

Walden Academy, Inc. Board of Directors' Meeting Packet

Tuesday , March 26, 2024, 6:30 p.m. – Regular Meeting

The meeting will be held at the Walden Main Campus Room 2, 1149 W. Wood Street, Willows, California

Call to Order and Attendance at:

Board Members

A. Alves
M. Martin
J. Mercado
N. Michaud

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: Regular Board Meeting February 27, 2024

Approval of Check Register: February

Approval of Financials: February

Staff:

Committee Developed Policy/Procedures:

Administrator/Board Member Reports

Financial Update
Director's Report
PTC Update
Board Member Reports
Governance Committee
Planning Committee

Discussion/Action Items

- 1. Financial (M. Vanderwaal)**
- 2. Approval of Contract with CliftonLarsenAllen for 2022-2023 Audit (M. Vanderwall)-** The board will review and take action as necessary.
- 3. Board 24/25 Budget Priorities (A. Calonico)-** Discussion item only.
- 4. School Fence Issue (A. Calonico)-** Discussion item only.
- 5. School Vision and Mission (A. Calonico)-** Discussion item only.
- 6. Administrative Employee Review/ Evaluation (A. Calonico)-** Discussion item only.

Pending/Upcoming Items

1. None

Announcements

1. Next Regular Meeting: Tuesday April 30, 2024

Adjournment

Vision: Creating a Confident Community Passionate About Lifelong Learning.

Mission: Walden Academy provides an innovative learning environment that extends beyond the classroom. Science and challenging academics encourage students to collaborate and excel in all aspects of life, as modeled by family, school, and community.

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

FOR MORE INFORMATION

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The meeting will be held at the Walden Main Campus Room 2, 1149 W. Wood Street, Willows, California

Call to Order and Attendance at: 6:32pm

Board Members

M. Martin Present

N. Michaud Absent

J. Mercado Present

A. Alves Present

Pledge of Allegiance Led by M. Martin

Review & Approval of Agenda Reviewed, motion made J. Mercado, 2nd A. Alves

Public Comments: None

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

Consent Agenda

Approval of Minutes: Regular Board Meeting January 23, 2024 Motion Made A. Alves to approve minutes, 2nd J. Mercado.

Approval of Check Register: November 2023, December 2023 & January 2024

Approval of Financials: January 31, 2024

Motion to approve check register of Nov/Dec 2023 and Jan 2024, and approval of financials made by J. Mercado, 2nd A. Alves

Staff:

Committee Developed Policy/Procedures: None

Administrator/Board Member Reports

Financial Update M. Vanderwaal

Director's Report staff member requested to renew credentials, possible shift back to science based learning methods, MTSS walkthrough of data, Testing took place in Feb (walkthrough of data), Taco Bell partnering for cares cash program.

PTC Update Book Fair and showcase

Board Member Reports None

Governance Committee None

Planning Committee None

Discussion/Action Items

1. ARI Service Contract for 2024-2025 (Vanderwaal) - Board will review and take action as needed. A. Alves motioned to renew service contract, 2nd J. Mercado. ARI does a good job at a fair price. Would be costly to switch to another company.
2. IRS Form 990 and California Form 199 for 2022-2023 (Vanderwaal) - Board will review and take action as needed. Both forms are in progress and no action is required at this time.
3. Second Interim Budget for 2023-24 (Vanderwaal) - Board will review and take action as needed. Some areas require a shift in where it is placed (i.e. fundraising). Have already used most of the budget set aside for substitutes, need to raise the budget to address that issue. Motion made by J. Mercado, 2nd A. Alves to raise sub budgets.

4. Option to Renew Lease for 5 Years (Vanderwaal & Calonico) - closed session?

Letter was sent to Father at St. Monica's church with intent to renew lease.

5. LCAP Midyear Report (Calonico)- Review item only. Shifts in 2024: what is

working, what is not. Direction moving forward.

6. Comprehensive School Safety Plan (Calonico)- Board will review and take action as needed. Walkthrough and discussion of school safety plan, updated. Motion made to accept A. Alves, 2nd J. Mercado.

7. 2024-25 School Calendar (Calonico)- Board will review and take action as needed. No changes, mimics Willows Unified Schools. Motion made to approve calendar J. Mercado, 2nd A. Alves.

8. Board Policy 5145.12 (Calonico)- Board will review a second time and take action as needed. Motion made A. Alves, 2nd J. Mercado

Pending/Upcoming Items

1. None

Announcements

1. Next Regular Meeting: Tuesday March 26, 2024

Adjournment 7:46pm

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Walden Academy Inc
February 2024 Check Register

Check #	Date	Payee	Amount
7781	2/1/24	CO POWER	1,083.01
7782	2/1/24	DEPARTMENT OF JUSTICE	49.00
7783	2/1/24	STAPLES ADVANTAGE	298.45
7784	2/1/24	WASTE MANAGEMENT	547.20
7785	2/1/24	LAW OFFICES OF YOUNG, MINNEY & CORR LLP	455.00
7786	2/1/24	AUDREY G. PERKES	166.04
7787	2/1/24	CANON FINANCIAL SERVICES INC	1,993.51
7788	2/1/24	WILLOWS ACE HARDWARE	81.59
7789	2/1/24	MENDES SUPPLY COMPANY	536.80
ATR-01132309	2/5/24	WALDEN ACADEMY	250,000.00
02/05/24-EFT	2/5/24	CHARTERSAFE	4,127.00
02/05/24-1-EFT	2/5/24	AFLAC	431.85
02/07/24-WIRE FEE	2/7/24	TRI COUNTIES BANK	15.00
02/09/24-EFT	2/9/24	PAYCHEX OF NEW YORK, LLC	611.05
13190	2/9/24	PAYROLL	1,906.44
13191	2/9/24	PAYROLL	36.50
13205	2/9/24	PAYROLL	410.62
13206	2/9/24	PAYROLL	205.31
13207	2/9/24	PAYROLL	410.63
13208	2/9/24	PAYROLL	205.31
13209	2/9/24	PAYROLL	951.31
13226	2/9/24	PAYROLL	1,397.90
13234	2/9/24	NEWPORT TRUST COMPANY FBO#10199352#	3,930.53
7790	2/9/24	EDTEC, INC.	750.00
7791	2/9/24	MERRILEE VANDERWAAL	1,543.80
7792	2/9/24	ACCULARM SECURITY SYSTEMS	497.50
7793	2/9/24	WILLOWS ACE HARDWARE	125.00
7794	2/9/24	GOTO COMMUNICATIONS, INC.	577.34
7795	2/9/24	AMAZON CAPITAL SERVICES	708.95
7796	2/9/24	ARI SERVICE INC	3,607.80
7797	2/9/24	NORCAL SHOPPERS	745.00
7798	2/9/24	STANDARD SUPPLY CENTER	1,562.54
7799	2/9/24	TRI COUNTIES BANK	3,455.28
7800	2/16/24	WASTE MANAGEMENT	583.56
7801	2/16/24	LAW OFFICES OF YOUNG, MINNEY & CORR LLP	2,117.50
7802	2/16/24	NORTH STATE PARENT	435.00
7803	2/16/24	VERIZON WIRELESS	115.20
7804	2/16/24	GCOE-SUCCESS PRINTING	14.48
7805	2/16/24	WILLOWS ACE HARDWARE	6.24
7806	2/16/24	GOTO COMMUNICATIONS, INC.	152.52
7807	2/16/24	SHADY CREEK OUTDOOR SCHOOL	2,275.00
ATR-01145226	2/16/24	WALDEN ACADEMY	10,000.00
7808	2/23/24	ST MONICAS CHURCH	13,236.00
7809	2/23/24	EDTEC, INC.	80.00
7810	2/23/24	TSC GROUP, INC.	3,625.00
7811	2/23/24	CHARTER SCHOOLS DEVELOPMENT CENTER	537.00
7812	2/23/24	AUDREY G. PERKES	82.01
7813	2/23/24	CANON FINANCIAL SERVICES INC	1,873.30
7814	2/23/24	WILLOWS ACE HARDWARE	85.75
7815	2/23/24	AMBER CALONICO	21.55
7816	2/23/24	BERENICE MARTINEZ	134.15
02/26/24-EFT	2/26/24	PAYCHEX OF NEW YORK, LLC	697.65
13236	2/26/24	PAYROLL	1,906.45
13237	2/26/24	PAYROLL	164.61
13252	2/26/24	PAYROLL	410.63
13253	2/26/24	PAYROLL	410.62
13256	2/26/24	PAYROLL	817.74
13272	2/26/24	PAYROLL	1,217.52
13275	2/26/24	PAYROLL	204.26
13281	2/26/24	NEWPORT TRUST COMPANY FBO#10199352#	3,621.18
02/26/24-1-EFT	2/26/24	VISION SERVICE PLAN	124.33
02/27/24-EFT	2/27/24	ANTHEM BLUE CROSS	8,122.18
1150	2/15/24	BSN SPORTS	2,070.43
1159	2/16/24	PAYROLL	9,435.31
Total			348,000.43

Walden Academy
2023-24 Financial Overview

Current Financial Position as of: 02/29/24

Approved Budget	Net Increase/Decrease (including depreciation)
Jul 1	-\$56,654
1st Interim	\$39,092
2nd Interim	-\$39,330
2nd Interim rev P-2	\$0

Long-Term Financial Health:

Beginning Fund Balance at 07/01/23:	\$2,514,396
Projected Ending Fund Balance at 06/30/24:	\$2,475,066

22/23 Budget Projections

Enrollment projected at 185

ADA projected at 175.75

LCFF funding per ADA is projected at \$12,184

Cash Position:

Ending Cash	\$1,796,036
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Outstanding Accrued Payables:

Forecast Update:

23/24 Second Interim budget revisions:

Year to Date

Revenue:

LCFF revenues have been paid to date

Federal revenues have been paid to date according to the state schedules

Other state revenues have been paid to date according to the state schedules

Other local revenues are at 60.76% of the projected budget

After school revenue is at 58.94% of the projected budget

Salaries & Benefits:

Certificated salaries are at 66.57% of the projected budget

Classified salaries are at 60.98% of the projected budget

Benefits are at 62.10% of the projected budget

Other Expenses:

Books and Supplies are at 67.50% of the projected budget

Services/Operating Expenses are at 56.64% of the projected budget

Special Ed encroachment is at 0.00% of the projected budget

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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	2,169,349	2,139,852	1,108,228	1,031,624	51.79
Federal Revenues	87,046	114,518	57,865	56,653	50.53
Other State Revenues	343,157	446,567	171,491	275,076	38.40
Other Local Revenues	34,800	60,077	36,505	23,572	60.76
Total Revenues	2,634,352	2,761,014	1,374,089	1,386,925	49.77
Expenses					
<i>Certificated Salaries</i>					
Teacher Salaries	884,083	799,569	536,283	263,286	67.07
Administrator Salaries	198,360	210,260	135,946	74,314	64.66
<i>Total Certificated Salaries</i>	<i>1,082,443</i>	<i>1,009,829</i>	<i>672,229</i>	<i>337,600</i>	<i>66.57</i>
<i>Classified Salaries</i>					
Paraeducator Salaries	183,283	269,071	164,028	105,043	60.96
Support Services Salaries	82,351	85,765	58,808	26,957	68.57
Office/Technical Salaries	92,088	96,086	62,076	34,010	64.60
Other Classified Salaries	32,447	50,742	21,000	29,742	41.39
<i>Total Classified Salaries</i>	<i>390,169</i>	<i>501,664</i>	<i>305,912</i>	<i>195,752</i>	<i>60.98</i>
<i>Employee Benefits</i>					
OASDI/Medicare	112,663	115,639	73,683	41,956	63.72
Health and Welfare	49,577	97,038	60,598	36,440	62.45
Unemployment Insurance	8,050	9,450	7,274	2,176	76.97
Workers' Compensation	15,578	15,991	9,921	6,070	62.04
Other Benefits	37,777	44,192	23,836	20,356	53.94
<i>Total Employee Benefits</i>	<i>223,645</i>	<i>282,310</i>	<i>175,312</i>	<i>106,998</i>	<i>62.10</i>
<i>Books and Supplies</i>					
Books/Reference	28,250	30,137	30,159	(22)	100.07
Instructional Materials/Suppli	42,401	55,113	34,716	20,397	62.99
Supplies/Stores	30,767	36,357	27,644	8,713	76.03
Non-Capitalized Equipment	22,725	19,104	4,659	14,445	24.39
Non-Capitalized Furniture	11,000	13,261	8,603	4,658	64.87
Food Service Supplies	7,000	7,563	3,254	4,309	43.03
<i>Total Books and Supplies</i>	<i>142,143</i>	<i>161,535</i>	<i>109,035</i>	<i>52,500</i>	<i>67.50</i>

