

**Journey School**  
**A California Public Charter School**

**Thursday, March 26, 2026**

**REGULAR MEETING AGENDA**

**6:00 p.m.**

At Journey School, 27102 Foxborough, Aliso Viejo, CA 92656  
(949) 448-7232 [www.journeyschool.net](http://www.journeyschool.net)

This meeting will be live-streamed via Zoom. Join Zoom Meeting.  
<https://us06web.zoom.us/j/86025029240?pwd=3Ww1qZ3nZAbuPqWnlC6wnsvu9uqK8j.1>

Meeting ID: 860 2502 9240 Passcode: 92629  
One tap mobile +16694449171,,86025029240#,,,,\*92629# US

**BOARD MEMBERS:**

Michael Allbee, Council President  
Margaret Moodian, Council Vice President  
Jeannie Lee, Council Secretary  
Cassie Kauwling, Board Treasurer  
Lisa Murray, Board Member

**ADVISORY POSITIONS:**

Renal Moodley, Parent Cabinet Advisor  
Faculty Advisor, Adam Kilcollins

**INSTRUCTIONS FOR PRESENTATIONS TO THE COUNCIL BY PARENTS AND CITIZENS**

*Journey School welcomes your participation at the school's Council meetings. The purpose of a public meeting of the Council is to conduct the affairs of Journey School in public. We are pleased that you are in attendance. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided:*

1. *Agendas are available to audience members during the meeting and on the school website.*
2. *“Request to Speak” cards are available for all audience members who wish to speak prior to an agenda item or under the general category of “Public Comment.” “Public Comment” time is set aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Council can only listen to your issue, not discuss your issue, respond in substance or take action. These presentations are limited to five (5) minutes (ten (10) minutes if a translator is needed) and total time allotted to non-agenda items will not exceed thirty (30) minutes. The Council may give direction to staff to respond to your concern.*
3. *With regard to items that are on the agenda, you may specify that agenda item on your “Request to Speak” card and submit the card prior to an agenda item. The public comment period precedes presentations on that agenda item by staff and/or school committees, Council*

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- discussion, and deliberation. You will be given an opportunity to speak for up to five (5) minutes (ten (10) minutes if a translator is needed).
4. When addressing the Council, speakers are requested to state their name and adhere to the time limits set forth.
  5. Audience members attending a meeting virtually are required to follow the guidelines specified in points 1 through 4 with the following exception noted: In lieu of a “Request to Speak” card, an audience member may utilize the chat function to indicate their name and a request to speak under the general category of “Public Comment” or at a specific agenda item. All other comments, questions, and dialogue entered into the chat will not be entered into public record and will not be responded to/addressed.

**Notices:** Journey does not discriminate on the basis of disability in the admission or access to, or treatment in employment in its programs or activities. Please notify the office at (949) 448-7232 twenty-four (24) hours prior to the date of the meeting for disability accommodations necessary in order to participate. Per California Government Code section 54957.5(b), Journey shall make materials that are part of the regular agenda packet available in the office and/or on the school’s website [www.journeyschool.net](http://www.journeyschool.net), without delay and at the same time, they are distributed to the Council.

	<b>AGENDA ITEM</b>	<b>SPONSOR</b>	<b>EST. TIME</b>
1	<b>Call to Order and Roll Call</b>	Mike Allbee	6:00
2	<b>Inspirational Passage</b>	Gavin Keller	6:05
3	<b>Approval of Agenda*</b> NOTE: Order of the agenda may be changed without prior notice to the public.	Mike Allbee	6:10
4	<b>PUBLIC COMMENT: Members of the public may contribute public comment.</b> Reminder: See policy above for time guidelines.	Mike Allbee	6:15
5	<b>CONSENT AGENDA ITEMS: Items on Consent Agenda may be approved with one motion and vote for all but without discussion. If an item is to be discussed, it is removed from the Consent Agenda and moved to an Action Item immediately following the Consent Items.</b>  A. <b>Approval of Minutes*:</b> Minutes from regular meeting Feb. 26, 2026  B. <b>Updates to 2025-26 Staffing Plan*:</b> Ratification of changes to the Staffing Plan to meet current needs.  C. <b>Audit Engagement with Clifton Larson Allen*:</b> Approval of audit engagement for the 25-26 school year with our existing external auditor.	Gavin Keller	6:25
6.	<b>BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action):</b>  A. <b>Strategic Plan Update:</b> Discussion of progress and next steps  B. <b>On-Boarding for Council Members:</b> Discussion of on-boarding procedures.	Mike Allbee	6:30

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	<p><b>C. Annual Executive Director Evaluation:</b> Assign evaluators and open the online evaluation.</p> <p><b>D. Journey School Council Composition Policy:</b> Review list of skills sought after for council composition.</p>		
7	<p><b>INFORMATION ITEMS: Reports</b></p> <p>A. <b>Financial Update*:</b> Report on February financials</p> <p>B. <b>Faculty Update:</b> Update on Faculty activities</p> <p>C. <b>Parent Cabinet Update:</b> Update on Parent Cabinet activities</p> <p>D. <b>Administrative Update:</b> Report from School Director, including update on enrollment lottery, CAASPP testing, screening for reading difficulties, board resources, etc.</p>	<p>Larry Tamayo</p> <p>Adam Kilcollins</p> <p>Renalani Moodley</p> <p>Gavin Keller</p>	6:45
8	<p><b>SCHOOL OPERATIONS: Discussion/Action</b></p> <p><b>A. Public Hearing: Instructional Materials - Education Code 60110 Requirements</b></p> <p>In relation to Williams Compliance and reporting, an instructional materials public hearing will be held to determine whether Journey has sufficient standards-aligned textbooks and instructional materials. During this public hearing, a resolution regarding instructional materials sufficiency will be reviewed for action/approval.</p>	Gavin Keller	7:30
9	<p><b>CLOSED SESSION</b></p> <p><b>A. Pursuant to Government Code § 54956.9:</b> Regarding anticipated litigation. Two matters, against the school.</p>		8:45
10	<b>Adjournment</b>	Mike Allbee	9:00

*Agenda publicly posted at Journey School on March 23, 2026, and on the school website at [www.journeyschool.net](http://www.journeyschool.net)*

*\*Items that are expected to have back up materials provided prior to or at the meeting are indicated with an asterisk. Other items may also have back up materials provided.*

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*Thursday, February 26, 2026*

***REGULAR MEETING MINUTES - DRAFT***

***6:00 p.m.***

*At Journey School, 27102 Foxborough, Aliso Viejo, CA 92656  
(949) 448-7232  
[www.journeyschool.net](http://www.journeyschool.net)*

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***BOARD MEMBERS:***

Michael Allbee, Council President - PRESENT  
Margaret Moodian, Council Vice President - PRESENT  
Jeannie Lee, Council Secretary - PRESENT  
Cassie Kauwling, Board Treasurer - PRESENT  
Lisa Murray, Board Member - PRESENT

***ADVISORY POSITIONS:***

Renal Moodley, Parent Cabinet Advisor - PRESENT  
Faculty Advisor, Adam Kilcollins - PRESENT

Also present:

Gavin Keller, Executive Director  
Shelley Kelley, Education Director  
Gaylen Corbett, Clerk of the Board  
Larry Tamayo, ExED (7:35- 8:00 p.m.)

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five (5) minutes (ten (10) minutes if a translator is needed) and total time allotted to non-agenda items will not exceed thirty (30) minutes. The Council may give direction to staff to respond to your concern.

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	<b>AGENDA ITEM</b>	<b>SPONSOR</b>
1	<b>Call to Order and Roll Call</b>	Mike Allbee
2	<b>Inspirational Passage</b>	Mike Allbee
3	<p><b>Approval of Agenda*</b></p> <p>Corrections to the agenda: Item 8D: Remove "food services and becoming a school food authority (SFA)". Also, Cassie Kawling should be listed as Board Treasurer.</p> <p>Margaret made a motion to approve the agenda as amended. Jeannie seconded the motion and it was unanimously approved.</p> <p>NOTE: The order of the agenda may be changed without prior notice to the public.</p>	Mike Allbee
4	<p><b>PUBLIC COMMENT: Members of the public may contribute public comment. Reminder: See policy above for guidelines.</b></p> <p>Public comment was submitted by Amanda Sturges via email and read aloud by Gaylen Corbett prior to Agenda Item 7E. The comment was emailed to all board members by the clerk. Amanda's comment on the topic of revisions to the Council Composition Policy. She</p>	

