

Walden Academy, Inc. Board of Directors' Meeting Revised Agenda

Monday June 26, 2023, 4:00 p.m. – Regular Meeting

The meeting will be held at the Walden Main Campus, 1149 W. Wood Street, Willows, California **Call to Order and Attendance at:**

Board Members

H. Geroy
S. Maben
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: May Regular Meeting & June Special Meeting
Approval of Check Register: May
Approval of Financials: May
Staff: None
Notice of Resignation
Committee Developed Policy/Procedures: None

Administrator/Board Member Reports

Financial Update
Leadership Team Report
PTC Update
Board Member Reports
Board Report
Governance Committee
Planning Committee
Directors Report

Discussion/Action Items

1. **Final Budget** - Board will review and take action as necessary
2. **Education Protection Act**- Board will review and take action as necessary
3. **Annual Election of Board Chair** - Board will review and take action as necessary
4. **Leadership Evaluation** - Board will review and take action as necessary
5. **Regular Board Meeting in July** - Board will review and take action as necessary
6. **School Rebranding of School Logo** -Board will review and take action as necessary
7. **Approval of staff Resignation Reassignments** - Board will review and take action as necessary
8. **BP 5050 revision**-Board will review and take action as needed (Calonico).
9. **Pacific Avenue update**: Board will review and take action as needed

(Bobadilla).

10. Disposal of Material. Board will review and take action as needed.

Pending/Upcoming Items

1. None

Announcements

1. Next Regular Meeting: Monday July 24, 2023

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

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FOR MORE INFORMATION

Walden Academy, Inc. Board of Directors' Meeting Agenda

Monday May 22, 2023, 4:00 p.m. – Regular Meeting

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

Call to Order and Attendance at: 4:23pm

Board Members

H. Geroy Present

S. Maben Present

M. Martin Absent

J. Mercado Present

N. Michaud Absent

Pledge of Allegiance

Review & Approval of Agenda

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Consent Agenda (J. Mercado 1st, S. Maben 2nd, unanimous vote).

Approval of Minutes: April

Approval of Check Register APRIL 2023::

Approval of Financials: April 2023

Staff: None

Committee Developed Policy/Procedures: None

Administrator/Board Member Reports

Financial Update (Marilee reported that everything is steady. 1.2 Million is cash flow, but some is from grant money and allocated to specific needs/restrictions, monies are in there for summer teacher pay checks).

Leadership Team Report (Done with State testing, wrapping school year. Talent show, graduation, tickets sold out for carnitas dinner and 8th grade has raised money for their end of the year field trip. A. Colonico gave a New Leadership Tasks report that she has completed.)

PTC Update (new board has been voted in and Luah has been canceled, but hopefully will rain check for the beginning of school year).

Board Member Reports

Governance Committee

Planning Committee

Discussion/Action Items

1. **Review of Draft Budget 2022-2023 (CFO)**
2. **Resolution 202223-12 Check Singers Authorization (Vanderwaal).** Board will review & take action as needed. (H. Geroy 1st, J. Mercado 2nd, vote was unanimous)
3. **Board Terms (Vanderwaal).** Board will review & take action as needed. (Discussed board terms. (We have a teacher position that expires every year. The President's position is up for reelection in June. Went over bylaws regarding board terms. J. Mercado 1st, H. Geroy 2nd, vote was unanimous)

Position 1 2023 Sera Maben

Position 2 2025 Julia Mercado

Position 3 2024 Michael Martin

Position 4 2024 Nathan Michaud

Position 5 2023 Hollie Geroy

4. **Declaration of Need 2023-24 (Leadership).** Board will review and take action as needed. (Provided what our school has done to the state to put our advertisement for hiring teachers. H. Geroy 1st, H. Geroy 2nd, vote is unanimous)
5. **LCAP and Budget 2023-24 (Leadership).** Board will discuss items to include in LCAP and 2023-24 budget.
- 6.

Closed Session Meeting

1. Public Employee Performance Evaluation (§ 54957) School Director (5:20pm session began and adjourn at 5:41)

Pending/Upcoming Items

1. None

Announcements

1. Next Regular Meeting: Monday June 26, 2023
2. Special Meeting: Public Hearing LCAP, Monday, June 5, 2023
3. Special Meeting: Adoption LCAP and 2023-24 Budget, June 6, 2023

Adjournment (5:19pm) (5:42 back in session and immediately adjourn)

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Walden Academy, Inc. Board of Directors' Meeting Agenda

Monday June 5, 2023, 4:00 p.m. – SPECIAL Meeting/PUBLIC HEARING The

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

to Order and Attendance at: 4:06

Board Members

- H. Geroy - Present
- S. Maben - Present
- M. Martin - Present
- N. Michaud - Absent
- J. Mercado - Present

Pledge of Allegiance Led By Hollie Geroy

Review & Approval of Agenda - Hollie makes motion to approved seconded by Michael Martin

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.

Brian Lohse came on behalf of PTC

- 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.

Closed special meeting at 4:09pm

Public Hear Opens up at 4:09 PM

Public Hearing for Proposed Local Control and Accountability Plan and Annual Budget:

Start time 4:09pm for LCAP and Annual Budget

1. 2021-24 Local Control and Accountability Plan, Including Budget Overview for Parents and Local Indicators

- S. Tefs went through LCAP
- There are 3 main goal categories, with it expanding into broader goals under a particular category..
- Some LCAP goals have been in there and carried over, and others are newly implemented with incoming administrator.
- goals are set in 3 year cycles.
- Discussed local performance indicators
- Cannot approve LCAP until Tuesday June 6th meeting.

2. 2023-24 Annual Budget

- M. Vanderwall review revenue, driven by enrolment and attendance
- Review of expenses
- Review of other local revenues
- Explanation of staff salaries
- Review of spending of benefits, books, supplies, and materials
- Overall spending of teacher supplies and materials
- Budget for chromebooks (3rd graders will receive all new chromebooks that will stay with that class through 8th grade)
- Overall review of the remaining budget

Public Hearing Closes at: 5:11 PM

Discussion/Action Items

- 1. 2023-24 School Year Amended Calendar**-The board will review and take action as necessary. Julia makes a motion Hollie Geroy seconds - Passed Unanimously
 - 2. 8th grade field trip/8th grade trip**-The board will review and take action as needed. Hollie makes a motion Michael Martin seconds - Motion carries unanimously
- Presentation of 8th grade trip

Pending/Upcoming Items

- 1. None**

Announcements

- 1. Special Meeting-June 6, 2023**

Adjournment: 5:23 PM

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Walden Academy, Inc. Board of Directors' Meeting Agenda

Tuesday June 6, 2023, 4:00 p.m. – Special Board Meeting

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

Call to Order and Attendance at: 4:00 PM

Board Members

H. Geroy
S. Maben
M. Martin
N. Michaud - Absent
J. Mercado

Pledge of Allegiance

Review & Approval of Agenda- Hollie makes a motion to approve Michael Martin seconds - Motion passes unanimously

Public Comments:

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Discussion/Action Items

1. 2021-24 Local Control and Accountability Plan, Including Budget

Overview for Parents and Local Indicators-Board will review and take action as necessary.

- A. Callonico discusses planning for the future and discusses how funding may change and planning strategically for those future budget changes.
- Julia makes a motion to approve Michael Martin second - Motion passes unanimously

2. 2023-24 Budget-Board will review and take action as necessary.

- Hollie makes a motion to approve Julia Mercado seconds - Motion passes unanimously

Closed Session Meeting

Pending/Upcoming Items

1. None

Announcements

1. Next Regular Meeting: Monday June 26, 2023
Adjournment 4:16 PM

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Hello

I've enjoyed working at Walden Academy. I appreciate the opportunity you gave me to work with the staff and students of this school. I'm tendering my resignation effective the last day of this school year.

Thank you again,

Barbie Vogt
530-720-4883

BOARD REPORT

DATE: June 22, 2023

Topic/Agenda Item: Disposal of Materials

Personnel Involved: Board of Directors, Leadership Team

Issues involved/fiscal implications:

Outdated materials are being replaced, and we are asking to dispose of the following materials:

Old edition - Chrome books (Chromebooks that will no longer work during CAASPP testing)

CB-072, CB - 078, CB - 088, CB- 093, CB-058, CB - 055, CB - 012, CB -072, CB - 064, CB- 054

Options or solutions:

1. Take no action; continue to store materials.
2. Refer to Walden Financial Policies and Procedures (Chapter 3000, Section 30, Paragraph H) and direct the Leadership Team to dispose of materials as the board desires. Options may include trying

to sell them, donating to a nonprofit or other schools, destruction/disposal, etc. (refer to ed code 60510).

3. It is encouraged that the board notifies the public of its intent 60 days prior to the disposal of the materials.

(Optional) School Director's recommendation:

The LT recommends that the public is notified, and materials are donated to anyone we can find willing to take them.

Walden Academy
2022-23 Financial Overview

Current Financial Position as of: 05/31/23

Approved Budget	Net Increase/Decrease (including depreciation)
Jul 1	-\$86,235
1st Interim	\$320,195
2nd Interim	\$670,457
2nd Interim rev P-2	\$0

Long-Term Financial Health:

Beginning Fund Balance at 07/01/22:	\$1,777,537
Projected Ending Fund Balance at 06/30/23:	\$2,447,994

22/23 Budget Projections

Enrollment projected at 190
ADA projected at 180.50
LCFF funding per ADA is projected at \$10,179

Cash Position:

Ending Cash	\$1,783,754
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Outstanding Accrued Payables:

Forecast Update:

22/23 P-1 Second Interim budget revisions:
LCFF revenues increased by \$46.7k (increase in COLA/est ADA since First Interim)
Federal revenues decreased by \$536

Other State revenues increased by \$353k (ELO-P funds \$151.6k, SB740 \$113.1k, AMIM \$108.7k, LREBG \$204k, MTSS \$25k)
Other Local revenues increased by \$3.5k (increase to Misc revenues & Fundraising)
Certificated salaries increased by \$23.5k
Classified salaries increased by \$15k
Employee benefits increased by \$3.4k
Books/Supplies increased by \$19.9k

Services/Operating expenses decreased by \$9.2k (Insurance \$3.7k, undefined expenses removed from expenses)
SpEd expense - no changes since First Interim
Net change (increase) to Fund Balance increased by \$350.2k

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 107.59% of the projected budget
After school revenue is at 123.84% of the projected budget

Salaries & Benefits:

Certificated salaries are at 95.3% of the projected budget
Classified salaries are at 100.54% of the projected budget
Benefits are at 90.67% of the projected budget

