

*Journey School
A California Public Charter School*

Thursday, December 11, 2025
REGULAR MEETING AGENDA

6:00 p.m.

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

NOTE: This meeting will be held in person on the Journey School campus and will be live streamed via Zoom. Members of the public are welcome to attend in person or online. Join Zoom Meeting:
<https://us06web.zoom.us/j/86025029240?pwd=3Ww1qZ3nZAbuPqWnIC6wnsvu9uqK8j.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 Member
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*

Journey School
A California Public Charter School

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 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, without delay and at the same time, they are distributed to the Council.*

	AGENDA ITEM	SPONSOR	EST. TIME
1	Call to Order and Roll Call	Michael Allbee	6:00
2	Inspirational Passage	Michael Allbee	6:05
3	Approval of Agenda* <i>NOTE: The order of the agenda may be changed without prior notice to the public.</i>	Michael Allbee	6:08
4	PUBLIC COMMENT: Members of the public may contribute public comment. <i>Reminder: See policy above for time guidelines.</i>	Michael Allbee	6:10
5	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. A. Approval of Minutes*: Minutes from regular meeting, October 23, 2025. B. First Interim Financial Report*: Approval of First Interim Report, based on financial information including budget on actuals. C. 2025-2026 Staffing Plan*: Approval of updates to the staffing plan.	Gavin Keller	6:15

Journey School
A California Public Charter School

6	<p>BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action):</p> <p>A. Board Strategic Planning*: Discussion of next steps on Strategic Plan</p> <p>B. Appointment of Officers: Appointment of Council Treasurer</p> <p>C. Schedule of Board Meetings*: Discussion of schedule of regular meetings</p>	Mike Allbee	6:25
7	<p>INFORMATION ITEMS: Reports</p> <p>A. Financial Update*: Report on October financials and first interim report.</p> <p>B. Faculty Update: Update on Faculty activities.</p> <p>C. Parent Cabinet Update: Update on Parent Cabinet activities.</p> <p>D. Administrative Update: Report from administration, including update on annual giving, attendance/enrollment, general education assessment practices, Special Education, Alliance for Public Waldorf Education conference, and other topics.</p>	Larry Tamayo Adam Kilcollins Renal Moodley Gavin Keller	6:45
8	<p>DISCUSSION/ACTION ITEMS:</p> <p>A. 2024-2025 Draft Audit*: Review and acceptance of audit prepared by Clifton Larson Allen.</p> <p>B. Journey School Harassment, Intimidation, Discrimination, and Bullying Policy*: Review or current policy and discussion regarding student behavior on campus.</p> <p>C. Achievement Data Presentation*: Review and discussion of CAASPP and IlluminateED achievement data.</p>	Gavin Keller	8:00
9	<p>Closed Session</p> <p>A. Pursuant to Government Code 54956.9 - Potential Litigation: One case, against the school.</p>		8:30
10	<p>Adjournment</p>	Michael Allbee	8:45

*Agenda publicly posted at Journey School on December 8, 2025.
And on the school website at 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.*

Journey School
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Thursday, October 23, 2025
REGULAR MEETING MINUTES
DRAFT
6:00 p.m.

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

NOTE: This meeting was held in person on the Journey School campus and live streamed via Zoom.
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Meeting ID: 860 2502 9240 Passcode: 92629
One tap mobile +16694449171,,86025029240#,,,,*92629# US

BOARD MEMBERS:

Michael Allbee, Council President - Present
Margaret Moodian, Council Secretary
Jeannie Lee, Board Member - Present
Lisa Murray, Board Member - Present

ADVISORY POSITIONS:

Renalani Moodley, Parent Cabinet Advisor - PRESENT
Faculty Advisor, Adam Kilcollins - PRESENT
Faculty Advisor, Stacy Kinney - PARTICIPATING VIA ZOOM

Also Present:

Gaylen Corbett, Clerk of the Board
Cassie Kauwling, Prospective Board Member
Fernando Rosa, Parent
Brian Sarmiento, Parent (departed at 6:35)
Larry Tamayo, ExED (7:05-7:34 p.m.)

	AGENDA ITEM	SPONSOR
1	Call to Order and Roll Call - The meeting was called to order at 6:06 p.m. by Michael Allbee.	Michael Allbee
2	Inspirational Passage - Shelley shared an inspirational passage about conscious discipline, and a quote by Phish about the Soul Planet.	Shelley Kelley

Journey School
A California Public Charter School

3	<p>Approval of Agenda* NOTE: The order of the agenda may be changed without prior notice to the public.</p> <p>Margaret made a motion to approve to approve the agenda. Jeannie seconded the motion and it was unanimously approved.</p>	Michael Allbee
4	<p>PUBLIC COMMENT: Members of the public may contribute public comment. Reminder: See policy above for time guidelines.</p> <p>Brian Sarmiento spoke regarding the anti-bullying policy and an alleged incident involving his daughter, and how the incident was handled. He spoke in favor of reevaluating the anti-bullying policy.</p> <p>Fernando Rosa shared a public comment regarding the Parent Advisory Committee (PAC). He spoke against the dissolution of the PAC.</p> <p>Renalani Moodley offered a public comment against restructuring the PAC.</p> <p>Gia Lugo offered a public comment regarding alleged bullying and an incident that happened off campus.</p> <p>Ashley Berkowitz offered a public comment regarding an incident involving her son last year and the consequences as a result of that incident.</p>	Michael Allbee
5	<p>BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action):</p> <p>A. Board Development: Margaret made a motion to approve Cassie Kawling as a new board member. Jeannie seconded the motion and it was unanimously approved. Cassie Kawling agreed to uphold the oath of office.</p> <p>Officers were appointed as follows, with all members voting in favor, and terms to begin at the next board meeting: Jeannie made a motion to approve Margaret Moodian as Vice President of the council. Cassie Kawling seconded the motion and it was unanimously approved.</p> <p>Margaret Moodian made a motion to appoint Jeannie as council secretary. Cassie seconded to motion and Jeannie was confirmed as secretary. The treasurer position remains open.</p> <p>B. Strategic Plan*: Shelley shared detailed feedback from faculty on the Strategic Plan. The alumni portion of the plan would fall under work to be done by the administrators. It was suggested to use a visual chart to share with teachers. Board members discussed the strategic plan, how it's being executed, and how the community will be informed on the topic. It was agreed that the plan needs to be shared on our website and in other ways such as print materials and/or a virtual presentation. Gavin and Shelley will put together a draft budget for strategic plan implementation, and noted that funds have not been allocated for this year since it was approved after the budget was finalized.</p> <p>Shelley reflected on the Coffee Talk that she and Gavin hosted last week, and suggested</p>	