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	<p><i>commented against a new provision describing the school administrators as the Council's "chief executive."</i></p> <p><i>Public comment was submitted by Alicia Cordova who emailed the comment to all board members. It was read aloud prior to agenda Item 7E by Mike Allbee, but exceeded the five minute limit set forth in the public comment instructions. The comment was written in favor of sharing board meeting materials earlier, and against the alleged elimination of advisory roles for the Parent Cabinet and Faculty. She also wrote against the restructuring of the Parent Advisory Committee.</i></p>	
5	<p><b>CONSENT AGENDA ITEMS: Items on Consent Agenda may be approved with one motion and vote for all but without discussion. If an item is to be discussed, it is removed from the Consent Agenda and moved to an Action Item immediately following the Consent Items.</b></p> <p><b>A. Approval of Minutes*:</b> Minutes from regular meeting January 22, 2026.</p> <p><b>B. 990 - Tax Exempt Returns and Filings*:</b> Approval of draft of the federal and state tax returns for Journey School for the year ended 6/30/25</p> <p><b>C. Second Interim Financial Report*:</b> Approval of second interim report, with fiscal information through January 2026, due by March 15.</p> <p><b>D. Union Negotiations*:</b> Presentation of articles in the Collective Bargaining Agreement that Journey School intends to negotiate with Journey Teacher Association.</p> <p><i>Jeannie made a motion to approve all items on the consent agenda. Mike seconded the motion and the consent agenda was unanimously approved.</i></p>	Mike Allbee
6	<p><b>SCHOOL OPERATIONS: Discussion/Action</b></p> <p><b>A. 2025-2026 Local Control and Accountability Plan*:</b> Gavin shared the midyear update and reviewed school progress towards goals, actions and expenditures. Gavin and board members discussed how data and input is collected for the LCAP, and if that information could be included within the report template.</p> <p><b>B. Comprehensive School Safety Plan*:</b> The board reviewed updates to the existing plan in response to recent updates to pertinent state requirements. Mike suggested changing references to "Director" to "Executive Director" throughout the document for consistency. Margaret made a motion to approve the updated Safety Plan as amended. Jeannie seconded the motion and it was unanimously approved.</p> <p><b>C. 2026-2027 School Calendar*:</b> Board members reviewed a draft of the next year's school calendar. The draft was also shared with JTA leadership and Parent Cabinet leadership for input prior to the meeting. Cassie made a motion to approve the 2026-27 School Calendar. Margaret seconded the motion and it was unanimously</p>	Gavin Keller

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	<p><i>approved.</i></p> <p><b>D. School Wellness Policy*:</b> Board members reviewed updates to Journey’s School Wellness Policy as required as a School Food Authority. Gavin noted that section 9 of the draft will be removed. The effective date will be updated and the spelling of "effective" will be corrected. Cassie made a motion to approve the updated School Wellness Policy as amended. Margaret seconded the motion and it was unanimously approved.</p>	
7	<p><b>BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action):</b></p> <p>A. <b>California Charter School Conference:</b> Mike shared feedback on his attendance at the CCSA Conference.</p> <p>B. <b>Strategic Planning:</b> Board members discussed the strategic plan. Lisa shared an update on work done by her and parent volunteer Amanda Sturges including putting the plan in a condensed format that could be published on our school website. Board members discussed needing to simplify the plan to make it more concise for publication. Gavin and Shelley will review the draft from Lisa and provide direction. There was discussion of what type of printed materials would be the most useful, as well as how best to share the shorter version of the plan with the parent community and faculty. It was discussed whether or not the "Seeds of Support" video should be shown at the upcoming Auction event.</p> <p><i>Shelley will write a summary of actions taken towards reaching year one goals of the Strategic Plan and share it at the next board meeting.</i></p> <p><i>Alumni Survey: Shelley will reach out to Melissa Dahlin for assistance.</i></p> <p>C. <b>School Director Evaluation Cycle*:</b> Gavin reviewed his informal goals for 2025-26. He thanked board members, staff members, and parent volunteers for their help with annual giving. He reviewed work done to improve attendance. He noted that attendance recovery is not cost effective for such a small school. We have applied for a facilities grant of \$350-\$370k for three years. We also applied for a grant from the State of California for free counseling services. The summer Art of Teaching program is in development. Special Education reimbursement pools are being tapped into to help cover related costs. Goal 2, Human Resources: Gavin attended a useful workshop at the Department of Education last week. Admin staff have been cross training in their various duties. We met all Williams Reporting requirements.</p> <p><i>Board members, Shelley and Gavin discussed ways to share coffee talk subjects with a wider audience than those who attend the talks.</i></p> <p>D. <b>Conflict of Interest Form 700:</b> Gaylen reminded board members that April 1st is the deadline for filing annual Form 700s with the County of Orange.</p>	<p>Mike Allbee</p> <p>Mike Allbee</p> <p>Gavin Keller</p> <p>Gaylen Corbett</p>

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	<p><b>E. <i>Journey School Council Composition Policy and Bylaws*</i>:</b> Public comments by Amanda Sturges and Alicia Cordova were read aloud prior to discussion on this item, as described in the Public Comment section of the minutes.</p> <p>Gavin shared that the school has been advised by its counsel to revise our policy to allow these representatives to speak at council meetings on their specific agenda items, and otherwise require them to abide by Journey School's public comment guidelines if they wish to speak on any other agenda items. Additionally, the board could ask the advisors questions at any point during the meeting and advisors may respond. Gavin clarified that with the proposed revisions, the Executive Director will not become part of the board or serve as an advisor. He will remain as an employee of the board with an obligation to fulfill the requirements set forth by the board.</p> <p>In regards to the proposed policy revision, it was requested that the word "executive" be made plural as follows: "The school Administrators will serve as a key part of the governance team, serving as the Council's chief <u>executives</u> to provide professional expertise and leadership while tasked with the responsibility to carry out School operations in accordance with Board policy, the charter and the law." Also add a semi colon - [ask cassie]</p> <p>It was also discussed if Parent Cabinet membership or prior experience should be listed as a skill set that is sought after for council composition. Council agreed to table this part of the discussion to the next meeting.</p> <p>Margaret made a motion to approve the proposed revisions to the Journey School Council Composition Policy and Bylaws. Jeannie seconded the motion and the revisions were unanimously approved.</p>	<p><i>Gavin Keller</i></p>
<p><b>8</b></p>	<p><b><i>INFORMATION ITEMS: Reports</i></b></p> <p><b>A. <i>Financial Update*</i>:</b> <i>Larry Tamayo shared a report on January financials as detailed in his report materials, including the California state budget update.</i></p> <p><b>B. <i>Faculty Update:</i></b> <i>Adam Kilcollins shared an update on Faculty activities including 7th grade studies of astronomy. Stacy Kinney joined via Zoom and shared reflections on the day of protest that 7th and 8th grade students participated in recently. She spoke about the many lessons that students and teachers learned that day and thanked the administrators for allowing the teachers to embrace the day as a teaching opportunity.</i></p> <p><b>C. <i>Parent Cabinet Update:</i></b> <i>Renal shared an update on Parent Cabinet activities including the Read-a-Thon, yearbooks, library days, book club, Ice Palace fundraiser, and more. PC has provided the school with funds from last year's Paddles Up fundraiser, as well as funding for kindergarten tables. She shared information about PC finances and teacher reimbursement options. PC meetings are available on Zoom, live or recorded.</i></p>	<p><i>Larry Tamayo</i></p> <p><i>Adam Kilcollins</i></p> <p><i>RenalMoodley</i></p>

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	<p>D. <b>Administrative Update:</b> Gavin shared a report on school events, enrollment lottery, report cards, parent teacher conferences, and attendance. There is a PAC meeting coming up in March. To clarify, the board did not dissolve the PAC. They made the PAC more accessible to all parents. It is open to any interested parent to attend. A coffee talk on finances will likely happen in April.</p> <p>Jeannie made a motion to move into closed session. Cassie seconded the motion and it was unanimously approved. The board entered closed session at 9:40 p.m.</p>	Gavin Keller
9	<p><b>Closed Session</b></p> <p>A. <b>Pursuant to Government Code §11126:</b> Potential Litigation. One case, against the school.</p> <p><b>RECONVENE TO OPEN SESSION:</b> The meeting was reconvened to open session at: 10:30 p.m.</p> <p><b>PUBLIC REPORT ON ACTION TAKEN IN CLOSED SESSION</b> (includes the vote or abstention of every member present): No action was taken in closed session.</p>	
10	<p><b>Adjournment:</b> Margaret made a motion to adjourn the meeting. Cassie seconded the motion and it was unanimously approved. The meeting was adjourned at 10:31 p.m.</p>	Mike Allbee

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January 22, 2026

### ***Statement of Work - Audit Services***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated January 14, 2022, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Journey School ("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, 2026.

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 Journey School, 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, 2026.

The statement of financial position 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 supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **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 informational tax returns
- Preparation of adjusting journal entries, as needed.

#### **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 2025-2026 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 opinion.

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.

We will provide an opinion (or disclaimer of opinion) on compliance with requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel. The State Compliance report will include a paragraph that states that the purpose of the report over compliance is to express an opinion on compliance with the types of requirements described in the 2025-26 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting; however, that the audit does not provide a legal determination of the entity's compliance.

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.

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.

It is our understanding that our auditors' report will be included in your annual report which is comprised of Local Education Agency Organization Structure and that your annual report will be issued in conjunction with the audit. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **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 the entity and its environment, including the system 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*.

The California Department of Education and State Controller's Office requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes and regulations. Our procedures will consist of tests of transactions and other applicable procedures described in the State Audit Guide for the types of compliance requirements applicable to the entity. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to the State Audit Guide.

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.

Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with state statutes, regulations, and the terms and conditions of state awards applicable to the entity's state programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for state compliance and for the accuracy and completeness of that information.

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, grant agreements, and State Audit Guide 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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the State Audit Guide; 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 the preparation of other information included in your annual report. You agree to provide the final version of such information to us in a timely manner, and if possible, prior to the date of our auditors' report. If the other information included in your annual report will not be available until after the date of our auditors' report on the financial statements, you agree to provide written representations indicating that (1) the information is consistent with the financial statements, (2) the other information does not contain material misstatements, and (3) the final version of the documents will be provided to us when available, and prior to issuance of the annual report by the entity, so that we can complete the procedures required by professional standards. Management agrees to correct material inconsistencies that we may identify. You agree to include our auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us.

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 property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit

documentation will be provided under the supervision of CLA’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of 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 a regulator. 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/](http://www.CLAconnect.com/Aboutus/).

**Fees**

Our professional fee is \$20,100.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate 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. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Audit of financial statements	\$20,100.00
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There is a ten percent withholding clause per Education Code 14505.

<b>Bill to be mailed on</b>	<b>Amount to be billed</b>
April 2026	\$6,700
June 2026	\$6,700
October 2026	\$6,700

Estimated fees based on the 2025-26 State Audit Guide dated July 1, 2025.

**Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

**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 the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

**Response:**

This letter correctly sets forth the understanding of Journey School.

CLA  
CliftonLarsonAllen LLP

*Wade McMullen*

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McMullen, Wade, Prinicpal

SIGNED 2/21/2026, 9:39:04 PM PST

**Client**  
Journey School

SIGN:

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Gavin Keller

DATE:

# JOURNEY SCHOOL COUNCIL COMPOSITION POLICY

APPROVED Feb 26, 2026

## **BACKGROUND:**

The Journey School Council is the governing body for Journey School, a California public charter school. Journey School is organized as a California public benefit corporation and in addition has 501c3 status from the IRS. The Journey School Council is the Board of Directors for the corporation. Those seated on the Council are referred to as Council members. The Council follows a Policy Governance model.

## **DESIRED COUNCIL COMPOSITION:**

The Council believes that it is in the best interest of the school for the Council to represent a balance of the following stakeholders, while also meeting all legal requirements for California corporations:

PARENTS or FORMER PARENTS

TEACHERS

COMMUNITY AT LARGE

AUTHORIZING DISTRICT

ALUMNI

In addition, it is also in the best interest of the school to have members of the Council with expertise in the following areas:

LEGAL

FINANCIAL and FUNDRAISING

EDUCATION

WALDORF METHODS

FACILITIES/OPERATIONS

BOARD LEADERSHIP

REAL ESTATE

The Council recognizes that having members who are paid staff members or consultants of the school, in any capacity in which the school provides compensation, creates financial conflicts of interest that must be carefully addressed to follow the law and to avoid a perception of any conflicts. In addition, spouses or other immediate family members of school staff also have a financial conflict of interest if seated on the Council.

The Council also recognizes that parents of former students or former students (alumni) are especially able to provide the broad perspective, the detachment from day-to-day operations, and deep experience that are such desired attributes for visionary board members.

## **COUNCIL COMPOSITION GOALS and GUIDELINES:**

To allow the Council to be composed of the desired balance of members, the following guidelines are hereby adopted as policy. These guidelines are to be used when recruiting, nominating and electing Council members. The figures below are based on a total number of Council members of five. If there are greater or less than five Council members, the relative percentage of each category would apply.

- ④ From one to two of the Council members may be parents of a child currently enrolled at the school.
- ④ The Council may have one but not more than two “interested parties”. The definition of an “interested person”, using the legal definition, includes all employees of the school, anyone who receives any type of compensation by the school within the previous 12 month, and any immediate family member of anyone who received such compensation from the school. Nothing in this policy is intended to contradict any legal guidelines for charter school or non-profit boards. The Council may choose not to have any “interested parties” on the Council.
- ④ Three to five of the Council members will be community members at large, who are neither current parents, staff members nor family members of staff. Parents of former students and alumni of Journey School may be particularly well suited to fill this role as they understand the student and parent perspective but have more distance from the day-to-day operations after graduating from Journey.
- ④ CUSD, the authorizing district of Journey School, may, at its discretion, appoint one voting member to the Council. If CUSD does not choose to seat a member on the Council, it may designate a liaison in an advisory capacity instead.

- ④ The school Administrators and or Designee will serve as a key part of the governance team, serving as the Council's chief executive to provide professional expertise and leadership during Council meetings while tasked with the responsibility to carry out School operations in accordance with Board policy, the charter and the law.

The expertise of each member will be examined and new members from every category will be selected or elected with the goal of balancing types of professional expertise on the Council. At the annual meeting and/or the meeting at which the Council performs its self-evaluation, the composition of the Council will be reviewed and analyzed for how closely it aligns to this policy, and strategies will be developed to attain a close match between the actual Council composition and the desired composition as stated in this policy.

## **COUNCIL ADVISORY POSITIONS**

To expand the input from stakeholder groups the Council will make use of Advisors, who will act as members of the public in an advisory capacity. Advisory positions are not Council members and do not have a voting capacity, only seated Council members have the authority to make motions, second motions, vote, and otherwise participate in Council discussion and decisions.

The Council agenda shall include designated agenda items for advisor participation, including updates, reports, and recommendations relevant to the advisor's role or stakeholder group. Advisory participation shall only occur during these identified agenda items or during public comment, as applicable, and shall be facilitated by the Council Chair or designee. Advisors, along with all members of the public, retain the right to make public comment during designated public comment periods in accordance with the Brown Act and Council procedures. Advisory participation during a designated agenda item does not replace or limit public comment rights.

It is recommended that advisory roles rotate periodically among eligible representatives to provide the Council with a range of perspectives, experiences, and insights, including representation from various grade levels when applicable. Rotation supports inclusive governance and informed decision-making while maintaining continuity of advisory input.

**Parent Cabinet:** Parent Cabinet, in consultation with the Administration and Council, may select a current member of the Parent Cabinet Executive Committee to provide updates and information regarding Parent Cabinet operations including fundraising, events, volunteerism, and related activities.

**Faculty:** The instructional staff of Journey School, in consultation with the Administration and Council, may select a current staff member to provide updates and information regarding the instructional program as experienced by staff and students, professional development, curricular overviews, school events and related activities.

**Financial:** A Financial expert, which may include a staff member, contracted fiscal staff, or other qualified individual, shall provide information and analysis related to budgets, long-term financial outlook, financial reporting, fiscal oversight, audits, and related activities.

**Authorizer:** If CUSD does not choose to seat a member on the Council, it may designate a liaison in an advisory capacity instead.

Additional advisory positions may be created on an as- needed and temporary basis.

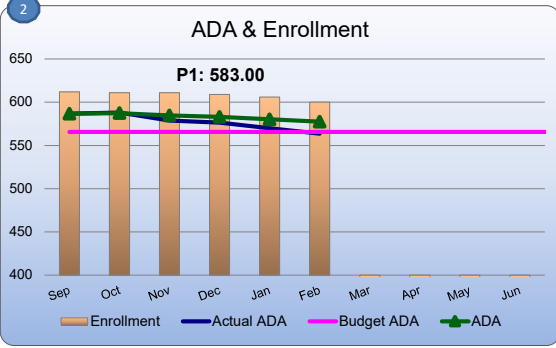
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# JOURNEY SCHOOL - Financial Dashboard (February 2026)

**1 Key Performance Indicators**

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



**State Budget Update**

**Per SSC: State Revenues Remain Strong**

In its February 2026 issue of the monthly Finance Bulletin, the Department of Finance reports that, compared to the Governor's Budget estimates, January and 2025-26 fiscal year-to-date revenues are beating projections by \$3.4 billion (14.2%) and \$6.9 billion (5.4%), respectively, led by strong personal income tax and corporation tax performance. Receipts from sales taxes are lagging on a monthly and annual basis, but only modestly.

**"Big Three" Taxes**  
In millions

	January 2026			2025-26 Year-to-Date		
	Governor's Budget	February Finance Bulletin	Difference	Governor's Budget	February Finance Bulletin	Difference
Personal Income Tax	\$18,884	\$22,022	\$3,138	\$83,492	\$88,203	\$4,711
Corporation Tax	\$2,428	\$2,672	\$244	\$19,389	\$20,852	\$1,463
Sales and Use Tax	\$1,940	\$1,704	\$(236)	\$19,116	\$18,937	\$(179)
<b>Total</b>	<b>\$23,252</b>	<b>\$26,398</b>	<b>\$3,146<sup>1</sup></b>	<b>\$121,997</b>	<b>\$127,992</b>	<b>\$5,995<sup>1</sup></b>

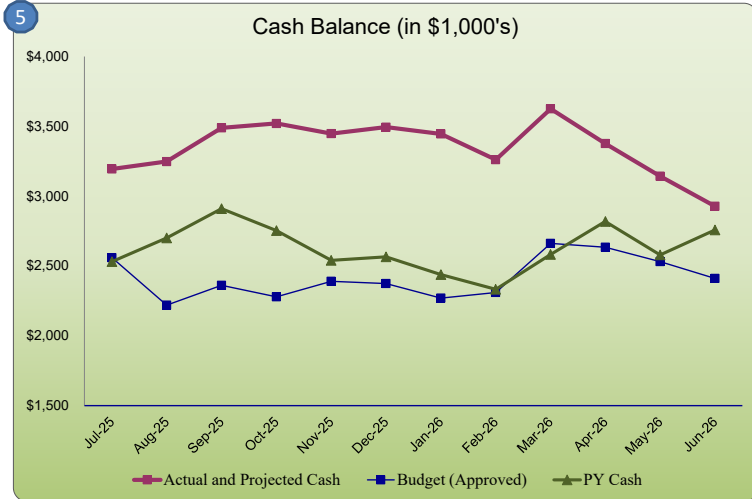
<sup>1</sup>Total revenues in the table are limited to "Big Three" taxes and do not include all state revenues reported in the Finance Bulletin.

