	3,251	7,508	10,759
Depreciation Expense	16,249	-	16,249
Insurance Expense	-	42,542	42,542
Other Expenses	20,921	32,320	53,241
Total Functional Expenses	$ 1,973,255	$ 390,864	$ 2,364,119

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See accompanying Notes to Financial Statements.

WALDEN ACADEMY
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$	189,934
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation		16,249
Change in Operating Assets:		
Accounts Receivable		(35,092)
Prepaid Expenses and Other Assets		(19,857)
Operating Right-of-Use Assets, Net		37,276
Change in Operating Liabilities:		
Accounts Payable and Accrued Liabilities		(116,637)
Deferred Revenue		160,600
Lease Liability - Operating		(40,477)
Net Cash Provided by Operating Activities		191,996
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property, Plant, and Equipment		(6,260)
Net Cash Used by Investing Activities		(6,260)
NET CHANGE IN CASH AND CASH EQUIVALENTS		185,736
Cash and Cash Equivalents - Beginning of Year		1,457,331
CASH AND CASH EQUIVALENTS - END OF YEAR	$	1,643,067

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See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Walden Academy (the Academy) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The Academy began serving students in September 2011 and is funded principally through state of California public education monies received through the California Department of Education.

The charter may be revoked by the Glenn County Office of Education for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

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

Basis of Presentation

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

Use of Estimates

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

Functional Allocation of Expenses

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

Cash and Cash Equivalents

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

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

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

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

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

The Academy reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2026. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The Academy capitalizes all expenditures for property, plant, and equipment in excess of $5,000.

Revenue Recognition

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

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

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

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Academy has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2026, the Academy has conditional grants of $353,281 of which $324,119 is recognized as deferred revenue in the statement of financial position.

Other Revenue

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

Property Taxes

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

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Academy is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The Academy is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The Academy files an exempt organization return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Leases

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

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

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

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

Evaluation of Subsequent Events

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

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NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures as of June 30, 2026 are comprised of:

Cash and Cash Equivalents	$ 1,643,067
Accounts Receivable	445,569
	$ 2,088,636

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

NOTE 3 CONCENTRATION OF CREDIT RISK

The Academy maintains cash balances with one financial institution which is insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in the account exceeds the insured amount. As of June 30, 2026, the Academy's cash balances at this financial institution exceeded the amount insured by the FDIC by approximately $1,420,000.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. Depreciation expense for the year ended June 30, 2026 was $16,249.

The components of property, plant, and equipment as of June 30, 2026 are as follows:

Land	$ 186,946
Building	805,891
Total	992,837
Less: Accumulated Amortization	(654,381)
Total Property, Plant, and Equipment	$ 338,456

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NOTE 5 LEASES

The Academy leases equipment and well as its facilities under several lease agreements. The leases expire at various dates through 2031. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

The following tables provide quantitative information concerning the Academy's leases for the year ended June 30, 2026:

Operating Lease Cost	$	205,918
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Operating Leases		208,245
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities:	$	127,456
Weighted-Average Remaining Lease Term - Operating Leases		3.4 years
Weighted-Average Discount Rate - Operating Leases		5.39%

A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2026, is as follows:

Year Ending June 30,		
2027	$	217,981
2028		223,681
2029		221,467
2030		53,035
2031		12,866
Undiscounted cash flows		729,030
(Less) imputed interest		(60,544)
Total present value	$	668,486

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NOTE 6 RISKS AND CONTINGENCIES

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

SUPPLEMENTARY INFORMATION

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WALDEN ACADEMY
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2026
(SEE INDEPENDENT AUDITORS' REPORT)

Grade	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
TK/Kindergarten	36,000	38,500	175	In Compliance
Grade 1	50,400	54,625	175	In Compliance
Grade 2	50,400	54,625	175	In Compliance
Grade 3	50,400	54,625	175	In Compliance
Grade 4	54,000	54,625	175	In Compliance
Grade 5	54,000	54,625	175	In Compliance
Grade 6	54,000	54,625	175	In Compliance
Grade 7	54,000	55,500	175	In Compliance
Grade 8	54,000	55,500	175	In Compliance

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See accompanying Notes to Supplementary Information.

WALDEN ACADEMY
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
YEAR ENDED JUNE 30, 2026
(SEE INDEPENDENT AUDITORS' REPORT)

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	80.92	81.97	81.21	82.32
Grades 4-6	59.98	60.49	59.70	60.45
Grades 7-8	17.86	17.97	17.41	17.55
ADA Totals	158.76	160.43	158.32	160.32

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See accompanying Notes to Supplementary Information.

WALDEN ACADEMY
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2026
(SEE INDEPENDENT AUDITORS' REPORT)

June 30, 2026 Annual Financial Report	
Fund Balances (Net Assets)	$ 1,935,017
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Right to Use Assets	30,932
Lease Payable	(39,203)
Net Adjustments and Reclassifications	(8,271)
June 30, 2026 Audited Financial Statement	
Fund Balances (Net Assets)	$ 1,926,746

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See accompanying Notes to Supplementary Information.

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

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

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

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

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

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

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OTHER INFORMATION

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WALDEN ACADEMY
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2026
(SEE INDEPENDENT AUDITORS' REPORT)

Walden Academy (the Academy) is a California nonprofit public benefit corporation and is organized to manage and operate a public charter school. The Academy began serving students in September 2011 and is funded principally through state of California public education monies received through the California Department of Education. The Academy is sponsored by the Glenn County Office of Education District (the Sponsor).

Charter School number authorized by the state: 1350

The board of directors and the administrator as of the year ended June 30, 2026 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (Length)
John Gladman	President	12/31/2026 (3 years)
Julia Mercado	Vice President	12/31/2028 (3 years)
Ashley Danley	Secretary	12/31/2027 (3 years)
J Owens	Treasurer	12/31/2028 (3 years)
Sandy Von Bargen	Member	12/31/2027 (3 years)

ADMINISTRATORS

Amber Calonico	School Director
Merrilee Vanderwaal	Chief Finance Officer

DRAFT - for discussion purposes only

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

DRAFT - for discussion purposes only

Board of Directors
Walden Academy
Willows, 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, the financial statements of Walden Academy (the Academy), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2026, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of 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 Academy'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 Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DRAFT - for discussion purposes only

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

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

Board of Directors
Walden Academy
Willows, California

DRAFT - for discussion purposes only

Report on Compliance

Opinion on State Compliance

We have audited Walden Academy's (the Academy) compliance with the types of compliance requirements applicable to the Academy described in the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2026. The Academy's applicable State compliance requirements are identified in the table below.

In our opinion, the Academy complied, in all material respects, with the compliance requirements referred to above that are applicable to the Academy for the year ended June 30, 2026.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' 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 Academy's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Academy's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2025-2026 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 Academy's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Academy's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2025-2026 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 Academy's internal control over compliance. Accordingly, no such opinion is expressed.

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

Compliance Requirements Tested

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

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Not Applicable
Career Technical Education Incentive Grant (CTEIG)	Yes
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Not Applicable
Comprehensive School Safety Plan	Yes
Attendance Recovery	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	Not Applicable
Charter School Facility Grant Program	Yes

Not Applicable: The Academy did not receive program funding or did not otherwise operate the program during the fiscal year.

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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 Auditors' 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 state compliance is solely to describe the results of testing based on the requirements of the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

DRAFT - for discussion purposes only

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

WALDEN ACADEMY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2026

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

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

Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2026.