Journey School
A California Public Charter School

	<p><i>that some mini Coffee Talks be centered around Strategic Plan work.</i></p> <p><i>Board members discussed preparations for the innovation conference called out in Year 3 of the strategic plan. Lisa Murray noted that she had volunteered to lead preparations for this part of the plan.</i></p> <p><i>Cassie pointed out that abbreviations in the Strategic Plan should be spelled out and some terms clarified when it's formally presented to the public.</i></p> <p>C. <i>Schedule of Meetings*</i>: <i>There were no changes to the meeting schedule. Cassie will share an inspirational passage at the December meeting. Lisa will share one at the June meeting.</i></p>	
6	<p>CONSENT AGENDA ITEMS:</p> <p>A. <i>Approval of Minutes*</i>: <i>Minutes from Council Meeting held Sept. 25, 2025.</i></p> <p><i>Jeannie made a motion to approve the minutes. Margaret seconded the motion and it was unanimously approved.</i></p>	Gavin Keller
7	<p>INFORMATION ITEMS: Reports</p> <p>A. <i>Financial Update*</i>: <i>The audit report will be shared at the December meeting. Larry shared a report on September financials. ADA and enrollment are strong and higher than projected.</i></p> <p><i>Operating costs are also trending higher by about \$50k, but with ADA strong, we will end up with a net profit. By year end, we will have a reserve of approximately \$2.8 million. By October 15th we will have more information about state revenue expected.</i></p> <p>B. <i>Faculty Update:</i> <i>Adam Kilcollins will serve as the teacher representative to the board, and we will also additionally have a different teacher share an update each month. Stacy Kinney shared an update on middle school including weekly clubs, which are led by specialty teachers and Teachers on Special Assignment. Students choose which club to join, twice per year. Clubs include a mixture of 6th, 7th and 8th grade students which gives them a chance to interact with other grade levels.</i></p> <p><i>She also shared about recent middle school field trips. Part of their curriculum includes learning how to see the world from the perspective of other people, such as the indigenous people of our local area from long ago. They also recently presented a "living museum."</i></p> <p><i>Stacy stated that faculty is a cohesive team citing how the faculty came to agreements to share with the students prior to the beginning of school, so that middle school staff members can hold students to a set standard and all being in agreement.</i></p> <p><i>Adam shared that Early Childhood teachers are having challenges working with the four year old students, who will barely be six years old when they go on to first grade. Grades 1 and 2 are excited about the new math curriculum. Grades 1-3 teachers are feeling overwhelmed. It's requested that the supervision schedule be reviewed. There are also reports of children in these grades with students who have extreme behaviors, affecting all students in those classes.</i></p>	<p>Larry Tamayo</p> <p>TBD</p> <p>Renalani Moodley</p> <p>Gavin Keller</p>

Journey School
A California Public Charter School

	<p>Teachers report that parents in those grades often address teachers in unkind ways. Adam asked if expectations could be shared with parents to provide guidelines for communication, perhaps at the next coffee talk. There is a request from teachers to have Gavin and Shelley visit their classes on a regularly scheduled observation. They have also requested access to mentoring and training when needed. Third graders are camping out overnight on campus. 5th graders went on their overnight trips to Catalina. Mr. Kephart is finding the challenges of taking on a new class. Mr. Goetz and his wife had their second child last week.</p> <p>C. Parent Cabinet Update: Renalani shared an update on Parent Cabinet activities including the Clothing Drive happening now and Harvest Faire. PC is also receiving feedback from parents about bullying issues.</p> <p>D. Administrative Update: Update on school operations including but not limited to school programming/events, CCSA Conference, EDCOE Lunch and Learn, California Healthy Youth Behavioral Initiative (CHYBI), National School Lunch Program (NSLP), Journey Forward Fund, William's Reporting, attendance and enrollment. Journey will be leading a session at the CCSA Conference featuring our Special Education Director, Caryn Kaufman. We have a counselor on site from CHYBI, although we are lacking an office space for him. A challenge we've seen with this program is that some people who have requested the service have been denied by the provider, so we are navigating this new offering. The NSLP applications have been sent out. Our NSLP audit will be on February 23rd. State law requires that schools provide free lunch to all students. When we claim free and reduced students, the state will reimburse us for their meals at set rates. Williams Reporting visits have taken place to verify that all students have access to curriculum, and to evaluate our facilities. We have not received the facility review yet.</p> <p>The Journey Forward Fund is off to a good start with 34 donors so far. Amanda Sturges has volunteered countless hours to get it off the ground. We have had a videographer working to collect material for a video to help with the giving campaign. Our goal is to get every family participating. Suggestions made included sharing a message from the board and reaching out to alumni. The group discussed how annual giving donations are utilized. Gavin explained that our current program is not sustainable in years to come without strong annual giving fundraising. Seeking corporate donations was also discussed.</p>	
8	<p>SCHOOL OPERATIONS: Discussion/Action</p> <p>A. Parent Advisory Committee (PAC)*:</p> <p>Public Comment on this item was offered by Kevin McHale. He spoke in favor of the revised structure of the PAC.</p> <p>Resolution to dissolve PAC and discussion of a proposed/alternative PA structure at Journey School. Gavin thanked the current PAC members for their work and their input on the 2024-25 LCAP. They have made a great contribution to the school and thanks them for the input they provided to the board. Journey School's attorney suggested creating a PAC that is a committee that includes all parents who wish to participate. Many charters run their PAC this way. It is legal and complies with Ed Code if: 1. The PAC meets more than twice per year and all attendees are considered committee members; 2. Agenda must be posted; 3. The PAC follows the Green Act; 4. Parents representing unduplicated pupils and</p>	Gavin Keller