**3 Attendance Analysis**

	Actual through Month 6	Forecast P2	Budget P2	Budget Variance B/(W)	FY 24-25	FY 23-24
Enrollment	600	600	600	0	610	587
Attendance %	94.9%	94.7%	94.3%	0.4%	94.4%	93.8%
Avg Daily Attendance (ADA)	577.42	573.77	565.60	8.17	579.13	549.71

**4 Income Statement**

	Actual through 02/28/26	Forecast as of 02/28/26	FY 25-26 Budget	Budget Variance B/(W)	FY 24-25	FY 23-24
Local Control Funding Formula	4,011,991	6,844,963	6,897,349	(52,386)	6,726,490	6,138,343
Federal Revenue	39,371	231,122	196,937	34,185	210,759	148,993
State Revenue	1,124,704	1,194,757	1,205,804	(11,047)	716,339	505,447
Other Local Revenue	427,235	744,384	762,416	(18,032)	785,080	85,124
Grants/Fundraising	126,278	223,000	223,000	0	245,111	243,600
<b>TOTAL REVENUE</b>	<b>5,729,580</b>	<b>9,238,226</b>	<b>9,285,505</b>	<b>(47,280)</b>	<b>8,683,779</b>	<b>7,121,507</b>
<i>Total per ADA</i>		<b>16,101</b>	16,417	(316)	14,995	12,955
<i>w/o Grants/Fundraising</i>		<b>15,712</b>	16,023	(311)	14,571	12,512
Certificated Salaries	2,087,218	3,284,888	3,279,669	(5,220)	3,072,136	2,358,174
Classified Salaries	910,746	1,468,683	1,504,238	35,555	1,396,528	1,267,994
Benefits	1,153,844	1,777,181	1,825,577	48,396	1,510,044	1,257,924
Student Supplies	237,834	456,633	470,429	13,796	265,450	259,102
Operating Expenses	1,363,388	2,312,076	2,102,221	(209,855)	1,945,974	1,714,289
Other	19,776	28,816	37,229	8,413	130,357	107,190
<b>TOTAL EXPENSES</b>	<b>5,772,806</b>	<b>9,328,277</b>	<b>9,219,362</b>	<b>(108,915)</b>	<b>8,320,490</b>	<b>6,964,673</b>
<i>Total per ADA</i>		<b>16,258</b>	16,300	42	14,367	12,670
<b>NET INCOME / (LOSS)</b>	<b>(43,226)</b>	<b>(90,051)</b>	66,143	(156,195)	363,290	156,834
<b>OPERATING INCOME</b>	<b>(23,450)</b>	<b>(61,235)</b>	103,372	(164,607)	493,646	264,024



**Year-End Cash Balance**

Projected	Budget	Variance
2,927,615	2,410,833	516,781

**6 Balance Sheet**

	6/30/2025	2/28/2026	6/30/2026
<b>Assets</b>			
Cash, Operating	2,757,746	3,261,608	2,927,615
Accounts Receivable	1,093,733	11,009	671,828
Due From Others	77	252	252
Deposits/Prepays	79,627	8,002	89,771
Net Fixed Assets	197,843	181,027	171,987
Lease Assets	554,466	427,077	427,166
Other Assets	0	0	0
<b>Total Assets</b>	<b>4,683,492</b>	<b>3,888,976</b>	<b>4,288,619</b>
<b>Liabilities</b>			
A/P & Payroll	277,767	267,232	337,128
Due to Others	50,333	0	376,474
Deferred Revenue	566,976	0	0
Lease Liabilities	555,206	431,759	431,857
Other Liabilities	31,002	31,002	31,002
Total Debt	0	0	0
<b>Total Liabilities</b>	<b>1,481,284</b>	<b>729,994</b>	<b>1,176,462</b>
<b>Equity</b>			
Beginning Fund Bal.	2,838,918	3,202,208	3,202,208
Net Income/(Loss)	363,290	(43,226)	(90,051)
<b>Total Equity</b>	<b>3,202,208</b>	<b>3,158,982</b>	<b>3,112,157</b>
<b>Total Liabilities &amp; Equity</b>	<b>4,683,492</b>	<b>3,888,976</b>	<b>4,288,619</b>
Days Cash on Hand	123	128	115
Cash Reserve %	33.7%	35.1%	31.5%



