

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: May 2026

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 as far in advance as possible, but no later than 24 hours before the meeting.

FOR MORE INFORMATION

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

Check #	Date	Payee	Amount
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 DIEI	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
Total			75,665.02



Walden Academy May 2026 Financial Report

Period: FY 2025–26 through
May 31, 2026

1



Agenda

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

2



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).

3



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.

6



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
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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
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Other Assets

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

Total Other Assets	<u>662,336.08</u>
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Total Assets	<u><u>\$ 2,708,243.26</u></u>
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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>
Total Current Liabilities		597,152.10
Long-Term Liabilities		
Long Term Portion-Capital Leas		<u>552,970.32</u>
Total Long-Term Liabilities		<u>552,970.32</u>
Total Liabilities		1,150,122.42
Capital		
Beginning Fund Balance		1,736,812.73
Net Income		<u>(178,691.89)</u>
Total Capital		<u>1,558,120.84</u>
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>
Revenues					
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
Total Revenues	2,504,516	2,462,851	1,867,858	594,993	75.84
Expenses					
<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>
Total Expenses	2,482,887	2,428,530	2,046,552	381,978	84.27
Other Sources and Uses					
<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>
Total Other Sources and Uses	0	0	0	0	0.00
Net Increase/Decrease in Fund Balance	21,629	34,321	(178,694)	213,015	(520.65)

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

	<u>Monthly</u>	<u>Second</u>	<u>Actuals to</u>	<u>Remaining</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Interim</u>	<u>Date</u>	<u>Budget</u>	<u>Actuals</u>
		<u>Budget</u>			<u>to Total</u>
					<u>Budget</u>
Revenues					
State and Local Revenues					
<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>
<i>Federal Revenues</i>					
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
<i>Total Federal Revenues</i>	<i>48,272</i>	<i>54,884</i>	<i>48,272</i>	<i>6,612</i>	<i>87.95</i>
<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>
Total Revenues	1,867,858	2,462,851	1,867,858	594,993	75.84

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

	<u>Monthly</u> <u>Actuals</u>	<u>Second</u> <u>Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u> <u>Actuals</u> <u>to Total</u> <u>Budget</u>
Expenses					
Certificated Salaries					
<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>
Total Certificated Salaries	802,869	863,380	802,869	60,511	92.99
Classified Salaries					
<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 Stipnd-ELO-P	4,816	0	4,816	(4,816)	0.00
217541271110000 Class Instr Aide Stipnd-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> <u>Actuals</u>	<u>Second</u> <u>Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u> <u>Actuals</u> <u>to Total</u> <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>
Total Classified Salaries	403,865	472,296	403,865	68,431	85.51
Employee Benefits					
<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>
Total Employee Benefits	230,797	260,157	230,797	29,360	88.71

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

	<u>Monthly</u>	<u>Second</u>	<u>Actuals to</u>	<u>Remaining</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Interim</u>	<u>Date</u>	<u>Budget</u>	<u>Actuals</u>
		<u>Budget</u>			<u>to Total</u>
					<u>Budget</u>
Books and Supplies					
<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> <u>Actuals</u>	<u>Second</u> <u>Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u> <u>Actuals</u> <u>to Total</u> <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>	<i>11,906</i>	<i>25,834</i>	<i>11,906</i>	<i>13,928</i>	<i>46.09</i>
<i>Non-Capaltized 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-Capaltized Fixed Assets</i>	<i>2,777</i>	<i>3,000</i>	<i>2,777</i>	<i>223</i>	<i>92.57</i>
<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>	<i>5,559</i>	<i>5,845</i>	<i>5,559</i>	<i>286</i>	<i>95.11</i>
Total Books and Supplies	101,400	125,853	101,400	24,453	80.57
Services/Operating Expenses					
<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>	<i>8,524</i>	<i>9,087</i>	<i>8,524</i>	<i>563</i>	<i>93.80</i>
<i>Dues/Memberships</i>					
531000001127000 Dues & Memberships	4,727	7,500	4,727	2,773	63.03
<i>Total Dues/Memberships</i>	<i>4,727</i>	<i>7,500</i>	<i>4,727</i>	<i>2,773</i>	<i>63.03</i>
<i>Insurance</i>					
540000001127000 Insurance	42,542	42,542	42,542	0	100.00
<i>Total Insurance</i>	<i>42,542</i>	<i>42,542</i>	<i>42,542</i>	<i>0</i>	<i>100.00</i>