Journey School
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	<p><i>students with disabilities need to be present. Names of the representatives would not need to be disclosed, so confidentiality would be maintained. Admin will document the meetings and report back to the parent body with a summary of the meetings and the response from the school and/or the board. Administration will document how parent input is included in the LCAP. This proposal in no way indicates that the current PAC has done anything wrong. He applauds our current PAC members and encourages them to continue to provide input and participate, as their experience would be very valuable to the PAC. In the new format, there would be no officers in the PAC, and no size limit. The current PAC is limited to only nine members. In the proposed format, Gavin would have support from a staff member to document the input, concerns, etc. from PAC meetings. All of the input would be collected, and it would be reported as to how that input was incorporated into the LCAP.</i></p> <p><i>Cassie made a motion to adopt the resolution to dissolve the current Parent Advisory Committee and adopt the structure as described in the resolution. Jeannie seconded the motion.</i></p> <p><i>The motion was passed with all members voting in favor as follows: Ayes: Jeannie, Margaret, Michael, Lisa, Cassie Nays: (none) The resolution was adopted.</i></p> <p>B. Transitional Kindergarten (TK)*: <i>Gavin shared an overview of current programming and discussion regarding the future of TK programs at Journey School. All of our current kindergarten classes are combination classes including kindergarten and TK students with a 10:1 student:teacher ratio. The difference from last year is that Poppies had only TK students. Since then the state lowered the TK age, and as a result we will have younger children entering first grade than ever before. The Waldorf curriculum for first grade is designed for a seven year old. Charter schools do not have to provide TK. Some charters in the district don't offer TK, but they have a private preschool on their campus. If we eliminated TK, most Journey students would not have two years of kindergarten.</i></p> <p><i>Not having TK would cause a sizable funding deficit. If there was a private preschool, each student would have to pay \$14k/year to meet the funding deficit. The state will not fund three years of kindergarten. A decision will need to be made before the lottery in March.</i></p> <p>C. Teacher Assignment Monitoring and Outcome Data (TAMO)*: <i>Gavin explained that state law requires this agenda item per the local indicator, the CA Dashboard. This data is released by the State annually, but reflects data that is nearly 2 years old. This data will be uploaded into our School Accountability Report Card in January.</i></p> <p><i>Jeannie made a motion to move into closed session. Margaret seconded the motion and it was unanimously approved to enter closed session at 9:24 p.m.</i></p>	
9	<p>CLOSED SESSION</p> <p>A. Pursuant to Government Code 54956.9 - Potential Litigation</p> <p>Action taken in closed session: No action was taken.</p>	Michael Allbee

***Journey School
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10	Adjournment - Melissa made a motion to adjourn the meeting. Jeannie seconded the motion and it was unanimously approved. The meeting was adjourned at 9:51 p.m.	Michael Allbee
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*Agenda publicly posted at Journey School on October 20, 2025.
And on the school website at 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.*