Actuals as of 2/28/2026

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL						FORECAST	Budget Variance	
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	Jul-25 - Jun-26	Better / (Worse)	
<b>Income</b>																
<b>8011-8098 - Local Control Funding Formula Sources</b>																
8011 Local Control Funding Formula	55,392	55,392	99,705	99,705	99,705	99,705	99,705	(17,679)	(17,679)	(17,679)	(17,679)		(42,862)	495,731	(616,202)	
8012 Education Protection Account	-	-	28,957	-	-	28,956	-	-	29,448	-	-	27,935	-	115,296	(1,044)	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	(13,272)	18,773	18,773	18,773	18,773	18,773	18,773	80,593	80,593	
8096 In Lieu of Property Taxes	-	346,246	692,491	461,661	461,661	461,661	461,661	461,661	996,750	498,375	498,375	498,375	398,044	6,236,960	567,884	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	92,463	-	-	(82,558)	-	-	-	-	-	(93,522)	(83,617)	(83,617)	
<b>Total 8011-8098 - Local Control Funding Formula Sources</b>	<b>55,392</b>	<b>401,638</b>	<b>821,153</b>	<b>653,829</b>	<b>561,366</b>	<b>590,322</b>	<b>465,536</b>	<b>462,755</b>	<b>1,027,292</b>	<b>499,469</b>	<b>499,469</b>	<b>526,310</b>	<b>280,432</b>	<b>6,844,963</b>	<b>(52,386)</b>	
<b>8100-8299 - Federal Revenue</b>																
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	89,465	89,465	3,085	
8221 Child Nutrition - Federal	-	-	-	-	-	-	11,000	-	4,381	4,344	6,118	4,239	14,818	44,901	(6,124)	
8291 Title I	-	-	18,007	-	-	4,617	-	-	18,442	-	-	32,701	-	73,767	32,785	
8292 Title II	-	-	-	3,247	-	-	-	-	3,247	-	-	6,495	-	12,989	4,439	
8295 Title IV, SSAE	-	-	-	-	2,500	-	-	-	2,500	-	-	5,000	-	10,000	-	
8299 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total 8100-8299 - Other Federal Income</b>	<b>-</b>	<b>-</b>	<b>18,007</b>	<b>3,247</b>	<b>2,500</b>	<b>4,617</b>	<b>11,000</b>	<b>-</b>	<b>28,570</b>	<b>4,344</b>	<b>6,118</b>	<b>48,435</b>	<b>104,283</b>	<b>231,122</b>	<b>34,185</b>	
<b>8300-8599 - Other State Revenue</b>																
8520 Child Nutrition - State	-	-	-	-	-	-	31,460	-	9,701	9,567	14,663	11,755	41,265	118,411	(23,760)	
8550 Mandate Block Grant	-	-	-	-	11,884	-	-	-	-	-	-	-	-	11,884	(1)	
8561 State Lottery - Non Prop 20	-	-	-	-	-	48,002	-	-	28,375	-	-	28,375	8,748	113,500	667	
8562 State Lottery - Prop 20	-	-	-	-	-	-	-	-	-	-	-	-	48,984	48,984	543	
8560 Lottery Revenue	-	-	-	-	-	48,002	-	-	28,375	-	-	28,375	57,732	162,484	1,210	
8592 State Mental Health	2,458	2,458	4,424	4,424	4,424	4,424	4,424	4,474	4,474	4,474	4,474	-	3,970	48,902	3,134	
8593 After School Education & Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8594 Supplemental Categorical Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8595 Expanded Learning Opportunity Program	62,938	129,757	14,442	14,442	14,442	14,442	14,442	21,889	21,889	21,889	21,889	-	(28,809)	323,652	(47,086)	
8596 Prop 28 Arts & Music	11,291	82,007	8,537	8,537	8,537	8,537	8,537	8,550	8,550	8,550	8,550	-	(61,844)	108,339	15,090	
8599 State Revenue - Other	-	367,979	-	135,986	13,247	-	7,434	45,876	-	-	-	-	-	(149,437)	421,084	40,365
<b>Total 8300-8599 - Other State Income</b>	<b>76,687</b>	<b>582,201</b>	<b>27,403</b>	<b>163,389</b>	<b>52,534</b>	<b>75,405</b>	<b>66,297</b>	<b>80,789</b>	<b>72,989</b>	<b>44,480</b>	<b>49,576</b>	<b>40,130</b>	<b>(137,123)</b>	<b>1,194,757</b>	<b>(11,047)</b>	
<b>8600-8799 - Other Local Revenue</b>																
8660 Interest & Dividend Income	1,094	3,771	12,919	5,070	6,873	6,852	11,455	6,386	6,395	6,395	6,395	6,395	-	80,000	10,000	
8662 Net Increase (Decrease) in Fair Value of Investments	(1,466)	5,863	(1,380)	776	2,194	2,247	(317)	2,850	2,308	2,308	2,308	2,308	-	20,000	-	
8682 Childcare & Enrichment Program Fees	489	-	13,784	12,907	12,171	7,370	10,923	10,910	10,362	10,362	10,362	10,362	-	110,000	(40,000)	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	-	-	-	1,000	-	-	2,000	25,495	7,876	7,876	7,876	7,876	-	60,000	0	
8695 Contributions & Events	1,145	1,063	690	5,527	2,321	5,326	22,169	7,779	2,246	2,246	2,246	2,246	-	55,000	0	
8696 Other Fundraising	1,842	4,961	13,807	5,708	4,903	8,751	7,009	4,785	14,059	14,059	14,059	14,059	-	108,000	(0)	
8697 E-Rate	-	62	62	124	-	124	-	-	-	-	-	2,629	-	3,000	-	
8699 All Other Local Revenue	-	15	-	-	-	-	-	-	-	-	-	-	-	15	15	
8792 Transfers of Apportionments - Special Education	-	25,368	26,774	48,193	48,193	48,193	48,193	48,193	80,604	40,302	40,302	40,302	36,751	531,369	11,953	
<b>Total 8600-8799 - Other Income-Local</b>	<b>3,105</b>	<b>41,102</b>	<b>66,656</b>	<b>79,304</b>	<b>76,655</b>	<b>78,863</b>	<b>101,432</b>	<b>106,397</b>	<b>123,849</b>	<b>83,547</b>	<b>83,547</b>	<b>86,176</b>	<b>36,751</b>	<b>967,384</b>	<b>(18,032)</b>	
<b>TOTAL INCOME</b>	<b>135,184</b>	<b>1,024,941</b>	<b>933,219</b>	<b>899,769</b>	<b>693,054</b>	<b>749,207</b>	<b>644,265</b>	<b>649,941</b>	<b>1,252,700</b>	<b>631,840</b>	<b>638,710</b>	<b>701,052</b>	<b>284,344</b>	<b>9,238,226</b>	<b>(47,280)</b>	
<b>Expense</b>																
<b>Total 1000 - Certificated Salaries</b>	<b>41,418</b>	<b>248,854</b>	<b>297,396</b>	<b>299,124</b>	<b>297,738</b>	<b>297,725</b>	<b>304,462</b>	<b>300,499</b>	<b>299,418</b>	<b>299,418</b>	<b>299,418</b>	<b>299,418</b>	<b>-</b>	<b>3,284,888</b>	<b>(5,220)</b>	
<b>Total 2000 - Classified Salaries</b>	<b>41,254</b>	<b>49,946</b>	<b>139,002</b>	<b>161,879</b>	<b>135,218</b>	<b>119,280</b>	<b>142,915</b>	<b>144,313</b>	<b>144,313</b>	<b>144,313</b>	<b>144,313</b>	<b>124,998</b>	<b>-</b>	<b>1,468,683</b>	<b>35,555</b>	
<b>Total 1000-2000 - Salaries</b>	<b>82,672</b>	<b>298,800</b>	<b>436,398</b>	<b>461,003</b>	<b>432,956</b>	<b>417,005</b>	<b>425,715</b>	<b>443,415</b>	<b>443,731</b>	<b>443,731</b>	<b>443,731</b>	<b>424,416</b>	<b>-</b>	<b>4,753,572</b>	<b>30,335</b>	
<b>3000 - Employee Benefits</b>																
3111 STRS - State Teachers Retirement System	7,921	47,557	60,545	61,176	61,422	60,082	61,534	61,750	58,768	58,768	58,768	58,768	-	657,056	(11,697)	
3212 PERS - Public Employee Retirement System	10,490	12,473	28,288	30,715	25,904	23,108	24,455	27,591	33,690	33,690	33,690	28,512	-	312,607	90,679	
3311 OASDI - Social Security	2,505	3,037	7,195	8,048	6,760	6,147	6,216	7,229	8,435	8,435	8,435	7,237	-	79,678	7,436	
3331 MED - Medicare	1,186	4,321	6,133	6,490	6,085	5,854	5,980	6,236	6,434	6,434	6,434	6,154	-	67,741	1,625	
3401 H&W - Health & Welfare	102,682	51,345	42,699	52,621	47,081	11,222	74,368	37,352	40,000	40,000	40,000	32,262	-	571,631	(45,931)	
3501 SUI - State Unemployment Insurance	41	149	211	224	210	202	206	215	222	222	222	212	-	2,336	56	
3601 Workers' Compensation Insurance	-	-	-	21,967	-	5,069	5,069	5,069	5,069	5,069	5,069	5,069	-	52,381	6,478	
3901 Other Retirement Benefits	-	-	-	-	-	-	250	-	-	-	-	500	-	750	(250)	
3902 Other Benefits	-	-	-	1,162	-	-	-	-	-	-	-	31,838	-	33,000	-	
<b>Total 3000 - Employee Benefits</b>	<b>124,825</b>	<b>118,882</b>	<b>145,071</b>	<b>182,402</b>	<b>147,462</b>	<b>111,683</b>	<b>178,078</b>	<b>145,441</b>	<b>152,618</b>	<b>152,618</b>	<b>152,618</b>	<b>165,483</b>	<b>-</b>	<b>1,777,181</b>	<b>48,396</b>	
<b>Total 1000-3000 - Salaries &amp; Benefits</b>	<b>207,497</b>	<b>417,682</b>	<b>581,469</b>	<b>643,406</b>	<b>580,418</b>	<b>528,688</b>	<b>603,793</b>	<b>588,855</b>	<b>596,349</b>	<b>596,349</b>	<b>596,349</b>	<b>589,899</b>	<b>-</b>	<b>6,530,753</b>	<b>78,732</b>	
<b>4000 - Supplies</b>																
4111 Core Curricula Materials	965	-	26,002	1,372	207	137	-	-	479	479	479	479	-	30,600	-	