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WALDEN ACADEMY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2026

There were no findings or questioned costs for the year ended June 30, 2025

DRAFT - for discussion purposes only

Walden Academy Charter School
1149 W. Wood St.
Willows CA 95988

OVERNIGHT TRIP REQUEST FORM

(PLEASE PRINT OR TYPE)

INDIVIDUAL REQUESTING TRIP: Joe Schykerynec DATE: 11/10/26

CLUB/CLASS: CEI

DATES OF TRIP: FROM: Dec/2/26 TO: Dec/4/26

DESTINATION: Anaheim Ca.

PURPOSE OF TRIP:
Attending the Community Engagement Initiative In person conference in Anaheim CA.

LODGING/EATING ARRANGEMENTS:
Program covers hotel costs, breakfast and lunch.

NUMBER OF STUDENTS INVOLVED: 1 COST TO STUDENTS: Ø

CHAPERON'S: Vince Cordova (Parent)

TRANSPORTATION: Flight + Car

IF TRANSPORTATION IS BY AUTOMOBILE, DRIVERS WILL BE:
Vincent Cordova

OTHER PERTINENT INFORMATION:
Emmett will be under the supervision of his father.

Principal's Signature

OFFICIAL USE ONLY

APPROVED
☐ YES
☐ NO

DATE:

Audit Item	Compliance Area	Legal Citations (as supplied)
1-1-1	Child Find and Identification (birth through age 21)	20 U.S.C. § 1412(a)(3)(A); 20 U.S.C. § 1412(a)(10)(A)(ii)(I); 34 CFR §§ 300.111(c), 300.131; California Education Code § 56301
1-1-3	Pre-referral modifications and general education resources	5 CCR § 3021(b)(2); 34 CFR § 300.320
2-2-2	Assessment of English learners / limited English proficiency	34 CFR §§ 300.304(c)(1)(ii), 300.306(b)(1)(iii)
3-5-7	Positive behavioral interventions and supports	20 U.S.C. § 1414(d)(3)(B)(i); 34 CFR § 300.324(a)(2)(i); California Education Code §§ 56341.1(b)(1), 56521.2(b)
4-1-11.1	Qualified special education and related-services staff	34 CFR § 300.156(b)
5-1-6	Transportation for students with disabilities	34 CFR §§ 300.107(a)–(b), 300.304(c)(16); California Education Code § 56363(a)

Audit Item	Compliance Area	Legal Citations (as supplied)
6-1-1.1	Prior Written Notice (PWN)	20 U.S.C. § 1415(b)(3)(A); 34 CFR § 300.503(a)(1); California Education Code § 56500.4
6-6-1.1	Nondiscriminatory assessment and Independent Educational Evaluations (IEEs)	20 U.S.C. §§ 1412(a)(6)(B), 1414(b)(3)(A)(i); 34 CFR §§ 300.503(c)(1), 300.304(c)(1)(i)

Proposed GCOE Policy / Regulation	How the Document Is Intended to Address the Item
Board Policy 6164.4 and Office Regulation 6164.4	Intended to establish identification, referral, and evaluation procedures, including consideration of children who may be eligible but are not yet identified.
Board Policy 6164.4 and Office Regulation 6164.4	Intended to describe referral and evaluation procedures and the role of general education resources and interventions before or alongside referral, as applicable.
Office Regulation 6164.4	Intended to address assessment in the student's native language or mode of communication and safeguards against identifying a student as having a disability primarily because of limited English proficiency or inadequate instruction.
Office Regulation 6159.4	The provided regulation states that the IEP team must consider positive behavioral interventions and supports when behavior impedes learning. It also addresses FBAs, BIPs, emergency interventions, reporting, and prohibited interventions.
Office Regulation 4112.23	Intended to address credential, authorization, and qualification requirements for special education teachers and related-service personnel.
Board Policy 3541.2	The provided policy addresses transportation when required by an IEP or Section 504 plan, individualized transportation needs, no-cost transportation, alternative transportation in specified exclusion circumstances, and related arrangements.

Proposed GCOE Policy / Regulation	How the Document Is Intended to Address the Item
Office Regulation 6159.1; Office Regulation 6164.4	The provided AR 6159.1 specifies circumstances requiring PWN and the required notice content, including proposed/refused actions, reasons, records used, procedural safeguards, options considered, and relevant factors.
Office Regulation 6159.1; Office Regulation 6164.4	The provided AR 6159.1 describes procedural safeguards, including IEE rights. AR 6164.4 is intended to address evaluation procedures, but its exact language has not been reviewed here.

County Board Policy 3541.2: Transportation For Students With Disabilities

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

The Governing Board desires to meet the transportation needs of students with disabilities to enable them to benefit from special education and related services. The Glenn COE shall provide appropriate transportation services for a student with disabilities when the Glenn COE is the student's district of residence and the transportation services are required by his/her individualized education program (IEP) or Section 504 accommodation plan.

The specific needs of the student shall be the primary consideration when an IEP team is determining the student's transportation needs. Considerations may include, but are not limited to, the student's health needs, travel distances, physical accessibility and safety of streets and sidewalks, accessibility of public transportation systems, midday or other transportation needs, extended-year services, and, as necessary, implementation of a behavioral intervention plan.

The Superintendent or designee shall provide IEP teams with information about district transportation services in order to assist them in making decisions as to the mode, schedule, and location of transportation services that may be available to each student with disabilities. The IEP team may communicate with district transportation staff and/or invite transportation staff to attend IEP team meetings where the student's transportation needs will be discussed.

Transportation services specified in a student's IEP or Section 504 plan shall be provided at no cost to the student or his/her parent/guardian.

If a student whose IEP or accommodation plan specifies transportation needs is excluded from school bus transportation for any reason, such as suspension, expulsion, or other reason, the Glenn COE shall provide alternative transportation at no cost to the student or parent/guardian. (Education Code 48915.5)

When contracting with a nonpublic, nonsectarian school or agency to provide special education services, the Superintendent or designee shall ensure that the contract includes general administrative and financial agreements related to the provision of transportation services if specified in the student's IEP. (Education Code 56366)

The Superintendent or designee shall arrange transportation schedules so that students with disabilities do not spend an excessive amount of time on buses compared to other students. Arrivals and departures shall not reduce the length of the school day for these students except as may be prescribed on an individual basis.

The Superintendent or designee shall ensure that any mobile seating devices used on Glenn COE buses are compatible with bus securement systems required by 49 CFR 571.222. (Education Code 56195.8)

As necessary, a student with disabilities may be accompanied on school transportation by a service animal, as defined in 28 CFR 35.104, including a specially trained guide dog, signal dog, or service dog. (Education Code 39839; Civil Code 54.1-54.2; 28 CFR 35.136)

When transportation is not specifically required by the IEP or Section 504 plan of a student with disabilities, the student shall be subject to the rules and policies regarding regular transportation offerings within the district.