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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	2,350	2,350	252	2,098	10.72
Dues/Memberships	7,500	7,500	5,517	1,983	73.56
Insurance	39,852	35,818	29,758	6,060	83.08
Operations/Housekeeping	32,365	42,726	30,604	12,122	71.63
Rentals/Leases/Repairs	201,454	220,757	163,628	57,129	74.12
Professional Services	291,650	276,229	107,338	168,891	38.86
Communications	22,305	24,524	8,369	16,155	34.13
<i>Total Services/Operating Expenses</i>	<i>597,476</i>	<i>609,904</i>	<i>345,466</i>	<i>264,438</i>	<i>56.64</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	117,716	117,716	0	117,716	0.00
<i>Total Capital Outlay</i>	<i>117,716</i>	<i>117,716</i>	<i>0</i>	<i>117,716</i>	<i>0.00</i>
<i>Other Outgo</i>					
Other Transfers	137,414	117,386	0	117,386	0.00
Direct Support/Indirect Transf	0	0	0	0	0.00
<i>Total Other Outgo</i>	<i>137,414</i>	<i>117,386</i>	<i>0</i>	<i>117,386</i>	<i>0.00</i>
Total Expenses	2,691,006	2,800,344	1,607,954	1,192,390	57.42
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	(56,654)	(39,330)	(233,865)	194,535	594.62

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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>
Revenues					
State and Local Revenues					
<i>LCFF Sources</i>					
8011000000000000 State Aid Entitlement	502,811	932,237	502,811	429,426	53.94
8012140000000000 EPA Funding	244,040	487,358	244,040	243,318	50.07
8019000000000000 State Aid Entitlement PY	0	(15,863)	0	(15,863)	0.00
8019140000000000 EPA Funding-PY	0	1,016	0	1,016	0.00
8096000000000000 In-Lieu Tax Transfers	361,375	721,682	361,375	360,307	50.07
8097000000000000 In-Lieu Tax Transfers-PY	2	13,422	2	13,420	0.01
<i>Total LCFF Sources</i>	<i>1,108,228</i>	<i>2,139,852</i>	<i>1,108,228</i>	<i>1,031,624</i>	<i>51.79</i>
<i>Federal Revenues</i>					
8290301000000000 Other Federal Revenues-Title I	14,780	38,212	14,780	23,432	38.68
8290321300000000 Other Federal Rev-ESSER III	11,036	11,036	11,036	0	100.00
8290321400000000 Other Federal Rev-ESSER III	21,038	45,734	21,038	24,696	46.00
8290321700000000 Other Federal Revenue-GEER II	4,045	4,045	4,045	0	100.00
8290403500000000 Other Federal Revenue-Title II	0	5,491	0	5,491	0.00
8290412700000000 Other Federal Revenue-Title IV	6,966	10,000	6,966	3,034	69.66
<i>Total Federal Revenues</i>	<i>57,865</i>	<i>114,518</i>	<i>57,865</i>	<i>56,653</i>	<i>50.53</i>
<i>Other State Revenues</i>					
8550000000000000 Mandated Cost Reimburse-Block	3,477	3,477	3,477	0	100.00
8560110000000000 State Lottery Revenue-Non-Prop	18,191	34,697	18,191	16,506	52.43
8560110000000001 State Lottery Rev-Non-Prop-PY	1,014	1,014	1,014	0	100.00
8560630000000000 State Lottery Revenue-Prop 20	1,072	14,320	1,072	13,248	7.49
8560630000000001 State Lottery Rev-Prop 20-PY	1,938	1,938	1,938	0	100.00
8590260000000004 Other State Rev-ELO-P 23/24	87,278	158,711	87,278	71,433	54.99
8590603000000000 Oth State Rev-SB740-Lease Cost	0	113,103	0	113,103	0.00
8590654600000000 Oth State Rev-SpEd MHS	7,834	14,012	7,834	6,178	55.91
8590676200000001 Oth State Rev-AMIM Grant-PY	50,510	50,510	50,510	0	100.00
8590677000000000 Oth State Rev-AMS Grant	0	29,608	0	29,608	0.00
8590743500000001 Other State Revenues-LREBG PY	177	177	177	0	100.00
8590781000000000 Other State Revenue-MTSS Grant	0	25,000	0	25,000	0.00
<i>Total Other State Revenues</i>	<i>171,491</i>	<i>446,567</i>	<i>171,491</i>	<i>275,076</i>	<i>38.40</i>
<i>Other Local Revenues</i>					
8660000000000000 Interest	17,913	14,414	17,913	(3,499)	124.28
8698000000000000 Donations	820	820	820	0	100.00
8698914000000000 Donations-PTC	310	10,000	310	9,690	3.10
8699000000000000 Other Local Revenues-Misc	409	2,000	409	1,591	20.45
8699531000000000 Oth Loc Rev-Student Meals	0	7,500	0	7,500	0.00
8699912000000000 Oth Local Rev-MS Fundraising	9,659	10,000	9,659	341	96.59
8699912600000000 Oth Local Revenue-Fundraising	191	2,500	191	2,309	7.64
8699913500000000 Oth Loc Rev-Student Council	425	243	425	(182)	174.90
8699913700000000 Oth Loc Rev-T Shirt Sales	0	1,100	0	1,100	0.00
8699915400000000 Other Local Rev-After School	6,778	11,500	6,778	4,722	58.94
<i>Total Other Local Revenues</i>	<i>36,505</i>	<i>60,077</i>	<i>36,505</i>	<i>23,572</i>	<i>60.76</i>
Total Revenues	1,374,089	2,761,014	1,374,089	1,386,925	49.77

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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	37,852	418,861	37,852	381,009	9.04
110114001110000 Cert Teacher-EPA	244,040	0	244,040	(244,040)	0.00
110132131110000 Cert Teacher-ESSER III	2,600	2,600	2,600	0	100.00
110167621110000 Cert Teacher-AMIM	31,200	47,000	31,200	15,800	66.38
110174351110000 Cert Teacher-LREBG	61,100	94,495	61,100	33,395	64.66
110199981110000 Cert Teacher-LCAP	52,663	65,068	52,663	12,405	80.94
110200001110000 Cert Teacher Substitute	25,493	40,500	25,493	15,007	62.95
110500001110000 Cert Teacher Medical Stipend	25,896	39,840	25,896	13,944	65.00
110532131110000 Cert Teacher Medical Stipend	249	249	249	0	100.00
110567621110000 Cert Teacher Medical Stipend	3,237	4,980	3,237	1,743	65.00
110574351110000 Cert Teacher Medical Stipend	6,225	9,626	6,225	3,401	64.67
110599981110000 Cert Teacher Medical Stipend	4,482	9,960	4,482	5,478	45.00
117500001110000 Cert Teacher Mile/Mast Stipend	3,380	5,200	3,380	1,820	65.00
117532131110000 Cert Teacher M/M Stp-ESSER III	30	30	30	0	100.00
117567621110000 Cert Teacher Stipend-AMIM	650	1,000	650	350	65.00
117574351110000 Cert Teacher Stipend-LREBG	360	560	360	200	64.29
117599981110000 Cert Teacher Stipend-LCAP	890	2,600	890	1,710	34.23
117600001110000 Cert Teacher Stipend	13,270	35,182	13,270	21,912	37.72
117626001110003 Cert Teacher Stipend-ELO-P	9,898	9,898	9,898	0	100.00
117632131110000 Cert Teacher Stipend-ESSER III	60	60	60	0	100.00
117632141110000 Cert Teacher Stipend-ESSER III	2,444	2,131	2,444	(313)	114.69
117667621110000 Cert Teacher Stipend-AMIM	1,000	1,000	1,000	0	100.00
117674351110000 Cert Teacher Stipend-LREBG	35	1,000	35	965	3.50
117678101110000 Cert Teacher Stipend-MTSS	9,229	7,729	9,229	(1,500)	119.41
<i>Total Teacher Salaries</i>	<i>536,283</i>	<i>799,569</i>	<i>536,283</i>	<i>263,286</i>	<i>67.07</i>
<i>Administrator Salaries</i>					
130100001127000 Cert School Director	119,255	189,300	119,255	70,045	63.00
130500001127000 Cert Director Medical Stipend	6,972	9,960	6,972	2,988	70.00
137500001127000 Cert Director Mile/Mas Stipend	591	1,000	591	409	59.10
137600001127000 Cert Director Stipend	7,128	8,000	7,128	872	89.10
137678101127000 Cert Director Stipend-MTSS	2,000	2,000	2,000	0	100.00
<i>Total Administrator Salaries</i>	<i>135,946</i>	<i>210,260</i>	<i>135,946</i>	<i>74,314</i>	<i>64.66</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	672,229	1,009,829	672,229	337,600	66.57

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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>
Classified Salaries					
<i>Paraeducator Salaries</i>					
210100001110000 Class Instruct Aide	58,443	129,535	58,443	71,092	45.12
210126001110003 Class Instr Aide-ELO-P	9,109	9,109	9,109	0	100.00
210130101110000 Class Instruct Aide-Title I	15,834	23,777	15,834	7,943	66.59
210174351110000 Class Instruct Aide-LREBG	31,517	33,271	31,517	1,754	94.73
210199981110000 Class Instruct Aide-LCAP	39,412	52,311	39,412	12,899	75.34
210200001110000 Class Instruct Aide Substitute	0	3,000	0	3,000	0.00
210400001110000 Class Teacher-Music	0	568	0	568	0.00
210500001142000 Class Teacher-PE Coach	0	10,500	0	10,500	0.00
217500001110000 Class Instruct Aide-Stipend	4,158	4,945	4,158	787	84.08
217530101110000 Class Instr Aide Stpnd-Title I	6	0	6	(6)	0.00
217531821110002 Class Instr Aide Stipend-CSI	0	6	0	6	0.00
217574351110000 Class Instr Aide-Stpnd-LREBG	179	179	179	0	100.00
217578101110000 Class Instr Aide-Stpnd-MTSS	5,000	1,500	5,000	(3,500)	333.33
217599981110000 Class Instr Aide-Stipnd-LCAP	370	370	370	0	100.00
<i>Total Paraeducator Salaries</i>	<i>164,028</i>	<i>269,071</i>	<i>164,028</i>	<i>105,043</i>	<i>60.96</i>
<i>Support Services Salaries</i>					
220100001137000 Class Food Service	15,396	25,040	15,396	9,644	61.49
220126001137003 Class Food Service-ELO-P	1,350	1,350	1,350	0	100.00
221000001181000 Class Maintenance	39,033	56,346	39,033	17,313	69.27
221032131181000 Class Maintenance-ESSER III	353	353	353	0	100.00
227500001137000 Class Food Service-Stipend	396	396	396	0	100.00
227500001181000 Class Maintenance-Stipend	1,280	1,280	1,280	0	100.00
227578101181000 Class Maintenance-Stipend-MTSS	1,000	1,000	1,000	0	100.00
<i>Total Support Services Salaries</i>	<i>58,808</i>	<i>85,765</i>	<i>58,808</i>	<i>26,957</i>	<i>68.57</i>
<i>Supervisor Salaries</i>					
<i>Total Supervisor Salaries</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0.00</i>
<i>Office/Technical Salaries</i>					
240100001127000 Class Clerical/Office	43,293	66,138	43,293	22,845	65.46
240130101127000 Class Clerical/Office-Title I	8,606	13,582	8,606	4,976	63.36
240174351127000 Class Clerical/Office-LREBG	838	838	838	0	100.00
240199981127000 Class Clerical/Office-LCAP	5,004	7,648	5,004	2,644	65.43
240500001127000 Class Clerical Medical Stpnd	2,264	4,980	2,264	2,716	45.46
247500001127000 Class Clerical Stipend	738	1,516	738	778	48.68
247530101127000 Class Clerical Stipend-Title I	170	246	170	76	69.11
247578101127000 Class Clerical Stipend-MTSS	1,000	1,000	1,000	0	100.00
247599981127000 Class Clerical Stipend-LCAP	163	138	163	(25)	118.12
<i>Total Office/Technical Salaries</i>	<i>62,076</i>	<i>96,086</i>	<i>62,076</i>	<i>34,010</i>	<i>64.60</i>
<i>Other Classified Salaries</i>					
290126001139003 Classified After School Staff	0	6,059	0	6,059	0.00
290132141139000 Classified After School Staff	19,807	35,986	19,807	16,179	55.04
290191541139000 Classified After School	1,193	8,697	1,193	7,504	13.72
<i>Total Other Classified Salaries</i>	<i>21,000</i>	<i>50,742</i>	<i>21,000</i>	<i>29,742</i>	<i>41.39</i>
Total Classified Salaries	305,912	501,664	305,912	195,752	60.98