Other Expenses:

Books and Supplies are at 78.88% of the projected budget
Services/Operating Expenses are at 78.12% of the projected budget
Special Ed encroachment is at 23% for the unrestricted funds and 100% for the LCAP funds of the projected budget

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	1,837,396	2,013,342	1,557,694	455,648	77.37
Federal Revenues	582,952	476,195	439,239	36,956	92.24
Other State Revenues	138,683	645,700	741,660	(95,960)	114.86
Other Local Revenues	30,700	35,750	38,464	(2,714)	107.59
Total Revenues	2,589,731	3,170,987	2,777,057	393,930	87.58
Expenses					
<i>Certificated Salaries</i>					
Teacher Salaries	705,194	737,558	695,522	42,036	94.30
Administrator Salaries	161,681	181,381	180,224	1,157	99.36
<i>Total Certificated Salaries</i>	<i>866,875</i>	<i>918,939</i>	<i>875,746</i>	<i>43,193</i>	<i>95.30</i>
<i>Classified Salaries</i>					
Paraeducator Salaries	192,759	209,548	210,101	(553)	100.26
Support Services Salaries	78,380	77,784	73,014	4,770	93.87
Office/Technical Salaries	65,574	76,495	73,995	2,500	96.73
Other Classified Salaries	25,425	24,495	33,323	(8,828)	136.04
<i>Total Classified Salaries</i>	<i>362,138</i>	<i>388,322</i>	<i>390,433</i>	<i>(2,111)</i>	<i>100.54</i>
<i>Employee Benefits</i>					
OASDI/Medicare	94,030	100,042	95,678	4,364	95.64
Health and Welfare	26,170	48,723	38,473	10,250	78.96
Unemployment Insurance	9,184	8,045	5,506	2,539	68.44
Workers' Compensation	18,188	16,095	14,745	1,350	91.61
Other Benefits	38,531	39,854	38,508	1,346	96.62
<i>Total Employee Benefits</i>	<i>186,103</i>	<i>212,759</i>	<i>192,910</i>	<i>19,849</i>	<i>90.67</i>
<i>Books and Supplies</i>					
Books/Reference	23,975	30,299	19,137	11,162	63.16
Instructional Materials/Suppli	29,740	39,770	39,388	382	99.04
Supplies/Stores	28,941	38,696	34,898	3,798	90.19
Non-Capitalized Equipment	58,025	58,379	45,852	12,527	78.54
Non-Capitalized Furniture	9,000	21,605	6,410	15,195	29.67
Food Service Supplies	4,117	4,956	7,110	(2,154)	143.46
<i>Total Books and Supplies</i>	<i>153,798</i>	<i>193,705</i>	<i>152,795</i>	<i>40,910</i>	<i>78.88</i>

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	12,000	0	0	0	0.00
Travel/Conferences	2,912	2,139	1,921	218	89.81
Dues/Memberships	4,270	6,500	7,023	(523)	108.05
Insurance	35,226	38,939	34,905	4,034	89.64
Operations/Housekeeping	43,624	37,803	31,561	6,242	83.49
Rentals/Leases/Repairs	198,154	199,140	194,848	4,292	97.84
Professional Services	555,764	281,137	168,770	112,367	60.03
Communications	9,421	6,499	7,937	(1,438)	122.13
Total Services/Operating Expenses	861,371	572,157	446,965	125,192	78.12
<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	117,882	117,716	0	117,716	0.00
Total Capital Outlay	117,882	117,716	0	117,716	0.00
<i>Other Outgo</i>					
Other Transfers	127,799	96,932	31,679	65,253	32.68
Direct Support/Indirect Transf	0	0	0	0	0.00
Total Other Outgo	127,799	96,932	31,679	65,253	32.68
Total Expenses	2,675,966	2,500,530	2,090,528	410,002	83.60
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
Total Other Sources	0	0	0	0	0.00
<i>Other Uses</i>					
Debt Service Interest	0	0	0	0	0.00
Debt Service Principal	0	0	0	0	0.00
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	(86,235)	670,457	686,529	(16,072)	102.40

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	88,052	860,255	665,362	194,893	77.34
8012140000000000 EPA Funding	104,281	454,466	307,670	146,796	67.70
8019000000000000 State Aid Entitlement PY	(479)	(2,394)	(1,437)	(957)	60.03
8019140000000000 EPA Funding-PY	1,804	3,577	1,804	1,773	50.43
8096000000000000 In-Lieu Tax Transfers	137,520	705,012	591,869	113,143	83.95
8097000000000000 In-Lieu Tax Transfers-PY	(7,574)	(7,574)	(7,574)	0	100.00
<i>Total LCFF Sources</i>	<i>323,604</i>	<i>2,013,342</i>	<i>1,557,694</i>	<i>455,648</i>	<i>77.37</i>
Federal Revenues					
8290301000000000 Other Federal Revenues-Title I	0	42,787	40,515	2,272	94.69
8290301000000001 Other Fed Rev-PY Title I	0	158	158	0	100.00
8290318200000002 Other Federal Rev-CSI Yr 21/22	(132)	207,483	191,827	15,656	92.45
8290321200000000 Other Federal Revenue-ESSER II	0	26,015	26,014	1	100.00
8290321300000000 Other Federal Rev-ESSER III	21,816	184,346	170,422	13,924	92.45
8290321400000000 Other Federal Rev-ESSER III	0	706	706	0	100.00
8290403500000000 Other Federal Revenue-Title II	0	4,700	4,700	0	100.00
8290412600000000 Other Federal Revenues-REAP	0	0	2,744	(2,744)	0.00
8290412700000000 Other Federal Revenue-Title IV	2,767	10,000	2,767	7,233	27.67
8290581000000000 Oth Federal Rev-P-EBT	0	0	(614)	614	0.00
<i>Total Federal Revenues</i>	<i>24,451</i>	<i>476,195</i>	<i>439,239</i>	<i>36,956</i>	<i>92.24</i>
<i>Other State Revenues</i>					
8550000000000000 Mandated Cost Reimburse-Block	0	2,994	2,994	0	100.00
8560110000000000 State Lottery Revenue-Non-Prop	10,780	27,892	21,519	6,373	77.15
8560110000000001 State Lottery Rev-Non-Prop-PY	0	548	548	0	100.00
8560630000000000 State Lottery Revenue-Prop 20	4,344	10,974	4,344	6,630	39.58
8560630000000001 State Lottery Rev-Prop 20-PY	0	600	600	0	100.00
8590000000000000 Other State Revenue	218,932	0	218,932	(218,932)	0.00
8590260000000003 Other State Rev-ELO-P 22/23	13,662	151,663	124,342	27,321	81.99
8590603000000000 Oth State Rev-SB740-Lease Cost	28,276	113,103	84,827	28,276	75.00
8590603000000001 Other State Rev-SB740-PY	0	108	108	0	100.00
8590676200000000 Oth State Rev-AMJM Grant	0	108,744	54,372	54,372	50.00
8590743500000000 Other State Revenues-LREBG	102,037	204,074	204,074	0	100.00
8590781000000000 Other State Revenue-MTSS Grant	0	25,000	25,000	0	100.00
<i>Total Other State Revenues</i>	<i>378,031</i>	<i>645,700</i>	<i>741,660</i>	<i>(95,960)</i>	<i>114.86</i>
<i>Other Local Revenues</i>					
8698000000000000 Donations	54	200	148	52	74.00
8698914000000000 Donations-PTC	0	10,000	1,400	8,600	14.00
8698914000000001 Donations-PTC-PY	500	0	(504)	504	0.00
8698915500000000 Donations-Water Grant	0	950	950	0	100.00
8699000000000000 Other Local Revenues-Misc	14,686	2,000	16,810	(14,810)	840.50
8699531000000000 Oth Loc Rev-Student Meals	0	7,500	0	7,500	0.00
8699912000000000 Oth Local Rev-MS Fundraising	20	0	20	(20)	0.00
8699912600000000 Oth Local Revenue-Fundraising	1,050	2,500	3,883	(1,383)	155.32
8699913700000000 Oth Loc Rev-T Shirt Sales	0	1,100	1,515	(415)	137.73
8699915400000000 Other Local Rev-After School	658	11,500	14,242	(2,742)	123.84
<i>Total Other Local Revenues</i>	<i>16,968</i>	<i>35,750</i>	<i>38,464</i>	<i>(2,714)</i>	<i>107.59</i>
Total Revenues	743,054	3,170,987	2,777,057	393,930	87.58

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	(64,122)	6,477	123,664	(117,187)	1,909.28
110114001110000 Cert Teacher-EPA	106,085	454,466	309,474	144,992	68.10
110131821110002 Cert Teacher-CSI	5,298	48,000	49,086	(1,086)	102.26
110132121110000 Cert Teacher-ESSER II	0	10,800	10,800	0	100.00
110132131110000 Cert Teacher-ESSER III	8,037	61,201	63,546	(2,345)	103.83
110162661110000 Cert Teacher-Ed Effect	0	2,679	2,679	0	100.00
110200001110000 Cert Teacher Substitute	6,350	11,500	23,402	(11,902)	203.50
110232131110000 Cert Teach Sub-ESSER III	1,600	8,700	15,700	(7,000)	180.46
110299981110000 Cert Teacher Substitute-LCAP	0	20,000	910	19,090	4.55
110500001110000 Cert Teacher Medical Stipend	4,233	42,330	40,214	2,116	95.00
110531821110002 Cert Teacher Medical Stipend	0	4,980	1,245	3,735	25.00
110532121110000 Cert Teacher Medical Stipend	0	1,121	1,121	0	100.00
110532131110000 Cert Teacher Medical Stipend	0	6,349	747	5,602	11.77
117500001110000 Cert Teacher Mile/Mast Stipend	850	6,651	8,075	(1,424)	121.41
117532121110000 Cert Teacher M/M Stpn-ESSER II	0	83	83	0	100.00
117532131110000 Cert Teacher M/M Stp-ESSER III	0	468	55	413	11.75
117600001110000 Cert Teacher Stipend	2,535	17,015	12,323	4,692	72.42
117626001110003 Cert Teacher Stipend-ELO-P	564	18,338	10,716	7,622	58.44
117632131110000 Cert Teacher Stipend-ESSER III	4,106	0	8,303	(8,303)	0.00
117662661110000 Cert Teacher Stipend-Ed Effect	0	0	536	(536)	0.00
117699981110000 Cert Teacher Stipend-LCAP	0	16,400	12,843	3,557	78.31
<i>Total Teacher Salaries</i>	<u>75,536</u>	<u>737,558</u>	<u>695,522</u>	<u>42,036</u>	<u>94.30</u>
<i>Administrator Salaries</i>					
130100001127000 Cert School Director	8,597	93,760	85,164	8,596	90.83
130131821127002 Cert School Director-CSI	4,727	52,000	47,273	4,727	90.91
130162661127000 Cert School Director-Ed Effect	0	801	801	0	100.00
130500001127000 Cert Director Medical Stipend	886	8,856	8,856	0	100.00
130531821127002 Cert Director Medical Stipend	590	5,904	5,904	0	100.00
137500001127000 Cert Director Mile/Mas Stipend	48	360	553	(193)	153.61
137600001127000 Cert Director Stipend	2,000	11,700	21,129	(9,429)	180.59
137600001127001 Cert Director Stipend-PY	0	3,500	3,500	0	100.00
137626001127003 Cert Director Stipend-ELO-P	0	8,000	8,544	(544)	106.80
137662661127001 Cert Director Stipnd-Ed Eff PY	0	(3,500)	(3,500)	0	100.00
137699981127000 Cert Director Stipend-LCFF	2,000	0	2,000	(2,000)	0.00
<i>Total Administrator Salaries</i>	<u>18,848</u>	<u>181,381</u>	<u>180,224</u>	<u>1,157</u>	<u>99.36</u>
<i>Other Certificated Salaries</i>					
<i>Total Other Certificated Salaries</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
Total Certificated Salaries	94,384	918,939	875,746	43,193	95.30