County Board Policy 6164.4: Identification And Evaluation Of Individuals For Special Education

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

The Governing Board recognizes the need to actively seek out and evaluate Glenn COE residents from birth to age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, assessment, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the special education and related services provided to such individuals. (Education Code 56301)

The Glenn COE's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and other members of the public, and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

The Superintendent or designee shall notify parents/guardians, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to any assessment concerning their child. In addition, the Superintendent or designee shall notify parents/guardians of procedures for initiating a referral for assessment to identify individuals for special education services. (Education Code 56301)

County Office Regulation 4112.23: Special Education Staff

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

Qualifications/Assignment of Special Education Teachers

Any teacher assigned to serve students with disabilities shall possess an appropriate credential or other authorization issued by the Commission on Teacher Credentialing (CTC) that specifically authorizes him/her to teach students with the primary disability within the program placement recommended in the students' individualized education program (IEP). (5 CCR 80046.1-80048.9.4)

The Glenn COE may employ a person with an appropriate Glenn COE intern credential to provide classroom instruction to students with disabilities, provided he/she has met the subject matter requirement specified in Education Code 44325 and receives guidance, supervision, and professional development through an established Glenn COE intern program. (Education Code 44325, 44326, 44830.3)

The Superintendent or designee may request that the CTC issue a special education limited assignment teaching permit which authorizes a qualified special education teacher, with his/her written consent, to serve outside the specialty area of his/her credential. If the teacher has not yet obtained permanent status, the Superintendent or designee shall assign one or more experienced educators in the special education subject area(s) of the permit, who have at least three years of full-time teaching experience in each of the subject area(s) of the permit, to provide guidance and assistance to the permit holder. (5 CCR 80026, 80027.1)

As needed, the Glenn COE may apply to the CTC for an emergency permit for resource specialist services pursuant to 5 CCR 80023.2 and 80024.3.1.

When requesting either a limited assignment teaching permit or an emergency resource specialist permit, the Superintendent or designee shall submit a Declaration of Need for Fully Qualified Educators that satisfies the requirements of 5 CCR 80026 and has been approved by the Board at a regularly scheduled Board meeting. (5 CCR 80026)

If there is a need to immediately fill a classroom vacancy or a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may, as appropriate, apply to the CTC for a short-term staff permit pursuant to 5 CCR 80021, a provisional internship permit pursuant to 5 CCR 80021.1, or, as a last resort, a credential waiver.

Individuals providing related services to students with disabilities, including developmental, corrective, and other supportive and related services, shall meet the applicable qualifications specified in 5 CCR 3051-3051.24. (5 CCR 3051; 34 CFR 300.34, 300.156)

The Superintendent or designee shall provide ongoing professional development as needed to assist special education staff in updating and improving their knowledge and skills.

Whenever a candidate for a clear education specialist credential is employed by the Glenn COE, the Superintendent or designee shall, within 60 days of employment, collaborate with the candidate and, as applicable, with the college or university to develop an individualized induction plan including supported induction and job-related course of advanced preparation. (5 CCR 80048.8.1)

Resource Specialists

The duties of resource specialists shall include, but are not limited to: (Education Code 56362; 5 CCR 80070.5)

1. Providing instruction and services for students with disabilities whose needs have been identified in an IEP
2. Conducting educational assessments

3. Providing information and assistance for students with disabilities and their parents/guardians

4. Providing consultation, resource information, and material regarding students with disabilities to staff members in the regular education program and the students' parents/guardians

5. Coordinating special education services with the regular school program for each student with disabilities enrolled in the resource specialist program

6. Monitoring student progress on a regular basis, participating in the review and revision of IEPs as appropriate, and referring students who do not demonstrate appropriate progress to the IEP team

7. Providing services for secondary students that emphasize academic achievement, career and vocational development, and preparation for adult life

Any student who receives resource specialist services shall be assigned to regular classroom teacher(s) for a majority of the school day, unless his/her IEP team approves enrollment in the resource specialist program for a majority of the school day. (Education Code 56362; 5 CCR 80070.5)

Resource specialists shall not simultaneously be assigned to serve as resource specialists and to teach regular classes. (Education Code 56362)

The Glenn COE's resource specialist program shall be under the direction of a resource specialist who possesses the qualifications specified in Education Code 56362.

Caseloads

The Superintendent or designee shall ensure that caseloads for special education teachers are within the maximum caseloads established by law, the collective bargaining agreement, and/or the comprehensive plan of the Special Education Local Plan Area (SELPA) in which the Glenn COE participates.

No resource specialist shall have a caseload which exceeds 28 students. As necessary and with the agreement of the resource specialist, the Governing Board may request a waiver from the State Board of Education to increase the caseload to no more than 32 students, provided that an individual resource specialist does not have a caseload exceeding 28 students for more than two school years and has the assistance of an instructional aide at least five hours daily during the period of the waiver. (Education Code 56362, 56362.1; 5 CCR 3100)

The average caseload for language, speech, and hearing specialists shall not exceed 55 cases, unless the SELPA plan specifies a higher average caseload and states the reasons for the higher average caseload. The maximum caseload for speech and language specialists exclusively serving children with disabilities age 3-5 years shall not exceed 40. (Education Code 56363.3, 56441.7)

County Office Regulation 6159.1: Procedural Safeguards And Complaints For Special Education

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

Prior Written Notice

The Superintendent or designee shall send to the parents/guardians of any student with disabilities a prior written notice: (Education Code 56346, 56500.4, 56500.5; 20 USC 1415; 34 CFR 300.102, 300.300, 300.503)

1. Before the Glenn COE initially refers the student for assessment
2. Within a reasonable time before the Glenn COE proposes to initiate or change the student's identification, assessment, educational placement, or the provision of a free appropriate public education (FAPE) to the student
3. Within a reasonable time before the Glenn COE refuses to initiate or change the student's identification, assessment, or educational placement or the provision of FAPE to the student
4. Within a reasonable time before the student graduates from high school with a regular diploma thus resulting in a change in placement
5. Upon receipt of the parent/guardian's written revocation of consent for the continued provision of special education and related services to the student

This prior written notice shall include: (Education Code 56500.4; 20 USC 1415; 34 CFR 300.503)

1. A description of the action proposed or refused by the Glenn COE
2. An explanation as to why the Glenn COE proposes or refuses to take the action
3. A description of each assessment procedure, assessment, record, or report the Glenn COE used as a basis for the proposed or refused action
4. A statement that the parents/guardians of the student have protection under procedural safeguards and, if this notice is not an initial referral for assessment, the means by which a copy of the description of procedural safeguards can be obtained
5. Sources for parents/guardians to obtain assistance in understanding these provisions
6. A description of any other options that the individualized education program (IEP) team considered and why those options were rejected
7. A description of any other factors relevant to the Glenn COE's proposal or refusal

Procedural Safeguards Notice

A procedural safeguards notice shall be made available to parents/guardians of students with disabilities once each school year and: (Education Code 56301; 20 USC 1415; 34 CFR 300.504)

1. Upon initial referral or parent/guardian request for assessment
2. Upon receipt of the first state compliance complaint in a school year, filed in accordance with the section "State Compliance Complaints" below

3. Upon receipt of the first due process hearing request in a school year

4. In accordance with the discipline procedures pursuant to 34 CFR 300.530(h), when removal of a student because of a violation of a code of conduct constitutes a change of placement

5. Upon request by a parent/guardian

The procedural safeguards notice shall include a full explanation of all of the procedural safeguards available under 34 CFR 300.148, 300.151-300.153, 300.300, 300.502-300.503, 300.505-300.518, 300.520, 300.530-300.536, and 300.610-300.625 relating to: (Education Code 56301; 20 USC 1415; 34 CFR 300.504)

1. Independent educational evaluation

2. Prior written notice

3. Parental consent, including a parent/guardian's right to revoke consent, in writing, to the student's continued receipt of special education and related services