Walden Academy Inc
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For the Eight Months Ending February 29, 2024

	<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>
Employee Benefits					
<i>STRS/PERS</i>					
Total STRS/PERS	0	0	0	0	0.00
<i>OASDI/Medicare</i>					
330100001110000 Social Security/Medicare Cert	26,293	40,526	26,293	14,233	64.88
330100001127000 Social Security/Medicare Cert	10,247	15,933	10,247	5,686	64.31
330126001110003 Social Security/Medicare Cert	759	1,400	759	641	54.21
330132131110000 Social Security/Medicare Cert	222	221	222	(1)	100.45
330132141110000 Social Security/Medicare Cert	187	278	187	91	67.27
330167621110000 Social Security/Medicare Cert	2,684	4,130	2,684	1,446	64.99
330174351110000 Social Security/Medicare Cert	4,658	8,084	4,658	3,426	57.62
330178101110000 Social Security/Medicare Cert	706	591	706	(115)	119.46
330178101127000 Social Security/Medicare Cert	153	153	153	0	100.00
330199981110000 Social Security/Medicare Cert	4,414	5,938	4,414	1,524	74.33
330200001110000 Social Security/Medicare Class	4,762	10,581	4,762	5,819	45.01
330200001127000 Social Security/Medicare Class	3,541	5,574	3,541	2,033	63.53
330200001137000 Social Security/Medicare Class	1,208	1,750	1,208	542	69.03
330200001142000 Social Security/Medicare Class	0	803	0	803	0.00
330200001181000 Social Security/Medicare Class	3,084	4,407	3,084	1,323	69.98
330226001110003 Social Security/Medicare Class	697	800	697	103	87.13
330226001137003 Social Security/Medicare Class	103	300	103	197	34.33
330230101110000 Social Security/Medicare Class	1,198	1,819	1,198	621	65.86
330230101127000 Social Security/Medicare Class	671	1,039	671	368	64.58
330232131181000 Social Security/Medicare Class	27	27	27	0	100.00
330232141139000 Social Security/Medicare Class	1,515	3,216	1,515	1,701	47.11
330274351110000 Social Security/Medicare Class	2,424	2,545	2,424	121	95.25
330274351127000 Social Security/Medicare Class	64	0	64	(64)	0.00
330278101110000 Social Security/Medicare Class	383	115	383	(268)	333.04
330278101127000 Social Security/Medicare Class	77	77	77	0	100.00
330278101181000 Social Security/Medicare Class	77	77	77	0	100.00
330291541139000 Social Security/Medicare Class	91	668	91	577	13.62
330299981110000 Social Security/Medicare Class	3,043	4,002	3,043	959	76.04
330299981127000 Social Security/Medicare Class	395	585	395	190	67.52
<i>Total OASDI/Medicare</i>	<i>73,683</i>	<i>115,639</i>	<i>73,683</i>	<i>41,956</i>	<i>63.72</i>
<i>Health and Welfare</i>					
340100001110000 Health & Welfare Certificated	34,922	49,099	34,922	14,177	71.13
340100001127000 Health & Welfare Certificated	600	536	600	(64)	111.94
340132131110000 Health & Welfare Certificated	1,146	1,146	1,146	0	100.00
340167621110000 Health & Welfare Certificated	2,501	7,504	2,501	5,003	33.33
340174351110000 Health & Welfare Certificated	8,961	17,210	8,961	8,249	52.07
340199981110000 Health & Welfare Certificated	415	662	415	247	62.69
340200001110000 Health & Welfare Classified	3,644	7,733	3,644	4,089	47.12
340200001127000 Health & Welfare Classified	4,526	9,167	4,526	4,641	49.37
340200001181000 Health & Welfare Classified	522	620	522	98	84.19
340226001110003 Health & Welfare Classified	3,147	3,147	3,147	0	100.00
340230101110000 Health & Welfare Classified	214	214	214	0	100.00
<i>Total Health and Welfare</i>	<i>60,598</i>	<i>97,038</i>	<i>60,598</i>	<i>36,440</i>	<i>62.45</i>

Walden Academy Inc
Income Statement
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	<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>Unemployment Insurance</i>					
350100001110000 Unemployment Insurance Cert	2,578	2,975	2,578	397	86.66
350100001127000 Unemployment Insurance Cert	378	525	378	147	72.00
350167621110000 Unemployment Insurance Cert	378	350	378	(28)	108.00
350174351110000 Unemployment Insurance Cert	567	525	567	(42)	108.00
350199981110000 Unemployment Insurance Cert	189	350	189	161	54.00
350200001110000 Unemployment Insurance Class	2,078	2,409	2,078	331	86.26
350200001127000 Unemployment Insurance Class	511	700	511	189	73.00
350200001137000 Unemployment Insurance Class	128	175	128	47	73.14
350200001181000 Unemployment Insurance Class	189	175	189	(14)	108.00
350226001110003 Unemployment Insurance Class	41	41	41	0	100.00
350230101110000 Unemployment Insurance Class	14	0	14	(14)	0.00
350232141139000 Unemployment Insurance Class	218	175	218	(43)	124.57
350291541139000 Unemployment Insurance Class	5	1,050	5	1,045	0.48
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<i>Total Unemployment Insurance</i>	7,274	9,450	7,274	2,176	76.97
<i>Workers' Compensation</i>					
360100001110000 Workers Compensation Cert	3,480	5,692	3,480	2,212	61.14
360100001127000 Workers Compensation Cert	1,380	2,203	1,380	823	62.64
360126001110003 Workers Compensation Cert	105	105	105	0	100.00
360132131110000 Workers Compensation Cert	29	30	29	1	96.67
360132141110000 Workers Compensation Cert	26	39	26	13	66.67
360167621110000 Workers Compensation Cert	371	571	371	200	64.97
360174351110000 Workers Compensation Cert	628	1,118	628	490	56.17
360178101110000 Workers Compensation Cert	98	82	98	(16)	119.51
360178101127000 Workers Compensation Cert	21	21	21	0	100.00
360199981110000 Workers Compensation Cert	602	822	602	220	73.24
360200001110000 Workers Compensation Class	656	1,468	656	812	44.69
360200001127000 Workers Compensation Class	482	772	482	290	62.44
360200001137000 Workers Compensation Class	167	269	167	102	62.08
360200001142000 Workers Compensation Class	0	111	0	111	0.00
360200001181000 Workers Compensation Class	408	609	408	201	67.00
360226001110003 Workers Compensation Class	95	95	95	0	100.00
360226001137003 Workers Compensation Class	14	14	14	0	100.00
360230101110000 Workers Compensation Class	162	252	162	90	64.29
360230101127000 Workers Compensation Class	92	144	92	52	63.89
360232131181000 Workers Compensation Class	4	4	4	0	100.00
360232141139000 Workers Compensation Class	206	445	206	239	46.29
360274351110000 Workers Compensation Class	330	352	330	22	93.75
360274351127000 Workers Compensation Class	9	9	9	0	100.00
360278101110000 Workers Compensation Class	53	16	53	(37)	331.25
360278101127000 Workers Compensation Class	11	11	11	0	100.00
360278101181000 Workers Compensation Class	11	11	11	0	100.00
360291541139000 Workers Compensation Class	12	92	12	80	13.04
360299981110000 Workers Compensation Class	415	553	415	138	75.05
360299981127000 Workers Compensation Class	54	81	54	27	66.67
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<i>Total Workers' Compensation</i>	9,921	15,991	9,921	6,070	62.04

Walden Academy Inc
Income Statement
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	<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>to Total</u>
		<u>Budget</u>			<u>Budget</u>
<i>Other Benefits</i>					
390100001110000 Other Benefits Certificated	13,180	21,790	13,180	8,610	60.49
390100001127000 Other Benefits Certificated	3,500	5,500	3,500	2,000	63.64
390132131110000 Other Benefits Certificated	130	130	130	0	100.00
390174351110000 Other Benefits Certificated	1,560	2,426	1,560	866	64.30
390199981110000 Other Benefits Certificated	772	3,714	772	2,942	20.79
390200001110000 Other Benefits Classified	272	2,807	272	2,535	9.69
390200001127000 Other Benefits Classified	671	1,951	671	1,280	34.39
390200001181000 Other Benefits Classified	1,796	2,494	1,796	698	72.01
390226001110003 Other Benefits Classified	93	93	93	0	100.00
390230101110000 Other Benefits Classified	336	273	336	(63)	123.08
390230101127000 Other Benefits Classified	57	13	57	(44)	438.46
390232131181000 Other Benefits Classified	18	18	18	0	100.00
390232141139000 Other Benefits Classified	310	2,091	310	1,781	14.83
390274351110000 Other Benefits Classified	511	403	511	(108)	126.80
390274351127000 Other Benefits Classified	25	25	25	0	100.00
390291541139000 Other Benefits Classified	27	27	27	0	100.00
390299981110000 Other Benefits Classified	521	424	521	(97)	122.88
390299981127000 Other Benefits Classified	57	13	57	(44)	438.46
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<i>Total Other Benefits</i>	23,836	44,192	23,836	20,356	53.94
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Total Employee Benefits	175,312	282,310	175,312	106,998	62.10

Walden Academy Inc
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	<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>
Books and Supplies					
<i>Books/Reference</i>					
411000001110000 Textbooks/Core Curricula	25,560	25,560	25,560	0	100.00
411030101110000 Textbooks/Core Curric-Title I	649	649	649	0	100.00
411067621110000 Textbooks/CoreCurricula-AMIM	243	243	243	0	100.00
411099981110000 Textbooks/Core Curr-LCAP	2,085	2,085	2,085	0	100.00
421000001110000 Books/Reference Materials	529	546	529	17	96.89
421063001110000 Books/Reference Mtls-Prop 20	1,093	1,054	1,093	(39)	103.70
<i>Total BooksReference</i>	<i>30,159</i>	<i>30,137</i>	<i>30,159</i>	<i>(22)</i>	<i>100.07</i>
<i>Instructional Materials/Supplies</i>					
431000001110000 Instructional Mtls/Supplies	859	8,354	859	7,495	10.28
431026001110003 Instructional Mtls/Sup-ELO-P	82	0	82	(82)	0.00
431032131110000 Instruct Mtls/Suppy-ESSER III	305	305	305	0	100.00
431032141110000 Instruct Mtls/Suppy-ESSER III	147	147	147	0	100.00
431060531110000 Instruct Mtls/Supply-UPK	2,616	2,616	2,616	0	100.00
431063001110000 Instruct Mtls/Supply-Prop 20	981	8,209	981	7,228	11.95
431067621110000 Instruct Mtls/Supply-AMIM	1,078	1,078	1,078	0	100.00
431100001110000 Teacher Supplies	9,052	6,349	9,052	(2,703)	142.57
431132131110000 Teacher Supplies-ESSER III	803	803	803	0	100.00
431160531110000 Teacher Supplies-UPK	321	321	321	0	100.00
431163001110000 Teacher Supplies-Prop 20	1,882	1,151	1,882	(731)	163.51
431167621110000 Teacher Supplies-AMIM	87	87	87	0	100.00
431174351110000 Teacher Supplies-LREBG	24	24	24	0	100.00
431178101110000 Teacher Supplies-MTSS	335	625	335	290	53.60
431200001110000 Educational Software	0	8,900	0	8,900	0.00
431263001110000 Educational Software-Prop 20	5,844	5,844	5,844	0	100.00
431299981110000 Educational Software-LCAP	10,300	10,300	10,300	0	100.00
<i>Total Instructional Materials/Supplies</i>	<i>34,716</i>	<i>55,113</i>	<i>34,716</i>	<i>20,397</i>	<i>62.99</i>
<i>Supplies/Stores</i>					
432000001127000 All Other Mtls/Supplies-Admin	15,389	18,398	15,389	3,009	83.64
432000001142000 All Other Mtls/Supplies-PE	3,986	3,986	3,986	0	100.00
432000001181000 All Oth Mtls/Supply-Custodial	990	5,750	990	4,760	17.22
432026001139003 All Other Mtls/Supplies-ELO-P	0	1,020	0	1,020	0.00
432026001142003 All Other Mtls/Sup-PE-ELO-P	480	480	480	0	100.00
432032131181000 All Oth Mtl/Sup-Cust.-ESSERIII	47	47	47	0	100.00
432032141139000 All Oth Mtl/Sup-Admin-ESSERIII	69	69	69	0	100.00
432074351139000 All Other Mtls/Sup-ASP-LREBG	74	74	74	0	100.00
432074351142000 All Other Mtls/Sup-PE-LREBG	0	999	0	999	0.00
432091351127000 All Oth Mtl/Supp-Student Council	166	0	166	(166)	0.00
432091401127000 All Other Mtls/Supplies-PTC	444	444	444	0	100.00
432091401142000 All Other Mtls/Supplies-PTC	5,644	3,574	5,644	(2,070)	157.92
432091541139000 All Oth Mtls/Supplies-Aft Sch	316	316	316	0	100.00
432100001110000 Professional Develop Supplies	0	1,161	0	1,161	0.00
432167621110000 Prof Develop Supplies-AMIM	39	39	39	0	100.00
<i>Total Supplies/Stores</i>	<i>27,644</i>	<i>36,357</i>	<i>27,644</i>	<i>8,713</i>	<i>76.03</i>