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	13,282	73,816	88,500	(14,684)	119.89
210126001110003 Class Instr Aide-ELO-P	0	5,811	9,261	(3,450)	159.37
210130101110000 Class Instruct Aide-Title I	1,681	13,769	13,346	423	96.93
210131821110002 Class Instruct Aide-CSI	4,278	32,542	32,616	(74)	100.23
210132121110000 Class Instruct Aide-ESSER II	0	53	53	0	100.00
210132131110000 Class Instruct Aide-ESSER III	628	1,949	3,622	(1,673)	185.84
210162661110000 Class Instr Aide-Ed Effect	0	1,329	1,329	0	100.00
210199981110000 Class Instruct Aide-LCAP	7,156	59,128	56,087	3,041	94.86
210200001110000 Class Instruct Aide Substitute	0	3,000	0	3,000	0.00
210441271110000 Class Teacher-Music-Title IV	0	3,151	264	2,887	8.38
210500001142000 Class Teacher-PE Coach	0	7,500	0	7,500	0.00
210600001110000 Class Teacher-Elective	0	5,400	0	5,400	0.00
217500001110000 Class Instruct Aide-Stipend	500	1,902	2,421	(519)	127.29
217500001137000 Class Instruct Aide-Stip-Lunch	0	100	66	34	66.00
217532131110000 Class Instr Aide Stp-ESSER III	0	50	127	(77)	254.00
217562661110000 Class Teach-Stipend-Ed Eff	333	48	409	(361)	852.08
217599981110000 Class Instr Aide-Stipnd-LCAP	2,000	0	2,000	(2,000)	0.00
<i>Total Paraeducator Salaries</i>	<i>29,858</i>	<i>209,548</i>	<i>210,101</i>	<i>(553)</i>	<i>100.26</i>
<i>Support Services Salaries</i>					
220126001137003 Class Food Service-ELO-P	0	1,000	408	592	40.80
220131821137002 Class Food Service-CSI	1,355	12,516	10,581	1,935	84.54
220199981137000 Class Food Service-LCAP	1,202	10,584	9,384	1,200	88.66
221000001181000 Class Maintenance	5,142	51,906	50,863	1,043	97.99
221099981181000 Class Maintenance-LCAP	0	1,778	1,778	0	100.00
<i>Total Support Services Salaries</i>	<i>7,699</i>	<i>77,784</i>	<i>73,014</i>	<i>4,770</i>	<i>93.87</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	4,833	48,935	45,319	3,616	92.61
240130101127000 Class Clerical/Office-Title I	760	6,630	6,189	441	93.35
240131821127002 Class Clerical/Office-CSI	1,105	6,995	8,938	(1,943)	127.78
240132121127000 Class Clerical/Office-ESSER II	0	1,184	1,184	0	100.00
240132131127000 Class Clerical/Office-ESSER III	0	941	941	0	100.00
240199981127000 Class Clerical/Office-LCAP	760	6,630	6,516	114	98.28
240500001127000 Class Clerical Medical Stpnd	453	4,980	4,754	226	95.46
247500001127000 Class Clerical Stipend	0	200	145	55	72.50
247562661127000 Class Clerical Stpnd-Ed Effect	9	0	9	(9)	0.00
<i>Total Office/Technical Salaries</i>	<i>7,920</i>	<i>76,495</i>	<i>73,995</i>	<i>2,500</i>	<i>96.73</i>
<i>Other Classified Salaries</i>					
290162661139000 Classified After School Staff	0	868	868	0	100.00
290191541139000 Classified After School	3,809	23,627	32,455	(8,828)	137.36
<i>Total Other Classified Salaries</i>	<i>3,809</i>	<i>24,495</i>	<i>33,323</i>	<i>(8,828)</i>	<i>136.04</i>
Total Classified Salaries	49,286	388,322	390,433	(2,111)	100.54

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	4,215	44,847	39,243	5,604	87.50
330100001127000 Social Security/Medicare Cert	880	8,819	8,563	256	97.10
330100001127001 Social Sec/Medicare Cert-PY	0	268	268	0	100.00
330126001110003 Social Security/Medicare Cert	43	482	820	(338)	170.12
330126001127003 Social Security/Medicare Cert	0	567	654	(87)	115.34
330131821110002 Social Security/Medicare Cert	384	4,053	3,770	283	93.02
330131821127002 Social Security/Medicare Cert	407	4,430	4,068	362	91.83
330132121110000 Social Security/Medicare Cert	0	822	822	0	100.00
330132131110000 Social Security/Medicare Cert	1,043	5,301	6,736	(1,435)	127.07
330162661110000 Social Security/Medicare Cert	0	205	246	(41)	120.00
330162661127000 Social Security/Medicare Cert	0	61	61	0	100.00
330162661127001 Social Security/Medicare Cert	0	(268)	(268)	0	100.00
330199981110000 Social Security/Medicare Cert	0	720	1,052	(332)	146.11
330199981127000 Social Security/Medicare Cert	153	0	153	(153)	0.00
330200001110000 Social Security/Medicare Class	1,050	6,296	6,611	(315)	105.00
330200001127000 Social Security/Medicare Class	404	4,124	3,842	282	93.16
330200001142000 Social Security/Medicare Class	0	574	0	574	0.00
330200001181000 Social Security/Medicare Class	393	3,970	3,891	79	98.01
330226001110003 Social Security/Medicare Class	0	445	708	(263)	159.10
330226001137003 Social Security/Medicare Class	0	31	31	0	100.00
330230101110000 Social Security/Medicare Class	129	1,053	1,021	32	96.96
330230101127000 Social Security/Medicare Class	58	507	473	34	93.29
330231821110002 Social Security/Medicare Class	327	2,664	2,495	169	93.66
330231821127002 Social Security/Medicare Class	85	535	684	(149)	127.85
330231821137002 Social Security/Medicare Class	104	977	812	165	83.11
330232121110000 Social Security/Medicare Class	0	4	4	0	100.00
330232121127000 Social Security/Medicare Class	0	91	91	0	100.00
330232131110000 Social Security/Medicare Class	48	153	287	(134)	187.58
330232131127000 Social Security/Medicare Class	0	72	72	0	100.00
330241271110000 Social Security/Medicare Class	0	222	2	220	0.90
330262661110000 Social Security/Medicare Class	25	104	132	(28)	126.92
330262661127000 Social Security/Medicare Class	1	0	1	(1)	0.00
330262661139000 Social Security/Medicare Class	0	65	65	0	100.00
330291541139000 Social Security/Medicare Class	289	1,809	2,468	(659)	136.43
330299981110000 Social Security/Medicare Class	700	4,523	4,444	79	98.25
330299981127000 Social Security/Medicare Class	58	507	499	8	98.42
330299981137000 Social Security/Medicare Class	92	873	721	152	82.59
330299981181000 Social Security/Medicare Class	0	136	136	0	100.00
<i>Total OASDI/Medicare</i>	<i>10,888</i>	<i>100,042</i>	<i>95,678</i>	<i>4,364</i>	<i>95.64</i>
<i>Health and Welfare</i>					
340100001110000 Health & Welfare Certificated	2,295	27,546	21,262	6,284	77.19
340100001127000 Health & Welfare Certificated	112	9,060	4,025	5,035	44.43
340131821110002 Health & Welfare Certificated	755	0	3,775	(3,775)	0.00
340132121110000 Health & Welfare Certificated	0	605	605	0	100.00
340132131110000 Health & Welfare Certificated	783	8,790	6,263	2,527	71.25
340200001127000 Health & Welfare Classified	112	1,346	1,188	158	88.26
340200001181000 Health & Welfare Classified	172	1,376	1,355	21	98.47
<i>Total Health and Welfare</i>	<i>4,229</i>	<i>48,723</i>	<i>38,473</i>	<i>10,250</i>	<i>78.96</i>

