

**Walden Academy, Inc. Board of Directors' Meeting Agenda**  
**Tuesday, June 30, 2026 at 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  
J. Owens

**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:

Approval of Check Register: May 2026

Approval of Financials: May 2026

Staff: Personnel Matters

- Approval of J Moore, F Vargas, and A Calonico Resignation

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. **2026-2027 Budget (M Vanderwaal):** The board will review and approve as necessary.
2. **Education Protection Account Funds (M. Vanderwaal):** The board will review and approve as necessary. Funds to be used for instructional materials.

- 3. Consolidated Application and Reporting System (CARS) – 2026-27 Application for Funding (M. Vanderwaal):** The board will review and consider approval of the 2026-27 Consolidated Application and Reporting System (CARS) submission. This application includes requests for categorical funding such as Title I, Title II, Title III, and other federal and state programs. Approval is required to authorize the school's submission of the application to the California Department of Education.
- 4. Technology Policy Revision Per Ed Code 48901.7 -** Discuss and Approve
- 5. Walden Academy Student Safety, Professional Boundaries, Child Abuse Prevention, and Employee Conduct Policy (SB 848 Compliance) -** Discuss and approve

#### **Communication Received**

1. Governance Communication from Clifton LarsonAllen LLP re: 2025-26 Audit

#### **Pending/Upcoming Items**

1. 2026-27 Expanded Learning Opportunities Program (ELOP) Plan
2. 2025–26 Arts and Music in Schools (AMS) Funding Program Annual Report

#### **Announcements**

- 1. Next Regular Meeting:**

#### **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 [mmartin@waldenacademy.org](mailto:mmartin@waldenacademy.org) as far in advance as possible, but no later than 24 hours before the meeting.

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**Walden Academy, Inc. Board of Directors' Special Board Meeting Agenda**  
**Tuesday, June 2, 2026 at 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: 4:33pm**

**Board Members**

J. Gladman **Attended**  
J. Mercado **Attended**  
S. Von Bargen **Attended**  
J. Owens **Absent**  
A. Danley **Attended**

**Pledge of Allegiance**

**Review & Approval of Agenda**

**Mercado approves. Danley 2nds. 3 ayes. 0 nays.**

**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.

**Request to look over the number of aids needed. This topic was tabled until July once budget and final intents of return are considered.**

- 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.

**Discussion/Action Items**

**1. LCAP 2025/2026 Adoption (A. Calonico)-** The board will review and take action.  
**Deferred to the end of the meeting. Danley approves the adoption of LCAP 2025/2026. Mercado 2nds. 3 ayes. 0 nays.**

**2. Hiring Procedure of New Superintendent (J. Gladman) -** Action will be taken to determine this process)

**Mercado motions to appoint Joe as the Interim School Director after June 18th. Von Bargen 2nds.**

- **Cydnee will update Edgejoin posting to mention that the first wave of applicants will be considered June 25th. The position will remain open until filled.**
- **Paper and Phone screening will be conducted. A. Danley and J.**

Mercado will put together a committee to facilitate this step.

- Formal Interviews will then be held. J. Gladman and S. Bargaen will put together a committee to facilitate this step.
- Backgrounds and Closed Sessions will be deferred until June 30th.

The board wants to set a goal next year with the new School Director about revamping evaluations of our teachers to be more holistic and not as singular. Will revisit this in September.

**3. Discussion of Fred Van Vleck as a consultant (J.Gladman) - Action will be taken to confirm his role)**

Von Bargaen moves to hire Fred Van Vleck to consult with the board. Mercado 2nds. 3 ayes. 0 nays.

**4. Discuss to Move June 23 meeting to June 30 at 4:30. (J. Gladman) - Action will be taken**

Danley approves to move the next meeting to June 30th. Von Bargaen 2nds. 3 ayes. 0 nays.

**Pending/Upcoming Items**

1.

**Announcements**

1. **Next Regular Meeting: June 30 at 4:30pm**

**Adjournment 6:29pm**

**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."

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**Walden Academy Inc**

**Check Register**

**May 2026**

| <b>Check #</b>      | <b>Date</b> | <b>Payee</b>                        | <b>Amount</b>           |
|---------------------|-------------|-------------------------------------|-------------------------|
| 8674                | 5/1/26      | SHASTA COUNTY OFFICE OF EDUCATION   | 250.00                  |
| 8675                | 5/1/26      | CLIFTON LARSON ALLEN, LLP           | 7,035.00                |
| 8676                | 5/1/26      | SUCCESS BY DESIGN                   | 191.72                  |
| 8677                | 5/1/26      | WILLOWS ACE HARDWARE                | 60.23                   |
| 8678                | 5/1/26      | UBEO WEST, LLC                      | 1,458.99                |
| 05/04/26-EFT        | 5/4/26      | AFLAC                               | 300.34                  |
| 8679                | 5/7/26      | EDTEC, INC.                         | 833.34                  |
| 8680                | 5/7/26      | MERRILEE VANDERWAAL                 | 2,226.25                |
| 8681                | 5/7/26      | WILLOWS ACE HARDWARE                | 26.07                   |
| 8682                | 5/7/26      | AMAZON CAPITAL SERVICES             | 1,909.84                |
| 8683                | 5/7/26      | AMBER CALONICO                      | 261.00                  |
| 8684                | 5/7/26      | ARI SERVICE INC                     | 3,916.67                |
| 8685                | 5/7/26      | AMY L. ALVES                        | 274.25                  |
| 8686                | 5/7/26      | CHICO STATE ENTERPRISES             | 200.00                  |
| 05/13/26-CHRGBK     | 5/13/26     | TRI COUNTIES BANK                   | 400.00                  |
| 05/13/26-CHRGBK FEE | 5/13/26     | TRI COUNTIES BANK                   | 10.00                   |
| 8687                | 5/14/26     | GLENN COUNTY OFFICE OF EDUCATION    | 20.00                   |
| 8688                | 5/14/26     | WASTE MANAGEMENT                    | 576.45                  |
| 8689                | 5/14/26     | WILLOWS HARDWARE INC.               | 11.72                   |
| 8690                | 5/14/26     | WILLOWS ACE HARDWARE                | 52.61                   |
| 8691                | 5/14/26     | UBEO WEST, LLC                      | 715.69                  |
| 8692                | 5/14/26     | NORCAL SHOPPERS                     | 900.00                  |
| 8693                | 5/14/26     | SCHOOLWISE TECHNOLOGIES INC         | 3,600.00                |
| 05/18/26-EFT        | 5/18/26     | DELUXE                              | 1,079.68                |
| 05/18/26-1-EFT      | 5/18/26     | STATE BOARD OF EQUALIZATION         | 1,402.04                |
| 05/20/26-EFT        | 5/20/26     | PAYLOCITY                           | 1,303.75                |
| 8694                | 5/21/26     | ST MONICAS CHURCH                   | 13,573.00               |
| 8695                | 5/21/26     | CO POWER                            | 1,092.23                |
| 8696                | 5/21/26     | DEPARTMENT OF JUSTICE               | 49.00                   |
| 8697                | 5/21/26     | GLOBAL MODULAR, INC                 | 875.00                  |
| 8698                | 5/21/26     | WILLOWS ACE HARDWARE                | 16.30                   |
| 8699                | 5/21/26     | TSC MODULAR BUILDING FINANCING, LLC | 3,180.00                |
| ATR-02080864        | 5/21/26     | WALDEN ACADEMY                      | 4,000.00                |
| 05/22/26-CHRGBK     | 5/22/26     | TRI COUNTIES BANK                   | 60.00                   |
| 05/22/26-CHRGBK FEE | 5/22/26     | TRI COUNTIES BANK                   | 10.00                   |
| 05/27/26-EFT        | 5/27/26     | VISION SERVICE PLAN                 | 123.80                  |
| 05/27/26-2-EFT      | 5/27/26     | ASCENSUS TRUST                      | 5,268.25                |
| 05/27/26-3-EFT      | 5/27/26     | ASCENSUS TRUST                      | 5,289.32                |
| 05/27/26-4-EFT      | 5/27/26     | ANTHEM BLUE CROSS                   | 7,042.40                |
| 05/27/26-1-EFT      | 5/27/26     | CAPITAL ONE                         | 1,546.04                |
| 8700                | 5/28/26     | GLENN COUNTY OFFICE OF EDUCATION    | 35.24                   |
| 8701                | 5/28/26     | WILLOWS ACE HARDWARE                | 60.85                   |
| 8702                | 5/28/26     | MENDES SUPPLY COMPANY               | 1,321.19                |
| 8703                | 5/28/26     | VOID CHECKS                         |                         |
| 1549                | 5/1/26      | THE WORM FARM                       | 100.00                  |
| 1550                | 5/11/26     | SPRING RIVERS FOUNDATION            | 180.00                  |
| 1551                | 5/20/26     | SAMANTHA DIEL                       | 204.86                  |
| 1555                | 5/20/26     | LORALEE KNIGHT                      | 546.90                  |
| 1553                | 5/21/26     | MICHELLE MERCADO                    | 1,000.00                |
| 1552                | 5/28/26     | HONEYBEE DISCOVERY CENTER           | 75.00                   |
| 1554                | 5/29/26     | VINCENT CORDOVA                     | 1,000.00                |
| <b>Total</b>        |             |                                     | <b><u>75,665.02</u></b> |



# Walden Academy May 2026 Financial Report

Period: FY 2025–26 through  
May 31, 2026

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## Agenda

- Executive summary
- Income statement highlights (YTD through May)
- Balance sheet highlights (as of May 31<sup>st</sup>)
- Cash flow and liquidity

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## Executive Summary (YTD through May)

- Total revenue: **\$1,867,858** collected of \$2,462,851 budget (75.84% of budget).
- Total expenses: **\$2,046,552** of \$2,428,530 budget (84.27% of budget).
- Net income/(loss): **-\$178,694** — driven by expense timing ahead of revenue pacing.
- Cash on hand: \$1,672,333 at 05/31 (increased by \$215,001 since July).

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## Revenue Highlights

- YTD revenues of **\$1,867,858** represent 75.84% of the Second Interim budget.
- LCFF sources are the primary driver; timing of state aid and local tax receipts affects pacing.
- Federal and other state revenues are behind pace early in the year; expected to true up as claims are processed.
- Lottery, interest, and local miscellaneous revenues are tracking close to expectations.

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## Expense Highlights

- YTD expenses of **\$2,046,552** are 84.27% of the Second Interim budget.
- Staffing costs (certificated, classified, benefits) are tracking ~89% of budget – in line with steady monthly payroll.
- Books & supplies show front-loading for instructional materials.
- Services/operating expenses at ~79% of budget; highest areas include rentals/leases/repairs and insurance.
- Other outgo (e.g., SPED encroachment) expenses at ~34% for SpEd Encroachment.

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## Net Income Position

**Net income/(loss) YTD: \$-178,694**

This is typical early-year timing: payroll and contracted services post evenly, while major LCFF cash arrives in larger apportionments later in the year. We will continue to monitor revenue pacing and discretionary spend to ensure full-year balance.

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## Balance Sheet Highlights (05/31/2026)

- Cash and current assets total **\$1,691,202.17** (cash, receivables & prepaids)
- Property & Equipment total **\$354,705.01**
- Other Assets total **\$662,336.08**
  
- Current liabilities total **\$597,152.10** (deferred revenues and current lease portion are major items)
- Long-term liabilities total **\$552,970.32** (capital/lease obligations)
- Capital total **\$1,558,120.84**

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## Cash Flow & Liquidity

- Ending cash at 05/31: **\$1,672,333.09**
- Cash change since July 1: **\$215,001.99**
- Revenue receipts are projected to strengthen in winter/spring apportionments.
- Deferred revenue lines (ELO-P, UPK, AMS) will convert to revenue as expenditures post.

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Walden Academy Inc  
Balance Sheet  
May 31, 2026

ASSETS

Current Assets

|                               |                  |
|-------------------------------|------------------|
| Cash in Bank-Tri Cty x0950    | \$ 661,827.42    |
| Cash in Bank-Tri Cty x4876    | 2,965.10         |
| Cash in Bank-Tri Cty x4244    | 10,077.84        |
| Cash in Bank-Tri Cty x6472    | 997,462.73       |
| Employee Receivable           | 1,472.92         |
| Employee Receivable-Med 125   | 106.90           |
| Due from Grantor Gov-FMH      | 2,184.00         |
| Due from Grantor Gov-SB740    | 3,969.26         |
| Due from Grantor Gov-SpEd MHS | 314.00           |
| Prepaid Expenses/Deposits     | <u>10,822.00</u> |

Total Current Assets 1,691,202.17

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  | (74.00)             |
| Buildings/Improvement of Bldgs | 548,284.56          |
| Accumulated Depr-Buildings     | <u>(398,314.81)</u> |

Total Property and Equipment 354,705.01

Other Assets

|                              |                     |
|------------------------------|---------------------|
| Operating Lease ROU Asset    | 1,118,602.99        |
| ROU Accumulated Amortization | <u>(456,266.91)</u> |