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

	<u>Monthly</u>	<u>Second</u>	<u>Actuals to</u>	<u>Remaining</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Interim</u>	<u>Date</u>	<u>Budget</u>	<u>Actuals</u>
		<u>Budget</u>			<u>to Total</u>
					<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
<i>Total Operations/Housekeeping</i>	<i>37,161</i>	<i>44,984</i>	<i>37,161</i>	<i>7,823</i>	<i>82.61</i>
<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
<i>Total Rentals/Leases/Repairs</i>	<i>222,931</i>	<i>216,748</i>	<i>222,931</i>	<i>(6,183)</i>	<i>102.85</i>
<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
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For the Eleven Months Ending May 31, 2026

	<u>Monthly</u>	<u>Second</u>	<u>Actuals to</u>	<u>Remaining</u>	<u>Percent</u>
	<u>Actuals</u>	<u>Interim</u>	<u>Date</u>	<u>Budget</u>	<u>Actuals</u>
		<u>Budget</u>			<u>to Total</u>
					<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>
Total Services/Operating Expenses	474,617	595,647	474,617	121,030	79.68
Capital Outlay					
690000001110000 Depreciation/Amortization Exp	0	15,304	0	15,304	0.00
690060531110000 Depreciation/Amort Exp-UPK	0	893	0	893	0.00
Total Capital Outlay	0	16,197	0	16,197	0.00
Other Outgo					
714165000092000 SpEd Encroachment	21,004	83,000	21,004	61,996	25.31
714199980092000 SpEd Encroachment-LCAP	12,000	12,000	12,000	0	100.00
Total Other Outgo	33,004	95,000	33,004	61,996	34.74
Total Expenses	2,046,552	2,428,530	2,046,552	381,978	84.27

For the Eleven Months Ending May 31, 2026

	<u>Monthly</u> <u>Actuals</u>	<u>Second</u> <u>Interim</u> <u>Budget</u>	<u>Actuals to</u> <u>Date</u>	<u>Remaining</u> <u>Budget</u>	<u>Percent</u> <u>Actuals</u> <u>to Total</u> <u>Budget</u>
Other Sources and Uses					
Other Sources					
8980000000000000 Contrib from Unrestr Resource	0	(90,975)	0	(90,975)	0.00
8980650000000000 Contrib from Unrestr Res-SpEd	0	90,975	0	90,975	0.00
Total Other Sources	0	0	0	0	0.00
Other Uses					
Total Other Uses	0	0	0	0	0.00
Total Other Sources and Uses	0	0	0	0	0.00
<i>Net Increase/Decrease in Fund Balance</i>	<i>(178,694)</i>	<i>34,321</i>	<i>(178,694)</i>	<i>213,015</i>	<i>(520.65)</i>

June 11th, 2026

Walden Academy Board and Superintendent

1149 W Wood St

Willows, CA 95988

Dear Walden Board, Superintendent and Community,

This letter is to inform you of my intention to resign from my Instructional Assistant position at Walden Academy. This was a difficult decision and is based on growth opportunities and providing for my family.

My time spent at Walden Academy was rewarding! The students make incredible growth because of the care and compassion that the teachers and staff pour into Walden every day. I will miss the students, teachers and staff tremendously!

Thank you for the opportunity to be a part of such a special school.

Sincerely,

A handwritten signature in cursive script that reads "Jamie Moore".

Jamie Moore

[June 4th 2026]

Dear Administration,

Please accept this letter as formal notice of my resignation from my position at Walden Academy Charter School. My last day of employment will be **June 26, 2026**.

Thank you for the opportunity to be a part of the Walden Academy community. I appreciate the experience and support I have received during my time here.

Sincerely,

Freddy Vargas

May 19, 2026

Walden Academy Charter School Board of Directors,

Please accept this letter as my formal resignation from the position of Superintendent/Principal of Walden Academy Charter School, effective June 18, 2026, upon completion of my 220 agreed workdays.

This decision has not come easily. I accepted this role with a genuine commitment to students, staff, and the long-term success of Walden Academy. Throughout my tenure, I have consistently approached this position with a student-first mindset and a willingness to dedicate far beyond the expectations of my contract in order to strengthen the school academically, operationally, and culturally.