4. Access to educational records

5. Opportunity to present complaints and resolve complaints through the due process complaint and state compliance complaint procedures, including the time period in which to file a complaint, the opportunity for the Glenn COE to resolve the complaint, and the difference between a due process complaint and the state compliance complaint procedures, including the jurisdiction of each procedure, what issues may be raised, filing and decisional timelines, and relevant procedures

6. The availability of mediation

7. The student's placement during the pendency of any due process complaint

8. Procedures for students who are subject to placement in an interim alternative educational setting

9. Requirements for unilateral placement by parents/guardians of students in private schools at public expense

10. Hearings on due process complaints, including requirements for disclosure of assessment results and recommendations

11. State-level appeals

12. Civil actions, including the time period in which to file those actions

13. Availability of attorneys' fees pursuant to 34 CFR 300.517

This notice shall also include the rights and procedures contained in Education Code 56500-56509, including: (Education Code 56321, 56321.5, 56321.6)

1. Information on the procedures for requesting an informal meeting, prehearing mediation conference, mediation conference, or due process hearing

2. The timelines for completing each process

3. Whether the process is optional

4. The type of representative who may be invited to participate

5. The right of the parent/guardian and/or the Glenn COE to electronically record the proceedings of IEP meetings in accordance with Education Code 56341.1

6. Information regarding the state special schools for students who are deaf, hard of hearing, blind, visually impaired, or deaf-blind

A copy of this notice shall be attached to the student's assessment plan. At each IEP meeting, the Superintendent or designee shall inform the parent/guardian of the federal and state procedural safeguards that were provided in the notice. (Education Code 56321, 56500.1)

Format of Parent/Guardian Notices

The parents/guardians of a student with a disability shall be provided written notice of their rights in language easily understood by the general public and in their native language or other mode of communication used by them, unless to do so is clearly not feasible. (Education Code 56341, 56506; 34 CPR 300.503, 300.504)

If the native language of other mode of communication of the parent/guardian is not a written language, the Glenn COE shall take steps to ensure that the notice is translated orally or by other means in the parent/guardian's native language or other mode of communication and that the parent/guardian understands the contents of the notice. (34 CPR 300.503)

The Glenn COE may place a copy of the procedural safeguards notice on the Glenn COE's web site. (20 USC 1415)

A parent/guardian of a student with disabilities may elect to receive the prior written notice or procedural safeguards notice by an electronic mail communication. (34 CPR 300.505)

Filing Due Process Complaints

A parent/guardian and/or the Glenn COE may initiate due process hearing procedures whenever: (Education Code 56501; 20 USC 1415)

1. There is a proposal to initiate or change the student's identification, assessment, or educational placement or the provision of PAPE to the student.

2. There is a refusal to initiate or change the student's identification, assessment, or educational placement or the provision of PAPE to the student.

3. The parent/guardian refuses to consent to an assessment of the student.

4. There is a disagreement between a parent/guardian and the Glenn COE regarding the availability of a program appropriate for the student, including the question of financial responsibility, as specified in 34 CPR 300.148.

Prior to having a due process hearing, the party requesting the hearing, or the party's attorney, shall provide the opposing party a due process complaint, which shall remain confidential, specifying: (Education Code 56502; 20 USC 1415; 34 CPR 300.508)

1. The student's name

2. The student's address or, in the case of a student identified as homeless pursuant to 42 USC 11434, available contact information for that student

3. The name of the school the student attends

4. A description of the nature of the student's problem relating to the proposed or refused initiation or change, including facts relating to the problem

5. A proposed resolution to the problem to the extent known and available to the complaining party at the time

Parties filing a due process complaint shall file their request with the state Office of Administrative Hearings, Special Education Division.

The request shall be filed within two years from the date the party initiating the request knew or had reason to know of the facts underlying the basis for the request. This timeline shall not apply if the Glenn COE misrepresented that it had solved the problem or withheld required information from the parent/guardian. (Education Code 56505; 20 USC 1415; 34 CPR 300.507, 300.511)

Glenn COE's Response to Due Process Complaints

If the Glenn COE has sent prior written notice to the parent/guardian regarding the subject matter of the parent/guardian's due process complaint, the Glenn COE shall, within 10 days of receipt of the complaint, send a response specifically addressing the issues in the complaint. (20 USC 1415; 34 CPR 300.508)

If the Glenn COE has not sent a prior written notice to the parent/guardian regarding the subject matter contained in the parent/guardian's due process complaint, the Glenn COE shall send a response to the parent/guardian within 10 days ofreceipt of the complaint containing: (20 USC 1415; 34 CFR 300.508):

1. An explanation of why the Glenn COE proposed or refused to take the action raised in the complaint

2. A description of other options that the IEP team considered and the reasons that those options were rejected

3. A description of each assessment procedure, assessment, record, or report the Glenn COE used as the basis for the proposed or refused action

4. A description of the factors that are relevant to the Glenn COE's proposal or refusal

Upon the filing of a due process complaint by either party or upon request of the parent/guardian, the Glenn COE shall inform the parent/guardian of any free or low-cost legal and other relevant services available in the area. (34 CFR 300.507)

Informal Process/Pre-Hearing Mediation Conference

Prior to or upon initiating a due process hearing, the Superintendent or designee and a parent/guardian may, if the party initiating the hearing so chooses, agree to meet informally toresolve any issue(s) relating to the identification, assessment, education and placement, or provision of FAPE for a student with disabilities. The Superintendent or designee shall have the authority to resolve the issue(s). (Education Code 56502)

In addition, either party may file a request with the state Office of Administrative Hearings for a mediation conference. (Education Code 56500.3)

If resolution is reached that resolves the due process issue(s), the parties shall enter into a legally binding agreement that satisfies the requirements of Education Code 56500.3. (Education Code 56500.3)

Attorneys may attend or otherwise paiticipate only in those mediation conferences that are scheduled after the filing of a request for due process hearing. (Education Code 56500.3, 56501)

State Compliance Complaints

Any individual, including a person's duly authorized representative or an interested third party, public agency, or organization may file with the California Department of Education (CDE) a written and signed statement alleging that, within the previous year, any of the following occurred: (5 CCR 3200, 3201)

1. The Glenn COE violated Part B of the Individuals with Disabilities Education Act (20 USC 1411-1419) and its implementing regulations (34 CFR 300.1-300.818).

2. The Glenn COE violated Part 30 of the Education Code (Education Code 56000-56865) and 5 CCR 3200-3205.

3. The Glenn COE violated the terms of a settlement agreement related to the provision of FAPE, excluding any allegation related to an attorney fees provision in a settlement agreement.

4. The Glenn COE failed or refused to implement a due process hearing order to which the Glenn COE is subject.

5. Physical safety concerns interfered with the provision of FAPE.

The complaint shall include: (5 CCR 3202; 34 CFR 300.153)

1. A statement that the Glenn COE has violated or failed to comply with any provision set forth in 5 CCR 3201

2. The facts on which the statement is based

3. The signature and contact information for the complainant

4. If alleging violations with respect to a specific student, the student's name and address (or other available contact information for a homeless student), the name of the school that the student is attending, a description of the nature of the student's problem and facts related to the problem, and a proposed resolution of the problem to the extent known and available to the patty at the time the complaint is filed

The complainant shall forward a copy of the complaint to the Superintendent or designee at the same time the complaint is filed with CDE. (5 CCR 3202)

Within 30 days of the date of CDE's investigation report, the Glenn COE or complainant may request reconsideration of the decision in accordance with 5 CCR 3204. Pending CDE's response, any corrective actions set forth in the report shall remain in effect and enforceable, unless stayed by a court. (5 CCR 3204)

County Office Regulation 6159.4: Behavioral Interventions For Special Education Students

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

Generally, any student identified as a student with a disability pursuant to the Individuals with Disabilities Education Act, 20 USC 1400-1482, is subject to the same disciplinary measures applicable to all students for violations of the code of conduct, except when the student's behavior is determined to be a manifestation of his/her disability.