Total Other Assets 662,336.08

Total Assets \$ 2,708,243.26

Walden Academy Inc  
Balance Sheet  
May 31, 2026

LIABILITIES AND CAPITAL

|                                |    |                               |
|--------------------------------|----|-------------------------------|
| Current Liabilities            |    |                               |
| Employee Payable-Med 125       | \$ | 1,721.67                      |
| Worker's Compensation Payable  |    | (4,655.25)                    |
| Summer Withholding Payable     |    | 82,016.87                     |
| Federal Taxes Payable          |    | (260.00)                      |
| Aflac Prem Payable             |    | 300.34                        |
| Health Premiums Payable        |    | (8,258.43)                    |
| Due to Grantor Govern-Unrestr  |    | 38,870.00                     |
| Current Portion-Capital Lease  |    | 155,993.16                    |
| Deferred Revenue-ELO-P         |    | 219,749.86                    |
| Deferred Revenue-SSPD          |    | 50,331.00                     |
| Deferred Revenue-UPK           |    | 13,265.82                     |
| Deferred Revenue-AMS           |    | 41,725.62                     |
| Deferred Revenue-LREBG         |    | <u>6,351.44</u>               |
| <br>                           |    |                               |
| Total Current Liabilities      |    | 597,152.10                    |
| <br>                           |    |                               |
| Long-Term Liabilities          |    |                               |
| Long Term Portion-Capital Leas |    | <u>552,970.32</u>             |
| <br>                           |    |                               |
| Total Long-Term Liabilities    |    | <u>552,970.32</u>             |
| <br>                           |    |                               |
| Total Liabilities              |    | 1,150,122.42                  |
| <br>                           |    |                               |
| Capital                        |    |                               |
| Beginning Fund Balance         |    | 1,736,812.73                  |
| Net Income                     |    | <u>(178,691.89)</u>           |
| <br>                           |    |                               |
| Total Capital                  |    | <u>1,558,120.84</u>           |
| <br>                           |    |                               |
| Total Liabilities & Capital    |    | <u><u>\$ 2,708,243.26</u></u> |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|                                    | <u>July 1 Budget</u> | <u>Second Interim Budget</u> | <u>Actuals to Date</u> | <u>Remaining Budget</u> | <u>Percent</u> |
|------------------------------------|----------------------|------------------------------|------------------------|-------------------------|----------------|
| <b>Revenues</b>                    |                      |                              |                        |                         |                |
| LCFF Sources                       | 2,031,886            | 2,030,117                    | 1,521,972              | 508,145                 | 74.97          |
| Federal Revenues                   | 61,147               | 54,884                       | 48,272                 | 6,612                   | 87.95          |
| Other State Revenues               | 315,227              | 294,864                      | 244,778                | 50,086                  | 83.01          |
| Other Local Revenues               | 96,256               | 82,986                       | 52,836                 | 30,150                  | 63.67          |
| <b>Total Revenues</b>              | <b>2,504,516</b>     | <b>2,462,851</b>             | <b>1,867,858</b>       | <b>594,993</b>          | <b>75.84</b>   |
| <b>Expenses</b>                    |                      |                              |                        |                         |                |
| <i>Certificated Salaries</i>       |                      |                              |                        |                         |                |
| Teacher Salaries                   | 710,914              | 671,334                      | 628,820                | 42,514                  | 93.67          |
| Administrator Salaries             | 196,585              | 192,046                      | 174,049                | 17,997                  | 90.63          |
| <i>Total Certificated Salaries</i> | <i>907,499</i>       | <i>863,380</i>               | <i>802,869</i>         | <i>60,511</i>           | <i>92.99</i>   |
| <i>Classified Salaries</i>         |                      |                              |                        |                         |                |
| Paraeducator Salaries              | 213,150              | 202,455                      | 176,515                | 25,940                  | 87.19          |
| Support Services Salaries          | 117,128              | 121,101                      | 94,341                 | 26,760                  | 77.90          |
| Office/Technical Salaries          | 101,206              | 104,138                      | 87,450                 | 16,688                  | 83.98          |
| Other Classified Salaries          | 25,718               | 44,602                       | 45,559                 | (957)                   | 102.15         |
| <i>Total Classified Salaries</i>   | <i>457,202</i>       | <i>472,296</i>               | <i>403,865</i>         | <i>68,431</i>           | <i>85.51</i>   |
| <i>Employee Benefits</i>           |                      |                              |                        |                         |                |
| OASDI/Medicare                     | 104,400              | 102,178                      | 90,483                 | 11,695                  | 88.55          |
| Health and Welfare                 | 85,694               | 78,498                       | 70,704                 | 7,794                   | 90.07          |
| Unemployment Insurance             | 7,332                | 9,420                        | 8,975                  | 445                     | 95.28          |
| Workers' Compensation              | 14,901               | 15,512                       | 13,117                 | 2,395                   | 84.56          |
| Other Benefits                     | 44,440               | 54,549                       | 47,518                 | 7,031                   | 87.11          |
| <i>Total Employee Benefits</i>     | <i>256,767</i>       | <i>260,157</i>               | <i>230,797</i>         | <i>29,360</i>           | <i>88.71</i>   |
| <i>Books and Supplies</i>          |                      |                              |                        |                         |                |
| Books/Reference                    | 15,000               | 16,272                       | 15,683                 | 589                     | 96.38          |
| Instructional Materials/Suppli     | 40,577               | 43,396                       | 31,391                 | 12,005                  | 72.34          |
| Supplies/Stores                    | 30,862               | 31,506                       | 34,084                 | (2,578)                 | 108.18         |
| Non-Capitalized Equipment          | 25,834               | 25,834                       | 11,906                 | 13,928                  | 46.09          |
| Non-Capitalized Furniture          | 3,000                | 3,000                        | 2,777                  | 223                     | 92.57          |
| Food Service Supplies              | 6,100                | 5,845                        | 5,559                  | 286                     | 95.11          |
| <i>Total Books and Supplies</i>    | <i>121,373</i>       | <i>125,853</i>               | <i>101,400</i>         | <i>24,453</i>           | <i>80.57</i>   |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>July 1 Budget</u> | <u>Second Interim Budget</u> | <u>Actuals to Date</u> | <u>Remaining Budget</u> | <u>Percent</u>  |
|--|----------------------|------------------------------|------------------------|-------------------------|-----------------|
| <i>Services/Operating Expenses</i>           |                      |                              |                        |                         |                 |
| Subagreements for Services                   | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Travel/Conferences                           | 7,250                | 9,087                        | 8,524                  | 563                     | 93.80           |
| Dues/Memberships                             | 7,500                | 7,500                        | 4,727                  | 2,773                   | 63.03           |
| Insurance                                    | 43,612               | 42,542                       | 42,542                 | 0                       | 100.00          |
| Operations/Housekeeping                      | 44,984               | 44,984                       | 37,161                 | 7,823                   | 82.61           |
| Rentals/Leases/Repairs                       | 211,818              | 216,748                      | 222,931                | (6,183)                 | 102.85          |
| Professional Services                        | 253,139              | 256,310                      | 148,810                | 107,500                 | 58.06           |
| Communications                               | 25,388               | 18,476                       | 9,922                  | 8,554                   | 53.70           |
| <i>Total Services/Operating Expenses</i>     | <i>593,691</i>       | <i>595,647</i>               | <i>474,617</i>         | <i>121,030</i>          | <i>79.68</i>    |
| <i>Capital Outlay</i>                        |                      |                              |                        |                         |                 |
| Sites/Site Improvements                      | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Buildings/Building Improvement               | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Capital Equipment                            | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Depreciation                                 | 51,355               | 16,197                       | 0                      | 16,197                  | 0.00            |
| <i>Total Capital Outlay</i>                  | <i>51,355</i>        | <i>16,197</i>                | <i>0</i>               | <i>16,197</i>           | <i>0.00</i>     |
| <i>Other Outgo</i>                           |                      |                              |                        |                         |                 |
| Other Transfers                              | 95,000               | 95,000                       | 33,004                 | 61,996                  | 34.74           |
| Direct Support/Indirect Transf               | 0                    | 0                            | 0                      | 0                       | 0.00            |
| <i>Total Other Outgo</i>                     | <i>95,000</i>        | <i>95,000</i>                | <i>33,004</i>          | <i>61,996</i>           | <i>34.74</i>    |
| <b>Total Expenses</b>                        | <b>2,482,887</b>     | <b>2,428,530</b>             | <b>2,046,552</b>       | <b>381,978</b>          | <b>84.27</b>    |
| <b>Other Sources and Uses</b>                |                      |                              |                        |                         |                 |
| <i>Other Sources</i>                         |                      |                              |                        |                         |                 |
| Other Sources                                | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Charter School Loans                         | 0                    | 0                            | 0                      | 0                       | 0.00            |
| <i>Total Other Sources</i>                   | <i>0</i>             | <i>0</i>                     | <i>0</i>               | <i>0</i>                | <i>0.00</i>     |
| <i>Other Uses</i>                            |                      |                              |                        |                         |                 |
| Debt Service Interest                        | 0                    | 0                            | 0                      | 0                       | 0.00            |
| Debt Service Principal                       | 0                    | 0                            | 0                      | 0                       | 0.00            |
| <i>Total Other Uses</i>                      | <i>0</i>             | <i>0</i>                     | <i>0</i>               | <i>0</i>                | <i>0.00</i>     |
| <b>Total Other Sources and Uses</b>          | <b>0</b>             | <b>0</b>                     | <b>0</b>               | <b>0</b>                | <b>0.00</b>     |
| <b>Net Increase/Decrease in Fund Balance</b> | <b>21,629</b>        | <b>34,321</b>                | <b>(178,694)</b>       | <b>213,015</b>          | <b>(520.65)</b> |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|   | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|---|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <b>Revenues</b>                                 |                                  |  |                                  |                                   |  |
| <b>State and Local Revenues</b>                 |                                  |  |                                  |                                   |  |
| <i>LCFF Sources</i>                             |                                  |  |                                  |                                   |  |
| 8011000000000000 State Aid Entitlement          | 776,868                          | 880,538  | 776,868                          | 103,670                           | 88.23  |
| 8012140000000000 EPA Funding                    | 319,152                          | 498,272  | 319,152                          | 179,120                           | 64.05  |
| 8019000000000000 State Aid Entitlement PY       | (14,090)                         | (35,223)   | (14,090)                         | (21,133)                          | 40.00  |
| 8019140000000000 EPA Funding-PY                 | 5,257                            | 9,835  | 5,257                            | 4,578                             | 53.45  |
| 8096000000000000 In-Lieu Tax Transfers          | 408,543                          | 650,453  | 408,543                          | 241,910                           | 62.81  |
| 8097000000000000 In-Lieu Tax Transfers-PY       | 26,242                           | 26,242   | 26,242                           | 0                                 | 100.00   |
| <i>Total LCFF Sources</i>                       | <i>1,521,972</i>                 | <i>2,030,117</i>                                 | <i>1,521,972</i>                 | <i>508,145</i>                    | <i>74.97</i>   |
| <b>Federal Revenues</b>                         |                                  |  |                                  |                                   |  |
| 8290301000000000 Other Federal Revenues-Title I | 34,345                           | 34,345   | 34,345                           | 0                                 | 100.00   |
| 8290403500000000 Other Federal Revenue-Title II | 1,255                            | 4,196  | 1,255                            | 2,941                             | 29.91  |
| 8290412600000000 Other Federal Revenues-REAP    | 3,172                            | 6,343  | 3,172                            | 3,171                             | 50.01  |
| 8290412700000000 Other Federal Revenue-Title IV | 9,500                            | 10,000   | 9,500                            | 500                               | 95.00  |
| <b>Total Federal Revenues</b>                   | <b>48,272</b>                    | <b>54,884</b>                                    | <b>48,272</b>                    | <b>6,612</b>                      | <b>87.95</b>   |
| <i>Other State Revenues</i>                     |                                  |  |                                  |                                   |  |
| 8550000000000000 Mandated Cost Reimburse-Block  | 3,299                            | 3,299  | 3,299                            | 0                                 | 100.00   |
| 8560110000000000 State Lottery Revenue-Non-Prop | 20,398                           | 29,772   | 20,398                           | 9,374                             | 68.51  |
| 8560110000000001 State Lottery Rev-Non-Prop-PY  | (1,610)                          | (1,610)  | (1,610)                          | 0                                 | 100.00   |
| 8560630000000000 State Lottery Revenue-Prop 20  | 3,883                            | 12,956   | 3,883                            | 9,073                             | 29.97  |
| 8560630000000001 State Lottery Rev-Prop 20-PY   | (1,920)                          | (1,920)  | (1,920)                          | 0                                 | 100.00   |
| 8590000000000000 Other State Revenue            | 0                                | 677  | 0                                | 677                               | 0.00   |
| 8590260000000000 Other State Revenue-ELO-P      | 90,262                           | 97,794   | 90,262                           | 7,532                             | 92.30  |
| 8590603000000000 Oth State Rev-SB740-Lease Cost | 94,908                           | 126,926  | 94,908                           | 32,018                            | 74.77  |
| 8590603000000001 Other State Rev-SB740-PY       | (12,322)                         | 0  | (12,322)                         | 12,322                            | 0.00   |
| 8590605300000000 Oth State Rev-UPK Planning     | 8,870                            | 10,551   | 8,870                            | 1,681                             | 84.07  |
| 8590638700000000 Other State Revenue-CTEIG      | 22,500                           | 0  | 22,500                           | (22,500)                          | 0.00   |
| 8590654600000000 Oth State Rev-SpEd MHS         | 10,094                           | 13,979   | 10,094                           | 3,885                             | 72.21  |
| 8590677000000000 Oth State Rev-AMS Grant        | 743                              | 17   | 743                              | (726)                             | 4,370.59   |
| 8590743500000000 Other State Revenues-LREBG     | 3,415                            | 2,423  | 3,415                            | (992)                             | 140.94   |
| 8590781000000001 Other State Revenue-LSPD Grant | 2,258                            | 0  | 2,258                            | (2,258)                           | 0.00   |
| <i>Total Other State Revenues</i>               | <i>244,778</i>                   | <i>294,864</i>                                   | <i>244,778</i>                   | <i>50,086</i>                     | <i>83.01</i>   |
| <i>Other Local Revenues</i>                     |                                  |  |                                  |                                   |  |
| 8660000000000000 Interest                       | 23,023                           | 40,000   | 23,023                           | 16,977                            | 57.56  |
| 8698000000000000 Donations                      | 0                                | 820  | 0                                | 820                               | 0.00   |
| 8698912600000000 Donations-Wings&Warmth         | 440                              | 440  | 440                              | 0                                 | 100.00   |
| 8699000000000000 Other Local Revenues-Misc      | 11,271                           | 16,305   | 11,271                           | 5,034                             | 69.13  |
| 8699912300000000 Oth Local Rev-8th Grd Fndrsng  | 779                              | 686  | 779                              | (93)                              | 113.56   |
| 8699912600000000 Oth Loc Rev-Wings&Warmth Fndsg | 340                              | 2,500  | 340                              | 2,160                             | 13.60  |
| 8699913500000000 Oth Loc Rev-Student Council    | 235                              | 235  | 235                              | 0                                 | 100.00   |
| 8699914000000000 Oth Loc Rev-PTC                | 7,413                            | 10,500   | 7,413                            | 3,087                             | 70.60  |
| 8699915400000000 Other Local Rev-After School   | 9,335                            | 11,500   | 9,335                            | 2,165                             | 81.17  |
| <i>Total Other Local Revenues</i>               | <i>52,836</i>                    | <i>82,986</i>                                    | <i>52,836</i>                    | <i>30,150</i>                     | <i>63.67</i>   |
| <b>Total Revenues</b>                           | <b>1,867,858</b>                 | <b>2,462,851</b>                                 | <b>1,867,858</b>                 | <b>594,993</b>                    | <b>75.84</b>   |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <b>Expenses</b>                                |                                  |  |                                  |                                   |  |
| <b>Certificated Salaries</b>                   |                                  |  |                                  |                                   |  |
| <i>Teacher Salaries</i>                        |                                  |  |                                  |                                   |  |
| 110100001110000 Cert Teacher                   | 208,445                          | 82,483   | 208,445                          | (125,962)                         | 252.71   |
| 110114001110000 Cert Teacher-EPA               | 324,409                          | 476,695  | 324,409                          | 152,286                           | 68.05  |
| 110199981110000 Cert Teacher-LCAP              | 56,215                           | 59,175   | 56,215                           | 2,960                             | 95.00  |
| 110200001110000 Cert Teacher Substitute        | 27,117                           | 22,500   | 27,117                           | (4,617)                           | 120.52   |
| 117500001110000 Cert Teacher Mile/Mast Stipend | 2,497                            | 4,313  | 2,497                            | 1,816                             | 57.89  |
| 117599981110000 Cert Teacher Stipend-LCAP      | 349                              | 368  | 349                              | 19                                | 94.84  |
| 117600001110000 Cert Teacher Stipend           | 4,500                            | 8,800  | 4,500                            | 4,300                             | 51.14  |
| 117626001110000 Cert Teacher Stipend-ELO-P     | 5,288                            | 13,000   | 5,288                            | 7,712                             | 40.68  |
| 117630101110000 Cert Teacher Stipend-Title I   | 0                                | 4,000  | 0                                | 4,000                             | 0.00   |
| <i>Total Teacher Salaries</i>                  | <i>628,820</i>                   | <i>671,334</i>                                   | <i>628,820</i>                   | <i>42,514</i>                     | <i>93.67</i>   |
| <i>Administrator Salaries</i>                  |                                  |  |                                  |                                   |  |
| 130100001127000 Cert School Director           | 168,097                          | 185,546  | 168,097                          | 17,449                            | 90.60  |
| 137500001127000 Cert Director Mile/Mas Stipend | 1,424                            | 1,000  | 1,424                            | (424)                             | 142.40   |
| 137600001127000 Cert Director Stipend          | 2,531                            | 3,500  | 2,531                            | 969                               | 72.31  |
| 137626001127000 Cert Director Stipend-ELO-P    | 1,997                            | 2,000  | 1,997                            | 3                                 | 99.85  |
| <i>Total Administrator Salaries</i>            | <i>174,049</i>                   | <i>192,046</i>                                   | <i>174,049</i>                   | <i>17,997</i>                     | <i>90.63</i>   |
| <i>Other Certificated Salaries</i>             |                                  |  |                                  |                                   |  |
| <i>Total Other Certificated Salaries</i>       | <i>0</i>                         | <i>0</i>   | <i>0</i>                         | <i>0</i>                          | <i>0.00</i>  |
| <b>Total Certificated Salaries</b>             | <b>802,869</b>                   | <b>863,380</b>                                   | <b>802,869</b>                   | <b>60,511</b>                     | <b>92.99</b>   |
| <b>Classified Salaries</b>                     |                                  |  |                                  |                                   |  |
| <i>Paraeducator Salaries</i>                   |                                  |  |                                  |                                   |  |
| 210100001110000 Class Instruct Aide            | 101,997                          | 93,693   | 101,997                          | (8,304)                           | 108.86   |
| 210114001110000 Class Instruct Aide-EPA        | 0                                | 21,577   | 0                                | 21,577                            | 0.00   |
| 210126001110000 Class Instruct Aide-ELO-P      | 11,394                           | 9,109  | 11,394                           | (2,285)                           | 125.09   |
| 210130101110000 Class Instruct Aide-Title I    | 10,646                           | 19,411   | 10,646                           | 8,765                             | 54.85  |
| 210199981110000 Class Instruct Aide-LCAP       | 47,217                           | 56,665   | 47,217                           | 9,448                             | 83.33  |
| 217500001110000 Class Instruct Aide-Stipend    | 345                              | 1,900  | 345                              | 1,555                             | 18.16  |
| 217526001110000 Class Instr Aide Stpnd-ELO-P   | 4,816                            | 0  | 4,816                            | (4,816)                           | 0.00   |
| 217541271110000 Class Instr Aide Stpnd-Ttl IV  | 100                              | 100  | 100                              | 0                                 | 100.00   |
| <i>Total Paraeducator Salaries</i>             | <i>176,515</i>                   | <i>202,455</i>                                   | <i>176,515</i>                   | <i>25,940</i>                     | <i>87.19</i>   |
| <i>Support Services Salaries</i>               |                                  |  |                                  |                                   |  |
| 220100001137000 Class Food Service             | 35,334                           | 55,806   | 35,334                           | 20,472                            | 63.32  |
| 220126001137000 Class Food Service-ELO-P       | 0                                | 1,350  | 0                                | 1,350                             | 0.00   |
| 221000001181000 Class Maintenance              | 59,007                           | 63,549   | 59,007                           | 4,542                             | 92.85  |
| 227500001137000 Class Food Service-Stipend     | 0                                | 396  | 0                                | 396                               | 0.00   |
| <i>Total Support Services Salaries</i>         | <i>94,341</i>                    | <i>121,101</i>                                   | <i>94,341</i>                    | <i>26,760</i>                     | <i>77.90</i>   |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <i>Office/Technical Salaries</i>               |                                  |  |                                  |                                   |  |
| 240100001127000 Class Clerical/Office          | 65,000                           | 71,331   | 65,000                           | 6,331                             | 91.12  |
| 240126001127000 Class Clerical/Office-ELO-P    | 1,504                            | 4,000  | 1,504                            | 2,496                             | 37.60  |