Walden Academy Inc
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	<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>					
442000001110000 Non-Capitalized Computer-Instr	915	13,693	915	12,778	6.68
442000001127000 Non-Capitalized Computer-Admin	3,033	4,700	3,033	1,667	64.53
442032131110000 Non-Cap Cptr-Inst-ESSER III	629	629	629	0	100.00
442060531110000 Non-Cap Computer-UPK Planning	82	82	82	0	100.00
<i>Total Non-Capitalized Equipment</i>	<i>4,659</i>	<i>19,104</i>	<i>4,659</i>	<i>14,445</i>	<i>24.39</i>
<i>Non-Capitalized Fixed Assets</i>					
445000001110000 Non-Cap Furniture-Instr	256	4,627	256	4,371	5.53
445000001127000 Non-Cap Furniture-Admin	2,713	3,000	2,713	287	90.43
445032131110000 Non-Cap Furn-Instr-ESSER III	2,177	2,177	2,177	0	100.00
445032131127000 Non-Cap Furn-Admin-ESSER III	84	84	84	0	100.00
445060531110000 Non-Cap Furniture-Instr-UPK	3,373	3,373	3,373	0	100.00
<i>Total Non-Capitalized Fixed Assets</i>	<i>8,603</i>	<i>13,261</i>	<i>8,603</i>	<i>4,658</i>	<i>64.87</i>
<i>Food Service Supplies</i>					
470026001139003 Food Expenses-ASP-ELO-P	83	3,649	83	3,566	2.27
470032141139000 Food Expenditures-ASP-ESSER II	1,157	1,157	1,157	0	100.00
470091541139000 Food Expenditures-After School	611	194	611	(417)	314.95
472000001127000 Food Expenditures-Other	840	2,000	840	1,160	42.00
472091201127000 Food Expenditures-Other-MS	535	535	535	0	100.00
472091401127000 Food Expenditures-Other-PTC	28	28	28	0	100.00
<i>Total Food Service Supplies</i>	<i>3,254</i>	<i>7,563</i>	<i>3,254</i>	<i>4,309</i>	<i>43.03</i>
Total Books and Supplies	109,035	161,535	109,035	52,500	67.50

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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>
Services/Operating Expenses					
<i>Subagreements for Services</i>					
<hr/>					
<i>Total Subagreements for Services</i>	0	0	0	0	0.00
<i>Travel/Conferences</i>					
522000001127000 Travel & Conference-Admin	0	150	0	150	0.00
522062661127000 Travel & Conf-Admin-Ed Effect	0	225	0	225	0.00
523000001110000 Travel & Lodging-Instr	252	1,875	252	1,623	13.44
523000001127000 Travel & Lodging-Admin	0	100	0	100	0.00
<i>Total Travel/Conferences</i>	252	2,350	252	2,098	10.72
<i>Dues/Memberships</i>					
531000001127000 Dues & Memberships	5,517	7,500	5,517	1,983	73.56
<i>Total Dues/Memberships</i>	5,517	7,500	5,517	1,983	73.56
<i>Insurance</i>					
540000001127000 Insurance	29,758	35,818	29,758	6,060	83.08
<i>Total Insurance</i>	29,758	35,818	29,758	6,060	83.08
<i>Operations/Housekeeping</i>					
551500001181000 Janitorial,GardeningSvc/Supply	295	500	295	205	59.00
551591451181000 Janitorial,GardeningSvc/Supply	2,055	2,000	2,055	(55)	102.75
551691451181000 Janitorial-Carpet Cleaning-Bea	0	3,359	0	3,359	0.00
552000001181000 Security	0	100	0	100	0.00
553500001181000 Utilities	28,254	36,767	28,254	8,513	76.85
<i>Total Operations/Housekeeping</i>	30,604	42,726	30,604	12,122	71.63
<i>Rentals/Leases/Repairs</i>					
561000001127000 Equipment Rental/Lease	17,014	22,538	17,014	5,524	75.49
562000001187000 Property/Building Rental	218	31,364	218	31,146	0.70
562060301187000 Property/Building Rental-SB740	93,821	94,094	93,821	273	99.71
562100001187000 Property Taxes - New property	2,341	3,700	2,341	1,359	63.27
562500001187000 Modular Lease	13,616	33,791	13,616	20,175	40.29
562560301187000 Modular Lease-SB740	19,009	19,009	19,009	0	100.00
563000001127000 Repairs/Maintenance-Computers	996	499	996	(497)	199.60
563000001187000 Repairs/Maintenance-Building	3,193	3,193	3,193	0	100.00
563032131187000 Repair/Maint.-Build-ESSER III	2,122	2,122	2,122	0	100.00
563091451187000 Repairs/Maint-Beautification	10,221	8,870	10,221	(1,351)	115.23
563100001127000 Repairs/Maintenance-Othr Equip	1,077	1,077	1,077	0	100.00
563100001187000 Grounds Upkeep & Improvement	0	500	0	500	0.00
<i>Total Rentals/Leases/Repairs</i>	163,628	220,757	163,628	57,129	74.12
<i>Direct Costs Transfers</i>					
<hr/>					
<i>Total Direct Costs Transfers</i>	0	0	0	0	0.00

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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>Professional Services</i>					
58030000071910 Accounting/Audit Services	15,120	22,930	15,120	7,810	65.94
580500001127000 Advertising Fees	0	1,000	0	1,000	0.00
580600001127000 Assemblies	93	3,000	93	2,907	3.10
580900001127000 Banking Fees	145	450	145	305	32.22
581200000073000 Business Services	28,808	41,625	28,808	12,817	69.21
581200000073001 Business Services-Edtec	8,640	9,754	8,640	1,114	88.58
582000001127000 Consultants-Admin	10,583	18,200	10,583	7,617	58.15
582165005711900 Contract Services-Instr-SpEd	0	7,250	0	7,250	0.00
582165465711900 Contract Svcs-Instr-SpEd MHS	0	14,242	0	14,242	0.00
582199985711900 Contract Services-Instr-SpEd	0	12,700	0	12,700	0.00
582400000076000 District Oversight Fee	0	21,413	0	21,413	0.00
583000001110000 Field Trip	1,684	805	1,684	(879)	209.19
583091201100000 Field Trip-MS	2,275	0	2,275	(2,275)	0.00
583091401110000 Field Trip-PTC	742	10,000	742	9,258	7.42
583600001127000 Fingerprinting	1,096	1,050	1,096	(46)	104.38
583691401127000 Fingerprinting-PTC	324	750	324	426	43.20
583967621127000 Fundraising Expense-AMIM	11	0	11	(11)	0.00
583991201127000 Fundraising Expense-MS	134	450	134	316	29.78
583991261127000 Fundraising Expense	0	35	0	35	0.00
583991351127000 Fundraising Exp-Student Counc	351	70	351	(281)	501.43
583991371127000 Fundraising Expense-T Shirts	0	1,000	0	1,000	0.00
583991401127000 Fundraising Expense-PTC	113	600	113	487	18.83
584500001127000 Legal Services Contracts	3,863	5,000	3,863	1,137	77.26
584800001127000 Licenses & Other Fees	556	2,000	556	1,444	27.80
584800001137000 Licenses & Other Fees-Food Svc	258	258	258	0	100.00
585100001127000 Marketing & Student Recruiting	3,844	5,000	3,844	1,156	76.88
585891401142000 Other Svcs/Op Exp-PE/ATHLETICS	0	150	0	150	0.00
585900001127000 Payroll Fees	9,285	13,256	9,285	3,971	70.04
586000001127000 Printing and Reproduction	2,388	2,500	2,388	112	95.52
586091201127000 Printing and Reproduction-MS	45	45	45	0	100.00
586300001110000 Prof Development Exp-Instruct	98	16,218	98	16,120	0.60
586300001127000 Prof Development Exp-Admin	0	2,000	0	2,000	0.00
586332171110000 Prof Dev Exp-Instr-GEER II	4,045	4,045	4,045	0	100.00
586340351110000 Prof Dev Exp-Instr-Title II	0	5,082	0	5,082	0.00
586362661110000 Prof Dev Exp-Instr-Ed Effect	649	8,000	649	7,351	8.11
586378101110000 Prof Develop Exp-Instr-MTSS	0	4,000	0	4,000	0.00
586400001127000 State Service Use Tax-Admin	0	127	0	127	0.00
587700001127000 Student Activites	70	3,750	70	3,680	1.87
587700001142000 Student Activites-PE	0	150	0	150	0.00
587767621127000 Student Activites-AMIM	13	13	13	0	100.00
587791351127000 Student Activites-Student Coun	24	100	24	76	24.00
587791401127000 Student Activites-PTC	689	539	689	(150)	127.83
587800001127000 Student Assessment	20	10,300	20	10,280	0.19
588100001127000 Student Information System	5,852	5,852	5,852	0	100.00
588130101127000 Student Information Sys-TitleI	439	439	439	0	100.00
588199981127000 Student Information Sys-LCAP	5,081	5,081	5,081	0	100.00
588700001127000 Technology Services	0	15,000	0	15,000	0.00
<i>Total Professional Services</i>	<i>107,338</i>	<i>276,229</i>	<i>107,338</i>	<i>168,891</i>	<i>38.86</i>
<i>Communications</i>					
591000001127000 Postage and Shipping	556	877	556	321	63.40
592000001127000 Internet / Website Fees	2,020	15,600	2,020	13,580	12.95
593000001127000 Telephone & Fax	5,793	8,047	5,793	2,254	71.99
<i>Total Communications</i>	<i>8,369</i>	<i>24,524</i>	<i>8,369</i>	<i>16,155</i>	<i>34.13</i>
Total Services/Operating Expenses	345,466	609,904	345,466	264,438	56.64

Walden Academy Inc
Income Statement
For the Eight Months Ending February 29, 2024

	<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>
Capital Outlay					
690000001110000 Depreciation/Amortization Exp	0	117,716	0	117,716	0.00
Total Capital Outlay	0	117,716	0	117,716	0.00
Other Outgo					
714165000092000 SpEd Encroachment	0	105,386	0	105,386	0.00
714199980092000 SpEd Encroachment-LCAP	0	12,000	0	12,000	0.00
Total Other Outgo	0	117,386	0	117,386	0.00
Total Expenses	1,607,954	2,800,344	1,607,954	1,192,390	57.42
Other Sources and Uses					
Other Sources					
8980000000000000 Contrib from Unrestr Resource	0	(112,636)	0	(112,636)	0.00
8980650000000000 Contrib from Unrestr Res-SpEd	0	112,636	0	112,636	0.00
Total Other Sources	0	0	0	0	0.00
Other Uses					
Total Other Uses	0	0	0	0	0.00
Total Other Sources and Uses	0	0	0	0	0.00
Net Increase/Decrease in Fund Balance	(233,865)	(39,330)	(233,865)	194,535	594.62

Walden Academy Inc
Balance Sheet
February 29, 2024

ASSETS

Current Assets

Cash in Bank-Tri Cty x0950	\$	470,953.69	
Cash in Bank-Tri Cty x4876		705.48	
Cash in Bank-Tri Cty x4244		6,478.34	
Cash in Bank-Tri Cty x6472		1,317,898.25	
Employee Receivable-Med 125		409.59	
Due frm Grantor Gov-ESSER 3213		1,974.60	
Due frm Grantor Gov-ESSER 3214		5,488.33	
Due from Grantor Gov-SB740		40,924.65	
Prepaid Expenses/Deposits		8,317.00	
Prepaid Expenses-MS		8,200.02	
Prepaid Expenses-Parent Club		95.00	
		95.00	

Total Current Assets 1,861,444.95

Property and Equipment

Land		186,946.05	
Sites/Improvement of Sites		239,742.21	
Accumulated Depr-Site Improv		(179,954.00)	
Buildings/Improvement of Bldgs		542,024.56	
Accumulated Depr-Buildings		(289,032.81)	
		(289,032.81)	

Total Property and Equipment 499,726.01

Other Assets

Operating Lease ROU Asset		918,017.78	
ROU Accumulated Amortization		(130,751.84)	
		(130,751.84)	