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	174	3,897	2,607	1,290	66.90
350100001127000 Unemployment Insurance Cert	0	350	350	0	100.00
350131821110002 Unemployment Insurance Cert	0	224	175	49	78.13
3501321311110000 Unemployment Insurance Cert	39	336	385	(49)	114.58
350199981110000 Unemployment Insurance Cert	0	23	23	0	100.00
350200001110000 Unemployment Insurance Class	26	2,224	1,892	332	85.07
350200001127000 Unemployment Insurance Class	0	672	409	263	60.86
350200001137000 Unemployment Insurance Class	0	224	0	224	0.00
350200001181000 Unemployment Insurance Class	0	224	175	49	78.13
350226001110003 Unemployment Insurance Class	0	16	16	0	100.00
350226001137003 Unemployment Insurance Class	0	15	15	0	100.00
350230101110000 Unemployment Insurance Class	0	0	2	(2)	0.00
350231821110002 Unemployment Insurance Class	0	209	0	209	0.00
350231821137002 Unemployment Insurance Class	0	0	343	(343)	0.00
350262661139000 Unemployment Insurance Class	0	14	14	0	100.00
350291541139000 Unemployment Insurance Class	29	1,330	393	937	29.55
350400001110000 SUI-ETT Liab Adjustments	0	(1,713)	(1,293)	(420)	75.48
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<i>Total Unemployment Insurance</i>	268	8,045	5,506	2,539	68.44
<i>Workers' Compensation</i>					
360100001110000 Workers Compensation Cert	652	7,267	5,998	1,269	82.54
360100001127000 Workers Compensation Cert	135	1,220	1,314	(94)	107.70
360100001127001 Workers Compensation Cert-PY	0	43	43	0	100.00
360126001110003 Workers Compensation Cert	7	78	132	(54)	169.23
360126001127003 Workers Compensation Cert	0	91	105	(14)	115.38
360131821110002 Workers Compensation Cert	56	652	583	69	89.42
360131821127002 Workers Compensation Cert	65	713	622	91	87.24
360132121110000 Workers Compensation Cert	0	147	147	0	100.00
360132131110000 Workers Compensation Cert	165	985	1,042	(57)	105.79
360162661110000 Workers Compensation Cert	0	32	38	(6)	118.75
360162661127000 Workers Compensation Cert	0	9	9	0	100.00
360162661127001 Workers Compensation Cert	0	(43)	(43)	0	100.00
360199981110000 Workers Compensation Cert	0	116	169	(53)	145.69
360199981127000 Workers Compensation Cert	25	0	25	(25)	0.00
360200001110000 Workers Compensation Class	148	1,046	1,025	21	97.99
360200001127000 Workers Compensation Class	64	666	608	58	91.29
360200001137000 Workers Compensation Class	0	1	1	0	100.00
360200001142000 Workers Compensation Class	0	92	0	92	0.00
360200001181000 Workers Compensation Class	60	640	598	42	93.44
360226001110003 Workers Compensation Class	0	72	114	(42)	158.33
360226001137003 Workers Compensation Class	0	5	5	0	100.00
360230101110000 Workers Compensation Class	11	169	122	47	72.19
360230101127000 Workers Compensation Class	9	82	76	6	92.68
360231821110002 Workers Compensation Class	42	429	356	73	82.98
360231821127002 Workers Compensation Class	13	86	107	(21)	124.42
360231821137002 Workers Compensation Class	17	157	130	27	82.80
360232121110000 Workers Compensation Class	0	1	1	0	100.00
360232121127000 Workers Compensation Class	0	14	14	0	100.00
360232131110000 Workers Compensation Class	8	24	46	(22)	191.67
360232131127000 Workers Compensation Class	0	11	11	0	100.00
360262661110000 Workers Compensation Class	4	17	21	(4)	123.53
360262661139000 Workers Compensation Class	0	11	11	0	100.00
360291541139000 Workers Compensation Class	45	291	391	(100)	134.36
360299981110000 Workers Compensation Class	111	728	709	19	97.39
360299981127000 Workers Compensation Class	9	82	78	4	95.12
360299981137000 Workers Compensation Class	15	140	116	24	82.86
360299981181000 Workers Compensation Class	0	21	21	0	100.00
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<i>Total Workers' Compensation</i>	1,661	16,095	14,745	1,350	91.61

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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>Other Benefits</i>					
390100001110000 Other Benefits Certificated	2,060	21,074	21,103	(29)	100.14
390100001127000 Other Benefits Certificated	519	5,675	5,156	519	90.85
390131821110002 Other Benefits Certificated	240	2,400	2,280	120	95.00
390132121110000 Other Benefits Certificated	0	360	360	0	100.00
390132131110000 Other Benefits Certificated	240	2,040	1,920	120	94.12
390162661110000 Other Benefits Certificated	0	97	97	0	100.00
390162661127000 Other Benefits Certificated	0	34	34	0	100.00
390200001110000 Other Benefits Classified	204	2,307	1,459	848	63.24
390200001127000 Other Benefits Classified	98	1,592	865	727	54.33
390200001181000 Other Benefits Classified	236	2,251	2,315	(64)	102.84
390230101110000 Other Benefits Classified	60	217	453	(236)	208.76
390231821110002 Other Benefits Classified	112	337	760	(423)	225.52
390231821127002 Other Benefits Classified	33	143	264	(121)	184.62
390232121110000 Other Benefits Classified	0	3	3	0	100.00
390232121127000 Other Benefits Classified	0	34	34	0	100.00
390232131110000 Other Benefits Classified	0	40	40	0	100.00
390232131127000 Other Benefits Classified	0	20	20	0	100.00
390241271110000 Other Benefits Classified	0	1	1	0	100.00
390262661110000 Other Benefits Classified	0	8	8	0	100.00
390291541139000 Other Benefits Classified	97	532	537	(5)	100.94
390299981110000 Other Benefits Classified	105	600	710	(110)	118.33
390299981181000 Other Benefits Classified	0	89	89	0	100.00
Total Other Benefits	4,004	39,854	38,508	1,346	96.62
Total Employee Benefits	21,050	212,759	192,910	19,849	90.67

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	0	6,296	7,067	(771)	112.25
411030101110000 Textbooks/Core Curric-Title I	0	10,000	76	9,924	0.76
411032131110000 Textbooks/Core Curr-ESSER III	0	1,696	1,696	0	100.00
411063001110000 Textbooks/Core Curricula-Prop20	0	7,008	7,121	(113)	101.61
421000001110000 Books/Reference Materials	43	4,625	1,635	2,990	35.35
421030101110000 Books/Reference Mtls-Title I	0	0	698	(698)	0.00
421032131110000 Books/Reference Mtls-ESSER III	0	331	501	(170)	151.36
421062661110000 Books/Reference Mtls-Ed Effect	0	343	343	0	100.00
<i>Total Books/Reference</i>	<i>43</i>	<i>30,299</i>	<i>19,137</i>	<i>11,162</i>	<i>63.16</i>
<i>Instructional Materials/Supplies</i>					
431000001110000 Instructional Mtls/Supplies	0	2,623	2,649	(26)	100.99
431026001110003 Instructional Mtls/Sup-ELO-P	1,853	129	1,982	(1,853)	1,536.43
431030101110000 Instruct Mtls/Supplies-Title I	99	0	99	(99)	0.00
431032131110000 Instruct Mtls/Suppy-ESSER III	88	3,683	6,786	(3,103)	184.25
431041271110000 Instruct Mtls/Supp-Title IV	166	5,000	166	4,834	3.32
431063001110000 Instruct Mtls/Supply-Prop 20	0	3,725	2,533	1,192	68.00
431074351110000 Instruct Mtls/Supplies-LREBG	254	0	254	(254)	0.00
431100001110000 Teacher Supplies	778	3,326	4,736	(1,410)	142.39
431132131110000 Teacher Supplies-ESSER III	0	2,000	899	1,101	44.95
431132141110000 Teacher Supplies-ESSER III	0	662	662	0	100.00
431163001110000 Teacher Supplies-Prop 20	0	174	174	0	100.00
431231821110002 Educational Software-CSI	0	7,500	7,500	0	100.00
431232131110000 Educational Software-ESSER III	0	4,934	4,934	0	100.00
431241271110000 Educational Software-Title IV	0	5,347	5,347	0	100.00
431263001110000 Educational Software-Prop 20	0	667	667	0	100.00
<i>Total Instructional Materials/Supplies</i>	<i>3,238</i>	<i>39,770</i>	<i>39,388</i>	<i>382</i>	<i>99.04</i>
<i>Supplies/Stores</i>					
432000001127000 All Other Mtls/Supplies-Admin	2,564	18,015	18,096	(81)	100.45
432000001142000 All Other Mtls/Supplies-PE	40	200	146	54	73.00
432000001181000 All Oth Mtls/Supply-Custodial	915	5,750	5,336	414	92.80
432026001127003 All Other Mtls/Supplies-ELO-P	0	(34)	(34)	0	100.00
432026001139003 All Other Mtls/Supplies-ELO-P	0	1,343	1,343	0	100.00
432026001142003 All Other Mtls/Sup-PE-ELO-P	566	0	633	(633)	0.00
432030101127000 All Other Mtls/Sup-Admin-Ttl I	0	2,500	135	2,365	5.40
432031821127002 All Other Mtls/Supplies-CSI	0	1,157	256	901	22.13
432032131127000 All Oth Mtl/Sup-Admin-ESSERIII	0	2,269	2,331	(62)	102.73
432032131142000 All Oth Mtl/Sup-PE-ESSERIII	0	4,033	4,101	(68)	101.69
432060531127000 All Other Mtls/Supp-Admin-UPK	0	379	379	0	100.00
432091401142000 All Other Mtls/Supplies-PTC	141	0	141	(141)	0.00
432091541139000 All Oth Mtls/Supplies-Aft Sch	0	1,000	1,151	(151)	115.10
432091551127000 All Oth Mtls/Supplies-Water Gr	0	108	108	0	100.00
432100001110000 Professional Develop Supplies	0	1,200	0	1,200	0.00
432130101110000 Profess. Develop Sup-Title I	0	776	776	0	100.00
<i>Total Supplies/Stores</i>	<i>4,226</i>	<i>38,696</i>	<i>34,898</i>	<i>3,798</i>	<i>90.19</i>

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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>					
441000001110000 Non-Cap Equip-Instructional	0	1,326	1,326	0	100.00
441000001127000 Non-Capitalized Equip-Admin	0	3,000	1,735	1,265	57.83
441032131110000 Non-Cap Equip-Instr-ESSER III	0	2,628	0	2,628	0.00
4410321311137000 Non-Cap Equip-Instr-ESSER III	0	0	3,164	(3,164)	0.00
441053101137000 Non-Capitalized Equip-Food Svc	0	0	232	(232)	0.00
441091551127000 Non-Capitalized Equip-Water Gr	0	0	2,437	(2,437)	0.00
442000001110000 Non-Capitalized Computer-Instr	0	375	0	375	0.00
442000001127000 Non-Capitalized Computer-Admin	0	2,200	128	2,072	5.82
442030101110000 Non-Cap Computer-Instr-Title I	7,159	0	7,159	(7,159)	0.00
442031821110002 Non-Capitalized Computer-CSI	(20,125)	14,465	120	14,345	0.83
442032131110000 Non-Cap Cptr-Inst-ESSER III	0	27,785	12,022	15,763	43.27
442032131127000 Non-Cap Cptr-Adm-ESSER III	0	6,600	1,557	5,043	23.59
442060531110000 Non-Cap Computer-UPK Planning	15,972	0	15,972	(15,972)	0.00
<i>Total Non-Capitalized Equipment</i>	<i>3,006</i>	<i>58,379</i>	<i>45,852</i>	<i>12,527</i>	<i>78.54</i>
<i>Non-Capitalized Fixed Assets</i>					
445000001127000 Non-Cap Furniture-Admin	0	3,000	896	2,104	29.87
445032131110000 Non-Cap Furn-Instr-ESSER III	0	18,605	5,514	13,091	29.64
<i>Total Non-Capitalized Fixed Assets</i>	<i>0</i>	<i>21,605</i>	<i>6,410</i>	<i>15,195</i>	<i>29.67</i>
<i>Food Service Supplies</i>					
470026001139003 Food Expenses-ASP-ELO-P	0	886	1,085	(199)	122.46
470031821127002 Food Expenditures-Other	0	66	66	0	100.00
470032141139000 Food Expenditures-ASP-ESSER II	216	0	216	(216)	0.00
470091541139000 Food Expenditures-After School	173	1,973	3,400	(1,427)	172.33
472000001127000 Food Expenditures-Other	179	2,000	2,312	(312)	115.60
472062661127000 Food Expenditures-Ed Effect	0	31	31	0	100.00
<i>Total Food Service Supplies</i>	<i>568</i>	<i>4,956</i>	<i>7,110</i>	<i>(2,154)</i>	<i>143.46</i>
Total Books and Supplies	11,081	193,705	152,795	40,910	78.88