**JOURNEY SCHOOL**  
2025-26 Cash Flow Forecast

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Actuals as of 2/28/2026

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actuals as of 2/28/2026					FORECAST	Budget Variance	
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	Jul-25 - Jun-26	Better / (Worse)
4211 Books & Other Reference Materials	9	313	384	1,064	286	361	312	370	1,038	1,038	1,038	1,038	-	7,250	-
4311 Student Materials	5,896	2,259	4,318	7,388	1,055	2,500	1,132	6,968	14,649	14,649	14,649	14,649	-	90,112	-
4351 Office Supplies	2,871	575	1,145	2,046	869	365	811	1,182	2,159	2,159	2,159	2,159	-	18,500	-
4371 Custodial Supplies	1,802	1,809	2,550	4,406	2,762	1,646	3,047	902	4,319	4,319	4,319	4,319	-	36,200	-
4390 Other Supplies	445	457	3,889	2,548	2,364	1,091	2,195	1,485	6,399	6,399	6,399	6,399	-	40,068	21,943
4411 Non Capitalized Equipment	6,088	6,532	3,124	1,874	135	512	9,489	449	685	685	685	685	-	30,944	(8,444)
4711 Nutrition Program Food & Supplies	-	-	-	23,586	26,010	16,737	15,281	21,459	20,906	16,260	18,583	23,229	20,906	202,959	296
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 4000 - Supplies</b>	<b>18,076</b>	<b>11,944</b>	<b>41,412</b>	<b>44,285</b>	<b>33,689</b>	<b>23,349</b>	<b>32,267</b>	<b>32,814</b>	<b>50,635</b>	<b>45,989</b>	<b>48,312</b>	<b>52,957</b>	<b>20,906</b>	<b>456,633</b>	<b>13,796</b>
<b>5000 - Operating Services</b>															
5211 Travel & Conferences	2,954	30	81	2,929	1,205	-	1,658	1,100	3,998	3,998	3,998	3,998	-	25,950	-
5311 Dues & Memberships	9,968	-	4,300	-	99	-	-	53	449	449	449	449	-	16,217	5,542
5451 General Insurance	44,383	10,448	10,448	20,907	11	10,458	10,458	10,458	10,458	10,458	10,458	10,458	-	138,488	(47,463)
5511 Utilities	4,475	1,199	6,444	11,035	6,585	7,783	6,365	7,986	9,368	9,368	9,368	9,368	-	89,343	2,012
5521 Security Services	2,337	-	141	-	-	148	-	-	93	93	93	93	-	3,000	(2,419)
5531 Housekeeping Services	8,804	8,073	10,796	9,220	8,097	7,603	9,126	8,680	7,830	7,830	7,830	7,830	-	101,718	(31,518)
5599 Other Facility Operations & Utilities	484	500	1,973	1,261	-	-	4,010	387	305	305	305	305	-	9,835	-
5619 Other Facility Rentals	15,130	15,130	18,930	15,130	15,130	15,130	15,658	15,130	17,333	17,333	17,333	17,333	-	194,890	-
5621 Equipment Lease	2,216	1,826	947	7,283	1,778	1,046	5,040	1,924	560	560	560	560	-	24,300	-
5631 Vendor Repairs	3,145	4,735	3,582	2,695	1,386	1,314	4,145	1,934	3,954	3,954	3,954	3,954	-	38,750	-
5812 Field Trips & Pupil Transportation	7,885	-	46,290	8,098	3,861	1,814	3,560	8,230	17,044	17,044	17,044	17,044	-	147,916	-
5821 Legal	616	1,778	5,975	10,376	7,568	14,212	9,636	49,130	61,052	12,919	12,919	12,919	-	199,100	(149,100)
5823 Audit	-	6,825	-	13,650	-	-	-	-	1,131	1,131	1,131	1,131	-	25,000	-
5831 Advertisement & Recruitment	630	-	210	-	-	-	-	-	480	480	480	480	-	2,760	-
5841 Contracted Substitute Teachers	-	-	588	3,065	1,232	-	8,546	533	2,509	2,509	2,509	2,509	-	24,000	-
5842 Special Education Services	1,295	-	36,139	52,749	36,285	30,717	65,710	15,508	67,850	67,850	67,850	67,850	-	509,804	(24,844)
5849 Other Student Instructional Services	48,000	48,000	7,515	8,167	5,735	2,463	10,499	4,927	18,861	18,861	18,861	18,861	-	210,750	-
5852 PD Consultants & Tuition	1,225	2,500	-	-	-	-	12	-	3,265	3,265	3,265	3,265	-	16,796	-
5854 Nursing & Medical (Non-IEP)	-	-	14,760	22,063	13,416	12,533	6,583	2,136	21,239	21,239	21,239	21,239	-	156,447	13,553
5859 All Other Consultants & Services	13,882	-	19,307	18,767	11,682	13,882	28,155	31,373	(21,421)	26,712	26,712	26,712	-	195,764	14,458
5861 Non Instructional Software	21,575	50	3,312	1,327	316	179	270	3,199	2,909	2,909	2,909	2,909	-	41,862	9,422
5865 Fundraising Cost	-	-	-	202	-	1,350	308	-	35	35	35	35	-	2,000	-
5871 District Oversight Fees	-	-	12,170	8,519	-	-	14,604	4,259	4,259	4,259	4,259	16,151	-	68,480	494
5872 Special Education Fees (SELPA)	-	232	1,638	2,792	2,792	2,792	2,792	2,792	7,357	3,679	3,679	4,565	-	35,110	(779)
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	1,245	673	1,297	2,347	3,131	1,707	7,081	2,910	1,765	1,765	1,765	1,765	-	26,684	-
5911 Office Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5913 Mobile Phone	138	(100)	130	65	65	-	229	-	62	62	62	62	-	775	-
5921 Internet	399	309	353	332	23	618	294	-	457	457	457	457	-	4,155	-
5923 Website Hosting	-	-	-	-	-	-	-	252	46	46	46	46	-	435	389
5931 Postage & Shipping	-	-	200	9	36	-	-	33	432	432	432	432	-	2,007	236
5999 Other Communications	-	-	-	-	-	-	50	-	13	13	13	13	-	103	163
<b>Total 5000 - Operating Services</b>	<b>190,787</b>	<b>102,206</b>	<b>207,528</b>	<b>222,989</b>	<b>120,622</b>	<b>125,751</b>	<b>214,790</b>	<b>178,714</b>	<b>241,965</b>	<b>238,287</b>	<b>227,829</b>	<b>240,607</b>	<b>-</b>	<b>2,312,076</b>	<b>(209,855)</b>
<b>6000 - Capital Outlay</b>															
6901 Depreciation Expense	2,403	2,403	2,403	2,403	2,634	2,634	2,634	2,260	2,260	2,260	2,260	2,260	-	28,816	8,413
<b>Total 6000 - Capital Outlay</b>	<b>2,403</b>	<b>2,403</b>	<b>2,403</b>	<b>2,403</b>	<b>2,634</b>	<b>2,634</b>	<b>2,634</b>	<b>2,260</b>	<b>2,260</b>	<b>2,260</b>	<b>2,260</b>	<b>2,260</b>	<b>-</b>	<b>28,816</b>	<b>8,413</b>
<b>TOTAL EXPENSE</b>	<b>418,763</b>	<b>534,235</b>	<b>832,811</b>	<b>913,082</b>	<b>737,363</b>	<b>680,423</b>	<b>853,484</b>	<b>802,644</b>	<b>891,208</b>	<b>882,884</b>	<b>874,749</b>	<b>885,723</b>	<b>20,906</b>	<b>9,328,277</b>	<b>(108,915)</b>
<b>NET INCOME</b>	<b>(283,579)</b>	<b>490,706</b>	<b>100,408</b>	<b>(13,313)</b>	<b>(44,309)</b>	<b>68,784</b>	<b>(209,220)</b>	<b>(152,702)</b>	<b>361,492</b>	<b>(251,044)</b>	<b>(236,039)</b>	<b>(184,672)</b>	<b>263,438</b>	<b>(90,051)</b>	<b>(156,195)</b>
<b>Operating Income</b>														<b>(61,235)</b>	
<b>Operating Income Excluding Non-cash Lease Expenses</b>														<b>(61,596)</b>	
<b>EBITDA</b>														<b>(61,235)</b>	
<b>Beginning Cash Balance</b>	2,757,746	3,195,029	3,248,052	3,489,141	3,520,783	3,447,852	3,494,241	3,445,889	3,261,608	3,625,355	3,376,566	3,142,782	2,927,615	2,757,746	293,584
<b>Cash Flow from Operating Activities</b>	-														
Net Income	(283,579)	490,706	100,408	(13,313)	(44,309)	68,784	(209,220)	(152,702)	361,492	(251,044)	(236,039)	(184,672)	263,438	(90,051)	(156,195)
Change in Accounts Receivable															
Prior Year Accounts Receivable	731,736	60,000	129,371	167	7,500	7,787	146,163	-	-	-	-	-	-	1,082,724	(314,932)
Current Year Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	(660,818)	(660,818)	217,692
Change in Due from	77	-	-	-	-	-	-	(252)	-	-	-	-	-	(175)	(175)
Change in Accounts Payable	25,148	(11,704)	(11,854)	37,157	(42,655)	(42,832)	94,864	(35,456)	-	-	-	48,990	20,906	82,564	93,097

**JOURNEY SCHOOL**  
**2025-26 Cash Flow Forecast**

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Actuals as of 2/28/2026

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Actuals as of 2/28/2026					FORECAST	Budget Variance	
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	Jul-25 - Jun-26	Better / (Worse)
Change in Due to	-	-	-	-	-	-	(50,333)	-	-	-	-	-	376,474	326,141	910,591
Change in Current Lease Payable	(935)	(905)	(34,783)	(17,304)	(805)	(811)	(50,455)	(17,450)	(35)	(35)	(35)	203	433	(122,916)	
Change in Lease Assets	15,901	15,907	15,914	15,920	15,927	15,933	15,940	15,946	30	30	30	(180)	-	127,299	
Change in Payroll Liabilities	(126,932)	63,591	40,222	6,611	(8,264)	(5,107)	2,104	4,571	-	-	-	-	-	(23,203)	(23,203)
Change in Prepaid Expenditures	73,464	-	(591)	-	-	-	(50)	(1,198)	-	-	-	(81,769)	-	(10,144)	60,358
Change in Deferred Revenue	-	(566,976)	-	-	-	-	-	-	-	-	-	-	-	(566,976)	(566,976)
Change in Long Term Lease Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	(433)	(433)	
Change in Other Long Term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation Expense	2,403	2,403	2,403	2,403	(4,075)	2,634	2,634	2,260	2,260	2,260	2,260	2,260	-	22,106	(15,123)
<b>Cash Flow from Investing Activities</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	3,750	-	-	-	-	-	-	-	-	3,750	13,750
<b>Ending Cash Balance</b>	<b>3,195,029</b>	<b>3,248,052</b>	<b>3,489,141</b>	<b>3,520,783</b>	<b>3,447,852</b>	<b>3,494,241</b>	<b>3,445,889</b>	<b>3,261,608</b>	<b>3,625,355</b>	<b>3,376,566</b>	<b>3,142,782</b>	<b>2,927,615</b>	<b>2,927,615</b>	<b>2,927,615</b>	<b>516,781</b>

## **Journey School Financial Analysis February 2026**

### **Net Income**

Journey School is projected to achieve a net income of -\$90,051 in FY25-26 compared to \$66,143 in the board-approved budget. This is \$156,195 less than the board-approved budget.