However, when the behavior of a student with a disability impedes his/her learning or the learning of others, the student's individualized education program (IEP) team shall consider the use of positive behavioral interventions and supports and other strategies consistent with 20 USC 1414(d) to address the student's behavior. (Education Code 56521.2; 34 CFR 300.324)

If, pursuant to a manifestation determination conducted as specified in 34 CFR 300.530, the student's behavior is determined to be a manifestation of his/her disability, the IEP team shall conduct a functional behavioral assessment (FBA) and implement a behavioral intervention plan (BIP) for the student. If a BIP is already in place for the student, the IEP team shall review and modify the BIP to address the student's behavior. (Education Code 56520; 34 CFR 300.324, 300.530)

In addition, when the disciplinary removal of a student with a disability will result in a change in the student's placement as specified in 34 CFR 300.530, the student shall receive an FBA and behavioral intervention services and modifications designed to address the student's behavior so that it does not recur. (34 CFR 300.530)

Functional Behavioral Assessment

Any FBA to be conducted for a student with a disability shall focus on identifying the function or purpose of the student's behavior.

Before any FBA is conducted, the Superintendent of designee shall notify the student's parent/guardian in accordance with Education Code 56321 and obtain the parent/guardian's consent. (Education Code 56321; 34 CFR 300.324)

If the parent/guardian disagrees with the result of an FBA, he/she has the right to obtain an independent educational evaluation at Glenn COE expense, subject to the conditions specified in 34 CFR 300.502.

Behavioral Intervention Plan and Services

When any behavioral intervention, support, or other strategy is to be used by the Glenn COE, the Superintendent or designee shall consider the student's physical freedom and social interaction, administer the intervention, support, or other strategy in a manner that respects the student's dignity and personal privacy, and ensure the student's right to be placed in the least restrictive educational environment. (Education Code 56520)

When a student for whom a BIP is to be developed is also the responsibility of another agency for residential care or related services, the Superintendent or designee shall cooperate with the other agency to ensure that the BIP, to the extent possible, is implemented in a consistent manner. (Education Code 56520)

Behavior assessments and behavioral intervention services shall be provided only by individuals who possess the qualifications specified in Education Code 56525 or 5 CCR 3051.23.

Emergency Interventions

Emergency interventions may be used only to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to the student or others and that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior. Emergency

interventions shall not be used as a substitute for a systematic BIP that is designed to change, replace, modify, or eliminate a targeted behavior. (Education Code 56521.1)

No emergency intervention shall be used for longer than is necessary to contain the behavior. For any situation that requires a prolonged use of an emergency intervention, staff shall seek assistance of the principal or law enforcement agency, as applicable to the situation. (Education Code 56521.1)

Emergency interventions shall not involve the use of force exceeding what is reasonable and necessary under the circumstances. In addition, use of locked seclusion or a device, material, or objects that simultaneously immobilize all hands and feet shall not be allowed except as allowed by law. (Education Code 56521.1)

Parents/guardians and, if appropriate, residential care providers shall be notified within one school day whenever emergency intervention is used or serious property damage occurs. A behavior emergency report shall immediately be completed, kept in the student's file, and forwarded to the Superintendent or designee for review. This report shall include all of the following information: (Education Code 56521.1)

1. The name and age of the student
2. The setting and location of the incident
3. The name of the staff or other persons involved
4. A description of the incident and the emergency intervention used
5. A statement of whether the student is currently engaged in a systematic BIP
6. Details of any injuries sustained by the student or others, including staff, as a result of the incident

If the behavior emergency report is for a student who does not have a BIP, the Superintendent or designee shall, within two days, schedule an IEP team meeting to review the emergency report, determine the necessity for an FBA, and determine the necessity for an interim BIP. The IEP team shall document the reasons for not conducting the FBA and/or not developing the interim BIP. (Education Code 56521.1)

If the behavior emergency report is for a student who has a BIP, any incident involving a previously unseen serious behavior problem or where a previously designed intervention is not effective shall be referred to the IEP team. The IEP team shall review the incident and determine whether the student's plan needs to be modified. (Education Code 56521.1)

Prohibited Interventions

The Glenn COE prohibits the use of corporal punishment as defined in Education Code 49001 as an intervention. In addition, the Glenn COE prohibits all of the following: (Education Code 56521.2)

1. Any intervention designed or likely to cause physical pain, including, but not limited to, electric shock
2. Any intervention that involves the release of noxious, toxic, or otherwise unpleasant sprays, mists, or substances near the student's face
3. Any intervention that denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities
4. Any intervention that is designed to subject, used to subject, or likely to subject the student to verbal abuse, ridicule, or humiliation or that can be expected to cause excessive emotional trauma
5. Any restrictive intervention that uses a device, material, or objects which simultaneously immobilize all hands

and feet, including the procedure known as prone containment, except that prone containment or similar techniques may be used by trained staff as a limited emergency intervention

6. Locked seclusion, unless in a facility otherwise licensed or permitted by state law to use a locked room
7. Any intervention that precludes adequate supervision of the student
8. Any intervention that deprives the student of one or more of his/her senses

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County Office Regulation 6164.4: Identification And Evaluation Of Individuals For Special Education

Status: ADOPTED

Original Adopted Date: 08/28/2025 | **Last Reviewed Date:** 08/28/2025

The Superintendent or designee shall ensure that the Glenn COE's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the Glenn COE shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation ofresponse to intervention strategies.

A parent/guardian or the Glenn COE may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

Initial Evaluation for Special Education Services

Before the initial provision of special education and related services to a student with a disability, the Glenn COE shall conduct an individual initial evaluation of the student's educational needs related to all areas of suspected disability. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within l 0 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible
3. Explain the types of evaluation to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available

independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Before conducting an initial evaluation, the Glenn COE shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or the parent/guardian's representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.

2. When making a determination of eligibility for special education, the Glenn COE shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.

3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.

4. If the parent/guardian disagrees with an evaluation obtained by the Glenn COE, the parent/guardian has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the Glenn COE conducts an assessment with which the parent/guardian disagrees.