Total Other Assets 787,265.94

Total Assets \$ 3,148,436.90

Walden Academy Inc
Balance Sheet
February 29, 2024

LIABILITIES AND CAPITAL

Current Liabilities		
Employee Payable-Med 125	\$	1,208.85
Worker's Compensation Payable		(1,167.79)
Summer Withholding Payable		63,068.39
Garnishments Payable		45.56
Vanguard Retirement Payable		(3,221.12)
Aflac Prem Payable		431.85
Health Premiums Payable		(8,246.51)
Due to Grantor Govern-Prop 39		21,118.33
Current Portion-Capital Lease		<u>135,864.68</u>
Total Current Liabilities		209,102.24
Long-Term Liabilities		
Long Term Portion-Capital Leas		<u>658,803.58</u>
Total Long-Term Liabilities		<u>658,803.58</u>
Total Liabilities		867,905.82
Capital		
Beginning Fund Balance		2,514,395.63
Net Income		<u>(233,864.55)</u>
Total Capital		<u>2,280,531.08</u>
Total Liabilities & Capital	\$	<u><u>3,148,436.90</u></u>

Cash Flow Worksheet

Actuals through the month of February		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	
Budget Forecast	YTD Actual	Budget Remain	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beginning Cash			1,646,261	1,757,011	1,573,883	1,501,793	1,464,164	1,777,834	1,755,541	1,906,560	1,796,036	2,057,864	2,006,816	1,926,401	1,646,261
Revenues															
LFFF Funding															
State Aid Portion	916,374	502,811	413,563	45,711	45,710	164,556	82,278	82,278	82,278	82,278	82,365	82,365	82,365	82,365	832,271
EPA Funding	488,374	244,040	244,334			122,020		122,020		105,349					349,389
In Lieu Tax Portion CY	721,682	361,375	360,307	43,365	144,550	57,820	57,820	57,820	57,820	166,222	54,201	54,201	54,201	54,201	690,200
In Lieu Tax Portion PY	13,422	2	13,420	2						13,420					13,422
Other Fed Rev-NCLB-Title I	38,212	14,780	23,432						14,780	9,553				9,553	33,886
Other Fed Rev-NCLB-Title II	5,491	0	5,491							1,373				1,373	2,746
Other Fed Rev-ESSER III RS 3213	11,036	11,036	0	9,426	1,610										11,036
Other Fed Rev-ESSER III RS 3214	45,734	21,038	24,696	1,810	5,565	6,718	4,844	2,100							21,038
Other Fed Rev-GEER II RS 3217	4,045	4,045	0	4,045											4,045
Other Fed Rev-NCLB-Title IV	10,000	6,966	3,034						6,966					3,034	10,000
California Lottery	51,969	22,215	29,754			2,952		19,264		15,674					37,889
All Other State Revenues-Mandate Block	3,477	3,477	0					3,477							3,477
All Other State Revenues-ELOP	158,711	87,278	71,433	7,934	7,934	28,564	14,282	14,282	14,282	14,287	14,287	14,287	14,287	14,287	144,426
All Other State Revenues-SB740	113,103	0	113,103							56,552					84,827
All Other State Revenues-SpEd MHHS 6546	14,012	7,834	6,178	712	712	2,564	1,282	1,282	1,282	1,236	1,236	1,236	1,236	1,236	12,778
All Other State Revenues-AMIM RS 6762	50,510	50,510	0			50,510									50,510
All Other State Revenues-AMS RS 6770	29,608	0	29,608							5,922				5,922	23,688
All Other State Revenues-LREBG RS 7435	177	177	0			177									177
All Other State Revenues-MTSS RS 7810	25,000	0	25,000							25,000					25,000
Interest	14,414	17,913	-3,499	3,035	2,201	2,984	3,093	3,102	3,102	125	125	125	125	125	18,414
Donations	820	820	0				100	720	0	0	0	0	0	0	820
Donations-PTC	10,000	310	9,690			310									10,000
Other Local Revenue-MiscT-Shirt Sales	3,100	409	2,691	156	205		0			2,423	2,423	2,423	2,423	2,423	3,100
Other Local Revenue-Student Meals	7,500	0	7,500							673	673	673	673	673	7,500
Other Local Revenue-MS Fundraising	10,000	9,659	341					300		1,875	1,875	1,875	1,875	1,875	10,000
Other Local Revenue-Fundraising	2,500	191	2,309			1,069	6,359			577	577	577	577	577	2,500
Other Local Revenue-Student Council	243	425	-182					243							425
Other Local Revenue-After School	11,500	6,778	4,722	283	3,642	1,113	582	301	182	1,181	1,181	1,181	1,181	1,181	11,500
Total Revenues	2,761,014	1,374,089	1,386,925	48	107,976	155,499	441,358	174,117	303,711	123,269	503,890	164,949	164,949	207,185	2,415,063
Expenses															
Certificated	1,009,829	672,228	337,601	13,001	67,263	100,556	105,320	94,496	89,963	105,740	84,400	84,400	84,400	84,400	1,009,829
Classified	501,664	305,912	195,752	14,780	14,550	42,882	50,750	42,859	29,319	58,447	48,938	48,938	48,938	48,938	501,664
Employee Benefits	282,310	175,312	106,998	9,440	14,443	22,914	32,827	23,923	24,923	28,369	26,750	26,750	26,750	26,750	282,310
Books and Supplies	161,535	109,037	52,498	16,331	24,704	7,843	2,765	4,073	2,001	8,305	13,125	13,125	13,125	13,125	161,535
Services & Operational Expenses	588,491	345,465	243,026	65,066	41,190	34,458	37,177	35,059	35,908	41,136	60,757	60,757	60,757	60,757	588,491
Oversight Fee	21,413	0	21,413												21,413
SPED Encroachment	117,386	0	117,386							58,693					58,693
Total Expenses	2,682,628	1,607,954	1,074,674	118,618	162,149	208,653	228,838	200,410	182,114	241,997	292,662	233,969	233,969	255,382	2,623,935

Cash Flow Worksheet

Actuals through the month of February	Budget	YTD	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Beginning Cash	Forecast	Actual	Remain	1,646,261	1,757,011	1,573,883	1,501,793	1,464,164	1,777,834	1,755,541	1,906,560	1,796,036	2,057,864	2,006,816	1,926,401	1,646,261
Net Increase/Decrease in Fund Balance	78,386			-118,570	-94,038	-157,199	-53,153	212,519	-26,293	121,598	-118,728	211,228	-69,019	-69,019	-48,197	-208,872
Adjustments and Prior Year																
Current Year Adjustments																
Payroll Liabilities				-8,018	2,372	-5,294	10,054	-8,480	-1,535	-1,844	1,502					-11,244
Payroll Reserve for Summer Pay				6,748	10,075	10,911	10,911	8,381	10,255	10,227	6,471	9,572	9,572	9,572	-12,814	78,971
Employee Receivable				-910	-377	148	125	125	125	125	230	103	103	151	52	0
Prepaid Expenses										-8,295			8,295			0
Due from Grantor Gov-ESSER III RS 3213					-9,426	-1,610		9,061								-1,975
Due from Grantor Gov-ESSER III RS 3214					-3,034					-5,488						-5,488
Due from Grantor Gov-GEER RS 3217					1,736					3,034						0
Accounts Payable				-1,736	1,736											0
Other Sources/Uses																
Deferred Revenue-ESSER RS 3214					-1,810	-5,565	-5,565	-6,718	-4,844	3,388						-15,550
Deferred Revenue-GEER RS 3217					-1,011											-1,011
Prior Year Transactions																
Accounts Receivable	14,642	14,642														14,642
Due from Grantor Govern	820,072	779,147		463,579	56,466	74,416		156,410		28,276		40,924				820,072
Prepaid Expenses	54,305	45,988		45,988												45,988
Accounts Payable	-19,152	-19,152		-8,535	-10,617											-19,152
Due to Grantor Govern-EPA	-163,267	-163,267		-163,267												-163,267
Due to Grantor Govern	-194,080	-172,961		-5,021	-110,312			-57,628						-21,118		-194,080
Payroll Liabilities	-119,854	-119,854		-92,760	-21,635	-5,459										-119,854
Total Adjustments and Prior Year				229,320	-89,090	85,109	15,525	101,150	4,001	29,422	8,203	50,600	17,971	-11,395	-12,762	428,053
Net Change and Ending Cash Balance				110,750	-183,128	-72,090	-37,628	313,669	-22,293	151,019	-110,524	261,829	-51,049	-80,414	-60,959	1,646,261
Ending Cash Balance				1,757,011	1,573,883	1,501,793	1,464,164	1,777,834	1,755,541	1,906,560	1,796,036	2,057,864	2,006,816	1,926,401	1,865,442	1,865,442
Cash in Bank x0950				1,749,414	812,850	740,917	701,088	710,618	685,386	833,653	470,954	0	0	0	1,630,632	
Cash in Bank x4876				1,473	4,909	1,732	1,732	2,887	2,734	2,211	705	0	0	0	0	9,505
Cash in Bank x4244				6,124	6,124	6,124	6,124	6,124	6,124	6,296	6,478	0	0	0	0	6,124
Cash in Bank x6472				0	750,000	753,020	755,220	1,058,205	1,061,297	1,064,399	1,317,898	0	0	0	0	6,124
				0	0	0	0	0	0	0	0	2,057,864	2,006,816	1,926,401	213,058	

BOARD REPORT

DATE: March 2024

Topic/Agenda Item: Auditor for 2023-2024 School Year

Personnel Involved: CFO

Issues involved/fiscal implications:

Annually Walden Academy is required to have an independent financial audit. Walden has used CliftonLarsonAllen LLP to complete the audit since its beginning.

The CFO has been satisfied with the level and quality of service provided by the audit firm.

The rate for the audit and tax return is approximately \$21,790.

Recommendation:

Move to approve CliftonLarsonAllen LLP as the auditors for the 2023-2024 school year.



Statement of Work - Audit Services

January 24, 2024

This document constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated September 11, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Walden Academy ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2024.

Wade McMullen is responsible for the performance of the audit engagement. Per Education Code Section 41020(f)(2), there is a limit of six consecutive years for any firm where the principal of the audit and the reviewing principal have been the same in each of those years. This is the second consecutive year Wade McMullen will be the engagement principal.

Scope of audit services

We will audit the financial statements of Walden Academy, which comprise the financial statements identified below, and the related notes to the financial statements (collectively, the "financial statements") as of and for the year ended June 30, 2024.

The statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

We will also evaluate and report on the presentation of the following supplementary information accompanying the financial statements in relation to the financial statements as a whole:

Schedule of Instructional Time

Schedule of Average Daily Attendance

Reconciliation of Annual Financial Report With Audited Financial Statements

The following supplementary information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

Local Education Agency Organization Structure

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of adjusting journal entries, as needed.
- Preparation of the informational tax returns.

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). 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 auditing standards generally accepted in the United States of America (U.S. GAAS) 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.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the 2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel (State Audit Guide). 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. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinions.

We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial

statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also 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*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

The state compliance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Audit Guide.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* and the State Audit Guide.

Those standards 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, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 have identified during the audit.
- 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 our evaluation of 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.

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:

- Management Override of Controls
- Revenue Recognition

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, Government Auditing Standards and the State Audit Guide. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, Government Auditing Standards do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing 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 AICPA professional standards, *Government Auditing Standards*, and the State Audit Guide.

As part of obtaining reasonable assurance about whether the financial statements are free of material

misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations,

contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

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

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California Department of Education, California State Controllers Office, and authorizer(s), or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the California Department of Education, California State Controllers Office, and authorizer(s). If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fees are outlined in the table below:

Service	Fee
Financial Statement Audit	\$15,500
Implementation of the New Risk Auditing Standards which includes an increase in information technology testing	\$1,750
Informational tax return services	\$3,500
Technology and client support fee	\$1,040
Total	\$21,790

We will also bill for expenses including travel, internal and administrative charges, and a technology and client support fee of five (5%) of all professional fees billed. Our fee is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. There is a ten percent withholding clause per Education Code 14505.

Professional fees will be billed as follows:

Progress bill to be mailed on	Amount to be billed
Upon execution of the SOW	One-third of our professional fees
Upon the commencement of substantive procedures	One-third of our professional fees
Issuance of draft report(s)	One-third of our professional fees

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate. Additional state compliance procedures as required in the 2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel will be billed as out-of-scope.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services

described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Agreement

We appreciate the opportunity to provide to you the services described in this SOW under the MSA and believe this SOW accurately summarizes the significant terms of our audit engagement. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA related to audit services. If you have any questions, please let us know. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of Walden Academy.