| 240130101127000 Class Clerical/Office-Title I  | 8,119                            | 13,830   | 8,119                            | 5,711                             | 58.71  |
| 240199981127000 Class Clerical/Office-LCAP     | 6,852                            | 7,852  | 6,852                            | 1,000                             | 87.26  |
| 240500001127000 Class Clerical Medical Stpnd   | 3,169                            | 4,980  | 3,169                            | 1,811                             | 63.63  |
| 247500001127000 Class Clerical Stipend         | 1,268                            | 1,045  | 1,268                            | (223)                             | 121.34   |
| 247526001127000 Class Clerical Stipend-ELO-P   | 1,088                            | 600  | 1,088                            | (488)                             | 181.33   |
| 247530101127000 Class Clerical Stipend-Title I | 200                              | 250  | 200                              | 50                                | 80.00  |
| 247599981127000 Class Clerical Stipend-LCAP    | 250                              | 250  | 250                              | 0                                 | 100.00   |
| <i>Total Office/Technical Salaries</i>         | <i>87,450</i>                    | <i>104,138</i>                                   | <i>87,450</i>                    | <i>16,688</i>                     | <i>83.98</i>   |
| <i>Other Classified Salaries</i>               |                                  |  |                                  |                                   |  |
| 290126001139000 Classified After School Staff  | 45,559                           | 42,386   | 45,559                           | (3,173)                           | 107.49   |
| 290191541139000 Classified After School        | 0                                | 2,216  | 0                                | 2,216                             | 0.00   |
| <i>Total Other Classified Salaries</i>         | <i>45,559</i>                    | <i>44,602</i>                                    | <i>45,559</i>                    | <i>(957)</i>                      | <i>102.15</i>  |
| <b>Total Classified Salaries</b>               | <b>403,865</b>                   | <b>472,296</b>                                   | <b>403,865</b>                   | <b>68,431</b>                     | <b>85.51</b>   |
| <b>Employee Benefits</b>                       |                                  |  |                                  |                                   |  |
| <i>OASDI/Medicare</i>                          |                                  |  |                                  |                                   |  |
| <i>Total OASDI/Medicare</i>                    | <i>90,483</i>                    | <i>102,178</i>                                   | <i>90,483</i>                    | <i>11,695</i>                     | <i>88.55</i>   |
| <i>Health and Welfare</i>                      |                                  |  |                                  |                                   |  |
| <i>Total Health and Welfare</i>                | <i>70,704</i>                    | <i>78,498</i>                                    | <i>70,704</i>                    | <i>7,794</i>                      | <i>90.07</i>   |
| <i>Unemployment Insurance</i>                  |                                  |  |                                  |                                   |  |
| <i>Total Unemployment Insurance</i>            | <i>8,975</i>                     | <i>9,420</i>                                     | <i>8,975</i>                     | <i>445</i>                        | <i>95.28</i>   |
| <i>Workers' Compensation</i>                   |                                  |  |                                  |                                   |  |
| <i>Total Workers' Compensation</i>             | <i>13,117</i>                    | <i>15,512</i>                                    | <i>13,117</i>                    | <i>2,395</i>                      | <i>84.56</i>   |
| <i>Other Benefits</i>                          |                                  |  |                                  |                                   |  |
| <i>Total Other Benefits</i>                    | <i>47,518</i>                    | <i>54,549</i>                                    | <i>47,518</i>                    | <i>7,031</i>                      | <i>87.11</i>   |
| <b>Total Employee Benefits</b>                 | <b>230,797</b>                   | <b>260,157</b>                                   | <b>230,797</b>                   | <b>29,360</b>                     | <b>88.71</b>   |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <b>Books and Supplies</b>                      |                                  |  |                                  |                                   |  |
| <i>Books/Reference</i>                         |                                  |  |                                  |                                   |  |
| 411000001110000 Textbooks/Core Curricula       | 5,766                            | 5,766  | 5,766                            | 0                                 | 100.00   |
| 411060531110000 Textbooks/CoreCurricula-UPK    | 1,794                            | 1,794  | 1,794                            | 0                                 | 100.00   |
| 411063001110000 Textbooks/CoreCurricula-Prop20 | 5,355                            | 5,355  | 5,355                            | 0                                 | 100.00   |
| 411091401110000 Textbooks/Core Curr-PTC        | 27                               | 27   | 27                               | 0                                 | 100.00   |
| 411099981110000 Textbooks/Core Curr-LCAP       | 1,496                            | 2,085  | 1,496                            | 589                               | 71.75  |
| 421000001110000 Books/Reference Materials      | 1,245                            | 1,245  | 1,245                            | 0                                 | 100.00   |
| <i>Total BooksReference</i>                    | <i>15,683</i>                    | <i>16,272</i>                                    | <i>15,683</i>                    | <i>589</i>                        | <i>96.38</i>   |
| <i>Instructional Materials/Supplies</i>        |                                  |  |                                  |                                   |  |
| 431000001110000 Instructional Mtls/Supplies    | 2,648                            | 12,135   | 2,648                            | 9,487                             | 21.82  |
| 431026001110000 Instructional Mtls/Sup-ELO-P   | 1,014                            | 2,726  | 1,014                            | 1,712                             | 37.20  |
| 431030101110000 Instruct Mtls/Supplies-Title I | 118                              | 118  | 118                              | 0                                 | 100.00   |
| 431060531110000 Instruct Mtls/Supply-UPK       | 327                              | 327  | 327                              | 0                                 | 100.00   |
| 431063001110000 Instruct Mtls/Supply-Prop 20   | 476                              | 1,876  | 476                              | 1,400                             | 25.37  |
| 431067701110000 Instruct Mtls/Supply-AMS       | 504                              | 0  | 504                              | (504)                             | 0.00   |
| 431074351110000 Instruct Mtls/Supplies-LREBG   | 353                              | 0  | 353                              | (353)                             | 0.00   |
| 431078101110000 Instructional Mtls/Supply-MTSS | 1,067                            | 397  | 1,067                            | (670)                             | 268.77   |
| 431091241110000 Instr Mtl/Supp-Art             | 87                               | 0  | 87                               | (87)                              | 0.00   |
| 431091251110000 Instr Mtl/Supp-FFA             | 90                               | 0  | 90                               | (90)                              | 0.00   |
| 431091401110000 Instruct Mtls/Supp-Parent Club | 396                              | 396  | 396                              | 0                                 | 100.00   |
| 431100001110000 Teacher Supplies               | 3,760                            | 4,950  | 3,760                            | 1,190                             | 75.96  |
| 431160531110000 Teacher Supplies-UPK           | 131                              | 131  | 131                              | 0                                 | 100.00   |
| 431200001110000 Educational Software           | 8,836                            | 8,836  | 8,836                            | 0                                 | 100.00   |
| 431263001110000 Educational Software-Prop 20   | 3,805                            | 3,805  | 3,805                            | 0                                 | 100.00   |
| 431291401110000 Educational Software-PTC       | 3,958                            | 3,958  | 3,958                            | 0                                 | 100.00   |
| 431299981110000 Educational Software-LCAP      | 3,582                            | 3,584  | 3,582                            | 2                                 | 99.94  |
| 431326001110000 Instructional Mtls/Supply-Art  | 0                                | 140  | 0                                | 140                               | 0.00   |
| 431367701110000 Instructional Mtls/Supply-AMS  | 239                              | 17   | 239                              | (222)                             | 1,405.88   |
| <i>Total Instructional Materials/Supplies</i>  | <i>31,391</i>                    | <i>43,396</i>                                    | <i>31,391</i>                    | <i>12,005</i>                     | <i>72.34</i>   |
| <i>Supplies/Stores</i>                         |                                  |  |                                  |                                   |  |
| 432000001127000 All Other Mtls/Supplies-Admin  | 23,230                           | 18,398   | 23,230                           | (4,832)                           | 126.26   |
| 432000001137000 All Other Mtls/Supp-Food Svc   | 138                              | 0  | 138                              | (138)                             | 0.00   |
| 432000001142000 All Other Mtls/Supplies-PE     | 1,313                            | 3,986  | 1,313                            | 2,673                             | 32.94  |
| 432000001181000 All Oth Mtls/Supply-Custodial  | 7,590                            | 5,750  | 7,590                            | (1,840)                           | 132.00   |
| 432026001127000 All Other Mtls/Supp-ELO-P      | 102                              | 0  | 102                              | (102)                             | 0.00   |
| 432026001139000 All Other Mtls/Supplies-ELO-P  | 399                              | 1,020  | 399                              | 621                               | 39.12  |
| 432026001142000 All Other Mtls/Sup-PE-ELO-P    | 433                              | 480  | 433                              | 47                                | 90.21  |
| 432030101127000 All Other Mtls/Sup-Admin-Ttl I | 377                              | 377  | 377                              | 0                                 | 100.00   |
| 432041271127000 All Other Mtls/Sup-Adm-Ttl IV  | 30                               | 0  | 30                               | (30)                              | 0.00   |
| 432060531127000 All Other Mtls/Supp-Admin-UPK  | 71                               | 0  | 71                               | (71)                              | 0.00   |
| 432078101127000 All Oth Mtls/Supply-Admin-MTSS | 43                               | 0  | 43                               | (43)                              | 0.00   |
| 432091261127000 All Oth Mtl/Supp-Wings&Warmth  | 204                              | 204  | 204                              | 0                                 | 100.00   |
| 432091401127000 All Other Mtls/Supplies-PTC    | 68                               | 225  | 68                               | 157                               | 30.22  |
| 432091401142000 All Other Mtls/Supplies-PTC    | 34                               | 34   | 34                               | 0                                 | 100.00   |
| 432091541139000 All Oth Mtls/Supplies-Aft Sch  | 0                                | 500  | 0                                | 500                               | 0.00   |
| 432100001110000 Professional Develop Supplies  | 20                               | 500  | 20                               | 480                               | 4.00   |
| 432191401110000 Professional Develop Sup-PTC   | 32                               | 32   | 32                               | 0                                 | 100.00   |
| <i>Total Supplies/Stores</i>                   | <i>34,084</i>                    | <i>31,506</i>                                    | <i>34,084</i>                    | <i>(2,578)</i>                    | <i>108.18</i>  |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <i>Non-Capitalized Equipment</i>               |                                  |  |                                  |                                   |  |
| 441000001181000 Non-Cap Equip-Custodial        | 4,603                            | 0  | 4,603                            | (4,603)                           | 0.00   |
| 442000001110000 Non-Capitalized Computer-Instr | 0                                | 9,684  | 0                                | 9,684                             | 0.00   |
| 442000001127000 Non-Capitalized Computer-Admin | 275                              | 5,654  | 275                              | 5,379                             | 4.86   |
| 442030101110000 Non-Cap Computer-Instr-Title I | 7,028                            | 7,028  | 7,028                            | 0                                 | 100.00   |
| 442060531110000 Non-Cap Computer-UPK Planning  | 0                                | 3,468  | 0                                | 3,468                             | 0.00   |
| <i>Total Non-Capitalized Equipment</i>         | <u>11,906</u>                    | <u>25,834</u>                                    | <u>11,906</u>                    | <u>13,928</u>                     | <u>46.09</u>   |
| <i>Non-Capitalized Fixed Assets</i>            |                                  |  |                                  |                                   |  |
| 445000001110000 Non-Cap Furniture-Instr        | 0                                | 728  | 0                                | 728                               | 0.00   |
| 445000001127000 Non-Cap Furniture-Admin        | 289                              | 1,500  | 289                              | 1,211                             | 19.27  |
| 445026001110000 Non-Cap Furniture-Instr-ELO-P  | 772                              | 772  | 772                              | 0                                 | 100.00   |
| 445060531110000 Non-Cap Furniture-Instr-UPK    | 1,716                            | 0  | 1,716                            | (1,716)                           | 0.00   |
| <i>Total Non-Capitalized Fixed Assets</i>      | <u>2,777</u>                     | <u>3,000</u>                                     | <u>2,777</u>                     | <u>223</u>                        | <u>92.57</u>   |
| <i>Food Service Supplies</i>                   |                                  |  |                                  |                                   |  |
| 470026001139000 Food Expenditures-ASP-ELO-P    | 775                              | 2,125  | 775                              | 1,350                             | 36.47  |
| 472000001127000 Food Expenditures-Other        | 1,052                            | 2,000  | 1,052                            | 948                               | 52.60  |
| 472026001127000 Food Expenditures-ELO-P        | 25                               | 0  | 25                               | (25)                              | 0.00   |
| 472026001139000 Food Expenditures-ELO-P        | 3,392                            | 1,575  | 3,392                            | (1,817)                           | 215.37   |
| 472091231127000 Food Exp-Other-8th Grade       | 145                              | 145  | 145                              | 0                                 | 100.00   |
| 472091351127000 Food Expenditures-Other-SC     | 40                               | 0  | 40                               | (40)                              | 0.00   |
| 472091401127000 Food Expenditures-Other-PTC    | 130                              | 0  | 130                              | (130)                             | 0.00   |
| <i>Total Food Service Supplies</i>             | <u>5,559</u>                     | <u>5,845</u>                                     | <u>5,559</u>                     | <u>286</u>                        | <u>95.11</u>   |
| <b>Total Books and Supplies</b>                | <b>101,400</b>                   | <b>125,853</b>                                   | <b>101,400</b>                   | <b>24,453</b>                     | <b>80.57</b>   |
| <b>Services/Operating Expenses</b>             |                                  |  |                                  |                                   |  |
| <i>Travel/Conferences</i>                      |                                  |  |                                  |                                   |  |
| 522000001127000 Travel & Conference-Admin      | 965                              | 150  | 965                              | (815)                             | 643.33   |
| 522041271110000 Travel & Conf-Instr-Title IV   | 286                              | 286  | 286                              | 0                                 | 100.00   |
| 522074351127000 Travel&Conference-Admin-LREBG  | 1,316                            | 678  | 1,316                            | (638)                             | 194.10   |
| 522078101127000 Travel & Conference-Admin-MTSS | 469                              | 469  | 469                              | 0                                 | 100.00   |
| 522091251127000 Travel & Conference-Admin-FFA  | 793                              | 0  | 793                              | (793)                             | 0.00   |
| 523000001110000 Travel & Lodging-Instr         | 0                                | 3,137  | 0                                | 3,137                             | 0.00   |
| 523000001127000 Travel & Lodging-Admin         | 832                              | 504  | 832                              | (328)                             | 165.08   |
| 523078101110000 Travel & Lodging-Instr-MTSS    | 3,863                            | 3,863  | 3,863                            | 0                                 | 100.00   |
| <i>Total Travel/Conferences</i>                | <u>8,524</u>                     | <u>9,087</u>                                     | <u>8,524</u>                     | <u>563</u>                        | <u>93.80</u>   |
| <i>Dues/Memberships</i>                        |                                  |  |                                  |                                   |  |
| 531000001127000 Dues & Memberships             | 4,727                            | 7,500  | 4,727                            | 2,773                             | 63.03  |
| <i>Total Dues/Memberships</i>                  | <u>4,727</u>                     | <u>7,500</u>                                     | <u>4,727</u>                     | <u>2,773</u>                      | <u>63.03</u>   |
| <i>Insurance</i>                               |                                  |  |                                  |                                   |  |
| 540000001127000 Insurance                      | 42,542                           | 42,542   | 42,542                           | 0                                 | 100.00   |
| <i>Total Insurance</i>                         | <u>42,542</u>                    | <u>42,542</u>                                    | <u>42,542</u>                    | <u>0</u>                          | <u>100.00</u>  |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| <i>Operations/Housekeeping</i>                 |                                  |  |                                  |                                   |  |
| 551500001181000 Janitorial,GardeningSvc/Supply | 70                               | 2,500  | 70                               | 2,430                             | 2.80   |
| 551600001181000 Janitorial - Carpet Cleaning   | 0                                | 3,384  | 0                                | 3,384                             | 0.00   |
| 552000001181000 Security                       | 0                                | 100  | 0                                | 100                               | 0.00   |
| 553500001181000 Utilities                      | 37,091                           | 39,000   | 37,091                           | 1,909                             | 95.11  |
|  | <hr/>                            |  |                                  |                                   |  |
| <i>Total Operations/Housekeeping</i>           | 37,161                           | 44,984   | 37,161                           | 7,823                             | 82.61  |
| <i>Rentals/Leases/Repairs</i>                  |                                  |  |                                  |                                   |  |
| 561000001127000 Equipment Rental/Lease         | 24,970                           | 22,538   | 24,970                           | (2,432)                           | 110.79   |
| 562000001187000 Property/Building Rental       | 36,616                           | 31,452   | 36,616                           | (5,164)                           | 116.42   |
| 562060301187000 Property/Building Rental-SB740 | 94,356                           | 94,356   | 94,356                           | 0                                 | 100.00   |
| 562100001187000 Property Taxes - New property  | 4,108                            | 4,108  | 4,108                            | 0                                 | 100.00   |
| 562500001187000 Modular Lease                  | 15,990                           | 14,890   | 15,990                           | (1,100)                           | 107.39   |
| 562560301187000 Modular Lease-SB740            | 32,570                           | 32,570   | 32,570                           | 0                                 | 100.00   |
| 563000001127000 Repairs/Maintenance-Computers  | 106                              | 500  | 106                              | 394                               | 21.20  |
| 563000001187000 Repairs/Maintenance-Building   | 8,952                            | 5,926  | 8,952                            | (3,026)                           | 151.06   |
| 563060531187000 Repairs/Maintenance-Building   | 4,831                            | 4,831  | 4,831                            | 0                                 | 100.00   |
| 563100001127000 Repairs/Maintenance-Othr Equip | 432                              | 1,077  | 432                              | 645                               | 40.11  |
| 563100001187000 Grounds Upkeep & Improvement   | 0                                | 4,500  | 0                                | 4,500                             | 0.00   |
|  | <hr/>                            |  |                                  |                                   |  |
| <i>Total Rentals/Leases/Repairs</i>            | 222,931                          | 216,748  | 222,931                          | (6,183)                           | 102.85   |
| <i>Professional Services</i>                   |                                  |  |                                  |                                   |  |
| 580300000071910 Accounting/Audit Services      | 19,110                           | 22,930   | 19,110                           | 3,820                             | 83.34  |
| 580500001127000 Advertising Fees               | 0                                | 1,000  | 0                                | 1,000                             | 0.00   |
| 580600001127000 Assemblies                     | 129                              | 102  | 129                              | (27)                              | 126.47   |
| 580691401127000 Assemblies-PTC                 | 113                              | 34   | 113                              | (79)                              | 332.35   |
| 580900001127000 Banking Fees                   | 835                              | 450  | 835                              | (385)                             | 185.56   |
| 581200000073000 Business Services              | 43,133                           | 47,000   | 43,133                           | 3,867                             | 91.77  |
| 581200000073001 Business Services-Edtec        | 9,167                            | 10,000   | 9,167                            | 833                               | 91.67  |
| 582000001127000 Consultants-Admin              | 27,753                           | 18,200   | 27,753                           | (9,553)                           | 152.49   |
| 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                                | 20,293   | 0                                | 20,293                            | 0.00   |
| 583000001110000 Field Trip                     | 545                              | 545  | 545                              | 0                                 | 100.00   |
| 583026001110000 Field Trip-ELO-P               | 0                                | 500  | 0                                | 500                               | 0.00   |
| 583091211100000 Field Trip-6th Grade           | 0                                | 500  | 0                                | 500                               | 0.00   |
| 583091251100000 Field Trip-FFA                 | 695                              | 0  | 695                              | (695)                             | 0.00   |
| 583091401110000 Field Trip-PTC                 | 5,748                            | 10,000   | 5,748                            | 4,252                             | 57.48  |
| 583600001127000 Fingerprinting                 | 1,550                            | 1,087  | 1,550                            | (463)                             | 142.59   |
| 583691401127000 Fingerprinting-PTC             | 20                               | 20   | 20                               | 0                                 | 100.00   |
| 583991261127000 Wings&Warmth Fundraising Exp   | 0                                | 601  | 0                                | 601                               | 0.00   |
| 583991371127000 Fundraising Expense-T Shirts   | 0                                | 1,000  | 0                                | 1,000                             | 0.00   |
| 583991401127000 Fundraising Expense-PTC        | 54                               | 159  | 54                               | 105                               | 33.96  |
| 584500001127000 Legal Services Contracts       | 324                              | 5,000  | 324                              | 4,676                             | 6.48   |
| 584800001127000 Licenses & Other Fees          | 360                              | 2,000  | 360                              | 1,640                             | 18.00  |
| 584800001137000 Licenses & Other Fees-Food Svc | 276                              | 300  | 276                              | 24                                | 92.00  |
| 584830101127000 Licenses & Other Fees-Title I  | 4,750                            | 4,750  | 4,750                            | 0                                 | 100.00   |
| 585100001127000 Marketing & Student Recruiting | 900                              | 0  | 900                              | (900)                             | 0.00   |
| 585141261127000 Marketing & Student Recruiting | 0                                | 776  | 0                                | 776                               | 0.00   |
| 585800001127000 Other Svcs/Op Exp-Admin        | 145                              | 60   | 145                              | (85)                              | 241.67   |
| 585800001142000 Other Svcs/Op Exp-PE/ATHLETICS | 800                              | 800  | 800                              | 0                                 | 100.00   |