### **Balance Sheet**

As of February 28, 2026 the school's cash balance was \$3,261,608. By June 30, 2026, the school's cash balance is projected to be \$2,927,615.

As of February 28, 2026, the Accounts Receivable balance was \$11,009.

As of February 28, 2026, the Accounts Payable balance, including payroll liabilities, totaled \$267,232.

### **Income Statement**

#### *Revenue*

Total revenue for FY25-26 is projected to be \$9,238,226 which is \$47,280 less than the budgeted amount.

- LCFF is projected to be \$78,628 under budget due to 14.18 less TK ADA. TK receives a \$5,545 add-on, so a decrease in TK enrollment has a greater impact on overall funding.
- Title I is projected to be \$32,785 over budget due to a higher entitlement.
- ELOP is projected to be \$47,086 under budget due to less eligible expenses primarily due to less after school aides.
- State Revenue – Other is projected to be \$40,365 over budget as the school plans to use a portion of the Student Support and PD funds.
- Childcare and Enrichment fees are projected to be \$40,000 under budget based on current year revenue trends.

#### *Expenses*

Total expenses for FY25-26 are projected to be \$9,328,277, which is \$156,195 more than the budgeted amount.

- PERS is projected to be \$90,679 under budget.
- Health and Welfare is projected to be \$45,931 over budget based on current year premiums.
- General Insurance is projected to be \$47,463 over budget due to a higher premium from CharterSafe.
- Housekeeping Services are projected to be \$31,518 over budget due to services from OC Davoc.
- Legal is projected to be \$149,100 over budget due to additional services and hours from Procopio and Axiom Investigation LLC.

Note- Forecast variances of \$30,000 and 10% of budget will be discussed in this report.



## ADA

The budgeted P2 ADA is 565.60 based on an enrollment of 600 and a 94.3% attendance rate.

Month 1 ADA: 586.72

Month 4 ADA: 576.36

Month 2 ADA: 588.00

Month 5 ADA: 569.95

Month 3 ADA: 578.89

Month 6 ADA: 563.61

P1 ADA: 583.00

Note- Forecast variances of \$30,000 and 10% of budget will be discussed in this report.

**Journey School  
Check Register  
For the Month Ending February 28, 2026**

Check #	Vendor Name	Date Description	Amount
	EFFECTUAL EDUCATIONAL CONSULTING		
1006668	SERVICES	2/2/2026 12/25 - PSYCHOLOGIST, ADAPTIVE PE, NURSE	10,091.20
1006669	CAPISTRANO UNIFIED SCHOOL	2/2/2026 01/26 - OVERSIGHT & RENT	21,373.67
E026216	FORESIDE MANAGEMENT COMPANY	2/2/2026 01/12/26-01/16/26 - NURSE	972.82
E026217	ULINE	2/2/2026 (6) PICNIC TABLES	8,443.67
E026218	PROCOPIO, CORY, HARGREAVES & SAVITCH, LLP.	2/2/2026 12/25 - LEGAL SERVICES	9,636.00
	SHAYNA LABADIE, SPEECH THERAPY		
P085392	SANTA CRUZ	2/2/2026 01/26 - SPEECH THERAPY	3,200.00
P085393	JULIA CAMERON	2/2/2026 TRADER JOE'S - ORANGES & CHOCOLATES	23.92
P085394	REVOLUTION OFFICE	2/2/2026 10/12/25-01/11/26 - COPIER OVERAGES	2,455.62
P085395	CAPISTRANO UNIFIED SCHOOL	2/2/2026 11/17/25-12/15/25 - WATER USE	571.19
P085396	AMAZON (ABPL)	2/2/2026 BROOMS	689.60
P085397	INCLUSIVE LEARNING PARTNERS LLC	2/2/2026 01/10/26-01/17/26 - BEHAVIOR TECHNICIAN	4,830.42
2835M	CASEY CORBETT	2/3/2026 02/26 - PICNIC TABLES ASSEMBLY	200.00
P085475	CERNA HEALTHCARE, LLC	2/3/2026 01/23/26 - NURSE	260.00
P085476	FOOD SAFETY SYSTEMS	2/3/2026 F25-26 - FOOD SAFETY INSPECTION	1,000.00
2836M	OCEAN INSTITUTE	2/6/2026 04/26-05/26 - 4TH GRADE FIELD TRIP DEPOSIT	5,540.90
2837M	FUSION ACADEMY	2/6/2026 01/26 - STUDENT TUITION	6,550.00
2838M	FIRST NATIONAL BANK OF OMAHA	2/6/2026 01/26 - CREDIT CARD PURCHASES	7,436.50
		03/26 - INSURANCE & WORKERS	
1006670	CHARTERSAFE	2/9/2026 COMPENSATION PREMIUM	15,517.00
		01/26 - INSTRUCTIONAL AIDES &	
1006671	STRATEGIC KIDS, LLC	2/9/2026 SUBSTITUTES TEACHERS	34,606.25
A029330	OC DAVOC ENTERPRISES, INC.	2/9/2026 01/26 - JANITORIAL SERVICE	9,125.92
A029331	YOUNG, MINNEY & CORR, LLP	2/9/2026 01/26 - LEGAL SERVICES	510.00
A029332	OC DAVOC ENTERPRISES, INC.	2/9/2026 TISSUE, LINERS, SOAP, CLEANSERS, ETC	1,920.91
A029333	KATHRYN RIRIE	2/9/2026 MULTIPLE VENDORS - TESTING MATERIALS	17.00
A029334	GOTO COMMUNICATIONS, INC	2/9/2026 02/26 - PHONES	1,050.37
E026331	FORESIDE MANAGEMENT COMPANY	2/9/2026 01/21/26-01/23/26 - NURSE	919.62
P085797	CAPISTRANO UNIFIED SCHOOL	2/9/2026 12/25 - FIELD TRIP TRANSPORTATION	885.85
P085798	STRATEGIC KIDS, LLC	2/9/2026 01/26 - ELOP LEAD	4,576.00
P085799	JOY HALVERSON	2/9/2026 AMAZON - PICKLEBALL NETS & PADDLES	408.70
		MALIBU CREEK STATE PARK - CAMPSITE	
P085800	KELLY FREESE	2/9/2026 RESERVATIONS	458.25
		STORAGE BINS, SMELL ELIMINATOR, GEL	
P085801	AMAZON (ABPL)	2/9/2026 ODOR ELIMINATOR, ETC	339.46
P085802	INCLUSIVE LEARNING PARTNERS LLC	2/9/2026 01/26 - BEHAVIOR TECHNICIAN	3,826.41
P085803	SWING EDUCATION, INC	2/9/2026 01/24/26-1/30/26 - SUBSTITUTE TEACHER	266.40
P085804	CERNA HEALTHCARE, LLC	2/9/2026 01/26/26-01/30/26 - NURSE	745.32
2839M	GUARDIAN	2/11/2026 01/26-02/26 - HEALTH PREMIUM	6,333.69
2840M	WELLS FARGO 9313	2/11/2026 01/26 - CREDIT CARD PURCHASES	476.98
2841M	AXIOM INVESTIGATIONS GROUP LLC	2/11/2026 09/25-01/26 - INVESTIGATION SERVICES	29,900.00
2842M	LUIS CONTRERAS	2/12/2026 02/26 - HANDYMAN SERVICES	1,734.00
2843M	CIANA LEE	2/12/2026 02/26 - GAMES TEACHER CONFERENCE	225.00
		01/26 - BUSINESS SERVICES, CALPADS &	
1006672	EXCELLENT EDUCATION DEVELOPMENT	2/13/2026 PAYCHEX FEES	15,835.33
1006673	CAPISTRANO UNIFIED SCHOOL	2/13/2026 02/26 - RENT & OVERSIGHT	20,764.67
A029496	KRISTINE L REYNOLDS	2/13/2026 AMAZON - VIRTUAL TOURS RING LIGHT	23.36
		12/26/25-01/25/26 - PHONE & HOTSPOT FOR	
A029497	VERIZON WIRELESS	2/13/2026 FACULTY USE	92.73
	NATIONAL BENEFIT SERVICES	FY25-26 - 403B DOCUMENT MAINTENANCE	
A029498	OPERATIONS	2/13/2026 FEE	250.00
E026459	CERNA HEALTHCARE, LLC	2/13/2026 02/02/26-02/06/26 - NURSE	689.00
E026460	STAPLES	2/13/2026 COPY PAPER, PAPER BAGS, ENVELOPES, ETC	217.76
E026461	ALPINE FRESH USA	2/13/2026 01/26 - BOTTLED WATER SERVICE	529.00
P086166	LINDSEY PONZO	2/13/2026 AMAZON - CIRCLE RUG	118.51
P086167	SWING EDUCATION, INC	2/13/2026 01/31/26-02/06/26 - SUBSTITUTE TEACHER	266.40
P086168	REVOLUTION OFFICE	2/13/2026 01/12/26-02/11/26 - COPIER LEASE	896.63