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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>					
<i>Total Subagreements for Services</i>	0	0	0	0	0.00
<i>Travel/Conferences</i>					
522000001127000 Travel & Conference-Admin	46	141	187	(46)	132.62
522062661127000 Travel & Conf-Admin-Ed Effect	0	216	216	0	100.00
522099981127000 Travel & Conference-Admin-LCAP	25	0	25	(25)	0.00
5230000011110000 Travel & Lodging-Instr	165	1,701	1,412	289	83.01
523000001127000 Travel & Lodging-Admin	0	81	81	0	100.00
<i>Total Travel/Conferences</i>	236	2,139	1,921	218	89.81
<i>Dues/Memberships</i>					
531000001127000 Dues & Memberships	0	6,500	7,023	(523)	108.05
<i>Total Dues/Memberships</i>	0	6,500	7,023	(523)	108.05
<i>Insurance</i>					
540000001127000 Insurance	0	38,939	34,905	4,034	89.64
<i>Total Insurance</i>	0	38,939	34,905	4,034	89.64
<i>Operations/Housekeeping</i>					
551500001181000 Janitorial,GardeningSvc/Supply	0	7,000	800	6,200	11.43
551591451181000 Janitorial,GardeningSvc/Supply	1,109	2,500	3,616	(1,116)	144.64
551691451181000 Janitorial-Carpet Cleaning-Bea	0	3,054	1,527	1,527	50.00
552000001181000 Security	0	100	0	100	0.00
553500001181000 Utilities	2,283	25,149	25,618	(469)	101.86
<i>Total Operations/Housekeeping</i>	3,392	37,803	31,561	6,242	83.49
<i>Rentals/Leases/Repairs</i>					
561000001127000 Equipment Rental/Lease	0	10,227	10,327	(100)	100.98
562000001187000 Property/Building Rental	10,255	30,631	30,631	0	100.00
562060301187000 Property/Building Rental-SB740	0	91,893	91,893	0	100.00
562100001187000 Property Taxes - New property	0	3,700	2,401	1,299	64.89
562200001187000 Hall Rental	0	0	3,250	(3,250)	0.00
562500001187000 Modular Lease	1,701	22,182	22,182	0	100.00
562560301187000 Modular Lease-SB740	1,924	21,318	21,318	0	100.00
563000001127000 Repairs/Maintenance-Computers	0	35	0	35	0.00
563000001187000 Repairs/Maintenance-Building	0	3,000	2,724	276	90.80
563031821127002 Repairs/Maint.-Computers-CSI	0	0	19	(19)	0.00
563032121187000 Repair/Maint-Build-ESSER II	0	(242)	(242)	0	100.00
563032131187000 Repair/Maint.-Build-ESSER III	0	0	2,288	(2,288)	0.00
563091451187000 Repairs/Maint-Beautification	513	10,000	5,920	4,080	59.20
563091551187000 Repairs/Maintenance-Building	0	2,950	822	2,128	27.86
563100001127000 Repairs/Maintenance-Other Equip	0	446	431	15	96.64
563100001187000 Grounds Upkeep & Improvement	0	3,000	884	2,116	29.47
<i>Total Rentals/Leases/Repairs</i>	14,393	199,140	194,848	4,292	97.84
<i>Direct Costs Transfers</i>					
<i>Total Direct Costs Transfers</i>	0	0	0	0	0.00

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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>					
580300000071910 Accounting/Audit Services	0	15,043	13,465	1,578	89.51
580500001127000 Advertising Fees	0	1,000	0	1,000	0.00
580600001127000 Assemblies	0	1,000	800	200	80.00
580900001127000 Banking Fees	50	450	270	180	60.00
581200000073000 Business Services	3,563	43,200	39,188	4,012	90.71
581200000073001 Business Services-Edtec	0	9,298	4,240	5,058	45.60
582000001127000 Consultants-Admin	2,600	18,200	13,097	5,103	71.96
582165005711901 Contract Service-Instr-SpEd-PY	0	11,972	0	11,972	0.00
582199985711900 Contract Services-Instr-SpEd	0	26,157	0	26,157	0.00
582400000076000 District Oversight Fee	0	20,197	0	20,197	0.00
583091401110000 Field Trip-PTC	2,437	10,000	16,362	(6,362)	163.62
583600001127000 Fingerprinting	335	750	1,159	(409)	154.53
583691401127000 Fingerprinting-PTC	0	750	724	26	96.53
583926001127003 Fundraising Expense-ELO-P	300	0	300	(300)	0.00
583991201127000 Fundraising Expense-MS	0	450	0	450	0.00
583991261127000 Fundraising Expense	2,420	35	2,420	(2,385)	6,914.29
583991371127000 Fundraising Expense-T Shirts	0	1,000	857	143	85.70
583991401127000 Fundraising Expense-PTC	0	587	657	(70)	111.93
584500001127000 Legal Services Contracts	120	5,000	4,156	844	83.12
584800001127000 Licenses & Other Fees	0	2,000	376	1,624	18.80
584800001137000 Licenses & Other Fees-Food Svc	0	240	240	0	100.00
585100001127000 Marketing & Student Recruiting	150	3,000	4,771	(1,771)	159.03
585130101127000 Mktg & Stdt Recruiting-Title I	0	155	155	0	100.00
585900001127000 Payroll Fees	896	4,553	5,647	(1,094)	124.03
586000001127000 Printing and Reproduction	832	2,500	2,845	(345)	113.80
586300001110000 Prof Development Exp-Instruct	0	28,210	0	28,210	0.00
586300001127000 Prof Development Exp-Admin	0	2,000	0	2,000	0.00
586332131110000 Prof Dev Exp-Instr-ESSER III	13,200	0	13,200	(13,200)	0.00
586340351110000 Prof Dev Exp-Instr-Title II	0	4,700	0	4,700	0.00
586362661110000 Prof Dev Exp-Instr-Ed Effect	0	8,825	5,171	3,654	58.59
586362661127000 Prof Dev Exp-Admin-Ed Effect	299	174	998	(824)	573.56
586400001127000 State Service Use Tax-Admin	0	127	113	14	88.98
587700001127000 Student Activites	0	1,500	1,925	(425)	128.33
587700001142000 Student Activites-PE	0	150	150	0	100.00
587726001127003 Student Activites-ELO-P	0	0	272	(272)	0.00
587731821127002 Student Activites-CSI	0	0	1,157	(1,157)	0.00
587732131127000 Student Activites-ESSER III	0	1,350	0	1,350	0.00
587732141127000 Student Activites-ESSER III	81	44	126	(82)	286.36
587791351127000 Student Activites-Student Coun	0	100	100	0	100.00
587791401127000 Student Activites-PTC	200	150	1,430	(1,280)	953.33
587800001127000 Student Assessment	0	12,409	0	12,409	0.00
588100001127000 Student Information System	(1,798)	4,524	(399)	4,923	(8.82)
588130101127000 Student Information Sys-Title I	399	0	399	(399)	0.00
588132121127000 Student Inform System-ESSER II	0	10,935	10,935	0	100.00
588132131127000 Student Info System-ESSER III	(8,169)	11,002	1,566	9,436	14.23
588141271127000 Student Info Sys-Title IV	9,568	0	9,568	(9,568)	0.00
588700001127000 Technology Services	0	17,000	10,330	6,670	60.76
588730101127000 Technology Services-Title I	0	400	0	400	0.00
<i>Total Professional Services</i>	<u>27,483</u>	<u>281,137</u>	<u>168,770</u>	<u>112,367</u>	<u>60.03</u>
<i>Communications</i>					
591000001127000 Postage and Shipping	0	512	772	(260)	150.78
593000001127000 Telephone & Fax	804	5,987	7,165	(1,178)	119.68
<i>Total Communications</i>	<u>804</u>	<u>6,499</u>	<u>7,937</u>	<u>(1,438)</u>	<u>122.13</u>
Total Services/Operating Expenses	46,308	572,157	446,965	125,192	78.12

Walden Academy
Income Statement
For the Eleven Months Ending May 31, 2023

	<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	84,932	19,679	65,253	23.17
714199980092000 SpEd Encroachment-LCAP	0	12,000	12,000	0	100.00
731000000072102 Indirect Cost Transfer - 21-22	0	(3,349)	(5,843)	2,494	174.47
731031820072102 Indirect Cost Trf-CSI 21-22	0	3,349	5,843	(2,494)	174.47
Total Other Outgo	0	96,932	31,679	65,253	32.68
Total Expenses	222,109	2,500,530	2,090,528	410,002	83.60
Other Sources and Uses					
Other Sources					
898000000000000 Contrib from Unrestr Resource	0	(123,061)	0	(123,061)	0.00
898065000000000 Contrib from Unrestr Res-SpEd	0	123,061	0	123,061	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	520,945	670,457	686,529	(16,072)	102.40