CLA
CliftonLarsonAllen LLP

Wade McMullen

McMullen, Wade, Principal

SIGNED 2/28/2024, 4:39:43 PM PST

Client
Walden Academy

SIGN:

Merrilee Vanderwaal

DATE:



Walden Academy
1149 W. Wood St.
Willows, CA 95988
(530)361-6480

Creating a confident community passionate about lifelong learning

Director's Report

March 2024

The mission of Walden Academy is to provide an innovative learning environment that extends beyond the classroom. Science and challenging academics encourage students to collaborate and exceed in all aspects of life as modeled by family, school, and community.

I. LCAP Goal 1: Through the implementation of state academic content, performance, and ELD standards, Walden Academy will provide engaging and challenging learning opportunities in a broad course of study emphasizing science and instructed by highly qualified professionals with sufficient instructional material on a well maintained campus.

Conditions of Learning

1. Basic

A. Credentialed teachers

Teachers possess appropriate credentials for their assignments. We have 4 teachers without a clear credential who are currently enrolled in an induction program. We have one teacher who has just requested a renewal of her credential and we are awaiting confirmation through the CTC.

B. Access to standards-aligned instructional materials

1. We continue to provide standards-aligned material to all Walden Academy students.
2. We are looking into changing out our ELA curriculum (Benchmark) for a new ELA curriculum (Magnetic Reading) which is aligned with Science of Reading. We are looking to possibly adopt a stand alone curriculum for intervention. We are looking into a comprehensive TK curriculum, Frog Street. I have requested samples and teachers are reviewing them currently. (We have not received samples for the intervention or Frog Street curriculum just yet, but we have had a virtual meeting with Frog Street and previewed materials). Should teachers like the curriculums, we will hold a parent preview night to gather feedback from families before recommending the curriculum to the board for adoption.

C. Facilities in good repair

Facilities remain in excellent condition.

2. State Standards Implementation---*English language development standards and academic content & performance standards*

A. Walk Through Data Summary

In this month's walkthrough data analysis at Walden Academy, several notable trends have emerged, indicating positive shifts in instructional practices. The engagement rate stands at a commendable 91.9%, marking our ability to maintain over 90% engagement for several consecutive months. This suggests that instructional strategies and pacing adjustments over the last few months are effectively fostering higher engagement among students.

Furthermore, there's been a notable change in the distribution of instructional focus, with 54.5% of classrooms now emphasizing supplemental instruction compared to 45.5% focusing on core instruction. This marks a departure from the previous month's allocation of 66% core instruction and 34% supplemental instruction. The increase in supplemental instruction, coupled with a greater percentage (45.5%) of teachers engaging in higher-level thinking discussions, indicates a commitment to diverse and enriched learning experiences.

Additionally, 90.9% of classrooms are maintaining adequate pacing, reflecting a consistent effort to ensure that lessons progress optimally for student comprehension. Moreover, a promising finding is that 90.9% of classrooms exhibit normal or quiet noise levels conducive to effective learning, maintaining a positive environment for academic engagement.

Differentiation remains a key focus area, with all walkthroughs demonstrating evidence of various differentiation components, particularly process and content differentiation. This underscores the school's commitment to catering to diverse student needs and maximizing individual learning potential.

Looking ahead, Walden Academy is poised to continue leveraging walkthrough data insights to inform future educational strategies and enhancements. Collaboration and Professional Learning Communities (PLCs) will maintain their focus on differentiation and engagement. We just concluded a valuable professional development on differentiation through iReady- where teachers and paraprofessionals learned how to effectively and efficiently use our iReady platform to further scaffold instruction for students.

Overall, the walkthrough data reflects a dynamic educational environment at Walden Academy, characterized by responsive teaching practices, student-centered approaches, and a commitment to continuous improvement.

3. Course Access---*broad course of study*

Broad Course of Study

A. Students continue to receive a broad course of study. We are still looking at the possibility of incorporating STEAM with an agricultural focus beginning the 24/25 school year. I have reached out to Merrilee, and we will be meeting after tax season to look at the budget and our possibilities.

II. LCAP Goal 2: Through the implementation of CCSS, Walden Academy will provide learning opportunities that result in increased academic achievement for all groups of students.

Pupil Outcomes

4. Student Achievement- *We are working towards our school and classroom goals. Students took the iReady Diagnostic test this week, and we are using the data to drive instruction.*

A. School Goals:

1. Walden will have 45% of students score on or above level on the CAASPP for the 2023/24 school year in ELA.
2. Walden will have 30% of students score on or above level on the CAASPP for the 2023/24 school year in Math.

B. Incentives for school goals: Classrooms will be setting their new iReady goals at their next PLC on the 27th. We will have one last incentive for meeting these goals after our next iReady in May.

III. LCAP Goal 3: A positive school climate with all stakeholders participating in activities which increase student engagement and parental involvement.

Engagement

5. Parent Involvement---*efforts to seek parent input in decision making & parent participation in programs for special need subgroups*

- A.** I send out weekly newsletters to staff and to families each Friday. This is the River Hawk Weekly Review (staff) and the River Hawk Talk (families).
- B.** I have sent a request for over 175 volunteer opportunities run through the school office. Volunteer work was encouraged at Back to School Night. I have also been honoring volunteers on our weekly River Hawk Talk. We awarded Leah Gonzalez as the volunteer of the month award on March 22nd.
- C.** We've been able to open the CARES store each Friday through the help of Parent Volunteers.
- D.** I have reached out to families and community members for input on developing a new school mission. I received great feedback.

6. Pupil Engagement---*attendance rates/chronic absenteeism*

A. Attendance: Monitoring has commenced at the start of the year. **We are averaging 94% average daily attendance.**

7. School Climate---*suspension/expulsion, school safety & connectedness A.*

Connectedness: We have begun our Staff Recognition program. We are using referrals and celebrating 4-5 staff members each month.

B. Behavior Management:

Comparing this month to last month, we can observe shifts in the distribution of incidents across grade levels. Notably, in the current month, there's a higher percentage of incidents in 8th and 4th grades, while 2nd grade has seen a decrease in the percentage of incidents compared to last month.

In terms of incident types, there's been a shift in the current month with a higher percentage of incidents related to "Not Following Rules" and "Disruptive Behavior." "Defiance/Disrespect" remains a significant category but with a slightly lower percentage compared to last month.

- I want to be clear that we have not removed ANY students from the school. (and the board would be aware if we did). We have 4 students on behavior contracts (meaning one more major offense and we will have an expulsion hearing). Two students have left on their own accord (one at the beginning of the year and one within the last two weeks) to get additional support for behavior.

C. Positive Behavior Intervention Support/ CARES Cash: Students have cashed in \$143 ones and \$585 fives.

D. We are preparing for CAASPP testing and have been conducting ELPAC testing.

Current Enrollment

A. Current enrollment numbers are 177 students. We are expecting an enrollment packet for a 2nd grader who will join our 1/2 combo class. Our kindergarten for 24/25 is FULL! We've sent out intent to return notices to families to better understand what our enrollment numbers will look like. They are due 3/22/24.

Respectfully submitted,

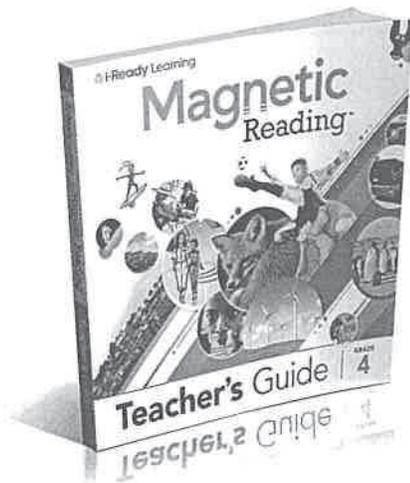
Amber Calonico NBCT, MAT, M.Ed

Program Components

Whether using *Magnetic Reading* as a standalone program or in conjunction with other components of an English language arts curriculum, educators have the resources and flexibility to meet all their instruction and assessment needs.

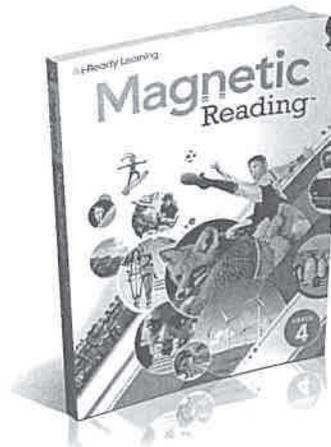
Teacher's Guide

Everything that teachers need in one book, including standards-aligned curriculum, content roadmap, scaffolded activities, and assessments.



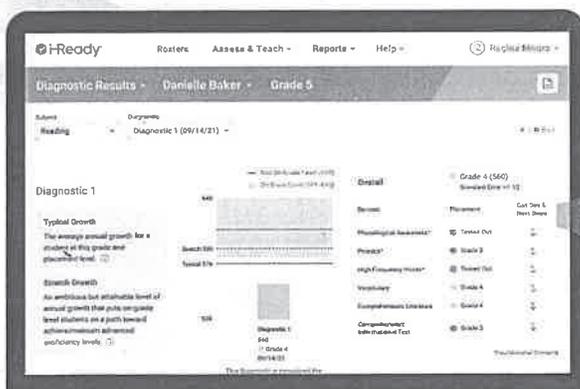
Student Book

A powerful resource for students to become better readers. Scaffolded supports throughout help students build stamina in reading grade-level content.



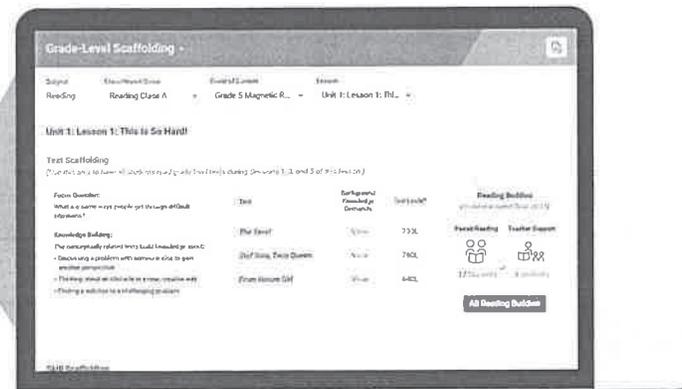
i-Ready Diagnostic

See a portrait of student growth and a path to proficiency with this adaptive Diagnostic assessment.



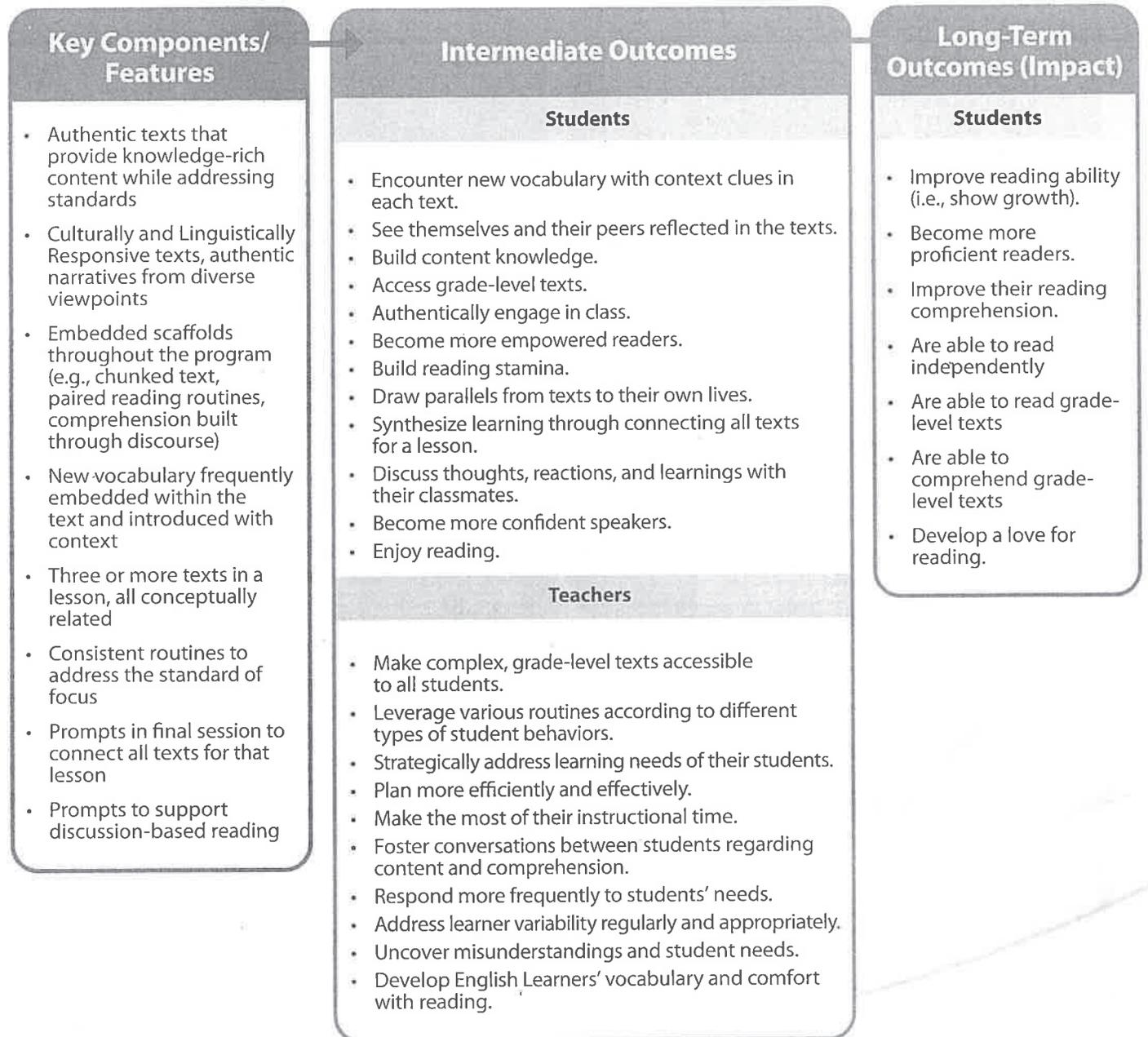
Grade-Level Scaffolding Report

Consult before teaching each lesson to plan reading and standards-based instructional scaffolds with students' individual needs in mind.