**Walden Academy Inc**  
**Income Statement**  
For the Eleven Months Ending May 31, 2026

|  | <u>Monthly</u><br><u>Actuals</u> | <u>Second</u><br><u>Interim</u><br><u>Budget</u> | <u>Actuals to</u><br><u>Date</u> | <u>Remaining</u><br><u>Budget</u> | <u>Percent</u><br><u>Actuals</u><br><u>to Total</u><br><u>Budget</u> |
|--|----------------------------------|--|----------------------------------|-----------------------------------|--|
| 585826001142000 Other Svcs/Op Exp-PE-ELO-P     | 2,000                            | 0  | 2,000                            | (2,000)                           | 0.00   |
| 585891401142000 Other Svcs/Op Exp-PE/ATHLETICS | 650                              | 650  | 650                              | 0                                 | 100.00   |
| 585900001127000 Payroll Fees                   | 18,938                           | 15,000   | 18,938                           | (3,938)                           | 126.25   |
| 586000001127000 Printing and Reproduction      | 1,265                            | 2,500  | 1,265                            | 1,235                             | 50.60  |
| 586091401127000 Printing and Reproduction-PTC  | 35                               | 0  | 35                               | (35)                              | 0.00   |
| 586300001110000 Prof Development Exp-Instruct  | 340                              | 8,800  | 340                              | 8,460                             | 3.86   |
| 586300001127000 Prof Development Exp-Admin     | 128                              | 3,600  | 128                              | 3,472                             | 3.56   |
| 586340351110000 Prof Dev Exp-Instr-Title II    | 0                                | 4,196  | 0                                | 4,196                             | 0.00   |
| 586341261110000 Prof Dev Exp-Instr-Title V     | 0                                | 1,000  | 0                                | 1,000                             | 0.00   |
| 586341271127000 Prof Dev Exp-Admin-Title IV    | 23                               | 23   | 23                               | 0                                 | 100.00   |
| 586374351127000 Prof Dev Exp-Admin-LREBG       | 1,745                            | 1,745  | 1,745                            | 0                                 | 100.00   |
| 586378101110000 Prof Develop Exp-Instr-MTSS    | 200                              | 200  | 200                              | 0                                 | 100.00   |
| 586391401110000 Prof Development Expense-PTC   | 22                               | 22   | 22                               | 0                                 | 100.00   |
| 586400001127000 State Service Use Tax-Admin    | 1,402                            | 127  | 1,402                            | (1,275)                           | 1,103.94   |
| 587700001127000 Student Activites              | 179                              | 14   | 179                              | (165)                             | 1,278.57   |
| 587791251127000 Student Activites-FFA          | 107                              | 0  | 107                              | (107)                             | 0.00   |
| 587791351127000 Student Activites-Student Coun | 725                              | 0  | 725                              | (725)                             | 0.00   |
| 587791401127000 Student Activites-PTC          | 537                              | 537  | 537                              | 0                                 | 100.00   |
| 587800001110000 Student Assessment             | 0                                | 12,870   | 0                                | 12,870                            | 0.00   |
| 588130101127000 Student Information Sys-TitleI | 507                              | 507  | 507                              | 0                                 | 100.00   |
| 588141271127000 Student Info Sys-Title IV      | 0                                | 4,408  | 0                                | 4,408                             | 0.00   |
| 588199981127000 Student Information Sys-LCAP   | 3,600                            | 7,550  | 3,600                            | 3,950                             | 47.68  |
| 588700001127000 Technology Services            | 0                                | 9,800  | 0                                | 9,800                             | 0.00   |
| <i>Total Professional Services</i>             | <i>148,810</i>                   | <i>256,310</i>                                   | <i>148,810</i>                   | <i>107,500</i>                    | <i>58.06</i>   |
| <i>Communications</i>                          |                                  |  |                                  |                                   |  |
| 591000001127000 Postage and Shipping           | 693                              | 1,500  | 693                              | 807                               | 46.20  |
| 592000001127000 Internet / Website Fees        | 2,141                            | 8,688  | 2,141                            | 6,547                             | 24.64  |
| 593000001127000 Telephone & Fax                | 7,088                            | 8,288  | 7,088                            | 1,200                             | 85.52  |
| <i>Total Communications</i>                    | <i>9,922</i>                     | <i>18,476</i>                                    | <i>9,922</i>                     | <i>8,554</i>                      | <i>53.70</i>   |
| <b>Total Services/Operating Expenses</b>       | <b>474,617</b>                   | <b>595,647</b>                                   | <b>474,617</b>                   | <b>121,030</b>                    | <b>79.68</b>   |
| <b>Capital Outlay</b>                          |                                  |  |                                  |                                   |  |
| 690000001110000 Depreciation/Amortization Exp  | 0                                | 15,304   | 0                                | 15,304                            | 0.00   |
| 690060531110000 Depreciation/Amort Exp-UPK     | 0                                | 893  | 0                                | 893                               | 0.00   |
| <b>Total Capital Outlay</b>                    | <b>0</b>                         | <b>16,197</b>                                    | <b>0</b>                         | <b>16,197</b>                     | <b>0.00</b>  |
| <b>Other Outgo</b>                             |                                  |  |                                  |                                   |  |
| 714165000092000 SpEd Encroachment              | 21,004                           | 83,000   | 21,004                           | 61,996                            | 25.31  |
| 714199980092000 SpEd Encroachment-LCAP         | 12,000                           | 12,000   | 12,000                           | 0                                 | 100.00   |
| <b>Total Other Outgo</b>                       | <b>33,004</b>                    | <b>95,000</b>                                    | <b>33,004</b>                    | <b>61,996</b>                     | <b>34.74</b>   |
| <b>Total Expenses</b>                          | <b>2,046,552</b>                 | <b>2,428,530</b>                                 | <b>2,046,552</b>                 | <b>381,978</b>                    | <b>84.27</b>   |





**Walden Academy**  
**July 1**  
**Multi Year Budget**  
**2026/27**

| 6/19/26                         |                                      | PY Estimated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|---------------------------------|--------------------------------------|------------------------------------|-----------------------------|----------------------|----------------------|
| <b>Enrollment</b>               |                                      | 170                                | 165                         | 174                  | 180                  |
| <b>Estimated ADA</b>            |                                      | 161.50                             | 156.75                      | 165.30               | 171.00               |
| <b>COLA</b>                     | Revenue                              | 2.30%                              | 4.31%                       | 3.30%                | 3.09%                |
| <b>CPI</b>                      | Expenses                             | 3.09%                              | 3.76%                       | 3.18%                | 2.76%                |
| <b>Revenues</b>                 |                                      |                                    |                             |                      |                      |
| <b>State and Local Revenues</b> |                                      |                                    |                             |                      |                      |
| <i>LCFF Funding</i>             |                                      |                                    |                             |                      |                      |
| 8011000000000000                | State Aid Entitlement                | 880538                             | 999385                      | 1,144,300            | 1,242,757            |
| 8012140000000000                | EPA Funding                          | 498272                             | 413653                      | 450,611              | 480,554              |
| 8019000000000000                | State Aid Entitlement-PY             | -35223                             | 0                           | 0                    | 0                    |
| 8019140000000000                | EPA Funding-PY                       | 9835                               | 0                           | 0                    | 0                    |
| 8096000000000000                | In-Lieu Tax Transfers                | 650453                             | 631322                      | 665,757              | 688,714              |
| 8097000000000000                | In-Lieu Tax Transfers-PY             | 26242                              | 0                           | 0                    | 0                    |
|                                 | <i>Total LCFF Funding</i>            | <i>2,030,117</i>                   | <i>2,044,360</i>            | <i>2,260,668</i>     | <i>2,412,025</i>     |
| <b>Federal Revenues</b>         |                                      |                                    |                             |                      |                      |
| 8290301000000000                | Other Federal Revenues-Title I       | 34,345                             | 34,345                      | 35,478               | 36,574               |
| 8290301000000001                | Other Federal Revenues-Title I-PY    | 0                                  | 0                           | 0                    | 0                    |
| 8290332700000000                | Other Federal Revenues-FMH           | 0                                  | 0                           | 0                    | 0                    |
| 8290403500000000                | Other Federal Revenues-Title II      | 4,196                              | 4,196                       | 4,334                | 4,468                |
| 8290412600000000                | Other Federal Revenues-Title V-REAP  | 6,343                              | 6,343                       | 6,552                | 6,754                |
| 8290412700000000                | Other Federal Revenues-Title IV      | 10,000                             | 10,000                      | 10,000               | 10,000               |
|                                 | <i>Total Federal Revenues</i>        | <i>54,884</i>                      | <i>54,884</i>               | <i>56,364</i>        | <i>57,796</i>        |
| <b>Other State Revenues</b>     |                                      |                                    |                             |                      |                      |
| 8550000000000000                | Mandated Cost Reimburse-Block        | 3,299                              | 3,442                       | 3,450                | 3,751                |
| 8560110000000000                | State Lottery Revenue-Non-Prop       | 29,772                             | 30,400                      | 34,580               | 35,150               |
| 8560110000000001                | State Lottery Revenue-Non-Prop- PY   | (1,610)                            | 0                           | 0                    | 0                    |
| 8560630000000000                | State Lottery Revenue-Prop 20        | 12,956                             | 13,120                      | 14,924               | 15,170               |
| 8560630000000001                | State Lottery Revenue-Prop 20- PY    | (1,920)                            | 0                           | 0                    | 0                    |
| 8590000000000000                | Other State Revenue                  | 677                                | 677                         | 700                  | 700                  |
| 8590260000000000                | Other State Rev-ELOP 26/27           | 0                                  | 0                           | 72,644               | 72,644               |
| 8590260000000000                | Other State Rev-ELOP 25/26           | 0                                  | 72,644                      | 0                    | 0                    |
| 8590260000000000                | Other State Rev-ELOP 24/25           | 97,794                             | 0                           | 0                    | 0                    |
| 8590603000000000                | Other State Revenue-SB740-Lease Cost | 126,926                            | 128,425                     | 129,108              | 129,819              |
| 8590605300000000                | Other State Revenue-UPK Planning     | 10,551                             | 5,689                       | 0                    | 0                    |
| 8590654600000000                | Other State Rev-SpEd MHS             | 13,979                             | 13,979                      | 13,979               | 13,979               |
| 8590677000000000                | Other State Rev-AMS 24/25            | 17                                 | 0                           | 0                    | 0                    |
| 8590743500000000                | Other State Rev-LREBG 25/26          | 2,423                              | 7,268                       | 0                    | 0                    |
|                                 | <i>Total Other State Revenues</i>    | <i>294,864</i>                     | <i>275,644</i>              | <i>269,385</i>       | <i>271,213</i>       |



**Walden Academy  
July 1  
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| 6/19/26                               |   | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|---------------------------------------|---|-----------------------------------|-----------------------------|----------------------|----------------------|
| <i>Other Local Revenues</i>           |   |                                   |                             |                      |                      |
| 86600000000000                        | Interest                                  | 40,000                            | 40,000                      | 40,000               | 40,000               |
| 86980000000000                        | Donations                                 | 820                               | 820                         | 820                  | 820                  |
| 86989126000000                        | Donations-Wings & Warmth                  | 440                               | 440                         | 0                    | 0                    |
| 86990000000000                        | Other Local Revenues-Misc                 | 16,305                            | 16,305                      | 2,000                | 2,000                |
| 86995310000000                        | Other Local Revenues-Student Meals        | 0                                 | 0                           | 7,500                | 7,500                |
| 86999120000000                        | Oth Local Rev-MS Fundraising              | 0                                 | 0                           | 10,000               | 10,000               |
| 86999121000000                        | Oth Local Revenue-6th Grade Fundraising   | 0                                 | 0                           | 2,500                | 2,500                |
| 86999122000000                        | Oth Local Revenue-7th Grade Fundraising   | 0                                 | 0                           | 2,500                | 2,500                |
| 86999123000000                        | Oth Local Revenue-8th Grade Fundraising   | 686                               | 686                         | 2,500                | 2,500                |
| 86999126000000                        | Oth Local Revenue-Fundraising             | 2,500                             | 2,500                       | 2,500                | 2,500                |
| 86999135000000                        | Oth Local Rev-Student Council             | 235                               | 235                         | 0                    | 0                    |
| 86999137000000                        | Oth Local Revenue-Tshirt Sales            | 0                                 | 0                           | 1,100                | 1,100                |
| 86999140000000                        | Oth Local Rev-PTC                         | 10,500                            | 10,500                      | 10,500               | 10,500               |
| 86999145000000                        | Oth Local Rev-Beautification              | 0                                 | 0                           | 0                    | 0                    |
| 86999154000000                        | Other Local Rev-After School              | 11,500                            | 11,500                      | 11,500               | 11,500               |
| <i>Total Other Local Revenues</i>     |   | <i>82,986</i>                     | <i>82,986</i>               | <i>93,420</i>        | <i>93,420</i>        |
| <b>Total State and Local Revenues</b> |   | <b>2,407,967</b>                  | <b>2,402,990</b>            | <b>2,623,473</b>     | <b>2,776,658</b>     |
| <b>Total Revenues</b>                 |   | <b>2,462,851</b>                  | <b>2,457,874</b>            | <b>2,679,837</b>     | <b>2,834,454</b>     |
| <b>Expenses</b>                       |   |                                   |                             |                      |                      |
| <b>Certificated Salaries</b>          |   |                                   |                             |                      |                      |
| <i>Teacher Salaries</i>               |   |                                   |                             |                      |                      |
| 110100001110000                       | Cert Teacher                              | 82,483                            | 172,600                     | 643,407              | 662,709              |
| 110114001110000                       | Cert Teacher-EPA                          | 476,695                           | 392,076                     | 0                    | 0                    |
| 110199981110000                       | Cert Teacher-LCAP                         | 59,175                            | 59,991                      | 0                    | 0                    |
| 110200001110000                       | Cert Teacher Substitute                   | 22,500                            | 22,500                      | 22,500               | 22,500               |
| 117500001110000                       | Cert Teacher Mileage/Masters Stipend      | 4,313                             | 2,313                       | 2,681                | 2,761                |
| 117599981110000                       | Cert Teacher Mileage/Masters Stipend-LCAP | 368                               | 368                         | 0                    | 0                    |
| 117600001110000                       | Cert Teacher Stipend                      | 8,800                             | 10,000                      | 25,000               | 25,000               |
| 117626001110000                       | Cert Teacher Stipend-ELO-P                | 13,000                            | 17,800                      | 0                    | 0                    |
| 117630101110000                       | Cert Teacher Stipend-Title I              | 4,000                             | 4,000                       | 0                    | 0                    |
| <i>Total Teacher Salaries</i>         |   | <i>671,334</i>                    | <i>681,648</i>              | <i>693,588</i>       | <i>712,970</i>       |
| <i>Administrator Salaries</i>         |   |                                   |                             |                      |                      |
| 130100001127000                       | Cert School Director                      | 185,546                           | 189,339                     | 195,019              | 200,870              |
| 137500001127000                       | Cert Director Mileage/Masters Stipend     | 1,000                             | 1,000                       | 1,000                | 1,000                |
| 137600001127000                       | Cert Director Stipend                     | 3,500                             | 0                           | 0                    | 0                    |
| 137626001127000                       | Cert Director Stipend-ELO-P               | 2,000                             | 2,000                       | 2,000                | 2,000                |
| <i>Total Administrator Salaries</i>   |   | <i>192,046</i>                    | <i>192,339</i>              | <i>198,019</i>       | <i>203,870</i>       |
| <b>Total Certificated Salaries</b>    |   | <b>863,380</b>                    | <b>873,987</b>              | <b>891,607</b>       | <b>916,840</b>       |