During my time in this role, Walden has experienced measurable growth and improvement in multiple areas, including increased academic performance, improved systems and structures, strengthened school spirit and morale, reduced chronic absenteeism, improved organizational practices, and a stronger focus on accountability and student outcomes. These accomplishments were achieved through substantial time, energy, and personal sacrifice because I believed deeply in the potential of this school and community.

Unfortunately, the recent actions taken by the Board in response to a complaint significantly damaged my trust in the governance and leadership processes of the organization. Rather than utilizing professional, transparent, and solution-oriented evaluation procedures, the process that unfolded created division, undermined leadership, and negatively impacted overall staff morale and school climate.

In particular, I was deeply concerned by the handling of the anonymous "diverse survey" process. The lack of procedural transparency, the absence of balanced and objective measures, the opportunity for unchecked anonymous commentary, and the failure to communicate actions through proper governance procedures contributed to an environment that felt less focused on improvement and more focused on personal criticism. Equally concerning was the breach of confidentiality surrounding these matters, as discussions regarding complaints and Board actions became known publicly within the community before ever being brought to my attention. This further eroded trust and professionalism within the organization.

Leadership requires accountability, and I fully acknowledge that there are always opportunities for growth in any administrative role. Constructive feedback and professional dialogue are important and necessary. However, meaningful leadership evaluation should also recognize measurable outcomes, context, growth, and the broader impact of the work being done on behalf of students and the school community. I was disappointed that the evaluation process appeared heavily centered on adult perceptions and anonymous commentary while giving little acknowledgment to the substantial progress the school has made during my tenure.

I have always led from a place of care and commitment, often extending myself personally and professionally to support staff, students, and families through difficult circumstances. My

intention has never been self-serving, but rather rooted in compassion, loyalty, and dedication to this community. It is disheartening that these efforts were, at times, interpreted negatively rather than understood within the context of genuine human support and service.

As the Board moves forward in selecting future leadership, I encourage careful reflection on the importance of professional governance practices, confidentiality, informed decision-making, and transparent communication. Strong schools require Boards that are present, informed, collaborative, and focused on solutions rather than division. Concerns involving leadership should be addressed through professional conversations, clear expectations, and balanced evaluation processes that prioritize organizational health and student success.

I also encourage consideration of the significant demands placed upon this role. The position requires extensive time, emotional investment, and leadership responsibility that frequently extends well beyond contracted days, often without compensation structures comparable to similar positions elsewhere. Sustainable leadership requires both accountability and support.

Despite the challenges that led to this decision, I remain proud of the progress Walden Academy has made and grateful for the students, families, and staff members who worked alongside me in service of children over the last 3 years. I sincerely hope the school continues moving forward in a positive direction and remains focused on what matters most: providing students with the opportunities, support, and education they deserve while also upholding a positive school climate.

While this process was painful, I am also thankful for the clarity it ultimately provided. I fully trust that God works all things together for a purpose, even during seasons of disappointment and hardship. Prior to these events, I had already been wrestling with whether remaining in this position was sustainable, as the demands of the role had taken a tremendous toll on my personal and family life. If not for the actions and decisions of the Board throughout this process, I likely would have continued sacrificing in order to remain committed to the students here at Walden.

However, through this experience, a new opportunity emerged that will allow me to continue serving students and educational communities while also better supporting my family while also having the ability to collaborate with a supportive team. For that, I am deeply grateful.

I leave this position with a clear conscience, knowing I gave this role my full effort, my heart, and far more than what was ever contractually required. I truly hope the Board reflects carefully on the impact leadership decisions and governance practices have not only on administrators, but on the overall health and culture of an entire school community. Thank you.

Sincerely,



Amber Calónico
Superintendent/Principal
Walden Academy Charter School



Walden Academy
July 1
Multi Year Budget
2026/27

6/19/26		PY Estimated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
Enrollment		170	165	174	180
Estimated ADA		161.50	156.75	165.30	171.00
COLA	Revenue	2.30%	4.31%	3.30%	3.09%
CPI	Expenses	3.09%	3.76%	3.18%	2.76%
Revenues					
State and Local Revenues					
<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>		2,030,117	2,044,360	2,260,668	2,412,025
Federal Revenues					
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>		54,884	54,884	56,364	57,796
Other State Revenues					
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>		294,864	275,644	269,385	271,213