Logic Model

Magnetic Reading was built on four complementary and overlapping pedagogical pillars: Knowledge-Rich Learning, Culturally and Linguistically Responsive Pedagogy, Scaffolds to Support Learner Variability, and Data to Inform Instruction. *Magnetic Reading's* comprehensive theory of action is grounded in these pillars. As shown in the logic model below, the key components and features of *Magnetic Reading* can be used with various teaching strategies and activities to lead to intermediate outcomes that will ultimately result in long-term outcomes for students such as improving their reading comprehension, being able to read grade-level texts, and developing a lifelong love of reading.



Program Structure

Magnetic Reading includes six units. Within each conceptually interconnected unit, several Focus lessons culminate with a Connect It lesson. Each Focus lesson targets a single literary or informational standard and builds knowledge on the lesson topic. The Connect It lesson synthesizes skills and knowledge from across the unit.

Focus Lessons

Each **Focus lesson** takes place across six 30- to 45-minute sessions.

Session 1

Scaffold Reading

- Build background knowledge.
- Explore conceptual vocabulary.
- Read/discuss Text 1.

Session 4

Practice the Focus Standard

- Revisit the Focus Standard.
- Apply the Focus Standard to analyze Text 2.

Session 2

Practice the Focus Standard

- Discuss the Focus Standard.
- Apply the Focus Standard to analyze Text 1.

Session 5

Independent Reading and Practice

- Read Text 3.
- Build knowledge of the lesson topic.
- Independently apply the Focus Standard.

Session 3

Scaffold Reading

- Read/discuss Text 2.
- Build knowledge of the lesson topic.

Session 6

Respond to the Focus Question

Synthesize knowledge from Texts 1, 2, and 3.

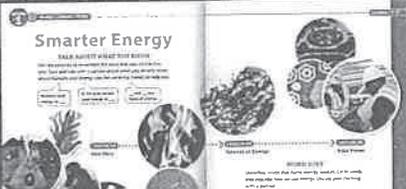
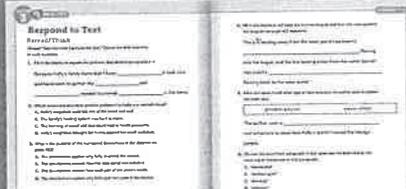
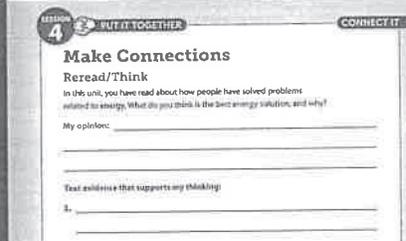
Primary Instructional Focus

Although students read, apply standards, and build knowledge in every session, each session is color-coded according to its primary instructional focus.

- Purple Pages:** Knowledge Building
- Blue Pages:** Reading
- Green Pages:** Standards Practice

Connect It Lessons

A **Connect It lesson** at the end of each unit consolidates learning. Students read and analyze a longer text and integrate knowledge and standards practice gained across the unit. Each **Connect It lesson** takes place across four 30- to 45-minute sessions. The Teacher's Guide provides additional resources for reteaching and suggestions for projects to extend learning.

Session 1	Connect Concepts, Build Background Build on key unit concepts and explore vocabulary to build background knowledge for the culminating text.	
Session 2	Read a Culminating Text Students read a longer, culminating text that builds on knowledge gained in previous lessons.	
Session 3	Practice the Unit Standards Students work independently to complete tasks that integrate practice of previously taught unit standards.	
Session 4	Synthesize Knowledge across Unit Texts Students "put it all together" in an activity that explores the unit topic and requires students to make connections between the Connect It text and other unit texts.	

Primary Instructional Focus
Although students read, apply standards, and build knowledge in every session, each session is color-coded according to its primary instructional focus.

 **Purple Pages:** Knowledge Building  **Blue Pages:** Reading  **Green Pages:** Standards Practice

This Executive Summary is excerpted from Curriculum Associates. (2022). Magnetic Reading *research base*. Author. For further information about *i-Ready* research, please visit CurriculumAssociates.com/Research.

Walden Academy
PRINCIPAL/ASSISTANT PRINCIPAL MAJOR SUMMATIVE EVALUATION

NAME : _____ **DATE:** _____

ID #: _____ **LOCATION NAME:** _____

SUPERVISOR/EVALUATOR: _____

**DATES OF OBSERVATIONS/
 SITE VISITS:** _____

The evaluator will assess the employee's job performance on the Principal/Assistant Principal Personnel Evaluation Process using the scale below. A summary statement **MUST** be included for Standards assessed as **Developing** or **Ineffective**.

Performance Standard Rating: Performance for each of the Principal Standards for Educational Leaders (PSEL) will be rated according to the four performance levels (Ineffective, Developing, Accomplished, and Exemplary) as noted in the rubric following each standard. The rating will be a representation of performance, combining data from multiple sources of evidence across each standard.

Standard 1 (S1)	Standard 2 (S2)	Standard 3 (S3)	Standard 4 (S4)	Standard 5 (S5)
Mission, Vision, and Core Values	Ethics and Professional Norms	Equity and Cultural Responsiveness	Curriculum, Instruction, Assessment	Community of Care and Support for Students
Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
Standard 6 (S6)	Standard 7 (S7)	Standard 8 (S8)	Standard 9 (S9)	Standard 10 (S10)
Professional Capacity of School Personnel	Professional Community for Teachers and Staff	Meaningful Engagement of Families and Community	Operations and Management	School Improvement
Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

SUMMATIVE RATING

Summative Rating: The ratings for the Principal Standards for Educational Leaders (PSEL) are consolidated into four measures: Planning, Environment, Instruction, Professionalism. Regarding the measures of Planning, Environment, and Professionalism, each of which is composed of three standards, evaluators will use professional judgment and the rubric below to consolidate the three standards into a single rating for each measure. Reference the applicable table in the Certified Personnel Evaluation Plan for alignment of Standards and Measures.

Measures	Planning	Environment	Instruction	Professionalism
	Mission, Vision, and Core Values (S1); Operations and Management (S9); School Improvement (S10)	Equity and Cultural Responsiveness (S3); Community of Care and Support for Students (S5); Professional Community for Teachers and Staff (S7)	Curriculum, Instruction, Assessment (S4)	Ethics and Professional Norms (S2); Professional Capacity of School Personnel (S6); Meaningful Engagement of Families and Community (S8)
Summative Rating	Choose an item.	Choose an item.	Choose an item.	Choose an item.

Ineffective	Developing	Accomplished <i>is the expected level of performance</i>	Exemplary <i>In addition to meeting the requirements for Accomplished</i>
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Major Summative Evaluation – Principal, Assistant Principal

<p>Over time, has not met the standard and has not demonstrated acceptable levels of performance.</p> <p>Practices and outcomes are unacceptable and require immediate attention and monitoring.</p> <p><i>Sample Language Look-fors:</i> negatively impacts, unable, unwilling restricts, lacks, unaware, unsuccessfully.</p>	<p>Demonstrates the knowledge and awareness of effective leadership practices but does not consistently or effectively execute those practices.</p> <p>May demonstrate appropriate effort but shows limited evidence of impact.</p> <p><i>Sample Language Look-fors:</i> limited implementation. attempts to develop, demonstrates basic knowledge and awareness, inconsistent</p>	<p>Consistently implements effective leadership practices.</p> <p>Demonstrates proficient performance.</p> <p><i>Sample Language Look-fors:</i> ensures most, builds and sustains, develops, consistently implements</p>	<p>Builds the capacity of others and is able to increase the number of highly effective teachers.</p> <p>Continuously demonstrates an expert level of performance.</p> <p><i>Sample Language Look-fors:</i> ensures ALL, builds and sustains, supports development of all, builds capacity of others, consistently implements</p>
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OPTIONAL COMMENTS BY EVALUATOR AND/OR PRINCIPAL/ASSISTANT PRINCIPAL

Optional comments may be written below or may be attached to this form provided that the evaluator and principal/assistant principal have initialed all additional pages.

PROFESSIONAL GROWTH PLAN

The Professional Growth Plan and Job Description are attached.

We hereby acknowledge that a conference has been conducted, the evaluation discussed, and a copy has been provided to the principal whose signature does not indicate agreement with the content. In the event the principal disagrees with this evaluation, a written response may be submitted within ten (10) working days of receipt of the evaluation to the Director of Employee Relations for inclusion in the personnel file. A copy of the written response is to be provided to the evaluator by the principal. Certified personnel have the right to appeal to a JCPS District Evaluation Appeals Panel (DEAP) within fourteen (14) calendar days after receiving a summative evaluation. Appeals must be submitted in writing to the superintendent/designee using the JCPS Certified Evaluation Appeals Form. Appeals to a DEAP may be based upon evaluation process or evaluation content concerns.

Employee

Date

Evaluator

Date

PSEL Standard 1: Mission, Vision and Core Values

Effective educational leaders develop, advocate and enact a shared mission, vision and core values of high-quality education and academic success and well-being of each student.

Ineffective	Developing	Accomplished	Exemplary

- 1.a Develops an educational mission for the school to promote the academic success and well-being of each student
- 1.b. In collaboration with members of the school and the community and using relevant data, develops and promotes a vision for the school on the successful learning and development of each child and on instructional and organizational practices that promote such success
- 1.c. Articulates, advocates, and cultivates core values that define the school’s culture and stress the imperative of child-centered education; high expectations and student support; equity, inclusiveness and social justice; openness, caring and trust; and continuous improvement
- 1.d. Strategically develops, implements and evaluates actions to achieve the vision for the school
- 1.e. Reviews the school’s mission and vision and adjusts them to changing expectations and opportunities for the school and changing needs and situations of students
- 1.f. Develops shared understanding of and commitment to mission, vision and core values within the school and the community
- 1.g. Models and pursues the school’s mission, vision and core values in all aspects of leadership

Summary statement:

PSEL Standard 2: Ethics and Professional Norms

Effective educational leaders act ethically and according to professional norms to promote each student’s academic success and well-being.

Ineffective	Developing	Accomplished	Exemplary

- 2.a. Acts ethically and professionally in personal conduct, relationships with others, decision-making, stewardship of the school’s resources, and all aspects of school leadership
- 2.b. Acts according to and promotes the professional norms of integrity, fairness, transparency, trust, collaboration, perseverance, learning and continuous improvement
- 2.c. Places children at the center of education and accepts responsibility for each student’s academic success and well-being
- 2.d. Safeguards and promotes the values of democracy, individual freedom and responsibility, equity, social justice, community and diversity
- 2.e. Leaders with interpersonal and communication skills, social emotional insight, and understanding of all students’ and staff members’ backgrounds and cultures
- 2.f. Provides moral direction for the school and promotes ethical and professional behavior among faculty and staff

Summary statement:

PSEL Standard 3: Equity and Cultural Responsiveness

Effective educational leaders strive for equity of educational opportunity and culturally responsive practices to promote each student’s academic success and well-being.