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Journey School

CDS #: 30-66464-6117758

Charter Approving Entity: Capistrano Unified

County: Orange

Charter #: 0294

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Budget			Actual To-Date		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES							
1. Revenue Limit Sources							
Local Control Funding Formula	8011	1,111,932.30		1,111,932.30	310,194.00		310,194.00
Education Protection Account	8012	116,340.00		116,340.00	28,957.00		28,957.00
State Aid - Prior Years	8019			0.00			0.00
In Lieu of Property Taxes	8096	5,669,076.67		5,669,076.67	1,592,861.00		1,592,861.00
Other LCFF Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		6,897,348.97	0.00	6,897,348.97	1,932,012.00	0.00	1,932,012.00
2. Federal Revenues							
No Child Left Behind	8290		59,532.00	59,532.00		21,254.00	21,254.00
Special Education - Federal	8181, 8182		86,380.00	86,380.00			0.00
Child Nutrition - Federal	8220		51,025.05	51,025.05			0.00
Other Federal Revenues	8110, 8260-8299			0.00			0.00
Total, Federal Revenues		0.00	196,937.05	196,937.05	0.00	21,254.00	21,254.00
3. Other State Revenues							
Special Education - State	8792		519,415.91	519,415.91		100,335.00	100,335.00
Special Education Mental Health Services	8590		45,768.35	45,768.35		13,764.00	13,764.00
Mandate Block Grant	8550	11,884.55		11,884.55			0.00
Charter School Facility Grant Program (SB 740)	8590			0.00			0.00
Lottery - Unrestricted	8560	112,832.60		112,832.60			0.00
Lottery - Restricted - Prop 20	8560		48,441.22	48,441.22			0.00
All Other State Revenues	StateRevAO		986,876.82	986,876.82		835,915.95	835,915.95
Total, Other State Revenues		124,717.14	1,600,502.29	1,725,219.44	0.00	950,014.95	950,014.95
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	466,000.00		466,000.00	89,831.68		89,831.68
Total, Local Revenues		466,000.00	0.00	466,000.00	89,831.68	0.00	89,831.68
5. TOTAL REVENUES		7,488,066.11	1,797,439.35	9,285,505.46	2,021,843.68	971,268.95	2,993,112.63
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	2,127,662.75	393,150.04	2,520,812.79	581,165.51	97,778.35	678,943.86
Certificated Pupil Support Salaries	1200	90,444.11	163,257.65	253,701.76	43,169.18		43,169.18
Certificated Supervisors' and Administrators' Salaries	1300	378,978.99	126,175.00	505,153.99	134,472.72	30,206.80	164,679.52
Other Certificated Salaries	1900			0.00			0.00
Total, Certificated Salaries		2,597,085.85	682,582.69	3,279,668.54	758,807.41	127,985.15	886,792.56
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	690,318.35	202,563.55	892,881.90	158,516.38	21,765.52	180,281.90
Non-certificated Support Salaries	2200	73,517.10		73,517.10	19,984.25		19,984.25
Non-certificated Supervisors' and Administrators' Sal.	2300			0.00			0.00
Clerical and Office Salaries	2400	456,771.91		456,771.91	158,476.35		158,476.35
Other Non-certificated Salaries	2900	81,067.40		81,067.40	33,338.43		33,338.43
Total, Non-certificated Salaries		1,301,674.75	202,563.55	1,504,238.30	370,315.41	21,765.52	392,080.93
3. Employee Benefits							
STRS	3100-3102	414,297.48	231,061.29	645,358.77	116,898.20	60,299.06	177,197.26
PERS	3200-3202	259,115.81	144,170.48	403,286.29	46,442.87	35,523.51	81,966.38
OASDI / Medicare / Alternative	3300-3302	131,087.13	25,393.56	156,480.69	36,023.53	2,891.02	38,914.55
Health and Welfare Benefits	3400-3402	346,239.21	179,461.22	525,700.43	208,032.86	41,314.20	249,347.06
Unemployment Insurance	3500-3502	1,949.38	442.57	2,391.95	554.57	70.62	625.19
Workers' Compensation Insurance	3600-3602	58,859.13		58,859.13	21,967.00		21,967.00
Retiree Benefits	3701-3702			0.00			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00			0.00
Other Employee Benefits	3901-3902	33,500.00		33,500.00	1,162.19		1,162.19
Total, Employee Benefits		1,245,048.13	580,529.13	1,825,577.26	431,081.23	140,098.40	571,179.63
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	17,050.00	13,550.00	30,600.00	28,338.00		28,338.00
Books and Other Reference Materials	4200	7,250.00		7,250.00	1,770.48		1,770.48
Materials and Supplies	4300	158,382.33	48,441.22	206,823.55	44,008.31	394.31	44,402.62
Noncapitalized Equipment	4400	7,865.50	14,634.50	22,500.00	17,618.27		17,618.27
Food	4700	10,059.27	193,195.83	203,255.10	23,586.25		23,586.25

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Journey School

Total, Books and Supplies		200,607.11	269,821.54	470,428.65	115,321.31	394.31	115,715.62
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures							
Travel and Conferences	5200	300.00	25,650.00	25,950.00	4,275.79	1,718.50	5,994.29
Dues and Memberships	5300	7,658.50	14,100.00	21,758.50	9,967.90	4,300.00	14,267.90
Insurance	5400	91,025.21	0.00	91,025.21	86,186.45		86,186.45
Operations and Housekeeping Services	5500	156,834.78	15,135.48	171,970.25	61,085.83	5,655.82	66,741.65
Rentals, Leases, Repairs, and Noncap. Improvements	5600	239,423.17	18,156.20	257,579.37	84,696.72	6,052.08	90,748.80
Professional/Consulting Services and Operating Expend.	5800	1,177,278.01	348,396.72	1,525,674.73	311,898.80	145,837.97	457,736.77
Communications	5900	8,262.63		8,262.63	1,834.61		1,834.61
Total, Services and Other Operating Expenditures		1,680,782.30	421,438.39	2,102,220.69	559,946.10	163,564.37	723,510.47
6. Capital Outlay							
(Objects 6100-6170, 6200-6500 for modified accrual basis only)							
Land and Land Improvements	6100-6170			0.00			0.00
Buildings and Improvements of Buildings	6200			0.00			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00			0.00
Equipment	6400			0.00			0.00
Equipment Replacement	6500			0.00			0.00
Depreciation Expense (for accrual basis only)	6900	31,879.55	5,349.00	37,228.55	7,829.27	1,783.59	9,612.86
Total, Capital Outlay		31,879.55	5,349.00	37,228.55	7,829.27	1,783.59	9,612.86
7. Other Outgo							
Tuition to Other Schools	7110-7143			0.00			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00			0.00
All Other Transfers	7281-7299			0.00			0.00
Debt Service:							
Interest	7438			0.00			0.00
Principal (for modified accrual basis only)	7439			0.00			0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		7,057,077.69	2,162,284.31	9,219,362.00	2,243,300.73	455,591.34	2,698,892.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		430,988.42	(364,844.96)	66,143.46	(221,457.05)	515,677.61	294,220.56
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979			0.00			0.00
2. Less: Other Uses	7630-7699			0.00			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(359,495.96)	359,495.96	0.00	(66,556.66)	66,556.66	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(359,495.96)	359,495.96	0.00	(66,556.66)	66,556.66	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		71,492.46	(5,349.00)	66,143.46	(288,013.71)	582,234.27	294,220.56
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	3,181,257.13	20,950.72	3,202,207.85	3,181,257.13	20,950.72	3,202,207.85
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00			0.00
c. Adjusted Beginning Balance		3,181,257.13	20,950.72	3,202,207.85	3,181,257.13	20,950.72	3,202,207.85
2. Ending Fund Balance, June 30 (E + F1c)		3,252,749.59	15,601.72	3,268,351.31	2,893,243.42	603,184.99	3,496,428.41
Components of Ending Fund Balance (Optional):							
Reserve for Revolving Cash (equals object 9130)	9711			0.00	0.00	0.00	0.00
Reserve for Stores (equals object 9320)	9712			0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713			0.00	6,753.58	0.00	6,753.58
Reserve for All Others	9719			0.00			0.00
General Reserve	9730			0.00			0.00
Legally Restricted Balance	9740			0.00			0.00
Designated for Economic Uncertainties	9770 *			0.00			0.00
Other Designations	9775, 9780			0.00			0.00
Undesignated / Unappropriated Amount	9790 *	3,252,749.59	15,601.72	3,268,351.31	2,886,489.84	603,184.99	3,489,674.83
* Percent of Total Expenditures and Other Uses		35.28%	0.17%	35.45%	106.95%	22.35%	129.30%
Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110				583,383.77		583,383.77
Fair Value Adjustment to Cash in County Treasury	9111						0.00
In Banks	9120				413,914.19	584,017.86	997,932.05