**Walden Academy**  
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| 6/19/26                                      |                                      | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|--|--------------------------------------|-----------------------------------|-----------------------------|----------------------|----------------------|
| <b>Classified Salaries</b>                   |                                      |                                   |                             |                      |                      |
| <i>Paraeducator Salaries</i>                 |                                      |                                   |                             |                      |                      |
| 210100001110000                              | Class Instruct Aide                  | 93,693                            | 66,873                      | 170,402              | 197,514              |
| 210114001110000                              | Class Instruct Aide-EPA              | 21,577                            | 21,577                      | 0                    | 0                    |
| 210126001110000                              | Class Instruct Aide-ELO-P            | 9,109                             | 9,109                       | 0                    | 0                    |
| 210130101110000                              | Class Instruct Aide-Title I          | 19,411                            | 19,799                      | 0                    | 0                    |
| 210174351110000                              | Class Instruct Aide-LREB Grant       | 0                                 | 7,268                       | 0                    | 0                    |
| 210199981110000                              | Class Instruct Aide-LCAP             | 56,665                            | 40,813                      | 0                    | 0                    |
| 217500001110000                              | Class Instruct Aide Stipend          | 1,900                             | 1,900                       | 1,957                | 2,016                |
| 217541271110000                              | Class Instruct Aide-Stipend-Title IV | 100                               | 100                         | 0                    | 0                    |
| <i>Total Paraeducator Salaries</i>           |                                      | <i>202,455</i>                    | <i>167,439</i>              | <i>172,359</i>       | <i>199,530</i>       |
| <i>Support Services Salaries</i>             |                                      |                                   |                             |                      |                      |
| 220100001137000                              | Class Food Service Salaries          | 55,806                            | 41,987                      | 44,637               | 45,976               |
| 220126001137000                              | Class Food Service Salaries-ELO-P    | 1,350                             | 1,350                       | 0                    | 0                    |
| 227500001137000                              | Class Food Service Salaries-Stipend  | 396                               | 396                         | 0                    | 0                    |
| 221000001181000                              | Class Maintenance Salaries           | 63,549                            | 66,709                      | 68,710               | 70,771               |
| <i>Total Support Services Salaries</i>       |                                      | <i>121,101</i>                    | <i>110,442</i>              | <i>113,347</i>       | <i>116,747</i>       |
| <i>Office/Technical Salaries</i>             |                                      |                                   |                             |                      |                      |
| 240100001127000                              | Class Clerical/Office                | 71,331                            | 69,982                      | 97,214               | 100,130              |
| 240126001127000                              | Class Clerical/Office-ELO-P          | 4,000                             | 4,000                       | 0                    | 0                    |
| 240130101127000                              | Class Clerical/Office-Title I        | 13,830                            | 12,998                      | 0                    | 0                    |
| 240199981127000                              | Class Clerical/Office-LCAP           | 7,852                             | 7,403                       | 0                    | 0                    |
| 240500001127000                              | Class Clerical Medical Stipend       | 4,980                             | 4,980                       | 5,129                | 5,283                |
| 247500001127000                              | Class Clerical Stipend               | 1,045                             | 845                         | 870                  | 896                  |
| 247526001127000                              | Class Clerical Stipend-ELO-P         | 600                               | 600                         | 618                  | 637                  |
| 247530101127000                              | Class Clerical Stipend-Title I       | 250                               | 250                         | 258                  | 266                  |
| 247541261127000                              | Class Clerical Stipend-Title V       | 0                                 | 0                           | 0                    | 0                    |
| 247541271127000                              | Class Clerical Stipend-Title IV      | 0                                 | 0                           | 0                    | 0                    |
| 247562661127000                              | Class Clerical Stipend-Ed Effect     | 0                                 | 0                           | 0                    | 0                    |
| 247578101127000                              | Class Clerical Stipend-MTSS          | 0                                 | 0                           | 0                    | 0                    |
| 247599981127000                              | Class Clerical Stipend-LCAP          | 250                               | 250                         | 258                  | 266                  |
| <i>Total Office/Technical/Other Salaries</i> |                                      | <i>104,138</i>                    | <i>101,308</i>              | <i>104,347</i>       | <i>107,478</i>       |
| <i>Other Classified Salaries</i>             |                                      |                                   |                             |                      |                      |
| 290100001110000                              | Class Behavior Support               | 0                                 | 0                           | 0                    | 0                    |
| 290126001139000                              | Classified After School-ELO-P        | 42,386                            | 22,018                      | 22,679               | 23,359               |
| 290162661139000                              | Classified After School-Ed Effect    | 0                                 | 0                           | 0                    | 0                    |
| 290191541139000                              | Classified After School              | 2,216                             | 7,494                       | 0                    | 0                    |
| 290199981139000                              | Classified After School-LCAP         | 0                                 | 0                           | 0                    | 0                    |
| <i>Total Other Salaries</i>                  |                                      | <i>44,602</i>                     | <i>29,512</i>               | <i>22,679</i>        | <i>23,359</i>        |
| <b>Total Classified Salaries</b>             |                                      | <b>472,296</b>                    | <b>408,701</b>              | <b>412,732</b>       | <b>447,114</b>       |
| <b>Total Salaries</b>                        |                                      | <b>1,335,676</b>                  | <b>1,282,688</b>            | <b>1,304,339</b>     | <b>1,363,954</b>     |



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| 6/19/26                                 |   | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|---|---|-----------------------------------|-----------------------------|----------------------|----------------------|
| <b>Employee Benefits</b>                |   |                                   |                             |                      |                      |
|   | <i>Total OASDI/Medicare</i>                   | 102,178                           | 98,128                      | 99,627               | 104,184              |
|   | <i>Total Health and Welfare</i>               | 78,498                            | 80,751                      | 88,827               | 92,728               |
|   | <i>Total Unemployment Insurance</i>           | 9,420                             | 7,320                       | 8,190                | 9,050                |
|   | <i>Total Workers' Compensation</i>            | 15,512                            | 14,894                      | 16,635               | 17,401               |
|   | <i>Total Other Benefits</i>                   | 54,549                            | 51,329                      | 52,906               | 54,261               |
|   | <b>Total Employee Benefits</b>                | <b>260,157</b>                    | <b>252,422</b>              | <b>266,185</b>       | <b>277,624</b>       |
| <b>Books and Supplies</b>               |   |                                   |                             |                      |                      |
| <i>Books/Reference</i>                  |   |                                   |                             |                      |                      |
| 41100001110000                          | Textbooks/Core Curricula                      | 5,766                             | 13,853                      | 14,500               | 15,750               |
| 41102600110000                          | Textbooks/Core Curricula-ELO-P                | 0                                 | 0                           | 0                    | 0                    |
| 41103010110000                          | Textbooks/Core Curricula-Title I              | 0                                 | 0                           | 0                    | 0                    |
| 41106053110000                          | Textbooks/Core Curricula-UPK                  | 1,794                             | 400                         | 0                    | 0                    |
| 41106300110000                          | Textbooks/Core Curricula-Prop 20              | 5,355                             | 5,355                       | 0                    | 0                    |
| 41107810110000                          | Textbooks/Core Curricula-MTSS Grant           | 0                                 | 807                         | 0                    | 0                    |
| 41109140110000                          | Textbooks/Core Curricula-PTC                  | 27                                | 27                          | 0                    | 0                    |
| 41109998110000                          | Textbooks/Core Curricula-LCAP                 | 2,085                             | 2,085                       | 2,085                | 2,335                |
| 42100000110000                          | Books/Reference Materials                     | 1,245                             | 1,245                       | 1,282                | 1,282                |
|   | <i>Total BooksReference</i>                   | 16,272                            | 23,772                      | 17,867               | 19,367               |
| <i>Instructional Materials/Supplies</i> |   |                                   |                             |                      |                      |
| 43100000110000                          | Instruct Mtls/Supplies-Instr                  | 12,135                            | 12,531                      | 5,500                | 5,665                |
| 43102600110004                          | Instruct Mtls/Supplies-Instr-ELO-P            | 0                                 | 0                           | 0                    | 0                    |
| 43102600110000                          | Instruct Mtls/Supplies-Instr-ELO-P            | 2,726                             | 2,726                       | 0                    | 0                    |
| 43103010110000                          | Instruct Mtls/Supplies-Instr-Title I          | 118                               | 118                         | 0                    | 0                    |
| 43104127110000                          | Instruct Mtls/Supplies-Instr-Title IV         | 0                                 | 0                           | 0                    | 0                    |
| 43106053110000                          | Instruct Mtls/Supplies-Instr-UPK              | 327                               | 327                         | 0                    | 0                    |
| 43106300110000                          | Instruct Mtls/Supplies-Instr-Prop 20          | 1,876                             | 7,765                       | 15,624               | 15,870               |
| 43106762110000                          | Instruct Mtls/Supplies-Instr-AMIM Grant       | 0                                 | 0                           | 0                    | 0                    |
| 43106770110000                          | Instruct Mtls/Supplies-Instr-AMS              | 0                                 | 0                           | 700                  | 700                  |
| 43107810110000                          | Instruct Mtls/Supplies-Instr-MTSS             | 397                               | 397                         | 0                    | 0                    |
| 43109140110000                          | Instruct Mtls/Supplies-Instr-PTC              | 396                               | 0                           | 0                    | 0                    |
| 43110000110000                          | Teacher Supplies                              | 4,950                             | 5,500                       | 5,775                | 6,064                |
| 43112600110004                          | Teacher Supplies-ELO-P                        | 0                                 | 0                           | 0                    | 0                    |
| 43116053110000                          | Teacher Supplies-UPK                          | 131                               | 131                         | 0                    | 0                    |
| 43120000110000                          | Educational Software                          | 8,836                             | 8,636                       | 15,021               | 15,772               |
| 43126053110000                          | Educational Software-UPK                      | 0                                 | 200                         | 0                    | 0                    |
| 43126300110000                          | Educational Software-Prop 20                  | 3,805                             | 0                           | 0                    | 0                    |
| 43129140110000                          | Educational Software-PTC                      | 3,958                             | 0                           | 0                    | 0                    |
| 43129998110000                          | Educational Software-LCAP                     | 3,584                             | 5,670                       | 0                    | 0                    |
| 43132600110000                          | Instruct Mtls/ Art Supplies-ELO-P             | 140                               | 150                         | 0                    | 0                    |
| 43136762110000                          | Instruct Mtls/ Art Supplies-AMIM              | 0                                 | 0                           | 0                    | 0                    |
| 43136770110000                          | Instruct Mtls/ Art Supplies-AMS               | 17                                | 0                           | 0                    | 0                    |
|   | <i>Total Instructional Materials/Supplies</i> | 43,396                            | 44,151                      | 42,620               | 44,071               |



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| 6/19/26                                  |   | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|--|---|-----------------------------------|-----------------------------|----------------------|----------------------|
| <i>Supplies/Stores</i>                   |   |                                   |                             |                      |                      |
| 432000001127000                          | All Other Mtls/Supplies-Admin                 | 18,398                            | 18,398                      | 19,714               | 20,700               |
| 432000001137000                          | All Other Mtls/Supplies-Food Svc              | 0                                 | 0                           | 0                    | 0                    |
| 432000001142000                          | All Other Mtls/Supplies-PE                    | 3,986                             | 3,986                       | 4,000                | 4,000                |
| 432000001181000                          | All Oth Mtls/Supply-Custodial                 | 5,750                             | 5,750                       | 6,000                | 6,000                |
| 432026001127004                          | All Other Mtls/Supplies-Admin-ELO-P           | 0                                 | 0                           | 0                    | 0                    |
| 432026001139004                          | All Other Mtls/Supplies-ASP-ELO-P             | 0                                 | 0                           | 0                    | 0                    |
| 432026001139000                          | All Other Mtls/Supplies-ASP-ELO-P             | 1,020                             | 1,020                       | 1,200                | 1,200                |
| 432026001142004                          | All Other Mtls/Supplies-ASP-ELO-P             | 0                                 | 0                           | 0                    | 0                    |
| 432026001142000                          | All Other Mtls/Supplies-ASP-ELO-P             | 480                               | 480                         | 0                    | 0                    |
| 432030101127000                          | All Other Mtls/Supplies-Admin-Title I         | 377                               | 377                         | 0                    | 0                    |
| 432060531142000                          | All Other Mtls/Supplies-PE-UPK                | 0                                 | 0                           | 0                    | 0                    |
| 432091261127000                          | All Other Mtls/Supplies-Admin-Wings&Warmth    | 204                               | 204                         | 0                    | 0                    |
| 432091351127000                          | All Other Mtls/Supplies-Admin-Student Council | 0                                 | 0                           | 0                    | 0                    |
| 432091351142000                          | All Other Mtls/Supplies-PE-Student Council    | 0                                 | 0                           | 0                    | 0                    |
| 432091401127000                          | All Other Mtls/Supplies-Admin-PTC             | 225                               | 0                           | 0                    | 0                    |
| 432091401142000                          | All Other Mtls/Supplies-PE-PTC                | 34                                | 0                           | 0                    | 0                    |
| 432091541139000                          | All Other Mtls/Supplies-After School          | 500                               | 500                         | 550                  | 575                  |
| 432091551127000                          | All Other Mtls/Supplies-Water Grant           | 0                                 | 0                           | 0                    | 0                    |
| 432100001110000                          | Professional Develop Supplies                 | 500                               | 500                         | 550                  | 575                  |
| 432130101110000                          | Professional Develop Supplies-Title I         | 0                                 | 0                           | 0                    | 0                    |
| 432163001110000                          | Professional Develop Supplies-Prop 20         | 0                                 | 0                           | 0                    | 0                    |
| 432167621110000                          | Professional Develop Supplies-AMIM Grant      | 0                                 | 0                           | 0                    | 0                    |
| 432191401110000                          | Professional Develop Supplies-PTC             | 32                                | 0                           | 0                    | 0                    |
| <i>Total Supplies/Stores</i>             |   | <i>31,506</i>                     | <i>31,215</i>               | <i>32,014</i>        | <i>33,050</i>        |
| <i>Non-Capitalized Equipment</i>         |   |                                   |                             |                      |                      |
| 442000001110000                          | Non-Capitalized Computer-Instr                | 9,684                             | 13,000                      | 16,000               | 16,480               |
| 442000001127000                          | Non-Capitalized Computer-Admin                | 5,654                             | 2,800                       | 5,000                | 5,000                |
| 442026001110004                          | Non-Capitalized Computer-Instr-ELO-P          | 0                                 | 0                           | 5,000                | 5,000                |
| 442026001127004                          | Non-Capitalized Computer-Admin-ELO-P          | 0                                 | 0                           | 0                    | 0                    |
| 442030101110000                          | Non-Capitalized Computer-Instr-Title I        | 7,028                             | 0                           | 0                    | 0                    |
| 442060531110000                          | Non-Capitalized Computer-Instr-UPK            | 3,468                             | 0                           | 0                    | 0                    |
| 442063001110000                          | Non-Capitalized Computer-Instr-Prop 20        | 0                                 | 0                           | 0                    | 0                    |
| 442074351110000                          | Non-Capitalized Computer-Instr-LREBG          | 0                                 | 0                           | 0                    | 0                    |
| <i>Total Non-Capitalized Equipment</i>   |   | <i>25,834</i>                     | <i>15,800</i>               | <i>26,000</i>        | <i>26,480</i>        |
| <i>Non-Capaltized Fixed Assets</i>       |   |                                   |                             |                      |                      |
| 445000001110000                          | Non-Cap Furniture-Instr                       | 728                               | 1,500                       | 2,000                | 2,500                |
| 445000001127000                          | Non-Cap Furniture-Admin                       | 1,500                             | 1,500                       | 2,000                | 2,500                |
| 445026001110000                          | Non-Cap Furniture-Instr-ELO-P                 | 772                               | 0                           | 0                    | 0                    |
| <i>Total Non-Capaltized Fixed Assets</i> |   | <i>3,000</i>                      | <i>3,000</i>                | <i>4,000</i>         | <i>5,000</i>         |