Walden Academy
July 1
Multi Year Budget
2026/27

6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
Other Local Revenues					
866000000000000	Interest	40,000	40,000	40,000	40,000
869800000000000	Donations	820	820	820	820
869891260000000	Donations-Wings & Warmth	440	440	0	0
869900000000000	Other Local Revenues-Misc	16,305	16,305	2,000	2,000
869953100000000	Other Local Revenues-Student Meals	0	0	7,500	7,500
869991200000000	Oth Local Rev-MS Fundraising	0	0	10,000	10,000
869991210000000	Oth Local Revenue-6th Grade Fundraising	0	0	2,500	2,500
869991220000000	Oth Local Revenue-7th Grade Fundraising	0	0	2,500	2,500
869991230000000	Oth Local Revenue-8th Grade Fundraising	686	686	2,500	2,500
869991260000000	Oth Local Revenue-Fundraising	2,500	2,500	2,500	2,500
869991350000000	Oth Local Rev-Student Council	235	235	0	0
869991370000000	Oth Local Revenue-Tshirt Sales	0	0	1,100	1,100
869991400000000	Oth Local Rev-PTC	10,500	10,500	10,500	10,500
869991450000000	Oth Local Rev-Beautification	0	0	0	0
869991540000000	Other Local Rev-After School	11,500	11,500	11,500	11,500
Total Other Local Revenues		82,986	82,986	93,420	93,420
Total State and Local Revenues		2,407,967	2,402,990	2,623,473	2,776,658
Total Revenues		2,462,851	2,457,874	2,679,837	2,834,454
Expenses					
Certificated Salaries					
Teacher Salaries					
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
Total Teacher Salaries		671,334	681,648	693,588	712,970
Administrator Salaries					
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
Total Administrator Salaries		192,046	192,339	198,019	203,870
Total Certificated Salaries		863,380	873,987	891,607	916,840



Walden Academy
July 1
Multi Year Budget
2026/27

6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
Classified Salaries					
<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>
Total Classified Salaries		472,296	408,701	412,732	447,114
Total Salaries		1,335,676	1,282,688	1,304,339	1,363,954



Walden Academy
July 1
Multi Year Budget
2026/27

6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
Employee Benefits					
	<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
	Total Employee Benefits	260,157	252,422	266,185	277,624
Books and Supplies					
<i>Books/Reference</i>					
411000001110000	Textbooks/Core Curricula	5,766	13,853	14,500	15,750
411026001110000	Textbooks/Core Curricula-ELO-P	0	0	0	0
411030101110000	Textbooks/Core Curricula-Title I	0	0	0	0
411060531110000	Textbooks/Core Curricula-UPK	1,794	400	0	0
411063001110000	Textbooks/Core Curricula-Prop 20	5,355	5,355	0	0
411078101110000	Textbooks/Core Curricula-MTSS Grant	0	807	0	0
411091401110000	Textbooks/Core Curricula-PTC	27	27	0	0
411099981110000	Textbooks/Core Curricula-LCAP	2,085	2,085	2,085	2,335
421000001110000	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>					
431000001110000	Instruct Mtls/Supplies-Instr	12,135	12,531	5,500	5,665
431026001110004	Instruct Mtls/Supplies-Instr-ELO-P	0	0	0	0
431026001110000	Instruct Mtls/Supplies-Instr-ELO-P	2,726	2,726	0	0
431030101110000	Instruct Mtls/Supplies-Instr-Title I	118	118	0	0
431041271110000	Instruct Mtls/Supplies-Instr-Title IV	0	0	0	0
431060531110000	Instruct Mtls/Supplies-Instr-UPK	327	327	0	0
431063001110000	Instruct Mtls/Supplies-Instr-Prop 20	1,876	7,765	15,624	15,870
431067621110000	Instruct Mtls/Supplies-Instr-AMIM Grant	0	0	0	0
431067701110000	Instruct Mtls/Supplies-Instr-AMS	0	0	700	700
431078101110000	Instruct Mtls/Supplies-Instr-MTSS	397	397	0	0
431091401110000	Instruct Mtls/Supplies-Instr-PTC	396	0	0	0
431100001110000	Teacher Supplies	4,950	5,500	5,775	6,064
431126001110004	Teacher Supplies-ELO-P	0	0	0	0
431160531110000	Teacher Supplies-UPK	131	131	0	0
431200001110000	Educational Software	8,836	8,636	15,021	15,772
431260531110000	Educational Software-UPK	0	200	0	0
431263001110000	Educational Software-Prop 20	3,805	0	0	0
431291401110000	Educational Software-PTC	3,958	0	0	0
431299981110000	Educational Software-LCAP	3,584	5,670	0	0
431326001110000	Instruct Mtls/ Art Supplies-ELO-P	140	150	0	0
431367621110000	Instruct Mtls/ Art Supplies-AMIM	0	0	0	0
431367701110000	Instruct Mtls/ Art Supplies-AMS	17	0	0	0
	<i>Total Instructional Materials/Supplies</i>	43,396	44,151	42,620	44,071