Fiscal Year Ending June 30, 2026

CHARTER SCHOOL INTERIM BUDGET REPORT

- First Interim/October 31st
- Second Interim/January 31st

Charter School Name: Journey School

In Revolving Fund	9130			0.00
With Fiscal Agent	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150	1,939,466.85		1,939,466.85
3. Accounts Receivable	9200			0.00
4. Due from Grantor Government	9290	172,459.26		172,459.26
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	6,753.58		6,753.58
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499	659,886.36	19,167.13	679,053.49
9. TOTAL ASSETS		3,775,864.01	603,184.99	4,379,049.00
H. LIABILITIES				
1. Accounts Payable	9500	300,006.61		300,006.61
2. Due to Grantor Government	9590	50,333.00		50,333.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	532,280.98		532,280.98
6. TOTAL LIABILITIES		882,620.59	0.00	882,620.59
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		2,893,243.42	603,184.99	3,496,428.41

CHECK - 0.00 -

JOURNEY SCHOOL STAFFING PLAN 2025-26

NAME	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO/NOTES
ADMINISTRATION and STUDENT SUPPORT			
Gavin Keller	Executive Director	Salary/Exempt BENEFITS	
Shelley Kelley	Education Director	Salary/Exempt BENEFITS	
Amanda Simmons	Independent Study Director	0.25 FTE (.5 Teacher) Salary/Exempt BENEFITS	
Grace LaHatt	Office Manager and HR Specialist	Salary/Exempt BENEFITS	
Kris Reynolds	Admin Asst: Enrollment, Communication, After School Programs Coordinator	Salary/Exempt BENEFITS	
Shoon O’Neill	Admin Asst: Registrar, Attendance, Reception	Salary/Exempt BENEFITS	
Janet Gates	Information Technology Specialist and Office Support	Salary/Exempt BENEFITS	
Gaylen Corbett	Admin Assistant: Business Specialist/Accounts Payable	Salary/Exempt BENEFITS	
Jenny Wilkes	Admin. Assistant: School Nurse	Hourly/Non-Exempt	Substitute when needed
Delaney Stelman	Admin Assistant: School Nurse	Contract with Foreside Care	
Cadence Lusinsky	Counselor	Salary/Exempt BENEFITS	
Emily Landrum	Counselor	FTE Salary/Exempt BENEFITS	
Jaime Lloyd	Receptionist/Communication Support	Hourly /Non-Exempt BENEFITS	

JOURNEY SCHOOL STAFFING PLAN 2025-26

Vivienne Benjamin	Social Media and Event Support	Hourly /Non-Exempt/Part time	
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MAIN CLASS TEACHERS	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
April Martin	Main Class Teacher	F/T, Salary/Exempt	
Hellene Brodsky-Blake	Main Class Teacher	F/T, Salary/Exempt	
Jill Murphy	Main Class Teacher	F/T, Salary/Exempt	
Fiona Kephart	Main Class Teacher	F/T, Salary/Exempt	Maternity Leave anticipated for 1/5-6/12. Hired Wendy Beaumont to cover long term
Amanda Simmons	Independent Study Teacher	.5 F/T, Salary/Exempt	At employee request, reduced role to .75 FTE including admin duties
Lindsey Ponzo	Independent Study Teacher	F/T, Salary/Exempt	
Kayla Pennington	Main Class Teacher	F/T, Salary/Exempt	
Kelli Garcia	Independent Study Teacher	F/T Salary/Exempt	
Lisa O'Neill	Independent Study Teacher	F/T, Salary/Exempt	
Kelly Larson	Main Class Teacher	F/T, Salary/Exempt	
Dennis Kephart	Main Class Teacher	F/T, Salary/Exempt	
Stacy Kinney	Main Class Teacher	F/T, Salary/Exempt	
Jeannie Lee	Main Class Teacher	F/T, Salary/Exempt	
Andrew Goetz	Main Class Teacher	F/T, Salary/Exempt	