**Journey School  
Check Register  
For the Month Ending February 28, 2026**

<b>Check #</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Description</b>	<b>Amount</b>
			10/25-12/25 - Q2 PAYROLL/RETIREMENT	
P086169	ORANGE COUNTY DEPT OF EDUCATION	2/13/2026	SERVICES	1,217.64
P086170	AMAZON (ABPL)	2/13/2026	BOOKS, NOTEBOOKS, FOLDERS	740.48
P086171	NICOLA WELLNER	2/13/2026	AMAZON - COTTON YARN	393.10
	CAPISTRANO UNIFIED SCHOOL		CURRICULUM PRINTING & READ-A-THON	
P086172	DISTRICT	2/13/2026	PACKETS	300.54
			SAN CLEMENTE STATE BEACH - CAMPSITE	
P086173	KATIE BURRELL	2/13/2026	RESERVATION	308.25
2844M	COLONIAL LIFE	2/23/2026	03/26 - INSURANCE PREMIUM	674.24
A029654	EARTHROOTS FIELD SCHOOL, INC.	2/23/2026	02/26 - ECO-LITERACY INSTRUCTION	2,463.33
E026599	MERCURIUS	2/23/2026	PAINTING & DRAWING PAPER, BEESWAX	627.48
E026600	CERNA HEALTHCARE, LLC	2/23/2026	02/09/26-02/11/26 - NURSE	468.00
P086600	SWING EDUCATION, INC	2/23/2026	02/07/26-02/13/26 - SUBSTITUTE TEACHER	266.40
P086601	DEPARTMENT OF JUSTICE	2/23/2026	01/26 - FINGERPRINTS	128.00
	SHAYNA LABADIE, SPEECH THERAPY			
P086602	SANTA CRUZ	2/23/2026	02/26 - SPEECH THERAPY	3,200.00
P086603	BEYOND BLINDNESS	2/23/2026	01/26 - PHYSICAL THERAPY SERVICES	245.98
P086604	AMAZON (ABPL)	2/23/2026	AIR DRY CLAY, ERASERS, HOOKS	138.21
P086605	AXIOM INVESTIGATIONS GROUP LLC	2/23/2026	02/26 - UCP INVESTIGATION SERVICES	1,200.00
2845M	GUARDIAN	2/24/2026	03/26 - HEALTH PREMIUM	3,166.81
2846M		2/26/2026	02/26 - PAYROLL	47.42
<b>Total</b>				<b>252,387.91</b>

**Journey School**  
**Credit Card Register**  
**For the Month Ending February 28, 2026**

<b>Credit Card Vendor</b>	<b>Statement Number</b>	<b>Charge Description</b>	<b>Amount</b>
FIRST NATIONAL BANK OF OMAHA	JE123250002635	ADOBE - MONTHLY SUBSCRIPTION	34.99
		ROCKLER WOODWORK - WOOD CARVING	
FIRST NATIONAL BANK OF OMAHA	JE123250002635	KNIVES	213.29
FIRST NATIONAL BANK OF OMAHA	JE123250002635	AUSTIN HARDWOODS - WOOD, SANDPAPER	458.11
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - AFTERCARE SNACK	118.47
FIRST NATIONAL BANK OF OMAHA	JE123250002635	BRAVE WRITER - READING HANDBOOKS	19.95
		STAPLES - STAPLES, SHEET PROTECTORS,	
		DISH SOAP	97.66
FIRST NATIONAL BANK OF OMAHA	JE123250002635	DOCUSIGN - E-SIGNATURE SOFTWARE HR	0.66
FIRST NATIONAL BANK OF OMAHA	JE123250002635	WEIR DOLLS & CRAFTS - FABRIC & YARN	190.61
FIRST NATIONAL BANK OF OMAHA	JE123250002635	TREE OF LIFE NURSERY - NATIVE PLANTS	99.13
FIRST NATIONAL BANK OF OMAHA	JE123250002635	PLANT DEPOT - NATIVE PLANTS	160.65
FIRST NATIONAL BANK OF OMAHA	JE123250002635	DOCUSIGN - E-SIGNATURE SOFTWARE HR	1,200.00
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - AFTERCARE SNACK	94.48
FIRST NATIONAL BANK OF OMAHA	JE123250002635	BLUEHOST - WEBSITE HOSTING	251.76
		MERCURIUS - WATERCOLOR PAPER,	
		CROWNS, CHALK	404.73
FIRST NATIONAL BANK OF OMAHA	JE123250002635	LANGUAGE LINE - SPED MEETING	
		TRANSLATOR	7.90
FIRST NATIONAL BANK OF OMAHA	JE123250002635	STAPLES - PLUS MEMBERSHIP	52.80
FIRST NATIONAL BANK OF OMAHA	JE123250002635	STAPLES - SCISSORS, TAPE, PAPER, ETC.	57.94
		LANGUAGE LINE - SPED MEETING	
FIRST NATIONAL BANK OF OMAHA	JE123250002635	TRANSLATOR	264.65
FIRST NATIONAL BANK OF OMAHA	JE123250002635	WESTIN LA AIRPORT - CONFERENCE	392.99
FIRST NATIONAL BANK OF OMAHA	JE123250002635	WESTIN LA AIRPORT - CONFERENCE	392.99
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - AFTERCARE SNACK	112.67
FIRST NATIONAL BANK OF OMAHA	JE123250002635	APPLE - MOBILE PHONE INSURANCE	9.99
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - AFTERCARE SNACK	0.14
FIRST NATIONAL BANK OF OMAHA	JE123250002635	STAPLES - NAME BADGES	27.46
FIRST NATIONAL BANK OF OMAHA	JE123250002635	WESTIN LA AIRPORT - DISPUTED CHARGE	252.01
FIRST NATIONAL BANK OF OMAHA	JE123250002635	ZOOM - VIDEO CONFERENCING SOFTWARE	219.90
FIRST NATIONAL BANK OF OMAHA	JE123250002635	BRIGHTWHEEL - AFTERCARE SOFTWARE	129.00
		QUADIANT - SMART POSTAGE METER	
		SUBSCRIPTION	9.00
FIRST NATIONAL BANK OF OMAHA	JE123250002635	STAPLES - POST-ITS, CARD STOCK	39.83
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - CARD STOCK, AIR	118.29
FIRST NATIONAL BANK OF OMAHA	JE123250002635	INSTACART - AFTERCARE SNACK	88.75
		GANAHL LUMBER - STUDENT PROJECTS	
		WOOD	48.48
		GANAHL LUMBER - STUDENT PROJECTS	
		WOOD	508.41
FIRST NATIONAL BANK OF OMAHA	JE123250002635	MERCURIUS - DRAWING & PAINTING PAPER	627.48
FIRST NATIONAL BANK OF OMAHA	JE123250002635	WEST EARL WOOLEN MILLS - WOOL	219.15
		STAPLES - PAPER TOWELS, CREAMER,	
		WIPES, FOLDERS	112.18
FIRST NATIONAL BANK OF OMAHA	JE123250002635	SCREENAGERS - MOVIE SCREENING	400.00
Total			<b>\$ 7,436.50</b>

RESOLUTION OF THE JOURNEY SCHOOL GOVERNING

BOARD DETERMINING STEPS TO ENSURE AVAILABILITY OF TEXTBOOKS

AND INSTRUCTIONAL MATERIALS FOR 2025-26

WHEREAS, Education Code Section 60119 establishes steps and procedures to ensure the availability of textbooks and instructional materials in order to be eligible to receive funds for that purpose, and;

WHEREAS, the procedures require that school districts take appropriate action to ensure the availability of textbooks and instructional materials on a yearly basis, and;

WHEREAS, pursuant to Education Code Sections 60119, the Board is required to hold a public hearing to encourage participation by parents, teachers, members of the community interested in the affairs of the school district, and bargaining unit leaders, and;

WHEREAS, the Board is required to provide 10 days' notice of the public hearing or hearings, and;

WHEREAS, the notice shall contain the time, place, and purpose of the hearing and be posted in three public places within the school district, and;

WHEREAS, the hearing shall be held at a time that will encourage the attendance of teachers and parents and guardians of pupils who attend the schools in the district and shall not take place during or immediately following school hours, and;

WHEREAS, the governing Board of a school district, as part of the required hearing, shall also make a written determination as to whether each pupil enrolled in a world language or health course has sufficient textbooks or instructional materials that are consistent with the content and cycles of the curriculum frameworks adopted by the state board for those subjects, and;

WHEREAS, the governing Board shall also determine the availability of laboratory science equipment as applicable to science laboratory courses offered in grades 9 to 12, inclusive, and;

WHEREAS, a public hearing was held on March 26, 2026, at 7:30pm o'clock, and;

WHEREAS, the Board is required to make a determination, through a resolution, as to whether each pupil in each school in the district has, sufficient textbooks or instructional materials, or both, that are aligned to the content standards adopted pursuant to Education Code Section 60605 and Education Code 33126 in each of the following subjects, as appropriate, that are consistent with the content and cycles of the curriculum framework adopted by the State Board:

- (i) Mathematics,
- (ii) Science,
- (iii) History-social science,