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| 6/19/26                              |   | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|--------------------------------------|---|-----------------------------------|-----------------------------|----------------------|----------------------|
| <i>Food Service Supplies</i>         |   |                                   |                             |                      |                      |
| 470026001139000                      | Food Expenditures-ASP-ELO-P                   | 2,125                             | 2,125                       | 4,000                | 4,100                |
| 470091541139000                      | Food Expenditures-After School                | 0                                 | 0                           | 0                    | 0                    |
| 472000001127000                      | Food Expenditures-Other                       | 2,000                             | 2,000                       | 2,000                | 2,100                |
| 472026001139000                      | Food Expenditures-Other-ELO-P                 | 1,575                             | 1,575                       | 400                  | 400                  |
| 472091231127000                      | Food Expenditures-Other-8th Grade             | 145                               | 0                           | 0                    | 0                    |
| 472091351127000                      | Food Expenditures-Other-Student Council       | 0                                 | 0                           | 0                    | 0                    |
| 472091401127000                      | Food Expenditures-Other-PTC                   | 0                                 | 0                           | 0                    | 0                    |
| <i>Total Food Service Supplies</i>   |   | <i>5,845</i>                      | <i>5,700</i>                | <i>6,400</i>         | <i>6,600</i>         |
| <b>Total Books and Supplies</b>      |   | <b>125,853</b>                    | <b>123,638</b>              | <b>128,901</b>       | <b>134,568</b>       |
| <b>Services/Operating Expenses</b>   |   |                                   |                             |                      |                      |
| <i>Travel/Conferences</i>            |   |                                   |                             |                      |                      |
| 522000001127000                      | Travel & Conference-Admin                     | 150                               | 4,280                       | 4,708                | 5,179                |
| 522041271127000                      | Travel & Conference-Admin-Title IV            | 286                               | 0                           | 0                    | 0                    |
| 522074351127000                      | Travel & Conference-Admin-LREBG               | 678                               | 0                           | 0                    | 0                    |
| 522078101127000                      | Travel & Conference-Admin-MTSS                | 469                               | 0                           | 0                    | 0                    |
| 522099981127000                      | Travel & Conference-Admin-LCAP                | 0                                 | 0                           | 0                    | 0                    |
| 523000001110000                      | Travel & Lodging-Instructional                | 3,137                             | 2,855                       | 3,141                | 3,455                |
| 523000001127000                      | Travel & Lodging-Admin                        | 504                               | 0                           | 0                    | 0                    |
| 523062661110000                      | Travel & Conference-Ed Effect                 | 0                                 | 0                           | 0                    | 0                    |
| 523078101110000                      | Travel & Conference-MTSS                      | 3,863                             | 0                           | 0                    | 0                    |
| 523091401110000                      | Travel & Lodging-Instr-PTC                    | 0                                 | 0                           | 0                    | 0                    |
| 523553101137000                      | Mileage - Food Service Pickup                 | 0                                 | 0                           | 0                    | 0                    |
| <i>Total Travel/Conferences</i>      |   | <i>9,087</i>                      | <i>7,135</i>                | <i>7,849</i>         | <i>8,634</i>         |
| <i>Dues/Memberships</i>              |   |                                   |                             |                      |                      |
| 531000001127000                      | Dues & Memberships                            | 7,500                             | 7,500                       | 7,875                | 8,269                |
| <i>Total Dues/Memberships</i>        |   | <i>7,500</i>                      | <i>7,500</i>                | <i>7,875</i>         | <i>8,269</i>         |
| <i>Insurance</i>                     |   |                                   |                             |                      |                      |
| 540000001127000                      | Insurance                                     | 42,542                            | 46,796                      | 51,476               | 56,624               |
| <i>Total Insurance</i>               |   | <i>42,542</i>                     | <i>46,796</i>               | <i>51,476</i>        | <i>56,624</i>        |
| <i>Operations/Housekeeping</i>       |   |                                   |                             |                      |                      |
| 551500001181000                      | Janitorial,GardeningSvc/Supply                | 2,500                             | 2,500                       | 2,575                | 2,652                |
| 551560301181000                      | Janitorial,GardeningSvc/Supply                | 0                                 | 0                           | 0                    | 0                    |
| 551591451181000                      | Janitorial,GardeningSvc/Supply-Beautification | 0                                 | 0                           | 0                    | 0                    |
| 551600001181000                      | Janitorial - Carpet Cleaning-Beautification   | 3,384                             | 3,384                       | 3,486                | 3,591                |
| 552000001181000                      | Security                                      | 100                               | 100                         | 100                  | 100                  |
| 553500001181000                      | Utilities                                     | 39,000                            | 41,925                      | 45,069               | 48,449               |
| <i>Total Operations/Housekeeping</i> |   | <i>44,984</i>                     | <i>47,909</i>               | <i>51,230</i>        | <i>54,792</i>        |



**Walden Academy  
July 1  
Multi Year Budget  
2026/27**

| 6/19/26                       |  | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|-------------------------------|--|-----------------------------------|-----------------------------|----------------------|----------------------|
| <i>Rentals/Leases/Repairs</i> |  |                                   |                             |                      |                      |
| 561000001127000               | Equipment Rental/Lease                         | 22,538                            | 23,214                      | 23,910               | 24,627               |
| 562000001187000               | Property/Building Rental                       | 31,452                            | 31,452                      | 129,582              | 133,469              |
| 562060301187000               | Property/Building Rental-SB740                 | 94,356                            | 94,356                      | 0                    | 0                    |
| 562100001187000               | Property Taxes - new property                  | 4,108                             | 4,108                       | 4,108                | 4,149                |
| 562200001187000               | Hall Rental                                    | 0                                 | 0                           | 0                    | 0                    |
| 562500001187000               | Modular Lease                                  | 14,890                            | 13,391                      | 47,460               | 47,460               |
| 562560301187000               | Modular Lease-SB740                            | 32,570                            | 34,069                      | 0                    | 0                    |
| 563000001127000               | Repairs/Maintenance-Computers                  | 500                               | 500                         | 525                  | 551                  |
| 563000001187000               | Repairs/Maintenance-Building                   | 5,926                             | 5,926                       | 6,222                | 6,533                |
| 563060301187000               | Repairs/Maintenance-Building                   | 0                                 | 0                           | 0                    | 0                    |
| 563060531187000               | Repairs/Maintenance-Building-UPK               | 4,831                             | 4,831                       | 0                    | 0                    |
| 563091451187000               | Repairs/Maintenance-Beautification             | 0                                 | 0                           | 0                    | 0                    |
| 563091551187000               | Repairs/Maintenance-Water Grant                | 0                                 | 0                           | 0                    | 0                    |
| 563100001127000               | Repairs/Maintenance-Othr Equip                 | 1,077                             | 1,077                       | 1,227                | 1,377                |
| 563100001187000               | Grounds Upkeep & Improvement                   | 4,500                             | 4,500                       | 5,000                | 5,000                |
| 563160301187000               | Grounds Upkeep & Improvement                   | 0                                 | 0                           | 0                    | 0                    |
|                               | <i>Total Rentals/Leases/Repairs</i>            | <i>216,748</i>                    | <i>217,424</i>              | <i>218,034</i>       | <i>223,166</i>       |
| <i>Professional Services</i>  |  |                                   |                             |                      |                      |
| 580300000071910               | Accounting/Audit Services                      | 22,930                            | 22,930                      | 23,930               | 24,680               |
| 580500001127000               | Advertising Fees                               | 1,000                             | 1,000                       | 1,000                | 1,000                |
| 580600001127000               | Assemblies                                     | 102                               | 0                           | 0                    | 0                    |
| 580626001127004               | Assemblies-ELO-P                               | 0                                 | 0                           | 0                    | 0                    |
| 580691401127000               | Assemblies-PTC                                 | 34                                | 0                           | 0                    | 0                    |
| 580900001127000               | Banking Fees                                   | 450                               | 450                         | 500                  | 550                  |
| 581200000073000               | Business Services                              | 47,000                            | 48,000                      | 49,000               | 50,000               |
| 581200000073001               | Business Services-Edtec                        | 10,000                            | 10,000                      | 10,300               | 10,609               |
| 582000001110000               | Consultants-Instr                              | 0                                 | 0                           | 0                    | 0                    |
| 582000001127000               | Consultants-Admin                              | 18,200                            | 22,400                      | 18,200               | 18,200               |
| 582100001137000               | Contract Services-Food Service                 | 0                                 | 0                           | 0                    | 0                    |
| 582165005711900               | Contract Services-Instr-SpEd                   | 7,975                             | 7,975                       | 8,773                | 9,650                |
| 582165465711900               | Contract Services-Instr-SpEd MHS               | 13,979                            | 13,979                      | 13,979               | 13,979               |
| 582199985711900               | Contract Services-Instr-SpEd (.5 Supplemental) | 12,700                            | 12,700                      | 13,081               | 13,473               |
| 582400000076000               | District Oversight Fee                         | 20,293                            | 20,444                      | 22,607               | 24,120               |
| 583000001110000               | Field Trip                                     | 545                               | 500                         | 0                    | 0                    |
| 583026001110000               | Field Trip-ELO-P                               | 500                               | 500                         | 0                    | 0                    |
| 583091201110000               | Field Trip-MS                                  | 0                                 | 0                           | 0                    | 0                    |
| 583091211110000               | Field Trip-6th Grade                           | 500                               | 0                           | 0                    | 0                    |
| 583091401110000               | Field Trip-PTC                                 | 10,000                            | 10,000                      | 10,000               | 10,000               |
| 583300001270000               | Fines and Penalties                            | 0                                 | 0                           | 0                    | 0                    |
| 583600001127000               | Fingerprinting                                 | 1,087                             | 1,087                       | 1,100                | 1,200                |
| 583691401127000               | Fingerprinting-PTC                             | 20                                | 0                           | 0                    | 0                    |
| 583991261127000               | Fundraising Expense                            | 601                               | 601                         | 600                  | 650                  |
| 583991351127000               | Fundraising Expense-Student Council            | 0                                 | 0                           | 0                    | 0                    |
| 583991371127000               | Fundraising Expense-T Shirts                   | 1,000                             | 1,000                       | 1,000                | 1,000                |
| 583991401127000               | Fundraising Expense-PTC                        | 159                               | 0                           | 600                  | 600                  |
| 583991451127000               | Fundraising Expense-Beautification             | 0                                 | 0                           | 0                    | 0                    |
| 584500001127000               | Legal Services Contracts                       | 5,000                             | 5,000                       | 5,500                | 6,000                |
| 584800001127000               | Licenses & Other Fees                          | 2,000                             | 2,000                       | 2,500                | 2,500                |



**Walden Academy  
July 1  
Multi Year Budget  
2026/27**

| 6/19/26               |  | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|-----------------------|--|-----------------------------------|-----------------------------|----------------------|----------------------|
| 584830101127000       | Licenses & Other Fees- Title I           | 4,750                             | 4,750                       | 5,000                | 5,000                |
| 584800001137000       | Licenses & Other Fees                    | 300                               | 300                         | 250                  | 250                  |
| 585141261127000       | Marketing & Student Recruiting-Title V   | 776                               | 776                         | 0                    | 0                    |
| 585800001110000       | Other Svcs/Op Exp-Instruct               | 0                                 | 0                           | 0                    | 0                    |
| 585800001127000       | Other Svcs/Op Exp-Admin                  | 60                                | 60                          | 50                   | 50                   |
| 585800001142000       | Other Svcs/Op Exp-Instruct-PE/Athletics  | 800                               | 800                         | 0                    | 0                    |
| 585891401142000       | Other Svcs/Op Exp-Instruct-PE/Athletics  | 650                               | 650                         | 0                    | 0                    |
| 585900001127000       | Payroll Fees                             | 15,000                            | 15,750                      | 16,538               | 17,365               |
| 586000001127000       | Printing and Reproduction                | 2,500                             | 2,500                       | 2,500                | 2,500                |
| 586300001110000       | Prof Development Exp-Instruct            | 8,800                             | 6,289                       | 7,289                | 8,289                |
| 586300001127000       | Prof Development Exp-Admin               | 3,600                             | 9,289                       | 3,000                | 3,500                |
| 586300001137000       | Prof Development Exp-Admin-Food Svce     | 0                                 | 0                           | 0                    | 0                    |
| 586340351110000       | Prof Development Exp-Instruct-Title II   | 4,196                             | 4,196                       | 4,334                | 4,468                |
| 586340351127000       | Prof Development Exp-Admin-Title II      | 0                                 | 0                           | 0                    | 0                    |
| 586341261110000       | Prof Development Exp-Instruct-Title V    | 1,000                             | 1,000                       | 0                    | 0                    |
| 586341271127000       | Prof Development Exp-Admin-Title IV      | 23                                | 23                          | 0                    | 0                    |
| 586374351127000       | Prof Development Exp-Admin-LREBG         | 1,745                             | 0                           | 0                    | 0                    |
| 586378101110000       | Prof Development Exp-Instruct-MTSS Grant | 200                               | 0                           | 0                    | 0                    |
| 586378101127000       | Prof Development Exp-Admin-MTSS Grant    | 0                                 | 0                           | 0                    | 0                    |
| 586391401110000       | Prof Development Exp-Instr-PTC           | 22                                | 0                           | 0                    | 0                    |
| 586399981110000       | Prof Development Exp-Instr-LCAP          | 0                                 | 0                           | 0                    | 0                    |
| 586400001270000       | State Service Use Tax-Admin              | 127                               | 127                         | 0                    | 0                    |
| 586500001127000       | Spirit Committee                         | 0                                 | 0                           | 0                    | 0                    |
| 587700001127000       | Student Activites                        | 14                                | 14                          | 4,200                | 4,200                |
| 587791401127000       | Student Activites-PTC                    | 537                               | 0                           | 0                    | 0                    |
| 587800001127000       | Student Assessment                       | 12,870                            | 13,605                      | 14,013               | 14,433               |
| 587865461127000       | Student Assessment-SpEd MHS              | 0                                 | 0                           | 0                    | 0                    |
| 588100001127000       | Student Information System               | 0                                 | 0                           | 532                  | 559                  |
| 588130101127000       | Student Information System-Title I       | 507                               | 507                         | 0                    | 0                    |
| 588141261127000       | Student Information System-Title V       | 0                                 | 0                           | 0                    | 0                    |
| 588165461127000       | Student Information System-SpEd MHS      | 0                                 | 0                           | 0                    | 0                    |
| 588141271127000       | Student Information System-Title IV      | 4,408                             | 4,408                       | 4,400                | 4,500                |
| 588199981127000       | Student Information System-LCAP          | 7,550                             | 7,550                       | 7,500                | 7,600                |
| 588700001127000       | Technology Services                      | 9,800                             | 9,800                       | 10,000               | 11,000               |
| 588730101127000       | Technology Services-Title I              | 0                                 | 0                           | 0                    | 0                    |
|                       | <i>Total Professional Services</i>       | <i>256,310</i>                    | <i>262,960</i>              | <i>262,276</i>       | <i>271,925</i>       |
| <i>Communications</i> |  |                                   |                             |                      |                      |
| 591000001127000       | Postage and Shipping                     | 1,500                             | 1,500                       | 1,575                | 1,654                |
| 591078101127000       | Postage and Shipping-MTSS                | 0                                 | 0                           | 0                    | 0                    |
| 592000001127000       | Internet / Website Fees                  | 8,688                             | 8,688                       | 8,949                | 9,217                |
| 593000001127000       | Telephone & Fax                          | 8,288                             | 8,288                       | 8,537                | 8,793                |
| 593100001127000       | Cell Phone                               | 0                                 | 0                           | 0                    | 0                    |
|                       | <i>Total Communications</i>              | <i>18,476</i>                     | <i>18,476</i>               | <i>19,061</i>        | <i>19,664</i>        |
|                       | <b>Total Services/Operating Expenses</b> | <b>595,647</b>                    | <b>608,200</b>              | <b>617,801</b>       | <b>643,074</b>       |



**Walden Academy**  
**July 1**  
**Multi Year Budget**  
**2026/27**

| 6/19/26                                      |   | PY Estiated<br>Actuals<br>2025/26 | July 1<br>Budget<br>2026/27 | Projected<br>2027/28 | Projected<br>2028/29 |
|--|---|-----------------------------------|-----------------------------|----------------------|----------------------|
| <b>Capital Outlay</b>                        |   |                                   |                             |                      |                      |
| 690000001110000                              | Deprectiation/Amortization Exp              | 15,304                            | 15,304                      | 15,304               | 15,304               |
| 690060531110000                              | Deprectiation/Amortization Exp-UPK          | 893                               | 893                         | 893                  | 893                  |
| <b>Total Capital Outlay</b>                  |   | <b>16,197</b>                     | <b>16,197</b>               | <b>16,197</b>        | <b>16,197</b>        |
| <b>Other Outgo</b>                           |   |                                   |                             |                      |                      |
| 714131820092002                              | SpEd Encroachment-CSI                       | 0                                 | 0                           | 0                    | 0                    |
| 714165000092000                              | SpEd Encroachment                           | 83,000                            | 139,108                     | 143,281              | 147,579              |
| 714199980092000                              | SpEd Encroachment-LCAP                      | 12,000                            | 12,000                      | 12,360               | 12,731               |
| 731000000072102                              | Indirect Cost Transfer                      | 0                                 | 0                           | 0                    | 0                    |
| 731031820072102                              | Indirect Cost Transfer-CSI                  | 0                                 | 0                           | 0                    | 0                    |
| <b>Total Other Outgo</b>                     |   | <b>95,000</b>                     | <b>151,108</b>              | <b>155,641</b>       | <b>160,310</b>       |
| <b>Total Expenses</b>                        |   | <b>2,428,530</b>                  | <b>2,434,253</b>            | <b>2,489,064</b>     | <b>2,595,727</b>     |
| <b>Other Sources and Uses</b>                |   |                                   |                             |                      |                      |
| <b>Other Sources</b>                         |   |                                   |                             |                      |                      |
| 897999950000000                              | All Other Financing Sources-PPP Forgiveness | 0                                 | 0                           | 0                    | 0                    |
| 898000000000000                              | Contrib from Unrestr Resource               | (90,975)                          | (147,083)                   | (152,054)            | (157,229)            |
| 898060300000001                              | Contrib from Unrestr Res-SB740 Other Costs  | 0                                 | 0                           | 0                    | 0                    |
| 898062300000001                              | Contrib from Unrestr Res-Prop 39 PY         | 0                                 | 0                           | 0                    | 0                    |
| 898065000000000                              | Contrib from Unrestr Res-SpEd               | 90,975                            | 147,083                     | 152,054              | 157,229              |
| 898074250000000                              | Contrib from Unrestr Res-ELO                | 0                                 | 0                           | 0                    | 0                    |
| 898074260000000                              | Contrib from Unrestr Res-ELO                | 0                                 | 0                           | 0                    | 0                    |
| <b>Total Other Sources</b>                   |   | <b>0</b>                          | <b>0</b>                    | <b>0</b>             | <b>0</b>             |
| <b>Other Uses</b>                            |   |                                   |                             |                      |                      |
| 743800000091000                              | Debt Svcs Interest Payments                 | 0                                 | 0                           | 0                    | 0                    |
| 743899950091000                              | Debt Svcs Interest Payments-PPP             | 0                                 | 0                           | 0                    | 0                    |
| <b>Total Other Uses</b>                      |   | <b>0</b>                          | <b>0</b>                    | <b>0</b>             | <b>0</b>             |
| <b>Total Other Sources and Uses</b>          |   | <b>0</b>                          | <b>0</b>                    | <b>0</b>             | <b>0</b>             |
| <b>Net Increase/Decrease in Fund Balance</b> |   | <b>34,321</b>                     | <b>23,621</b>               | <b>190,773</b>       | <b>238,727</b>       |

## **BOARD REPORT**

DATE: June 30, 2026

**Topic/Agenda Item:** Education Protection Account Spending for 2026-27

**Personnel Involved:** Merrilee Vanderwaal

**Issues involved/fiscal implications:**

Annually, Walden Academy Board of Directors adopts a resolution on how the funds from the Education Protection Account will be spent.