JOURNEY SCHOOL STAFFING PLAN 2025-26

Julia Cameron	Main Class Teacher	F/T, Salary/Exempt	
Rita Kandel	Main Class Teacher	F/T, Salary/Exempt	
Kristi Kilcollins	Main Class Teacher	F/T, Salary/Exempt	
Jennifer Tarr	Main Class Teacher	F/T, Salary/Exempt	
Michele Carothers	Main Class Teacher	F/T, Salary/Exempt	Maternity Leave anticipated for 3/2-6/12. Contracted Strategic Kids' Alex Ness to cover long term role.
Paul Breazeale	Main Class Teacher	F/T, Salary/Exempt	Paternity Leave anticipated for 1/5-1/30. Contracted Strategic Kids' Rosa Boynton to cover long term role.
Heather Boley	Main Class Teacher	F/T, Salary/Exempt	
Jess Johnston	Main Class Teacher	F/T, Salary/Exempt	
Katie Blacker	Main Class Teacher	F/T, Salary/Exempt	
Adam Kilcollins	Main Class Teacher	F/T, Salary/Exempt	
Catherine Ji	Main Class Teacher	F/T, Salary/Exempt	Short Term Staff Permit and Intern CA Credential Programming

JOURNEY SCHOOL STAFFING PLAN 2025-26

CERTIFICATED INSTRUCTIONAL SUPPORT	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Suzanna Bortz	Remedial Support Lower Grades	16 periods contact 5 prep HOURS DEPENDENT ON TITLE I FUNDING	
Erin O'Neill	Middle School Academic Specialist (TOSA)	F/T, Salary/Exempt (Teacher Salary Schedule)	
Lindsey LaFleur	Middle School Academic Specialist (TOSA)	F/T, Salary/Exempt (Teacher Salary Schedule)	
Pam Klevit	Elementary Academic Specialist (TOSA)	F/T, Salary/Exempt (Teacher Salary Schedule)	
Miscellaneous: Gilliam Buckley, Rebecca Robertson, Ashley Caldwell, Candice Reese, Brianna Kinney, Lindsey Allbee	Guest Teachers/Subs.	As needed EXEMPT	

JOURNEY SCHOOL STAFFING PLAN 2025-26

Special Education	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Caryn Kaufman	Special Education Program Specialist (Administrator)	Salary/Exempt BENEFITS	
Alyson Wunderlich	Education Specialist	Salary/Exempt BENEFITS	
Grace Stewart	Education Specialist	Salary/Exempt BENEFITS	
Ashley Grey	Education Specialist	Salary/Exempt BENEFITS	
Marlena Ambrose	Education Specialist	Salary/Exempt BENEFITS	New Hire (Due to Increase in # of anticipated IEPs – new enrollment)
Kathryn Ryrie	Speech Language Pathologist	Salary/Exempt BENEFITS	New Hire
Savannah Diasdado	Speech Language Pathologist Assistant	Salary/Exempt – PART TIME BENEFITS	
Dee Marzal	Occupational Therapist	Salary/Exempt – Part Time (16-20 hours)	
Paraprofessionals	Paraprofessionals	NA – Full time (30 hours)	Contract with Strategic Kids
Lisa Ryan	School Psychologist	NA – Part Time	Contracted Service with Effectual Education
Christina Gabrielson	School Psychologist	NA – Part Time	ADDITIONAL PSYCH NEEDED DUE TO INCREASE IN SPECIAL EDUCATION NUMBERS AND RELATED ASSESSMENTS - Contracted Service with Effectual Education

JOURNEY SCHOOL STAFFING PLAN 2025-26

Kimberly Smith	School Psychologist	NA – Part Time	ADDITIONAL PSYCH NEEDED DUE TO INCREASE IN SPECIAL EDUCATION NUMBERS AND RELATED ASSESSMENTS - Contracted Service with Effectual Education
Various	Specialized Services (Vision Therapy, Audiology, Assistive Technology, etc)	NA – Part Time	Contracted Services with Effectual Education and Foreside HealthCare

SPECIALTY Teachers	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
TBD	Music Teacher Grades 1-3	6 classes 3 prep	Hiring
Brandon Wickes	Garden Instructor	12 classes 6 prep 12 hours maintaining gardens BENEFITS	
Devan Steele	Strings	14 classes 7 prep 3 hours music dept. coordination	
Billy Alexander	Music Elective: Guitar	2 classes 1 prep	
Joshua French	Music Elective: Ukulele	2 classes 1 prep	New Hire
Ava Moadeli	Music Elective: Choir	2 classes 1 prep	New Hire

JOURNEY SCHOOL STAFFING PLAN 2025-26

Nicola Wellner	Handwork Grades 5-8	18 classes 9 prep 3 hours specialty program coordination 2 hours assisting Independent Study BENEFITS 50-75 hours annually to work with Parent Cabinet to plan Harvest Faire – reimbursed by PC through their general/annual contribution to the school budget.	
Amanda Hammond	Handwork Grades 1-4	18 classes 9 prep 2 hours assisting Independent Study BENEFITS	
Tania Marquez	Lower Grades Art Enrichment and 7 th /8 th Grade Visual Arts	16 classes 8 prep BENEFITS	
Joy Halverson	Games/ Movement	18 classes 9 hours prep BENEFITS	
Sergio Huerta	Games/ Movement	16 classes 8 hours prep BENEFITS	
Joshua Crawford	Woodwork	16 classes 8 hours prep BENEFITS	
Janet Caballero	Spanish (Grades 1-8)	20 classes 10 hours prep BENEFITS	