   If the Glenn COE observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the Glenn COE's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The Glenn COE may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

   If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the Glenn COE with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the Glenn COE observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the Glenn COE, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the Glenn COE shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by the student's parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

Parent/Guardian Consent for Evaluations

Consent means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in the parent/guardian's native language or other mode of communication, of all information relevant to the activity for which consent is sought

2. Understands and agrees, in writing, to the carrying out of the activity for which parent/guardian consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom

3. Understands that the granting of consent is voluntary on the parent/guardian's part and may be revoked at any time

4. Understands that if the parent/guardian revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The Glenn COE is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The Glenn COE shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

The Glenn COE shall make reasonable efforts to obtain the consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

The Glenn COE shall maintain a record of its attempts to obtain consent, such as: (Education Code 56341.5)

1. Detailed records of telephone calls made or attempted and the results of those calls

2. Copies of correspondence sent to the parent/guardian and any responses received

3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the Glenn COE may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the Glenn COE shall make reasonable efforts to obtain the consent from the parent/guardian of the student for an initial evaluation to determine whether the student is a student with a disability. The Glenn COE may conduct an initial evaluation without obtaining consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the Glenn COE cannot discover the whereabouts of the parent/guardian of the student

2. The rights of the parent/guardian of the student have been terminated in accordance with state law

3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student

The Glenn COE need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

Conduct of the Evaluation

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the Glenn COE. (Education Code 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the Glenn COE shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The Glenn COE shall also use any information provided by the parent/guardian that may assist the Glenn COE in making the determination as to whether the student is a student with a disability and, if so, the necessary components of the student's IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The Glenn COE's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (Education Code 56320; 34 CFR 300.304)

The Glenn COE shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis

2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer

3. Used for the purposes for which the assessments or measures are valid and reliable

4. Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist

5. Administered in accordance with any instructions provided by the producer of the assessments

6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient

7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best en ure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The Glenn COE shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been
classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student

2. The present levels of academic achievement and related developmental needs of the student

3. Whether the student needs, or continues to need, special education and related services

4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in the student's IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the Glenn COE shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (Education Code 56320; 34 CFR 300.304)

Evaluation Report

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services

2. The basis for making the determination

3. The relevant behavior noted during the observation of the student in an appropriate setting

4. The relationship of that behavior to the student's academic and social functioning

5. The educationally relevant health, developmental, and medical findings, if any

6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services

7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate

8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

Eligibility Determination

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, the student's educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

When making a determination of eligibility for special education and related services, the Glenn COE shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

Independent Educational Evaluation

An independent educational evaluation is defined as an evaluation conducted by a qualified examiner who is not employed by the Glenn COE. (34 CFR 300.502)

Public expense means that the Glenn COE either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the Glenn COE uses for a Glenn COE-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the Glenn COE conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the Glenn COE may ask for the reason that the parent/guardian objects to the Glenn COE's evaluation. However, the parent/guardian is not required to provide an explanation and the Glenn COE may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the Glenn COE shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate

2. Ensure that an IEE is provided at public expense, unless the Glenn COE demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the Glenn COE's criteria

If a due process hearing decision determines that the Glenn COE's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the Glenn COE if it meets Glenn COE criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

Coordinating Transitions

The Glenn COE designates the individual listed below as the main point of contact for coordinating and completing, with other agencies and persons, the transition of a child and family from infant/toddler programs to preschool (Part C to Part B of the federal Individuals with Disabilities Education Act), including establishing practices to educate and support families during the transition: (Government Code 95008)

Early Start/Preschool Coordinator
676 E Walker Street, Orland, CA 95963
(530)865-1267

Reevaluation

A reevaluation shall be conducted when the Glenn COE determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian and Glenn COE agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the Glenn COE agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The Glenn COE shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Before entering kindergai1en or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs. (Education Code 56445)

The Glenn COE's point of contact for coordinating and completing the transition of a child and family from infant/toddler programs to preschool, may coordinate the reevaluation and monitoring as described above for kindergarten or first grade.

Home of the River Hawks

Board Governance Handbook

The Board of Education is entrusted by the community to uphold the Constitutions of California and the United States, to protect the public interest in schools, and to ensure that a high-quality education is provided to each student.

Board of Trustees

John Gladman, President

Julie Mercado, Vice President

Ashley Danley, Secretary

Vacant, Treasurer

Sandy Von Bargen, Community Member at Large

Director

April Hine

Unity of Purpose, Roles and Responsibilities, Norms, Agreements

This handbook reflects the governance team's work on the creation of a framework for effective governance. This involves ongoing discussions about unity of purpose, roles, and norms and agreeing on protocols for formal structures that enable the governance team to continue to perform its responsibilities in a way that best benefits all children.

This Governance Handbook was created in a Board Governance workshop conducted on October 26, 2026 with the assistance of Fred Van Vleck, Ed.D., Lead Advisor for the National Center for Executive Leadership and School Board Development. The Governance **Handbook was approved on TBD**.

Building a Governance Team
Unity of Purpose

School charter governance is the act of transforming the needs, wishes, and desires of the community into policies that direct the community's schools.

In a school charter, the Board and Director work together as a governance team. For a governance team to work together effectively, members need to: Maintain a unity of purpose; agree on and govern within appropriate roles; create and sustain a positive governance culture, and; create a supportive structure for effective governance.

What do we as a governance team want to accomplish?

What do we stand for?

- Our shared purpose is to have the best learning environment for all students.
- We want to build trust and move the charter forward.
- We want to be an effective team.
- We want to understand our individual jobs and collective responsibilities.
- We want to be a team with a common focused direction so we are not a distraction to the charter or community but a catalyst for the focused efforts of employees, and the community can see evidence of this focused direction.
- We want to be partners with the staff in positive change.
- We want to oversee the putting together of a first-rate program and first-rate facilities, making sure we continue to improve – never resting on our laurels.
- We want to perpetuate a legacy of positive culture as people come and go.

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Roles and Responsibilities

The role of Trustees is to stay focused on the big picture while fulfilling five responsibilities in a series of job areas. These five responsibilities are:

- We set the direction.
- We establish the structure.
- We provide support.
- We ensure accountability.
- We act as community leaders.

We carry out these responsibilities in each of the following job areas:

- Setting the Charter's Direction
- Student Learning and Achievement
- Finance
- Facilities
- Human Resources
- Policy
- Judicial Review
- Collective Bargaining
- Community Relations and Advocacy

The Director assists the Board in carrying out its responsibilities in each of the job areas and leads the staff toward the accomplishment of the agreed-upon Charter vision and goals.

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Creating and Sustaining a Positive Governance Team Culture

Culture is the positive or negative atmosphere created by the way people in an organization treat each other. Teams have unwritten (implicit) or written (explicit) agreements about how they will behave with each other and others. These behavioral ground rules, often called norms, enable teams to build and maintain a positive culture or shift a negative one.

Governance Norms

To make meetings positive and productive experiences for all, we make the following collective commitments to each other.

WE AGREE TO –

- Keep from taking disagreements personally (individuality is embraced, and respected).
- To show respect (never dismiss/devalue others).
- Make a commitment to effective deliberation, each listening openly while everyone is allowed to express his or her point of view.
- Commit to open communication, honesty, no surprises.
- Commit the time necessary to govern effectively. This means being there, being knowledgeable, participating, understanding the full scope of being a Board Member, and being willing to take on all the responsibilities involved.
- Be collaborative (this is the way we operate)!
- Maintain confidentiality (builds trust).
- Look upon history as lessons learned; focus on the present and the future.

AND – ABOVE ALL –

- Focus on students' best interests – on what's best for the students! This is what we do! And it is the touchstone that allows us to have our differences.

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Board Governance Protocols

1. Leadership Responsibility and Roles of the Board

11.1. Board members carry authority only as a Board, not as individuals. Individuals can request action by bringing up a new idea, explaining their interest in a particular course of action, and working to get a Board majority to support moving in that direction. When a majority of the Board, sitting in a formal meeting, requests action, that request should be made in the context of the intended results (what is to be accomplished), not the methods used to achieve those results.

11.2. To be effective representatives of the Board and charter, members will:

1. Always behave in a manner that reflects positively on the charter.

2. Refrain from obligating the Board and/or administration by actual speech or implication, unless authorized to do so by the Board.