Walden Academy
July 1
Multi Year Budget
2026/27

6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 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 Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 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>
Total Books and Supplies		125,853	123,638	128,901	134,568
Services/Operating Expenses					
<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>



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6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 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



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		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
6/19/26					
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>
	Total Services/Operating Expenses	595,647	608,200	617,801	643,074



Walden Academy
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2026/27

6/19/26		PY Estiated Actuals 2025/26	July 1 Budget 2026/27	Projected 2027/28	Projected 2028/29
Capital Outlay					
690000001110000	Deprectiation/Amortization Exp	15,304	15,304	15,304	15,304
690060531110000	Deprectiation/Amortization Exp-UPK	893	893	893	893
Total Capital Outlay		16,197	16,197	16,197	16,197
Other Outgo					
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
Total Other Outgo		95,000	151,108	155,641	160,310
Total Expenses		2,428,530	2,434,253	2,489,064	2,595,727
Other Sources and Uses					
Other Sources					
8979999500000000	All Other Financing Sources-PPP Forgiveness	0	0	0	0
8980000000000000	Contrib from Unrestr Resource	(90,975)	(147,083)	(152,054)	(157,229)
8980603000000001	Contrib from Unrestr Res-SB740 Other Costs	0	0	0	0
8980623000000001	Contrib from Unrestr Res-Prop 39 PY	0	0	0	0
8980650000000000	Contrib from Unrestr Res-SpEd	90,975	147,083	152,054	157,229
8980742500000000	Contrib from Unrestr Res-ELO	0	0	0	0
8980742600000000	Contrib from Unrestr Res-ELO	0	0	0	0
Total Other Sources		0	0	0	0
Other Uses					
743800000091000	Debt Svcs Interest Payments	0	0	0	0
743899950091000	Debt Svcs Interest Payments-PPP	0	0	0	0
Total Other Uses		0	0	0	0
Total Other Sources and Uses		0	0	0	0
Net Increase/Decrease in Fund Balance		34,321	23,621	190,773	238,727

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 30th 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

Walden Academy

Education Protection Account Spending Plan
2026-2027 School Year Budget

Certificated Instructional Salaries	\$ <u>413,653</u>
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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:

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.

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.

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.

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.

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

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.

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.

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.

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/ca26assurancestoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, 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, 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	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2026–27 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, 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.

County Office of Education (COE) or District 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	
Direct Funded Charter Enter the adoption date of the current LCAP	05/26/2026
Authorized Representative's Full Name	Merrilee Vanderwaal
Authorized Representative's Title	CFO

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2026–27 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

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

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

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

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

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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, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, 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 (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$68
Indirect costs (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, 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 (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, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, 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, 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, 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 (Format: abc@xyz.zyx)	jschykerynec@waldenacademy.org
Homeless liaison telephone number (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 (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, 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, 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

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CDE Program Contact:
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, 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 (Maximum 500 characters)	Information and outreach for homeless resources.
No expenditures or encumbrances comment Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	

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, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, 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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CliftonLarsonAllen LLP
901 Via Piemonte Suite 300
Ontario, CA 91764

phone 909.985.7286 fax 909.982.0487
CLAconnect.com

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, Derrick.Debruyne@claconnect.com, Lili.Huang@claconnect.com, 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,

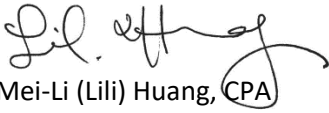
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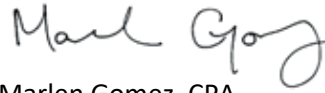
Wade McMullen, CPA
Principal
909-985-7286
Wade.McMullen@claconnect.com



Derrick DeBruyne, CFE, CPA
Principal
909-985-7286
Derrick.DeBruyne@claconnect.com



Mei-Li (Lili) Huang, CPA
Principal
909-985-7286
Lili.Huang@claconnect.com



Marlen Gomez, CPA
Principal
909-985-7286
Marlen.Gomez@claconnect.com