For simplicity, Walden Academy has elected to designate the EPA funds towards instructional salaries. EPA funds are not additional funds, but are essentially general funds that must be designated.

We need to adopt in open session our spending plan for the 2026-27 school year.

This information must also be posted annually on our website with the amount and designation identified.

**Recommended Options or solutions:**

Adopt the following resolution.

## **RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies

received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Walden Academy Charter School;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Walden Academy Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 30, 2026

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**Walden Academy**

Education Protection Account Spending Plan  
2026-2027 School Year Budget

Certificated Instructional Salaries

\$ 413,653

# WALDEN ACADEMY POLICY AND PROCEDURE MANUAL

Chapter 5600, Students

Section 00, Technology & Electronic Communication Device Policy

Date: 6/28/2011

Revised: June 30, 2026

Responsible Department: School Director

Source Document: n/a

Walden Academy believes technology offers valuable, diverse, and unique resources to teachers and students that promote educational excellence. Walden Academy is committed to helping students use educational technology as an effective educational tool and to meet state and national educational standards.

Consistent with California Education Code §48901.7, Walden Academy has adopted this policy to promote evidence-based practices that support student learning, academic engagement, mental well-being, and a distraction-free educational environment through responsible regulation of student smartphone and electronic communication device use during the school day.

Technology and electronic communication device (ECD) users are responsible for appropriate behavior and acceptable use when accessing technology in the schools. General school rules for conduct and communication apply to Internet use and the use of any ECD. This includes, but is not limited to computers, scanners, still and video cameras, cell phones, GPS units, ProScopes, SmartBoards, LCD projectors, PDAs, and all electronic devices. Use of technology shall be considered a privilege, not a right of each individual. Failure of a user to follow acceptable use standards may result in termination of technology privileges, appropriate disciplinary action as stated in school policies, and possible notification to law enforcement. Walden Academy will cooperate fully with local, state, or federal officials in any investigation related to illegal activities conducted within or through the school system.

Use of technology and ECDs within the district should be used solely for educational purposes. It is important to recognize that traditional instructional resources and library materials can be screened with reasonable selection criteria. Technology that links to any public file server provides access to material that may not be considered educationally sound in the context of the school setting.

Walden Academy has taken precautions to restrict access to unacceptable information. However, it is important to understand that no solution is 100% perfect, and at times educational sites may be inadvertently blocked. Conversely, inappropriate sites may be unblocked. Students will be provided with guidance and instruction in the appropriate use of technology resources including the Internet.

Students must obtain permission from a staff member each and every time they use technology equipment. Student use of technology will be permitted upon verification of the signing of the school's student handbook. The school director or designee will maintain signature records and will be responsible for enforcing the Technology & Electronic Communication Device Policy.

## STUDENT SMARTPHONE AND ELECTRONIC DEVICE USE

Students may possess personal electronic devices while on campus; however, use of such devices is subject to the restrictions outlined below.

Students shall keep smartphones, smartwatches, earbuds, headphones, and other personal electronic devices powered off, silenced, or stored out of sight during:

- Instructional time;
- Assemblies;
- School-sponsored activities;
- Field trips;
- Any period during which students are under the direct supervision of school personnel.

Students may not use personal electronic devices for:

- Texting;
- Telephone calls;
- Social media access;
- Internet browsing unrelated to instruction;
- Gaming;
- Photography or video recording;
- Messaging applications;

unless expressly authorized by a teacher or administrator for educational purposes.

### Permitted Use

Students may use personal electronic devices:

- Before the start of the school day;
- After dismissal;
- During times expressly authorized by school staff;
- For teacher-directed educational activities.

## REQUIRED LEGAL EXCEPTIONS

Consistent with California Education Code §48901.7, students may use smartphones or electronic communication devices when:

1. A teacher or school employee authorizes use for an educational purpose.
2. Use is necessary due to a health-related need.
3. Use is required by an Individualized Education Program (IEP), Section 504 Plan, or other legally required accommodation.
4. Use is necessary in response to an emergency or perceived threat of danger.
5. The School Director or designee authorizes use for a specific purpose.

## Technology Terms and Conditions

User Personal Safety includes, but is not limited to:

Users will not post personal information about themselves or others. Personal information includes, but is not limited to the following: name, address, profiles, telephone, date of birth, pictures, etc.

Users will never arrange for meetings with anyone they have met online without the knowledge of the school and permission of a parent/guardian.

Users will promptly disclose to their teacher or administrator any message they receive that is inappropriate or makes them feel uncomfortable.

Users will not harass another person or engage in personal attacks, including those prejudicial or discriminatory in nature.

### Respecting Technology Equipment:

Users will exercise caution when handling technology devices.

Users will follow guidelines for proper usage of equipment.

Users will not use another person's computer resources without authorization.

### WA System Security:

Users should take all reasonable precautions to prevent others from gaining access to their account(s). (Example: private passwords) All users are responsible for their individual account(s).

If an individual suspects a possible security breach, the user will immediately contact the School Director.

Users will not disseminate passwords, codes, telephone numbers, account numbers, grades, or other individuals' documents to unauthorized persons.

Walden Academy network and related technologies are the property of the school department and its storage systems, subject to inspection by administration at any time. Users should not have a privacy expectation in the contents of their personal files on the district network including all ECDs.

Walden Academy reserves the right to monitor any Internet or ECD activities occurring on school equipment or accounts.

#### Illegal Activities:

Users will not attempt to gain unauthorized access to the Walden Academy system(s), or to go beyond their authorized access.

Users will not deliberately attempt to disrupt the performance of any computer system or destroy data via a virus or any other means.

Users will not use the Walden Academy system to engage in any illegal act.

#### Plagiarism and Copyright Infringement:

Users will respect the rights of all copyright owners, recognizing that infringement occurs when a person reproduces a work that is protected by a copyright.

Users will not plagiarize; therefore, they should cite all quotes, references, and sources.

Acknowledging the source of copyrighted material does not substitute for obtaining reproduction rights.

Users may reproduce copyrighted works within the limits of fair use and using proper citation.

#### Technology Etiquette:

Technology Etiquette includes, but is not limited to the following:

- Be polite! Do not get abusive in your messages to others.
- Exercise caution when using sarcasm and humor.
- Show consideration and respect for others at all times.
- Be respectful of the rights of other network users and do not violate their privacy.
- Be aware of the intent and function of an individual or group before sending a message.

Inappropriate Language includes, but is not limited to:

- Posting of public and private messages on web pages, PDAs, cell phones, and other devices.
- Users will not use obscene, profane, lewd, vulgar, offensive, inflammatory, threatening, or

disrespectful language.

- Users will not participate in hate mail, harassment, discriminatory remarks, and other harmful or inappropriate behaviors.

Respect for Privacy includes, but is not limited to:

- Users will not forward or post a message that was sent to them privately without the consent of the person who sent it.
- Users will not post private information about another person.
- Users will not interfere with other users' ECD work or files.

Inappropriate Access to Material includes, but is not limited to:

Users will not use district technology to access material that is:

- Profane or obscene (pornography);
- Advocates illegal or violent activities; or
- Advocates discrimination toward other individuals or groups.

If a user inadvertently accesses inappropriate material, he/she should immediately notify his/her teacher or administrator.

Respecting Resource Limits:

Users will use technology specifically for educational or career development activities.

Users will not download large files or software programs without authorization.

Users will not post chain letters or engage in spamming.

Users will not create a website using district technology except under direct teacher supervision as part of a school-related project.

Users may not use the network for personal and commercial purposes.

Users will not alter the configuration of a computer or network without permission of authorized staff.

Users will not intentionally waste resources.

Appropriate / Inappropriate Use of Educational Technology:

Users will not use district technology to play games that have been downloaded onto a technology device or are played on the Internet unless specifically approved by a teacher.

Users will not use the Internet or other technology media to access chat rooms or instant messaging.

Users will not access personal accounts including email, music, banking, shopping, and other personal accounts during instructional time.

Users will not access the Internet or other technology media for financial or commercial gain.

Users' activities, projects, or materials developed with technology and ECDs must reflect Walden Academy educational standards and policies.

Users will not impersonate other individuals, real or fictional.

### Photography, Audio, and Video Recording

Students may not photograph, audio record, or video record students, staff members, classrooms, meetings, or school activities without permission from a teacher, administrator, or authorized staff member.

Unauthorized recording, posting, or distribution of images, audio, or video may result in disciplinary action.

### Enforcement Procedures

Violations of this policy may result in:

1. Verbal warning;
2. Temporary confiscation of the device until the end of the school day;
3. Parent or guardian notification;
4. Loss of technology privileges;
5. Progressive disciplinary action consistent with school policies;
6. Additional disciplinary consequences for repeated or serious violations.

The School Director or designee may modify disciplinary consequences based upon the severity or frequency of violations.

### Stakeholder Participation and Review

This policy was developed with consideration of input from students, parents/guardians, teachers, school staff, and school leadership.

The Board of Directors shall review this policy at least once every five years and revise it as necessary to maintain compliance with applicable law and support student learning and well-being.

### District Limitation of Liability:

Walden Academy makes no expressed or implied guarantees that the activities or services provided by district technology or ECDs will be error-free or without defect.

Walden Academy will not be responsible for any damages to users including, but not limited to loss of data, interruptions of service, personal or psychological damages, or financial losses.

Walden Academy is not responsible for the accuracy or quality of content obtained through our network or stored on our systems.

Finally, Walden Academy will not be responsible for unauthorized financial obligations incurred from use of our ECDs or any components of our technology system.

Policy Originally Adopted: June 28, 2011

Revised: July \_\_\_\_, 2026

Reviewed Pursuant to California Education Code §48901.7

Walden Academy Charter School  
Willows, California

## **Walden Academy Policy and Procedure Manual**

### **Chapter 3000, Business and Non-Instructional Operations**

#### **Section 351 – Student Safety, Professional Boundaries, Child Abuse Prevention, and Employee Conduct Policy (SB 848 Compliant)**

**Responsible Department:** Administration and Human Resources

**Date Adopted:**

**Amended:**

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#### **Purpose**

Walden Academy is committed to maintaining a safe, supportive, and respectful educational environment in which students are protected from abuse, neglect, exploitation, grooming, harassment, discrimination, and other misconduct. This policy establishes standards regarding professional boundaries, electronic communications, supervision practices, child abuse prevention and reporting, and annual training requirements consistent with California law, including Senate Bill 848, the Child Abuse and Neglect Reporting Act (CANRA), applicable Education Code provisions, and best practices for student safety.

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#### **Definitions**

##### **Child Abuse**

Includes physical abuse, sexual abuse, neglect, emotional abuse, exploitation, human trafficking, and any conduct defined as abuse under California law.

##### **Grooming**

A pattern of behavior used by an individual to establish trust, emotional connection, dependency, secrecy, or inappropriate access to a student for the purpose of abuse, exploitation, or misconduct.

##### **Professional Boundaries**

Limits that protect the student-adult relationship and ensure interactions remain educational, appropriate, and free from favoritism, exploitation, abuse, or the appearance of impropriety.

##### **Electronic Communication**

Email, text messages, social media interactions, messaging applications, learning management systems, video conferencing, and any other digital communication method.

##### **School Personnel**

Employees, volunteers, board members, contractors, consultants, interns, student teachers, coaches, and any individual acting on behalf of Walden Academy.

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## **Professional Boundaries and Appropriate Relationships**

All school personnel shall maintain professional relationships with students at all times.

Personnel shall:

- Serve as positive role models.
- Treat students equitably and fairly.
- Maintain appropriate emotional and physical boundaries.
- Avoid situations that create actual or perceived favoritism.
- Maintain relationships that are educational and school-related in nature.
- Promote student safety and well-being.

Personnel shall not:

- Engage in romantic, sexual, or flirtatious conduct with students.
- Develop exclusive or secretive relationships with students.
- Request students keep information from parents or school staff.
- Share personal, intimate, or adult matters with students.
- Give gifts, money, or special privileges to individual students without administrative approval.
- Use students to meet personal emotional needs.
- Meet students off-campus without authorization.
- Engage in conduct that may reasonably be interpreted as grooming.
- Communicate with students through unauthorized communication methods.
- Provide transportation to students in personal vehicles without prior approval.

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## **Electronic Communications with Students**

Electronic communications shall support educational purposes while maintaining transparency and professional boundaries.

Approved methods include:

- School email accounts.
- School-approved messaging systems.
- School-approved learning management platforms.

- School-approved communication applications.

Communications shall:

- Be educational or school-related.
- Maintain a professional tone.
- Occur during reasonable hours whenever possible.
- Be accessible to parents and administrators when appropriate.
- Comply with student privacy laws.

Personnel shall not:

- Use personal social media accounts to communicate with currently enrolled students.
- Use disappearing-message applications.
- Exchange personal photographs unrelated to school activities.
- Engage in private communications unrelated to educational purposes.
- Encourage students to conceal communications from parents or school staff.

Walden Academy reserves the right to monitor communications conducted through school-owned systems.

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### **Student Safety, Facilities, and Supervision Plan**

Walden Academy shall maintain facilities and supervision procedures designed to minimize opportunities for abuse, misconduct, neglect, and inappropriate adult-student interactions.

#### **Visibility Standards**

Whenever possible:

- Classroom doors shall remain unlocked during instructional periods.
- Classroom windows shall remain unobstructed.
- Meetings with students shall occur in visible locations.
- Offices used for student meetings shall maintain visibility from common areas.

#### **One-on-One Interactions**

When one-on-one interactions are necessary:

- Interactions shall occur in observable locations.
- Another adult should be nearby whenever practicable.

- The purpose shall be educational, behavioral, counseling-related, or safety-related.

### **Student Supervision**

Personnel shall actively supervise:

- Classrooms
- Hallways
- Playgrounds
- Arrival and dismissal areas
- Cafeteria areas
- School-sponsored activities
- Field trips

### **Restrooms and Changing Areas**

Personnel shall respect student privacy while maintaining reasonable supervision of common areas.

Staff shall enter student restrooms or changing areas only when necessary for safety, health, emergency, or supervision concerns.

### **Transportation**

Employees shall not transport students in personal vehicles unless specifically authorized by administration and parent permission has been obtained.

### **Annual Facilities Review**

The Superintendent or designee shall annually review:

- Visibility of instructional spaces
- Supervision practices
- Incident reports
- Safety concerns
- Areas of potential risk

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### **Child Abuse Prevention and Reporting**

Walden Academy shall maintain procedures designed to prevent child abuse and ensure compliance with all mandated reporter requirements.

### **Mandated Reporters**

Employees designated as mandated reporters shall:

- Complete required training.
- Immediately report suspected abuse.
- Follow all statutory reporting timelines.
- Cooperate with investigations conducted by authorized agencies.

### **Reportable Conduct**

Includes suspected:

- Physical abuse
- Sexual abuse
- Emotional abuse
- Neglect
- Exploitation
- Human trafficking
- Grooming behaviors
- Any other form of child abuse defined by law

### **Reporting Procedures**

Employees shall immediately contact the appropriate child protective agency or law enforcement agency whenever abuse is suspected.

Employees shall not:

- Conduct independent investigations.
- Delay reporting.
- Seek administrative approval before making a report.
- Notify parents before making a report.

Following a mandated report, employees should notify the Superintendent or designee unless doing so could compromise student safety.

### **Non-Retaliation**

No employee shall be retaliated against for making a good-faith report of suspected abuse.

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### **Annual Training Requirements**

Walden Academy shall provide annual training regarding:

- Child abuse prevention
- Child abuse reporting obligations
- Professional boundaries
- Grooming awareness
- Student supervision expectations
- Electronic communications with students
- Sexual harassment prevention
- Student safety procedures

New employees shall complete required training within six weeks of employment.

Volunteers who regularly interact with students shall receive training appropriate to their role.

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### **Annual Training Verification Procedure**

The Superintendent or designee shall maintain documentation demonstrating compliance with all training requirements.

Documentation shall include:

#### **Employee Records**

- Vector/SafeSchools completion certificates
- Mandated reporter certificates
- Professional boundaries training records
- Sexual harassment training records

#### **School Records**

- Training agendas
- Presentation materials
- Staff sign-in sheets
- Employee acknowledgements
- Board-approved policies

#### **Record Retention**

Training documentation shall be retained in personnel files and maintained in accordance with applicable record retention requirements.

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## **Responsibilities**

### **Board of Directors**

The Board shall:

- Adopt and periodically review this policy.
- Support implementation of student safety measures.
- Ensure resources are available for compliance.

### **Superintendent or Designee**

The Superintendent or designee shall:

- Implement this policy.
- Coordinate annual training.
- Investigate policy violations.
- Maintain compliance records.
- Conduct annual safety reviews.