JOURNEY SCHOOL STAFFING PLAN 2025-26

CLASSIFIED/INSTRUCTIONAL SUPPORT	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Jahtziry Hernandez	Kindergarten Assistant	NON EXEMPT 25 hours per week BENEFITS	Potentially eligible for benefits with additional Little Acorns hours
Karen Dillingham	Kindergarten Assistant	NON EXEMPT 25 hours per week	Potentially eligible for benefits with additional Little Acorns hours
Erin Warrack	Kindergarten Assistant	NON EXEMPT 25 hours per week	Potentially eligible for benefits with additional Little Acorns hours
Isabella Ortiz	Kindergarten Assistant	NON EXEMPT 25 hours per week	Potentially eligible for benefits with additional Little Acorns hours
Gisele Lewis	TK Kindergarten Assistant	NON EXEMPT 25 hours per week BENEFITS	New Hire
Laura Valle	Kindergarten Assistant Independent Study and 1 st Grade Assistant	18 hours per week	3 days per week – Wildflower kindergarten
Lucas Marquez	ISP First/Second Grade Assistant	12 hours per week	Strategic Kids Contract
Josiah Adams	First Grade Assistant	NON EXEMPT 30 hours per week BENEFITS	
Raz Allen	First Grade Assistant	NON EXEMPT 30 hours per week BENEFITS	
Rachel Verbeek	Violin Assistant	NON EXEMPT 16 hours per week	
Vianney Figueroa	Handwork Assistant	NON EXEMPT 16 hours per week	
Sergio Huertas	Campus Supervision and Custodial Support	NON EXEMPT 11 hours per week BENEFITS	
Carmen Paez	Campus Supervision Lead	NON EXEMPT 35 hours per week	

JOURNEY SCHOOL STAFFING PLAN 2025-26

	And Campus Support	BENEFITS	
Tania Marquez	SE and Behavior Support Provider (Hearth Keeper)	NON EXEMPT 12 hours per week BENEFITS	
Sarah Kandel	SE and Behavior Support Provider (Hearth Keeper)	NON EXEMPT Various hours per week	Sub role
Darren Utterback	Substitute Teacher, and Campus Support, Maintenance Support	NON EXEMPT 40 hours per week BENEFITS	
June Hamlin O'Connor	Substitute Teacher, Intervention and Campus Supervision Support	NON - EXEMPT 28 hours per week	New Hire
Joshua Crawford	Construction/Maintenance	NON EXEMPT 5 hours per week BENEFITS	
Akiko Choi	Food Services Professional	NON EXEMPT 20 hours per week BENEFITS	New Hire
Other Misc Campus Supervisor support: Hourly Staff	Campus Supervisor -Before School -After School -Lunch -Recess	NON EXEMPT Approximately 20-25 hours per week of paid support	
Specialty Teacher Meetings/Performances	Specialty Teachers	NON EXEMPT Approximately 8-10 hours per week of collaborative meetings	

JOURNEY SCHOOL STAFFING PLAN 2025-26

Little Acorns Staffing*	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Kris Reynolds	Coordinator	EXEMPT – Salary BENEFITS	Responsibilities and duties added to a current administrative assistant.
Jahtziry Hernandez, Erin Warrack,	Little Acorns Leads	NON EXEMPT up to 15 hours per week*	In addition to assistant hours during kindergarten day
Laura Valle, Issy Ortiz, Anna Whitney, Zephyr Reynolds, Viviene Benjamin, Ayva Poggi, Ricky Zimmer, Isabella Salter	Little Acorns Assistants	NON EXEMPT up to 15 hours per week*	
Lucas Marquez/Various	Little Acorns Assistant	15-25 hours per week	ELOP Contract with Strategic Kids

*Little Acorns is a fee-based aftercare program for kindergarten and transitional kindergarten students. Staffing needs/scheduled hours will ultimately depend on enrollment

JOURNEY SCHOOL STAFFING PLAN 2025-26

CONTRACTORS	TITLE/GRADE	Description/Duration	OTHER INFO
ExED	Business Services	See Contract	See Contract
Earth Roots	Eco-Literacy/Gardening	See Contract	Estimate \$25,750 annually
Black Tiger	IT Consultant	Special projects and complex diagnostics	Estimate \$10,000 annually
David Bocanegra – OC Janitorial Services	Janitorial Service	See contract	Estimate \$60,000 annually
Various	Waldorf Consultants	Provide professional development opportunities and Parent Education on campus	Estimate \$7,000 annually
Effectual Education	Special Education	Psychologist, Assistive Technology, Vision/Hearing Testing, Physical Therapist, Assistive PE, Speech Language Pathologist Assistant	Estimate \$300,000
Foreside Care	Special Education	1:1 Nurse, 1:1 Caretaker	Estimate \$85,000
Foreside Care	School Nurse	Nurse Monday – Friday	Estimate \$85,000
STRATEGIC KIDS	Staffing	Special Education Paraeducators/Substitutes	Estimate \$300,000
STRATEGIC KIDS	Staffing	ELOP	Estimate \$180,000 annually

ADDITIONAL HOUR AGREEMENTS PER CBA	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Up to 5 Main Class Teachers (Admin and mentoring services for Certification Program)	Extra Duty Stipend	Hourly Stipend per CBA	8 hours monthly EACH

JOURNEY SCHOOL STAFFING PLAN 2025-26

1 Main Class Teacher (mentoring for new Main Class Teacher hire)	Extra Duty Stipend	Hourly Stipend per CBA	5 hours monthly TOTAL
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JOURNEY SCHOOL

Strategic
Plan

2025-2028

Mission, Vision, and Values

Rooted in the core principles of Public Waldorf Education, Journey School awakens curiosity in the whole child and cultivates ingenuity, compassion, and moral courage, leading Journey children towards a world of lifelong learning. The program is available for all students in K-8 and is dedicated to the optimal development of the whole child in educating the Head, the Heart and the Hands.