Ineffective	Developing	Accomplished	Exemplary

- 3.a. Ensures that each student is treated fairly, respectfully and with an understanding of each student’s culture and context
- 3.b. Recognizes, respects and employs each student’s strengths, diversity and culture as assets for teaching and learning
- 3.c. Ensures that each student has equitable access to effective teachers, learning opportunities, academic and social support, and other resources necessary for success
- 3.d. Develops student policies and addresses student misconduct in a positive, fair and unbiased manner
- 3.e. Confronts and alters institutional biases of student marginalization, deficit-based schooling, and low expectations associated with race, class, culture and language, gender and sexual orientation, and disability or special status
- 3.f. Promotes the preparation of all students to live productively in and contribute to the diverse cultural contexts of a global society
- 3.g. Acts with cultural competence and responsiveness in their interactions, decision-making, and practice
- 3.h. Addresses matters of equity and cultural responsiveness in all aspects of leadership

Summary statement:

PSEL Standard 4: Curriculum, Instruction and Assessment

Effective educational leaders develop and support intellectually rigorous and coherent systems of curriculum, instruction, and assessment to promote each student’s academic success and well-being.

Ineffective	Developing	Accomplished	Exemplary

- 4.a. Implements coherent systems of curriculum, instruction and assessment that promote the mission, vision and core values of the school, embody high expectations for student learning, align with academic standards and are culturally responsive
- 4.b. Aligns and focuses systems of curriculum, instruction, and assessment within and across grade levels to promote student academic success, love of learning, the identities and habits of learners, and a healthy sense of self
- 4.c. Promotes instructional practice that is consistent with knowledge of child learning and development, effective pedagogy, and the needs of each student
- 4.d. Ensures instructional practice that is intellectually challenging, authentic to student experiences, recognizes student strengths, and is differentiated and personalized
- 4.e. Promotes the effective use of technology in the service of teaching and learning
- 4.f. Employs valid assessments that are consistent with knowledge of child learning and development, and technical standards of measurement
- 4.g. Uses assessment data appropriately and within technical limitations to monitor student progress and improve instruction

Summary statement:

PSEL Standard 5: Community of Care and Support for Students

The principal fosters the success of all students by communicating and collaborating effectively with stakeholders.

Ineffective	Developing	Accomplished	Exemplary

- 5.a. Builds and maintains a safe, caring, and healthy school environment that meets the academic, social, emotional and physical needs of each student
- 5.b. Creates and sustains a school environment in which each student is known, accepted, valued, trusted, respected, cared for and encouraged to be an active and responsible member of the school community
- 5.c. Provides coherent systems of academic and social supports, services, extracurricular activities, and accommodations to meet the range of learning needs of each student
- 5.d. Promotes adult-student, student-peer, and school-community relationships that value and support academic learning and positive social and emotional development
- 5.e. Cultivates and reinforces student engagement in school and positive student conduct
- 5.f. Infuses the school’s learning environment with the cultures and languages of the school’s community

Summary statement:

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PSEL Standard 6: Professional Capacity of School Personnel

<i>Effective educational leaders develop the professional capacity and practice of school personnel to promote each student's academic success and well-being.</i>			
Ineffective	Developing	Accomplished	Exemplary

- 6.a. Recruits, hires, supports, develops and retains effective and caring teachers and other professional staff and forms them into an educationally effective faculty
- 6.b. Plans for and manages staff turnover and succession, providing opportunities for effective induction and mentoring of new personnel
- 6.c. Develops teachers' and staff members' professional knowledge, skills and practice through differentiated opportunities for learning and growth, guided by understanding of professional and adult learning and development
- 6.d. Fosters continuous improvement of individual and collective instructional capacity to achieve outcomes envisioned for each student
- 6.e. Delivers actionable feedback about instruction and other professional practice through valid, research-anchored systems of supervision and evaluation to support the development of teachers' and staff members' knowledge, skills, and practice
- 6.f. Empowers and motivates teachers and staff to the highest levels of professional practice and to continuous learning and improvement
- 6.g. Develops the capacity, opportunities and support for teacher leadership and leadership from other members of the school community
- 6.h. Promotes the personal and professional health, well-being and work-life balance of faculty and staff
- 6.i. Tends to their own learning and effectiveness through reflection, study and improvement, maintaining a healthy work-life balance

Summary statement:

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PSEL Standard 7: Professional Community for Teachers and Staff

<i>Effective educational leaders foster a professional community of teachers and other professional staff to promote each student's academic success and well-being.</i>			
Ineffective	Developing	Accomplished	Exemplary

- 7.a. Develops workplace conditions for teachers and other professional staff that promote effective professional development, practice and student learning
- 7.b. Empowers and entrusts teachers and staff with collective responsibility for meeting the academic, social, emotional and physical needs of each student, pursuant to the mission, vision and core values of the school
- 7.c. Establishes and sustains a professional culture of engagement and commitment to shared vision, goals and objectives pertaining to the education of the whole child; high expectations for professional work; ethical and equitable practice; trust and open communication; collaboration, collective efficacy and continuous individual and organizational learning and improvement
- 7.d. Promotes mutual accountability among teachers and other professional staff for each student’s success and the effectiveness of the school as a whole
- 7.e. Develops and supports open, productive, caring and trusting working relationships among leaders, faculty and staff to promote professional capacity and the improvement of practice
- 7.f. Designs and implements job-embedded and other opportunities for professional learning collaboratively with faculty and staff
- 7.g. Provides opportunities for collaborative examination of practice, collegial feedback and collective learning
- 7.h. Encourages faculty-initiated improvement of programs and practices

Summary statement:

PSEL Standard 8: Meaningful Engagement of Families and Community

Effective educational leaders engage families and the community in meaningful, reciprocal and mutually beneficial ways to promote each student’s academic success and well-being.

Ineffective	Developing	Accomplished	Exemplary

- 8.a. Is approachable, accessible and welcoming to families and members of the community
- 8.b. Creates and sustains positive, collaborative and productive relationships with families and the community for the benefit of students
- 8.c. Engages in regular and open two-way communication with families and the community about the school, students, needs, problems and accomplishments
- 8.d. Maintains a presence in the community to understand its strengths and needs, develops productive relationships, and engages its resources for the school
- 8.e. Creates means for the school community to partner with families to support student learning in and out of school
- 8.f. Understands, values and employs the community’s cultural, social, intellectual and political resources to promote student learning and school improvement
- 8.g. Develops and provides the school as a resource for families and the community
- 8.h. Advocates for the school and district, for the importance of education and student needs, and priorities to families and the community
- 8.i. Advocates publicly for the needs and priorities of students, families and the community
- 8.j. Builds and sustains productive partnerships with public and private sectors to promote school improvement and student learning

Summary statement:

PSEL Standard 9: Operations and Management

Effective educational leaders manage school operations and resources to promote each student’s academic success and well-being.

Ineffective	Developing	Accomplished	Exemplary

- 9.a. Institutes, manages and monitors operations and administrative systems that promote the mission and vision of the school
- 9.b. Strategically manages staff resources, assigning and scheduling teachers and staff to roles and responsibilities that optimize their professional capacity to address each student’s learning needs.
- 9.c. Seeks, acquires and manages fiscal physical and other resources to support curriculum, instruction and assessment; student learning community; professional capacity and community; and family and community engagement
- 9.d. Is a responsible, ethical and accountable steward of the school’s monetary and nonmonetary resources, engaging in effective budgeting and accounting practices
- 9.e. Protects teachers’ and other staff members’ work and learning from disruption
- 9.f. Employs technology to improve the quality and efficiency of operations and management
- 9.g. Develops and maintains data and communication systems to deliver actionable information for classroom and school improvement
- 9.h. Knows, complies with and helps the school community understand local, state and federal laws, rights, policies and regulations to promote student success
- 9.i. Develops and manages relationships with feeder and connecting schools for enrollment management and curricular and instructional articulation
- 9.j. Develops and manages productive relationships with the central office and the school board
- 9.k. Develops and administers systems for fair and equitable management of conflict among students, faculty and staff, leaders, families, and community
- 9.l. Manage governance processes and internal and external politics toward achieving the school’s mission and vision.

Summary statement:

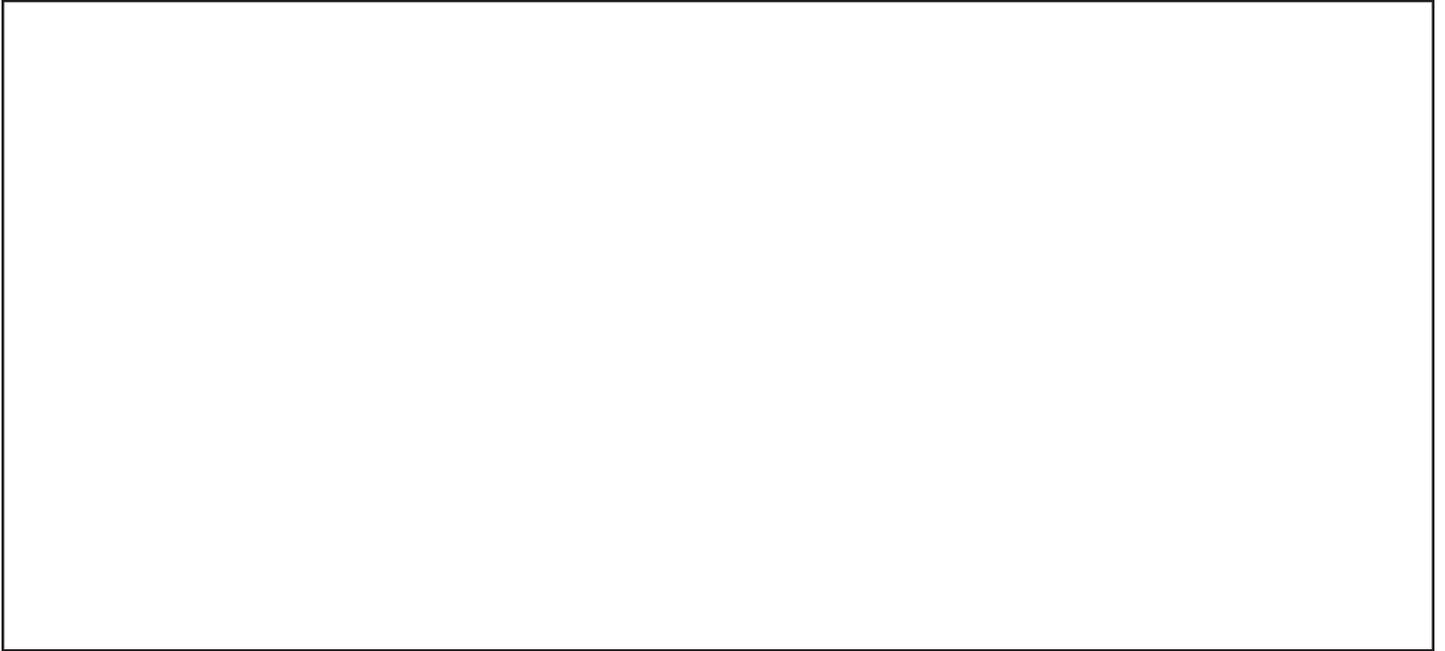
PSEL Standard 10: School Improvement

<i>Effective educational leaders act as agents of continuous improvement to promote each student’s academic success and well-being.</i>			
Ineffective	Developing	Accomplished	Exemplary

- 10.a. Seeks to make school more effective for each student, teachers and staff, families, and the community
- 10.b. Uses methods of continuous improvement to achieve the vision, fulfill the mission and promote the core values of the school
- 10.c. Prepares the school and the community for improvement by developing strategies to promote readiness, instill mutual commitment and accountability, and develop the knowledge, skills and motivation to succeed in improvement
- 10.d. Engages others in an ongoing process of evidence-based inquiry, learning, strategic goal setting, planning, implementation and evaluation for continuous school and classroom improvement
- 10.e. Employs situationally-appropriate strategies for improvement, including transformational and incremental, adaptive approaches and attention to different phases of implementation
- 10.f. Assesses and develops the capacity of staff to assess the value and apply appropriate emerging educational trends and the findings of research for the school and its improvement
- 10.g. Develops technically appropriate systems of data collection, management, analysis and use, connecting as needed to the district office and external partners for support in planning, implementation, monitoring, feedback and evaluation
- 10.h. Adopts a systems perspective and promotes coherence among improvement efforts and all aspects of school organization, programs and services
- 10.i. Manage uncertainty, risk, competing initiatives, and politics of change with courage and perseverance, providing support and encouragement, and openly communicating the need for, process for, and outcomes of improvement efforts
- 10.j. Develop and promote leadership among teachers and staff for inquiry, experimentation and innovation, and initiating and implementing improvement.

Summary statement:

Overall Summary Statement:



Distribution: Personnel File
Principal
Employee