Walden Academy
Balance Sheet
May 31, 2023

ASSETS

Current Assets		
Cash in Bank-Tri Cty x0950	\$	1,775,186.22
Cash in Bank-Tri Cty x4876		2,645.19
Cash in Bank-Tri Cty x4244		5,922.64
Employee Receivable-Med 125		119.40
Due from Grantor Gov-ELO-P		950.00
Due from Grantor Gov-CSI-21/22		139,956.36
Due from Grantor Gov-ESSER 3213		75,533.27
Prepaid Expenses/Deposits		12,514.60
Prepaid Expenses-Parent Club		<u>2,173.25</u>
Total Current Assets		2,015,000.93
Property and Equipment		
Land		186,946.05
Sites/Improvement of Sites		239,742.21
Accumulated Depr-Site Improv		(132,005.00)
Buildings/Improvement of Bldgs		542,024.56
Accumulated Depr-Buildings		<u>(219,265.81)</u>
Total Property and Equipment		617,442.01
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets		<u>\$ 2,632,442.94</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Employee Payable-Med 125	\$	934.37
Worker's Compensation Payable		3,601.56
Summer Withholding Payable		88,175.21
Garnishments Payable		126.51
Vanguard Retirement Payable		(1.01)
Aflac Prem Payable		294.44
Health Premiums Payable		(4,860.33)
Due to Grantor Govern-Prop 39		49,359.33
Due to Grantor Gov-State Aid		10,044.00
Deferred Rcv-ESSER III 3214		19,680.48
Deferred Revenue-GEER II 3217		<u>1,011.00</u>
Total Current Liabilities		168,365.56
Long-Term Liabilities		
Total Long-Term Liabilities		<u>0.00</u>
Total Liabilities		168,365.56
Capital		
Beginning Fund Balance		1,777,536.82
Net Income		<u>686,540.56</u>
Total Capital		<u>2,464,077.38</u>
Total Liabilities & Capital		<u>\$ 2,632,442.94</u>

Actuals through the month of May																
Beginning Cash	YTD	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Estimated
Forecast	Actual	Remain														Actuals
Revenues																
LCFF Funding	857,861	193,936	36,473	36,473	65,652	65,652	65,652	65,652	131,304	87,573	87,573	87,573	87,573	175,146	839,071	18,790
State Aid Portion	498,043	309,474	148,569	148,569	101,694	101,694	101,694	101,694	101,695	106,085	106,085	106,085	106,085	309,474	309,474	148,569
In Lieu Tax Portion CY	705,012	591,869	113,143	113,143	164,072	164,072	164,072	164,072	50,483	138,828	138,828	138,828	138,828	86,345	680,214	24,798
In Lieu Tax Portion PY	-7,574	-7,574	0	0	0	0	0	0	9,666	30,649	30,649	-7,574	-7,574	2,272	-7,574	0
Other Fed Rev-NCLB-Title I	42,767	40,515	2,272	2,272	0	0	0	0	158	0	0	0	0	0	42,767	0
Other Fed Rev-NCLB-Title II	158	158	0	0	0	0	0	0	158	0	0	0	0	0	158	0
Other Fed Rev-NCLB-Title III	4,700	4,700	0	0	0	0	0	0	4,700	0	0	0	0	0	4,700	0
Other Fed Rev-CST-2122	207,483	191,927	15,656	15,656	16,245	16,245	16,245	16,245	19,301	34,469	25,837	20,891	-132	-15,656	207,483	0
Other Fed Rev-ESSER II RS 3212	26,015	26,014	1	1	8,244	8,244	8,244	8,244	17,770	8,244	0	0	0	0	26,015	0
Other Fed Rev-ESSER III RS 3213	184,346	170,422	13,924	13,924	272	272	272	272	8,940	8,940	16,619	15,979	21,816	13,924	184,346	0
Other Fed Rev-ESSER III RS 3214	706	706	0	0	44	44	44	44	852	1,576	-1,576	0	0	0	706	0
Other Fed Rev-SEER II RS 3217	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Fed Rev-NCLB-Title IV	10,000	2,767	7,233	7,233	0	0	0	0	0	2,744	2,744	2,767	2,500	0	5,267	4,733
Other Fed Rev-REAP-Title V	0	2,744	-2,744	-2,744	0	0	0	0	0	-614	0	0	0	0	2,744	0
Other Fed Rev-P-EBT	0	-614	614	614	0	0	0	0	0	0	0	0	0	0	-614	0
California Lottery	40,014	27,011	13,003	13,003	1,148	1,148	1,148	1,148	10,739	0	0	0	0	0	27,011	13,003
All Other State Revenues	0	218,932	-218,932	-218,932	0	0	0	0	0	0	0	0	0	0	218,932	0
All Other State Revenues-Mandate Block	2,994	2,994	0	0	0	0	0	0	2,994	0	0	0	0	0	2,994	0
All Other State Revenues-ELOP	151,663	124,342	27,321	27,321	13,640	13,640	13,640	13,640	27,280	0	0	0	0	0	151,663	0
All Other State Revenues-SB740	113,103	84,827	28,276	28,276	0	0	0	0	0	0	0	0	0	0	113,103	0
All Other State Revenues-SB740-PY	108	108	0	0	0	0	0	0	108	0	0	0	0	0	108	0
All Other State Revenues-UPK Planning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other State Revenues-Erd Effect RS 6266	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other State Revenues-AMIM RS 6762	108,744	54,372	54,372	54,372	0	0	0	0	54,372	0	0	0	0	0	54,372	54,372
All Other State Revenues-LREBG RS 7435	204,074	204,074	0	0	0	0	0	0	102,037	0	0	0	0	0	204,074	0
All Other State Revenues-MTSS RS 7810	25,000	25,000	0	0	0	0	0	0	25,000	0	0	0	0	0	25,000	0
Donations	200	148	52	52	37	37	37	37	28	29	0	54	52	200	0	0
Donations-Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Donations-PTC	10,000	896	9,104	9,104	1,400	1,400	1,400	1,400	950	0	-1,004	500	896	8,600	8,600	0
Donations-Water Grant	950	950	0	0	0	0	0	0	950	0	0	0	0	950	950	0
Other Local Revenue-Misc/T-Shirt Sales	3,100	18,325	-15,225	0	989	627	58	1,092	53	414	201	205	-14,686	275	18,600	0
Other Local Revenue-Student Meals	7,500	7,500	0	0	0	0	0	0	0	0	0	0	0	7,500	7,500	0
Other Local Revenue-MS Fundraising	0	20	-20	0	0	0	0	0	0	0	0	0	0	20	20	0
Other Local Revenue-Fundraising	2,500	3,863	-1,363	0	1,878	1,878	1,878	1,878	0	0	0	955	1,050	117	4,000	0
Other Local Revenue-Student Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue-After School	11,500	14,242	-2,742	391	5,430	272	882	1,273	830	2,105	1,441	931	658	258	14,500	0
Other Local Revenue-Water Grant	0	0	0	0	950	950	950	950	-950	0	0	0	0	0	0	0
Total Revenues	3,170,987	2,777,058	393,929	391	59,854	95,705	385,986	121,175	244,975	552,441	82,406	341,879	199,192	743,053	3,138,700	272,865
Expenses																
Certificated	916,939	875,746	43,193	43,193	87,602	87,602	87,602	87,602	95,703	94,871	92,862	90,544	94,384	43,193	916,939	0
Classified	388,322	380,430	-7,892	-7,892	41,024	41,024	41,024	41,024	31,245	49,404	46,381	38,650	49,284	22,892	413,322	0
Employee Benefits	212,760	192,905	19,855	19,855	3,216	3,216	3,216	3,216	21,635	21,084	20,464	22,929	21,051	19,855	212,760	0
Books and Supplies	193,705	152,794	40,911	40,911	32,008	32,008	32,008	32,008	13,593	7,278	12,376	3,992	11,080	40,911	193,705	0
Services & Operational Expenses	551,960	446,963	104,997	104,997	36,994	36,994	36,994	36,994	45,017	50,513	30,751	31,865	46,307	104,997	551,960	0
Oversight Fee	20,197	20,197	0	0	0	0	0	0	0	0	0	0	0	20,197	20,197	0
SPED Encroachment	96,932	31,679	65,253	65,253	0	0	0	0	0	0	0	0	0	65,253	65,253	0
Debt Service Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenses	2,362,815	2,090,518	292,287	92,831	123,505	211,879	487,964	194,971	204,588	222,949	234,512	187,989	222,107	300,510	2,391,028	16,767
Net Increase/Decrease in Fund Balance	788,172	-282,460	366,642	-366,642	366,642	366,642	366,642	366,642	366,642	366,642	366,642	366,642	366,642	366,642	747,672	34,832

Cash Flow Worksheet

	Budget Forecast	YTD Actual	Budget Remain	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Estimated Accruals
Actuals through the month of May																	
Beginning Cash				1,242,884	1,233,389	1,011,820	866,120	1,024,098	915,937	900,641	1,316,783	1,164,293	1,276,699	1,200,601	1,763,754	1,242,884	
Current Year Adjustments				-10,135	4,587	292	1,349	1,534	-813	973	972	-2,334	1,824	1,854		97	
Payroll Liabilities				5,190	8,966	9,172	9,180	9,312	9,312	9,416	9,374	9,431	9,235	8,900	5,190	93,365	-93,365
Payroll Reserve for Summer Pay				-2,546	-1,082	382	382	382	382	1,024	239	239	64	415	120	0	
Employee Receivable																	
Accounts Receivable																	
Prepaid Expenses																	
Due from Grantor Gov-CSI																	
Due from Grantor Gov-ESSER II RS 3212																	
Due from Grantor Gov-ESSER III RS 3213																	
Due from Grantor Gov-ESSER III RS 3214																	
Due from Grantor Gov-GEEER RS 3217																	
Accounts Payable																	
Other Sources/Uses																	
All Other Financing Sources-PPP Forgiveness																	
Deferred Revenue-CSI 2122				51,671	-7,760	7,760	-51,671										
Deferred Revenue-ESSER RS 3212				19,732	-272	-6,951	-12,508										
Deferred Revenue-ESSER RS 3213				4,933			-44							15,454		19,680	
Deferred Revenue-ESSER RS 3214																	
Deferred Revenue-GEEER RS 3217																	
Capital Outlay																	
Sties/Bldgs Improvement																	
Accrued Interest																	
Debt Service Principal Payments																	
Prior Year Transactions																	
Accounts Receivable	10,483	10,483															
Due from Grantor Govern	302,067	301,117		112,180	264	15,192	43,800	476	476	103,376	23,924	476	476	476	950	302,067	0
Prepaid Expenses	40,565	32,248		32,152	95											32,248	
Accounts Payable	-20,671	-20,671		-16,243	-4,427											-20,671	
Due to Grantor Govern	-206,616	-157,259			-105,488		-51,771								-49,359	-206,618	
Due to Grantor Govern-State Aid	-55,808	-45,764			-2,790	-2,790	-5,023	-5,023	-5,023	-10,046					-10,044	-55,808	
Loans Payable	0	0															
Payroll Liabilities	-151,795	-151,795		-108,998	-38,864	-4,133										-151,795	
Total Adjustments and Prior Year	82,945	-168,118	-27,327	-42,024	-34,366	-55,083	-55,083	-55,083	-55,083	70,893	-11,946	7,039	-29,291	62,206	-155,709	-301,378	8,317
Net Change and Ending Cash Balance				-8,495	-221,769	-143,500	155,978	-108,161	-15,295	416,142	-152,490	114,406	-78,098	583,152	-94,576	1,242,884	
Ending Cash Balance				1,233,389	1,011,620	866,120	1,024,098	915,937	900,641	1,316,783	1,164,293	1,276,699	1,200,601	1,763,754	1,689,177	1,689,177	1,660,206
Cash in Bank x0550				1,233,628	1,001,956	859,136	1,016,788	909,014	893,777	1,309,464	1,157,667	1,274,660	1,194,095	1,775,186	1,695,177	1,689,177	1,660,206
Cash in Bank x4676				1,839	3,739	3,061	1,387	1,000	942	1,396	683	117	584	2,645	0	0	
Cash in Bank x4244				0	0	0	0	0	0	0	0	0	0	0	0	0	