3. Represent the Board at various school events.

4. Refer any concerns, questions, or comments to the director as specified in the protocol for Responding to Concerns.

5. Reinforce with the community the key messages agreed upon by the Board.

1.3 Responsibilities of Individual Board Members:

1. Attend all Board and committee meetings and functions, such as special events.

2. Be informed about the organization's mission, services, policies, and programs.

3. Review agenda and supporting materials before Board and committee meetings.

4. Serve on committees or task forces and offer to take on special assignments.

5. Inform others about the charter.

6. Follow conflict-of-interest and confidentiality policies.

7. Refrain from making special requests of the staff.

8. Assist the Board in carrying out its fiduciary responsibilities, such as reviewing the annual budget and audit.

1.4 In responding to concerns regarding the work of the charter, Board members will:

1. Receive the information, remembering that only one side of the story is being presented (listening).

2. Repeat the information, paraphrase to ensure understanding.

3. Remind the individual that a Board member has no authority as an individual and share the appropriate line of command and process to follow to address their concern.

4. Re-Direct, thank them for sharing their thoughts and refer them to the appropriate staff member and, if necessary, encourage them to initiate the formal complaint process.

5. Report. Promptly inform the director, with the director appropriately responding to the individual and/or Board member.

1.5 As a Board, we recognize that no individual member of the Board, by virtue of holding office, shall exercise any administrative or investigatory responsibility with respect to the schools; nor as an individual, command the services of any employee. Board members are to channel their request and/or concerns directly to the director (and, if necessary, through the Board chair).

1.6 Anonymous Complaints: As a standard practice, the Board and director do not consider anonymous complaints unless they involve a safety concern. If an anonymous complaint is received by the director's office or Board, the director will evaluate the matter on a case-by-case basis. The director may consult with the Board president to determine the appropriate course of action.

2. Board Meetings and the Agenda

12.1. Meetings of the Board are held in public but are not open-forum town hall meetings. Meetings will be conducted in such a way as to allow the public to provide input in the time allotted to ensure that multiple voices of the community inform Board deliberations; however, when the Board deliberates, it will be a time for the trustees to listen and learn from each other, taking public input into consideration without re-engaging the public.

12.2. Board meetings will generally be on the last Tuesday of each month. When needed, each Board meeting will begin with closed session (with dinner provided to the Board). The regular public meeting will begin at 5:00pm. Study sessions may be scheduled and shall be scheduled at the discretion of the Board.

12.3. The design of the Board agenda will follow the historical structure utilized by the Board. The design of the agenda may only be altered with the approval of the Board.

12.4. Board members will review the information provided to them and be open to ongoing professional development and training.

12.5. With staff support, the director will create each Board agenda. In advance of the preparation of the Board agenda, Board members may request items to be placed on the agenda. Before the Board meeting, the Board president, secretary and the director will discuss the contents of the agenda and the process that will be followed at the meeting.

12.6. The president of the Board may choose to have the director be a direct resource, requiring the director to sit next to the Board president. On the other hand, the Board president may choose to have the director be an indirect resource and, thus, the director

would sit at the dais but away from the president and on one end of the Board.

12.7. The director and Board believe that the need for information and/or clarification on agenda items is best accomplished by the submission of written questions/requests for such ahead of meetings. This will allow for in-depth consideration of items without unduly lengthening the meeting time.

12.8. Board members will make every effort to submit, before the meeting, questions they intend to ask so that the director and charter staff can prepare to answer Board members' questions at Board meetings.

12.9. When an individual Board member requests information, that information will be provided to all Board members. If unforeseen questions arise during the meeting, trustees will acknowledge their question or comment as spontaneous and that they understand staff may not have the information on hand to answer the question.

12.10. Any request of the staff by an individual Board member, which will take more than 30 minutes to fulfill, must be made by the majority of the Board so as not to detract staff from focused efforts that are meant to move the charter toward achieving the year's goals.

12.11. Steps to consider in a disruptive meeting:

1. Respectfully address the disruptive behavior, ask the member to refocus and participate constructively.

2. Provide a clear warning, explain that continued disruptions may result in dismissal from the meeting.

3. Call for a brief recess, take a 5-minute break to allow for de-escalation.

4. If necessary, ask the member to leave. If disruptions continue, direct the individual to exit the meeting.

5. Limit public attendance if disruptions persist. If the disruption involves multiple attendees, dismiss the public while allowing press to remain.

6. Adjourn and reschedule if needed. If order cannot be restored, adjourn the meeting to a future date and time.

12.12. Individual Board members are expected to self-monitor compliance to Public Meeting laws, including limiting closed session to the legally appropriate agenda item(s).

12.13. Board members shall maintain the confidentiality of closed session and shall not release confidential information unless the release of said information is directed by the action of the Board. Further discussion should not occur outside of closed session.

12.14. During the portion of the meeting reserved for Board member reports/communications, Board members shall only provide information (i.e. activities or professional development they have attended as a Board member). They may request items to be placed on future agendas, but due to the Brown Act, they shall not make statements affecting pupils, employees, or services provided by the charter. It is important that this time in the agenda not be used to engage in discussion items not on the agenda or for partisan political statements.

12.15. The use of social media by Board members will be limited to personal topics not related to the charter, except in the case where the Board member is reposting informational items published by the charter and about the charter, including charter approved organizations such as parent teacher associations/boosters, etc.

12.16. The governance team will strive for brevity in deliberations, keeping remarks brief and to the point so that all opinions can be expressed, and meetings can be efficient. Addressing each agenda item, the Board shall, normally, adhere to the following process:

1. Staff presentation/addressing questions from the Board. Staff members, when presenting items to the Board, are to provide appropriate back-up material for the Board to review before the Board meeting. If necessary to provide a presentation to the Board, presentations are to be limited to not more that 10 minutes, unless prior approval of the president is received.

2. The Input from the community.

3. Board discussion and deliberation.

2.17 Board members individually and collectively demonstrate confidentiality as appropriate and as outlined through the mandates of the California Education Code, the Brown Act, and other compliance criteria established by law or legislation. Respecting the confidentiality of information maintains the Board's judicial review role

2.18 The use of email and social communication is subject to the Public Meeting law. The director shall forward questions and answers to all Board members. Board members, when responding, may not "reply to all."

2.19 The Board wishes to maintain a culture of professionalism, stay focused, and respect the need of trustees to be available to their families:

1. Electronic devices will be set for 'silent' or vibrate.

2. Trustees will be discreet in checking cell phones if necessary.

3. When meeting virtually, whenever possible, Trustee's cameras will be on during the meeting.

2.20 Abstentions are most appropriate in cases where there is a personal relationship between a litigant and a Board member (perception of bias), a decision that financially impacts the Board member or their immediate family (legal conflict), or a personal connection to the Board member that may bias a decision on discipline.

1. When abstaining because there may be a perception of bias, the Board member is encouraged to state the bias.

2. When an actual legal conflict of interest exists, the Board member must publicly declare the conflict and recuse themself from voting at all.

3. When a Board member abstains, their abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

2.21 Any non-routine expense in excess of $10,000, shall be pre-approved by the Board prior to the director committing the charter to the expense.

2.22 Board members will model professional behavior by being polite and respectful of the points of view held by their fellow governance team members. The governance team will address one another by their first name.

2.23 Each Board member respects the right of other Board members to vote in the minority position. In so doing, each Board member agrees, as a courtesy to the team, to explain the reason for their minority vote, either during deliberation or after casting the vote.

2.24 Parliamentary procedures are to be utilized as a guide to ensure for the most effective and efficient Board meeting possible. Accordingly, the Board utilizes Rosenberg's parliamentary procedures as its guide to managing the agenda of each Board meeting.