### **Employees**

Employees shall:

- Maintain professional boundaries.
- Complete required training.
- Report suspected abuse.
- Follow supervision requirements.
- Comply with all provisions of this policy.
- Sign an SB 848 Compliance Agreement

### 2026–27 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca26assurancetoc.asp>.

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

### Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

|  |                     |
|--|---------------------|
| Authorized Representative's Full Name      | Merrilee Vanderwaal |
| Authorized Representative's Signature      |                     |
| Authorized Representative's Title          | CFO                 |
| Authorized Representative's Signature Date | 05/28/2026          |

**\*\*\*Warning\*\*\***

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### 2026–27 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

**CDE Program Contact:**

Carrie Lopes, Title I Policy, Program, and Support Office, [CLopes@cde.ca.gov](mailto:CLopes@cde.ca.gov), 916-319-0126

### Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

|  |                     |
|--|---------------------|
| The authorized representative agrees to the above statement  | Yes                 |
| Authorized Representative's Full Name  | Merrilee Vanderwaal |
| Authorized Representative's Title  | CFO                 |
| Authorized Representative's Signature Date   | 05/28/2026          |
| Comment<br>If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) |                     |

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**2026–27 LCAP Federal Addendum Certification**

**CDE Program Contact:**

Local Agency Systems Support Office, [LCAPAddendum@cde.ca.gov](mailto:LCAPAddendum@cde.ca.gov), 916-323-5233

**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

**Returning Application**

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

|  |                     |
|--|---------------------|
| <b>County Office of Education (COE) or District</b><br>For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP |                     |
| <b>Direct Funded Charter</b><br>Enter the adoption date of the current LCAP  | 05/26/2026          |
| Authorized Representative's Full Name  | Merrilee Vanderwaal |
| Authorized Representative's Title  | CFO                 |

**\*\*\*Warning\*\*\***

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## 2026–27 Application for Funding

**CDE Program Contact:**

Consolidated Application Support Desk, Education Data Office, [ConAppSupport@cde.ca.gov](mailto:ConAppSupport@cde.ca.gov), 916-319-0297

### Local Governing Board Approval

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

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

### District English Learner Advisory Committee Review

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

|   |    |
|---|----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | No |
|---|----|

### Application for Categorical Programs

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

|  |     |
|--|-----|
| <b>Title I, Part A (Basic Grant)</b><br>ESSA Sec. 1111 et seq.<br>SACS 3010                    | Yes |
| <b>Title II, Part A (Supporting Effective Instruction)</b><br>ESEA Sec. 2104<br>SACS 4035      | Yes |
| <b>Title III English Learner</b><br>ESEA Sec. 3102<br>SACS 4203                                | Yes |
| <b>Title III Immigrant</b><br>ESEA Sec. 3102<br>SACS 4201                                      | No  |
| <b>Title IV, Part A (Student and School Support)</b><br>ESSA Sec. 4101<br>SACS 4127            | Yes |
| <b>Title V, Part B Subpart 2 Rural and Low-Income School Grant</b><br>ESSA Sec. 5221 SACS 4126 | Yes |

**\*\*\*Warning\*\*\***

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### 2026–27 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

**CDE Program Contact:**

Annie Park, Language Policy and Leadership Office, [APark@cde.ca.gov](mailto:APark@cde.ca.gov), 916-319-9620  
 Geoffrey Ndirangu, Language Policy and Leadership Office, [GNdirang@cde.ca.gov](mailto:GNdirang@cde.ca.gov), 916-323-5831

**Estimated Allocation Calculation**

|  |          |
|--|----------|
| Estimated English learner per student allocation     | \$135.70 |
| Estimated English learner student count              | 25       |
| Estimated English learner student program allocation | \$3,393  |

**Note: \$10,000 minimum program eligibility criteria**

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Student Program Consortium Details web page located at <https://www.cde.ca.gov/sp/ml/elconsortium.asp>.

**Budget**

|  |         |
|--|---------|
| Professional development activities  | \$1,000 |
| Program and other authorized activities  | \$800   |
| English Proficiency and Academic Achievement   | \$800   |
| Parent, family, and community engagement   | \$623   |
| Direct administrative costs<br>(Amount cannot exceed 2% of the estimated English learner student program allocation)                             | \$68    |
| Indirect costs<br>(LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$102   |
| Total budget   | \$3,393 |

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### 2026–27 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education (CDE) oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

**CDE Program Contact:**

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the CDE web site at <https://www.cde.ca.gov/fg/ac/sa/>.

|   |                    |
|---|--------------------|
| 2026–27 Request for authorization   | Yes                |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system<br>(Maximum 500 characters) | None at this time. |

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### 2025–26 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2025 through June 30, 2026.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636  
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

|                                     |         |
|-------------------------------------|---------|
| 2025–26 Title II, Part A allocation | \$4,249 |
| Transferred–in amount               | \$0     |
| Transferred–out amount              | \$0     |
| 2025–26 Total allocation            | \$4,249 |

**Professional Development Expenditures**

|   |     |
|---|-----|
| Professional development for teachers       | \$0 |
| Professional development for administrators | \$0 |
| Consulting/Professional services            | \$0 |
| Induction programs                          | \$0 |
| Books and other supplies                    | \$0 |
| Dues and membership                         | \$0 |
| Travel and conferences                      | \$0 |

**Personnel and Other Authorized Activities**

|  |     |
|--|-----|
| Certificated personnel salaries              | \$0 |
| Classified personnel salaries                | \$0 |
| Employee benefits                            | \$0 |
| Developing or improving an evaluation system | \$0 |
| Recruitment activities                       | \$0 |
| Retention activities                         | \$0 |
| Class size reduction                         | \$0 |

**Program Expenditures**

|  |         |
|--|---------|
| Direct administrative costs                      | \$0     |
| Indirect costs                                   | \$0     |
| Equitable services for nonprofit private schools | \$0     |
| Total expenditures                               | \$0     |
| 2025–26 Unspent funds                            | \$4,249 |

**\*\*\*Warning\*\*\***

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## 2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA’s homeless liaison.

### CDE Program Contact:

Karina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692  
 Deborah Avalos, Integrated Student Support and Programs Office, [DAvalos@cde.ca.gov](mailto:DAvalos@cde.ca.gov), 916-319-0599

## Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
  - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
  - b) Includes a dispute resolution process;
  - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

## Homeless Liaison Contact Information

|  |                                |
|--|--------------------------------|
| Homeless liaison first name  | Joseph                         |
| Homeless liaison last name   | Schykerynec                    |
| Homeless liaison title   | Dean of Students               |
| Homeless liaison email address<br>(Format: abc@xyz.zyx)  | jschykerynec@waldenacademy.org |
| Homeless liaison telephone number<br>(Format: 999-999-9999)  | 530-361-6480                   |
| Homeless liaison telephone extension   | 1022                           |
| Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education<br>(Format: 0.00) | 1.0                            |

## Homeless Liaison Training Information

**\*\*\*Warning\*\*\***

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### 2025–26 Homeless Education Policy, Requirements, and Implementation

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**CDE Program Contact:**

Karina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692  
 Deborah Avalos, Integrated Student Support and Programs Office, [DAvalos@cde.ca.gov](mailto:DAvalos@cde.ca.gov), 916-319-0599

|  |     |
|--|-----|
| Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years | Yes |
| Has the homeless liaison provided training to the following personnel:   |     |
| Principals and other school leaders  | Yes |
| Attendance officers and registrars   | Yes |
| Teachers and instructional assistants  | No  |
| School counselors  | Yes |

#### Homeless Education Policy and Requirements

|  |            |
|--|------------|
| Does the LEA have a written homeless education policy  | Yes        |
| No policy comment  |            |
| Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters) |            |
| Date LEA's board approved the homeless education policy  | 10/24/2022 |
| Does the LEA meet the above federal requirements   | Yes        |
| Compliance comment   |            |
| Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters) |            |

#### Housing Questionnaire Identifying Homeless Children

|  |     |
|--|-----|
| Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth             | Yes |
| Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth | Yes |
| Is the housing questionnaire made available in paper form  | Yes |
| Did your LEA administer the housing questionnaire to all student body during the school year                           | Yes |

#### Title I, Part A Homeless Expenditures

|  |          |
|--|----------|
| 2025–26 Title I, Part A LEA allocation   | \$34,345 |
| 2025–26 Title I, Part A direct or indirect services to homeless children reservation | \$344    |

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## 2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

### CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, [KBarrales@cde.ca.gov](mailto:KBarrales@cde.ca.gov), 916-327-9692  
 Deborah Avalos, Integrated Student Support and Programs Office, [DAvalos@cde.ca.gov](mailto:DAvalos@cde.ca.gov), 916-319-0599

|   |  |
|---|--|
| Amount of 2025–26 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children  | \$344  |
| Homeless services provided<br>(Maximum 500 characters)  | Information and outreach for homeless resources. |
| No expenditures or encumbrances comment<br>Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters) |  |

**\*\*\*Warning\*\*\***

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

### 2024–25 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2024 through June 30, 2026.

**CDE Program Contact:**

Alice Ng (Fiscal), Division Support Office, [ANg@cde.ca.gov](mailto:ANg@cde.ca.gov), 916-323-4636  
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, [LFassett@cde.ca.gov](mailto:LFassett@cde.ca.gov), 916-323-4963

|                                     |         |
|-------------------------------------|---------|
| 2024–25 Title II, Part A allocation | \$5,394 |
| Transferred–in amount               | \$0     |
| Transferred–out amount              | \$0     |
| 2024–25 Total allocation            | \$5,394 |

**Professional Development Expenditures**

|   |         |
|---|---------|
| Professional development for teachers       | \$207   |
| Professional development for administrators | \$0     |
| Consulting/Professional services            | \$0     |
| Induction programs                          | \$0     |
| Books and other supplies                    | \$5,187 |
| Dues and membership                         | \$0     |
| Travel and conferences                      | \$0     |

**Personnel and Other Authorized Activities**

|  |     |
|--|-----|
| Certificated personnel salaries              | \$0 |
| Classified personnel salaries                | \$0 |
| Employee benefits                            | \$0 |
| Developing or improving an evaluation system | \$0 |
| Recruitment activities                       | \$0 |
| Retention activities                         | \$0 |
| Class size reduction                         | \$0 |

**Program Expenditures**

|  |         |
|--|---------|
| Direct administrative costs                      | \$0     |
| Indirect costs                                   | \$0     |
| Equitable services for nonprofit private schools | \$0     |
| Total expenditures                               | \$5,394 |
| 2024–25 Unspent funds                            | \$0     |

**\*\*\*Warning\*\*\***

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Ontario, CA 91764

phone 909.985.7286 fax 909.982.0487  
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June 3, 2026

To the Board and Management of  
Walden Academy

We are engaged to audit the financial statements of Walden Academy as of and for the year ended June 30, 2026. Professional standards require that we communicate to you the following information related to our audit. We will contact you to schedule a meeting to discuss this information since a two-way dialogue can provide valuable information for the audit process. We ask if you have any questions or need clarification to any of email the following: [Wade.McMullen@claconnect.com](mailto:Wade.McMullen@claconnect.com), [Derrick.Debruyne@claconnect.com](mailto:Derrick.Debruyne@claconnect.com), [Lili.Huang@claconnect.com](mailto:Lili.Huang@claconnect.com), [Marlen.Gomez@claconnect.com](mailto:Marlen.Gomez@claconnect.com).

### Deadline, Timelines and Meetings

Audit reports must be filed with the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by **December 15** of each year.

### To file the report on or before the December 15, 2026 state deadline:

- Spring interim and final field work will be scheduled with assistance from management and interim deadlines will be established.
- We will schedule an interim exit meeting with management and certain members of governance to discuss any audit issues. This will ensure that all interim audit work and personnel interviews are complete by **August 1, 2026**. We will also use this meeting to revisit and re-confirm final audit fieldwork dates and the governance meeting date to review the audit draft.
- Final fieldwork scheduling dates will need to be prior to **October 31, 2026**, if possible. If final fieldwork dates are scheduled after this date, all information requested must be received by **October 31, 2026**.
- We request that basic financial information (**trial balance and general ledger as of June 30, 2026 and general ledger for the next fiscal year**) be transmitted to us no later than August 31, 2026. Earlier transmittal is strongly encouraged.
- In order to file the report on or before the December 15 state deadline, **all audit information requests made prior to October 20, 2026 should be received no later than October 31, 2026**. This will allow us the time needed to complete the audit and submit our working-papers to our national assurance quality control team.

If a *significant amount* of the audit information requests are not received by the specified dates, we will send a letter to Board and Management specifying the extent of outstanding information and possibly recommend notifying Walden Academy's authorizer that an audit report filing extension to **January 31, 2026** is needed. **The decision to apply for this extension is solely the responsibility of Walden Academy's Board and Management.**

**Our responsibility under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards**

***Financial statements, internal control, and compliance***

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Those standards also require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements and material noncompliance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement or a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under U.S. GAAS and *Government Auditing Standards*.
- 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, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.
- Form and express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America.
- Plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. 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 U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

- Perform, as part of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, tests of the entity's compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our tests is not to provide an opinion on compliance with such provisions and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.
- Provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*.
- Communicate significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.
- Communicate circumstances that affect the form and content of the auditors' report.
- Communicating any matters relevant to compliance with the *California State K-12 Audit Guide*.

**Our responsibility under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* Financial statements, internal control, and compliance**

If it is determined that Walden Academy has expended more than \$1,000,000 in federal funds during the course of the year being audited, the additional following responsibilities apply:

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). In addition to the Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*, we will:

- Obtain an understanding of 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control over compliance that we identify during the audit that are required to be communicated.

- Plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred. 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 U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. Material noncompliance can arise from fraud or error and 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.
- Perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.
- Consider internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.
- Perform tests of transactions and other applicable procedures described in the “OMB Compliance Supplement” for the types of compliance requirements that could have a direct and material effect on each of the entity’s major programs. The purpose of these procedures will be to express an opinion on the entity’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the entity’s compliance with those requirements.
- Provide a report on internal control over compliance related to major programs and express an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance

Our audit of the financial statements does not relieve you or management of your responsibilities.

We gave significant consideration to assisting management with the preparation of the financial statements to be provided, which may reasonably be thought to bear on independence, in reaching the conclusion that independence has not been impaired.

***Supplementary information in relation to the financial statements as a whole***

Because we were engaged to report on the supplementary information accompanying the financial statements, our responsibility for other supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole. We will make certain inquiries of

management and evaluate the form, content, and methods of preparing the information to determine whether 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, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Planned scope and timing of the audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit of the financial statements will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters may be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Revenue recognition
- Management override of controls

As a result of unexpected events, changes in conditions, or the audit evidence obtained from the results of audit procedures performed, we may need to modify the overall audit strategy and audit plan and, thereby, the resulting planned nature, timing, and extent of further audit procedures, based on the revised consideration of assessed risks.

We expect to begin our audit in the Spring of 2026 and issue our report no later than December 15, 2026.

### **Other planning matters**

Recognizing the importance of two-way communication, we encourage you to provide us with information you consider relevant to the audit. This may include, but is not limited to, the following items:

- Your views about the following matters:
  - The appropriate person(s) in the entity's governance structure with whom we should communicate.

- The allocation of responsibilities between those charged with governance and management.
- The entity's objectives and strategies and the related business risks that may result in material misstatements.
- Matters you believe warrant particular attention during the audit and any areas for which you request additional procedures to be undertaken.
- Significant communications between the entity and regulators.
- Other matters you believe are relevant to the audit of the financial statements.
- The attitudes, awareness, and actions of those charged with governance concerning (a) the entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control, and (b) the detection or the possibility of fraud.
- The actions of those charged with governance in response to developments in law, accounting standards, corporate governance practices, and other related matters, and the effects of such developments on, for example, the overall presentation, structure, and content of the financial statements, including the following:
  - The relevance, reliability, comparability, and understandability of the information presented in the financial statements.
  - Whether all required information has been included in the financial statements, and whether such information has been appropriately classified, aggregated or disaggregated, and presented.
- The actions of those charged with governance in response to previous communications with the auditor.
- Your understanding of the risks of fraud and the controls in place to prevent and detect fraud, including your views on the following matters:
  - The “tone at the top” conveyed by management.
  - The risk that the entity’s financial statements or schedule of expenditures of federal awards might be materially misstated due to fraud.
  - Programs and controls that the entity has established to mitigate identified fraud risks or that otherwise help to prevent, deter, and detect fraud.
  - How and how often you review the entity’s policies on fraud prevention and detection.
  - If a fraud hotline is in place, how it is monitored and how you are notified of allegations or concerns.

- How you exercise oversight of management's processes for identifying and responding to the risks of fraud and the programs and controls management has established to mitigate those risks.
  - The risks of fraud at the entity, including any specific fraud risks the entity has identified or account balances, classes of transactions, or disclosures for which a risk of fraud may be likely to exist.
  - Examples of fraud-related discussions management has had with you.
  - Any actual or suspected fraud affecting the entity or its federal award programs that you are aware of, including measures taken to address the fraud.
  - Any allegations of fraud or suspected fraud (e.g., received in communications from employees, former employees, grantors, regulators, or others) that you are aware of.
  - Any knowledge of possible or actual policy violations or abuses of broad programs and controls occurring during the period being audited or the subsequent period.
  - Any accounting policies or procedures applied to smooth earnings, meet debt covenants, minimize taxes, or achieve budget, bonus, or other financial targets that you are aware of; and whether you are aware of any accounting policies that you consider aggressive.
- How you oversee the entity's (1) compliance with laws, regulations, and provisions of contracts and grant agreements, (2) policies relative to the prevention of noncompliance and illegal acts, and (3) use of directives (for example, a code of ethics) and periodic representations obtained from management-level employees about compliance with laws, regulations, and provisions of contracts and grant agreements.
  - Whether you are aware of any noncompliance with laws, regulations, contracts, and grant agreements, including measures taken to address the noncompliance.
  - If the entity uses a service organization, your knowledge of any fraud, noncompliance, or uncorrected misstatements affecting the entity's financial statements or federal award programs reported by the service organization or otherwise known to you.

\* \* \*

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.

Sincerely,

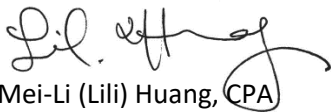
**CliftonLarsonAllen LLP**



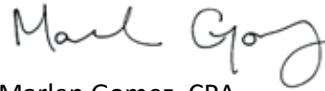
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