Walden Academy
Account Reconciliation
As of May 31, 2023
91100000000000 - Cash in Bank-Tri Cty x0950
Bank Statement Date: May 31, 2023

Filter Criteria includes: Report is printed i

Check #	Date	Payee	Cash Account	Amount
05/03/23-EFT	5/3/23	AFLAC	911000000000000	294.44
7421	5/4/23	SUZANNE TEFS	911000000000000	216.85
7422	5/4/23	EVERGREEN JANITORIAL SUPPLY INC	911000000000000	520.29
7423	5/4/23	MERRILEE VANDERWAAL	911000000000000	1,300.00
7424	5/4/23	WEED MAN	911000000000000	1,109.00
7425	5/4/23	MARCELLA WHITE	911000000000000	344.16
7426	5/4/23	AMBER YEAGER MESSATZZIA	911000000000000	35.47
7427	5/4/23	WILLOWS ACE HARDWARE	911000000000000	192.28
7428	5/4/23	AMAZON CAPITAL SERVICES	911000000000000	2,976.41
7429	5/4/23	ARI SERVICE INC	911000000000000	3,562.50
7430	5/4/23	COURTNEY GUENTHER	911000000000000	300.00
7431	5/4/23	MORGAN ALEXANDER	911000000000000	254.05
ATR-00851326	5/4/23	WALDEN ACADEMY	911000000000000	3,000.00
7366V	5/4/23	ANTHEM BLUE CROSS	911000000000000	-5,989.32
05/05/23-EFT	5/5/23	ANTHEM BLUE CROSS	911000000000000	5,989.32
05/10/23-EFT	5/10/23	PAYCHEX OF NEW YORK, LLC	911000000000000	500.63
12418	5/10/23	PAYROLL	911000000000000	1,829.44
12419	5/10/23	PAYROLL	911000000000000	98.07
12433	5/10/23	PAYROLL	911000000000000	546.42
12434	5/10/23	PAYROLL	911000000000000	384.10
12437	5/10/23	PAYROLL	911000000000000	182.90
12439	5/10/23	PAYROLL	911000000000000	182.90
12440	5/10/23	PAYROLL	911000000000000	859.62
12441	5/10/23	PAYROLL	911000000000000	182.90
12446	5/10/23	PAYROLL	911000000000000	2,431.96
12447	5/10/23	PAYROLL	911000000000000	1,106.05
12456	5/10/23	PAYROLL	911000000000000	1,121.85
12466	5/10/23	PAYROLL	911000000000000	1,300.64
12467	5/10/23	PAYROLL	911000000000000	50.83
12471	5/10/23	NEWPORT TRUST COMPANY FBO#10199352#	911000000000000	5,532.12
7432	5/12/23	VISION SERVICE PLAN	911000000000000	138.33
7433	5/12/23	DEPARTMENT OF JUSTICE	911000000000000	175.00
7434	5/12/23	WASTE MANAGEMENT	911000000000000	547.20
7435	5/12/23	LAW OFFICES OF YOUNG, MINNEY & CORR LLP	911000000000000	120.00
7436	5/12/23	MERRILEE VANDERWAAL	911000000000000	1,300.00
7437	5/12/23	GCOE-SUCCESS PRINTING	911000000000000	4.83
7438	5/12/23	WILLOWS ACE HARDWARE	911000000000000	61.70
7439	5/12/23	GOTO COMMUNICATIONS, INC.	911000000000000	541.96
7440	5/12/23	GLENN COUNTY SHERIFF	911000000000000	48.91
7441	5/12/23	VOID CHECKS	911000000000000	
ATR-00862061	5/15/23	WALDEN ACADEMY	911000000000000	3,500.00
05/17/23-WIRE FEE	5/17/23	TRI COUNTIES BANK	911000000000000	15.00
05/17/23-FEE	5/17/23	TRI COUNTIES BANK	911000000000000	10.00
7442	5/19/23	ST MONICAS CHURCH	911000000000000	11,991.00
7443	5/19/23	GLENN COUNTY OFFICE OF EDUCATION	911000000000000	13,200.00
7444	5/19/23	GLENN COUNTY OFFICE OF EDUCATION	911000000000000	160.00
7445	5/19/23	TSC GROUP, INC.	911000000000000	3,625.00
7446	5/19/23	EVERGREEN JANITORIAL SUPPLY INC	911000000000000	394.52
7447	5/19/23	VERIZON WIRELESS	911000000000000	107.39
7448	5/19/23	GCOE-SUCCESS PRINTING	911000000000000	807.92
7449	5/19/23	WILLOWS ACE HARDWARE	911000000000000	127.92
7450	5/19/23	MARIA D GODINEZ MACIAS	911000000000000	150.00
ATR-00869639	5/23/23	WALDEN ACADEMY	911000000000000	3,750.00
7451	5/26/23	ANTHEM BLUE CROSS	911000000000000	3,732.54
7452	5/26/23	CO POWER	911000000000000	989.46
7453	5/26/23	CDW GOVERNMENT	911000000000000	3,006.37

Walden Academy
Account Reconciliation
As of May 31, 2023
91100000000000 - Cash in Bank-Tri Cty x0950
Bank Statement Date: May 31, 2023

Filter Criteria includes: Report is printed i

Check #	Date	Payee	Cash Account	Amount
7454	5/26/23	GCOE-SUCCESS PRINTING	911000000000000	18.88
7455	5/26/23	KARI CRAWFORD	911000000000000	305.98
7456	5/26/23	EPIC SPORTS	911000000000000	141.14
7457	5/26/23	WILLOWS ACE HARDWARE	911000000000000	65.38
7458	5/26/23	CYNDEE LAUSTEN	911000000000000	21.66
7459	5/26/23	CASANDRA MAHNKE	911000000000000	188.82
7460	5/26/23	RAQUEL BOSE	911000000000000	219.17
7461	5/26/23	COURTNEY GUENTHER	911000000000000	75.00
7462	5/26/23	ANDREW ONTIVEROS	911000000000000	225.50
7456V	5/26/23	EPIC SPORTS	911000000000000	-141.14
7451V	5/26/23	ANTHEM BLUE CROSS	911000000000000	-3,732.54
12473	5/26/23	PAYROLL	911000000000000	1,829.44
12474	5/26/23	PAYROLL	911000000000000	135.24
12487	5/26/23	PAYROLL	911000000000000	182.90
12489	5/26/23	PAYROLL	911000000000000	182.90
12490	5/26/23	PAYROLL	911000000000000	365.81
12491	5/26/23	PAYROLL	911000000000000	365.81
12492	5/26/23	PAYROLL	911000000000000	546.42
12494	5/26/23	PAYROLL	911000000000000	548.71
12496	5/26/23	PAYROLL	911000000000000	2,431.95
12497	5/26/23	PAYROLL	911000000000000	1,167.23
12503	5/26/23	PAYROLL	911000000000000	1,446.22
12511	5/26/23	PAYROLL	911000000000000	1,514.19
12516	5/26/23	NEWPORT TRUST COMPANY FBO#10199352#	911000000000000	5,687.60
05/26/23-EFT	5/26/23	PAYCHEX OF NEW YORK, LLC	911000000000000	395.38
05/26/23-1-EFT	5/26/23	TRI COUNTIES BANK	911000000000000	16.25
05/30/23-EFT	5/30/23	ANTHEM BLUE CROSS	911000000000000	3,732.54
05/30/23-1-EFT	5/30/23	VISION SERVICE PLAN	911000000000000	138.33
05/31/23-EFT	5/31/23	TRI COUNTIES BANK	911000000000000	8.40
05/02/23-POS	5/2/23	WALMART	912000000000000	107.12
05/03/23-POS	5/3/23	WALMART	912000000000000	23.94
1140	5/5/23	CA ACADEMY OF SCIENCE	912000000000000	789.00
05/08/23-POS	5/8/23	PICABOO YEARBOOKS	912000000000000	2,419.97
05/11/23-POS	5/11/23	WILLOWS ACE HARDWARE	912000000000000	17.78
05/12/23-POS	5/12/23	WALMART	912000000000000	35.06
05/12/23-1-POS	5/12/23	THE WRIGHT STUFF SAFETY TRAINING	912000000000000	324.00
1136V	5/12/23	KEITH DIETLE	912000000000000	-100.00
05/15/23-POS	5/15/23	WALMART	912000000000000	148.77
05/16/23-POS	5/16/23	SHIRTMAX	912000000000000	491.25
05/17/23-POS	5/17/23	LAW OFFICES OF YOUNG, MINNEY & CORR LLP	912000000000000	75.00
05/18/23-POS	5/18/23	GOTO COMMUNICATIONS, INC.	912000000000000	154.85
1141	5/18/23	TURTLE BAY EXPLORATION PARK	912000000000000	132.00
05/22/23-POS	5/22/23	AMAZON	912000000000000	138.35
05/22/23-1-POS	5/22/23	AMAZON	912000000000000	68.64
05/22/23-2-POS	5/22/23	AMAZON	912000000000000	168.16
05/22/23-3-POS	5/22/23	AMAZON	912000000000000	11.44
05/22/23-4-POS	5/22/23	COLONY INN	912000000000000	1,057.40
05/22/23-5-POS	5/22/23	AMAZON	912000000000000	85.47
05/23/23-POS	5/23/23	AMAZON	912000000000000	1,024.56
05/24/23-POS	5/24/23	EPIC SPORTS	912000000000000	141.14
05/25/23-POS	5/25/23	WALMART	912000000000000	81.21
05/25/23-1-POS	5/25/23	WALMART	912000000000000	13.04
05/25/23-2-POS	5/25/23	SACRAMENTO ZOOLOGICAL SOCIETY	912000000000000	44.00
05/30/23-POS	5/30/23	WALMART	912000000000000	215.54
05/30/23-1-POS	5/30/23	AMAZON	912000000000000	521.66
Total				105,193.45

BOARD REPORT

DATE: June 23, 2022

Topic/Agenda Item: Education Protection Account Spending for 2023-24

Personnel Involved: Merrilee Vanderwaal

Issues involved/fiscal implications:

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

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

We need to adopt in open session our spending plan for the 2023-24 school year.