2.25 Decisions of the Board

1. Governance team members are reminded that policy and decisions reserved to the Board must be made as a Board. Except where otherwise indicated in the Education or Government Codes, a majority consists of 3 of 5 members of the Board voting for an item. Once the decision has been made, it becomes the decision of "the Board."

2. Under the concept of majority rule, each member is compelled to support the successful implementation of a policy decision, program, or procedure even when he or she does not agree with the decision.

3. If a member of the governance team cannot support the decision of the Board because it offends a moral/personal code, the member is expected, at a minimum, to refrain from undermining the decision or directive.

2.26 Whenever Board members are appointed or elected to serve on the Board, the director shall administer the oath of office at a meeting of the Board.

2.27 Public Participation

1. Since the Public Meeting law (Brown Act) expressly prohibits discussion leading to action from being conducted unless agendized, governance team members are strongly encouraged to refrain from engaging members of the public in dialogue about issues not on the agenda.

2. In general, citizens and residents wishing to “dialogue” with members should be encouraged to contact individual members and discuss issues of importance with them or the director as appropriate.

3. As a result of a comment under public communication, a member may ask the director to briefly comment for clarity or correction. The member may also ask that a matter be investigated, with or without a follow-up report to the Board.

4. If a Board member feels compelled to speak to the issue, the member must first be recognized by the Board president. The comments must be brief and only to clarify or correct. Any further discussion should be agendized.

2.28 Public Comment

1. Time limits, generally 3 minutes per speaker and 20 minutes per subject will be imposed by the Board president.

2. The Board president may rule on the appropriateness of a topic. If the topic would be more suitably addressed later, the president may indicate the time and place when it should be presented.

2.29 Chart of Policy Revision Process

Step 1:

- Charter staff reviews charter policies and provides suggested changes/updates.

Step 2:

- The director reviews and comments on suggested changes from staff. The director works with the appropriate charter experts on suggested changes/updates.

Step 3

- Director provides to the Board at Board meeting 1 appropriate comments and edits.

Step 4 – Board Meeting 1:

- The packet of updated policies, with comments from the director, is placed on the Board agenda (Board meeting 1), under reports and information, and is considered as the first reading by the Board.

Step 5 - Board Meeting 1:

- If a Board member or community member would like to discuss one or more of the policies provided, they will request specific said policies be pulled for discussion at the next Board meeting (Board meeting 2) and placed under the action section of the agenda.

- The policies presented to the Board, on which they have no concerns or questions, will be placed under the consent agenda (second reading and for approval) at the next Board meeting (Board meeting 2) for action.

Step 6 – Board Meeting 2:

- The policies requested by individual Board members to be discussed shall be placed under the action section of the Board agenda (second reading and approval). Discussion will take place prior to a motion to approve said policies.

3. The Board's Role and Relationship with the Staff and Community

3.1 Board members will be actively involved in the charter through observations and individual stakeholder engagement. The involvement of individual Board members on committees shall only be on external committees and by official appointment by the Board.

3.2 When interacting with the public and their constituents, Board members will hold to the highest level of professional and ethical conduct, including emphasizing the positive aspects of the charter.

3.3 When individually visiting schools or departments in your capacity as a Board member, as a professional courtesy, Board members are encouraged to notify the director that they will be visiting a school or department and may provide input to the director on issues or concerns that may arise from such a visit.

3.4 At no time, while visiting schools shall a member make promises, either overt or implied, interfere with administration, or involve him or herself in personnel issues, student records, or union activities.

3.5 To assist in this matter, the director will ensure that principals and teachers know that a teacher does not need to interrupt his/her lesson when a visitor is in his/her classroom.

3.6 Board members shall not request any information from staff beyond that which would be provided to any regular community member. Staff members are directed to relay requests from Board members to their supervisor to ensure that appropriate information is provided to all Board members.

3.7 Management staff are directed to relay requests from Board members to the director to ensure that appropriate information is provided to all Board members.

1. This protocol does not imply a censoring of any private and informal conversations.

4 The Board's Relationship with the Director

4.1 The Board will commit to working through and with the director on issues regarding the running of the charter. The director will inform the Board as soon as possible of:

1. Serious safety concerns.
2. Serious disciplinary action.
3. Serious/unexpected personnel changes or disciplinary issues.

4. Serious illness or death of a student, a staff member, or members of the staff member's immediate family.

5. Legal or liability concerns.

6. Notable achievements.

7. In all matters, the Board and director are expected to protect confidential information.

4.2 It is the director's responsibility to organize the staff in the manner that best serves the needs of the charter. As a professional courtesy, the director shall provide appropriate notice to the Board in advance of action being taken.

4.3 It is the director's responsibility to work with and be the primary contact for the charter's attorney. Board members will work with the director with any legal questions.

4.4 Individual Board members will only contact the charter's attorney with the authority of the majority of the Board. In the case of a serious or legal concern about the director's actions, the Board president may contact the charter's attorney.

4.5 The Board recognizes the success of the director is critical to the success of students and the charter. As such, the Board believes the director should have an experienced professional mentor/advisor who is not affiliated with the charter.

4.6 As the norm, the director speaks on behalf of the Board. The Board president is authorized to speak on behalf of the Board, when necessary.

4.7 The director will inform the Board when the media contacts the director.

4.8 All conflicts between the director and the Board will be handled in closed session, with the director being in attendance, when appropriate and necessary.

4.9 Conflicts between individual Board members and/or the director will be addressed privately between those who hold the conflict and will not involve other members of the Board or the public (community, staff, media, etc.).

4.10 The Board commits to complete an annual evaluation of the director. The Board will set aside at least one special meeting in November for the purpose of completing the annual evaluation of the director. In consultation with the director, the evaluation process and associated documents will be developed and approved by the Board, not later than the first Board meeting in January.

4.11 The evaluation process and instrument is designed to bring about the collective view of the Board. Thus, the evaluation will reflect the majority view of the Board, as a whole. To better attain this majority view, the Board will work with a professional from outside the charter to facilitate the evaluation process and the composing of the director's evaluation.

5. The Ongoing Implementation of Board-Approved Protocols

5.1. Board Members (Appointed)

1. An administrative orientation by the director and senior staff will be provided to new members of the Board. Training may be provided by county and state organizations, consultants, or led by staff. The training shall, whenever possible, take place prior to the first Board meeting of the new Board member.

2. The orientation is intended to be a conversation and overview of the thing's members need to know immediately. Questions will be answered, and the Board meeting structure, director contract, director objectives, Board policies, overview of the services and programs, and the major challenges being faced will be outlined and discussed.

3. Each orientation may be slightly different depending on the needs and interests of the incoming members and the major issues before the Board.

4. Within 90 days of the appointment of a new Board member or appointment of a new director, a study session of the whole Board will be held for the purpose of reviewing/updating the governance protocols of the Board.

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5. Upon the request of two or more Board members, a special study session will be called for the purpose of reviewing/updating the governance protocols of the Board.

6. What do we do when someone violates one of the protocols?

6.1 Principles/Assumptions

1. We should expect that we will make mistakes.
2. Self-monitoring our own behavior can be very difficult.
3. Behavior in conflict with agreements erodes trust.
4. Behavior that is not challenged is condoned.
5. Confronting another team member can:
    a. Be difficult. If done poorly, it can be damaging.
    b. If done correctly, it demonstrates that the Board is a highly functional team!

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