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

Recommended Options or solutions:

Adopt the following resolution.

RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

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

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

DATED: June 26, 2023

Walden Academy

Education Protection Account Spending Plan
2023-2024 School Year Budget

Certificated Instructional Salaries

\$ 521,861



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

Creating a confident community passionate about lifelong learning

Director's Report

June 2023

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. Teachers without a clear credential are currently enrolled in an induction program.

Five teachers have been hired for next year. They are as follows:

Alexandra White (1st/ 2nd Grade Combo) She comes with vast knowledge on behavioral sciences and experience in K-2nd grades. Her positivity and knowledge will be a great fit for our team!

Lucinea Moss (3rd Grade) Joins us with prior experience in elementary education, early childhood, and special education. A team player, she has already jumped in working with our Summer School students.

Sofia Zavala (5th Grade) Is adding to our team her enthusiasm for teaching joining us with experience in early elementary and knowledge of curriculum and instruction. We are so excited to have her!

Berenice Martinez (6th Grade) Joins us with years of experience in multiple grade levels and pedagogical knowledge. She will be a great fit for our middle school team!

Anthony Murillo (Art) Is an asset to our staff. Not only does he join us with experience and passion teaching art, but his work will also allow our team to get their much-needed prep time!

Last month, the Declaration of Need to hire an intern for the 2023-24 school year was approved.

B. Access to standards-aligned instructional materials

We continue to provide standards-aligned material to all Walden Academy students. Cydnee is in the process of ordering the necessary curriculum and supplemental materials teachers requested for next year.

C. Facilities in good repair

Facilities remain in excellent condition. Mr. Medina is working hard to deep clean classrooms and make the necessary changes before school starts.

Along with this, GCOE will be coming in July 11th with our new school psychologist. We may need to make changes to facilities for further ADA compliance to accommodate.

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

A. CAASPP preparation

I will be attending a virtual training for CAASPP in July to better understand how we can use the CAASPP data tools.

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

Broad Course of Study

A. Students continue to receive a broad course of study in each classroom. The topic of returning the elective wheel for grades 4-8 was addressed. At this time, I am still looking into scheduling an elective wheel for the 2nd and 3rd trimesters.

B. Mike Graf will be joining our team once a month to lead our 1st - 5th grade students in activities for learning on topics ranging from weather to national parks.

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

A. Me Time will start the beginning of the year and will extend throughout the year with no breaks for math and reading. Teachers will PLC during teacher workdays prior to school starting to establish learning groups. All students will receive tier 1 intervention using iReady "My Path". We are still looking

through our intervention library for selection on best tier 2 intervention materials to utilize at each grade level.

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. The plan starting in August is to send out one weekly newsletter to parents via Parent Square and to also publish it on the website. This will keep families informed on current events, needs, and upcoming activities.
- B. I have met with PTC about funding for a monthly “Sip and Social with the Superintendent”. We will have a further meeting in July. However, this will give another opportunity for parents to ask questions and express interests and concerns regarding the school.
- C. PTC Luau is tentatively scheduled for September 27th, and Grandparents Day is scheduled for the 28th.
- D. There will be a big push at the start of the year for volunteers.

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

- A. Attendance monitoring will commence at the start of the year.

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

- A. Audrey Perkes is our new behavioral interventionist. We have revamped room 5 to have an opportunity style classroom. She will work on tier 3 intervention for behavior- pushing into classrooms and using “Toolbox” to support students in need. She will be working with students who need alternative setting in the small classroom next to Pedro’s new office.
- B. I have reached out for pricing on whole staff training for Toolbox at the start of the year.
- C. A new Leadership Team has been created. These accomplished professionals have been carefully selected for their interest, experience, prior commitments, and dedication.

Hollie Geroy- Department Leader for grades K-2

Amber Yeagar- Department Leader for grades 3-5

Kari Crawford- Department Leader for grades 6-8

Jessica Hansen- Department Leader for paraprofessionals.

Marcella White- MTSS and Intervention

Along with Pedro and I, they will play a vital role in shaping the future of Walden Academy, guiding our strategic initiatives, and fostering a collaborative and

innovative environment. We believe that with these talented individuals onboard, we are further strengthening our team's capabilities and positioning ourselves for continued growth and success- improving the school climate.

Current Enrollment

A. Current enrollment numbers will be provided at August's board meeting.

Respectfully submitted,

Amber Calonico NBCT, MAT, M.Ed

Walden Academy Policy and Procedure Manual

Chapter 5000, Students

Section 50, English Language Learners

Date: 6/28/2011, Revised and adopted June 26, 2023

Responsible Department: School Director

Source Document: See Body of Policy

The Walden Academy is committed to the success of its English language learners (ELLs).

Teachers at the school will work collaboratively to provide ELLs access to the schools vibrant curriculum, as well as to academic English language development. When appropriate teachers will develop individualized intensive intervention plans. All teachers, including education specialists working with students on an IEP (Individual Education Plan), who work with ELL students will have CLAD or BCLAD certification and have experience with Specially Designed Academic Instruction in English (SDAIE).

Charter School will follow all applicable laws in serving its English Language Learner (ELL) students, including full inclusion in the classroom, small group instruction, and individual instructional customization in the classroom.

Charter School will administer the Home Language Survey upon a student's enrollment. All students, who indicate that their home language is one other than English, will be initially administered the ~~California English Language Development Test (CELDT)~~ within thirty (30) days of admission, and annually thereafter between ~~July 1st and October 31st~~ until reclassified as Fluent English Proficient (FEP). Students reclassified as Fluent English Proficient (R-FEP) will be monitored for two (2) years. ELL Coordinator will notify all parents of ELL students prior to ~~CELDT~~ administration. Parents will receive ~~CELDT~~ results within thirty days of Charter School receiving results from the publisher. The ~~CELDT~~ shall be used to determine qualification to reclassify an ELL student as Fluent English Proficient (R-FEP) and to fulfill the requirements under the "No Child Left Behind" Act (NCLB) for annual English proficiency testing.

Through the ~~CELDT~~ scores the Charter School will first determine to what extent the student is limited English proficient. The parent/s of the ELL student, including those being served under an IEP, have the opportunity to participate in the decision regarding the program/intervention/placement of their child. Those on an IEP may need to have an IEP amendment meeting. Charter School will then make a determination as to what site program and servicing the student will receive (e.g. Structured English Immersion). The Charter School will analyze what interventions have been used previously with the student and make a determination as to whether any of the interventions will continue to be utilized.

Dependent upon the student's grade level and/or English Language proficiency levels, Charter School will ensure the student is receiving an intensive and targeted intervention program for English Language acquisition. Interventions include, but are not limited to, the following:

- Intensive intervention program;
- Utilization of directed, structured, and researched-based instruction.
- Structured, targeted, and rigorous standards-based instruction integrating the Theory of Multiple Intelligences which centers on students' learning strengths; and
- Student Study Team process to analyze current interventions being utilized within the classroom, put in place new interventions, and monitor all interventions to determine effectiveness.

Charter School will run a full-inclusion program for our ELL students. ELL students will not be placed in sheltered or bilingual instruction classes at Charter School. From the first day of school, ELL students will be immersed in English, with the language support they need to learn the language. Additionally, this support will enable them to develop the grammatical framework and vocabulary needed to become proficient readers and writers.

ELL students will be monitored by their teacher using the same Student Success Plan process as other students.

Walden Academy Policy and Procedure Manual

Chapter 5000, Students

Section 50, English Language Learners

Date: 6/28/2011, Revised and adopted June 26, 2023

Responsible Department: School Director

Source Document: See Body of Policy

Our goal is to help ELL students move rapidly through the five levels of English Language proficiency and ultimately become reclassified as Fluent English Proficient (R-FEP). Research shows that once a child achieves the intermediate stages of fluency, they begin to accelerate their progress on all of their academic work.

The process and criteria for determining when a student should exit the English Language Development Program is as follows: According to the California Education Code Section 313[d], the required criteria are ~~CELDT~~ results, Comparison of Performance in Basic Skills, Teacher Evaluation (term grades), and a writing rubric which will serve as an additional multiple measure. Specific criteria for each component listed above are as follows:
Overall ~~CELDT~~ scores: Early Advanced or Advanced (with no sub-skills scoring less than Intermediate in Reading, Writing, Language, and Speaking)

CST scores: Proficient or Advanced in English Language Arts (ELA) and Math

Teacher Evaluation: grades must be a C or better in all core academic subject areas (e.g., Reading, Math, Writing, etc.) for students in grades K - 8

Writing Rubric: Grade-level writing samples must score a 3 or better on a 4 point maximum rubric scale. Writing rubrics will measure writing strategies, language conventions, sentence structure, grammar, capitalization, punctuation, and spelling.

Prior to students exiting the ELD program, the ELL coordinator and site administration will obtain parent approval for reclassification. If the student is receiving Special Education services, an IEP team meeting will be held and an addendum will be submitted to reflect that the student being reclassified is based due to a learning disability rather than a language barrier.

Title III requires that states hold Title III sub grantees accountable for meeting three annual measurable achievement objectives (AMAOs) for English learners. The first AMAO relates to making annual progress on the ~~CELDT~~, the second relates to attaining English proficiency on the ~~CELDT~~, and the third AMAO relates to meeting Adequate Yearly Progress (AYP) by the English Learner subgroup at the LEA level. Charter schools that are direct funded and that receive Title III funds as a separate LEA will be held accountable for meeting the AMAOs and will receive Title III Accountability Reports each fall.

The following assessments will be utilized to measure progress toward AMAOs:

AMAO 1	CELDT
AMAO 2	CELDT
AMAO 3	CST, CAPA

4