HEAD – Thinking/Ingenuity: Journey’s Waldorf-led faculty fosters academic growth throughout the grades, by balancing imagination, risk-taking, and critical thinking with respect for the individual child.

HEART – Feeling/Compassion: Illuminating the goodness of what the world offers, Journey and its family-like community fiercely protect each child with an abundance of kindness, generosity, and gratitude for purposeful learning.

HANDS – Willing/Moral Courage: Holding students to the highest standards, the Journey community champions each child in their development for shouldering the willingness to fearlessly advocate social justice and environmental awareness. Centered on relationships, the Journey School community strives to develop as human beings so that each may bring their highest potential forth in service of their families, communities, and all of humanity.

Year 1: Foundation & Alignment (2025–2026)

Priority 1: Educational Excellence & Assessment

- Form the Assessment & Curriculum Innovation Committee
- Begin mapping existing curriculum across grades to identify alignment gaps
- Develop draft Waldorf-aligned assessment rubrics and pilot in Grades 2, 5, and 7
- Create baseline student developmental profiles (academic + social-emotional)
- Create a profile of a Journey Graduate (academic + social-emotional)
- Improve Google Drive/Classroom pilot for teachers to begin building shared resource libraries

Priority 2: Faculty & Staff Sustainability

- Establish Faculty Sustainability Task Force to gather feedback on workload, mentorship, and compensation
- Audit current teacher compensation and develop a plan to gradually close the pay gap
- Schedule time and provide stipends for cross-role planning between MCTs and Specialists (1x/month minimum)
- Pilot teacher wellness sessions (e.g., mindfulness, group support, off-campus half-days)
- Increase attendance at on-site summer PD; begin offering PD credit hours
- Facilities: Conduct facilities audit. Research CUSD options for substantial improvements of existing campus or relocation within the district.

Priority 3: Community Engagement & Thought Leadership

- Create and launch a Parent & Community Education Series (topics: Waldorf 101, tech at home, neurodiversity, etc.)
- Hold listening circles for underrepresented families and EL learners
- Expand on campus Waldorf PD programming for teachers on campus
- Begin planning for a Waldorf Innovation Conference to be held at Journey in Year 3
- Expand Journey's social media presence by highlighting teacher voices and alumni stories (monthly posts)
- DEI Committee identifies key focus areas and begins building resources for staff PD

Year 2: Implementation & Expansion (2026–2027)

Priority 1: Educational Excellence & Assessment

- Expand Waldorf-aligned assessment pilot to all grades; collect and review student progress data
- Finalize and implement baseline developmental benchmarks by grade level
- Publish internal curriculum guides with cross-grade expectations (academic + SEL)
- Host Journey Assessment Summer Institute to refine tools, offer PD, and attract outside educators
- Improve alignment between MCTs and Specialists through shared curriculum planning retreats

Priority 2: Faculty & Staff Sustainability

- Implement phased compensation adjustments (based on year 1 audit and funding)
- Offer release time for classroom observation and peer mentoring (2x/year per teacher)
- Deepen self-care/wellness programming and integrate into regular staff culture
- Offer professional learning stipends for all teachers attending or presenting at conferences
- Hold a full-day August Retreat with integrated MCT/Specialist planning and bonding sessions
- Facilities: Determine facilities goals including budget and timeline, based on Year 1 research.
Launch capital funding campaign to support facilities goals.

Priority 3: Community Engagement & Thought Leadership

- Continue parent education series; expand outreach in Spanish and via social media
- Pilot DEI affinity groups for staff, students, and families with facilitation support
- Launch service learning reboot with clear partnerships and student leadership opportunities
- Finalize program for Waldorf Innovation Conference and begin inviting external speakers
- Increase community visibility through op-eds, blog posts, and local press engagement

Year 3: Full Integration & Leadership (2027–2028)

Priority 1: Educational Excellence & Assessment

- Full implementation of Journey-specific Waldorf-aligned assessments schoolwide
- Use student growth data to inform instructional decisions and share impact stories with stakeholders
- Formalize and publish the Journey Assessment and Curriculum Framework
- Begin licensing or sharing assessment tools with other Waldorf and charter schools
- Deepen curriculum-sharing with regional Waldorf partnerships

Priority 2: Faculty & Staff Sustainability

- Finalize and institutionalize compensation parity with traditional public schools
- Sustain wellness, mentorship, and collaboration systems
- Offer Waldorf 101 and specialty PD to outside educators as a revenue stream
- Secure grant funding to support teacher credentialing, Waldorf training, and sabbatical planning
- Launch internal faculty leadership fellowships (e.g., Assessment, Innovation)
- Facilities: Continue capital funding campaign to align with facilities goals.

Priority 3: Community Engagement & Thought Leadership

- Host the first Waldorf Innovation Conference at Journey School
- Publish a Journey Impact Report highlighting student outcomes, DEI efforts, and thought leadership
- Expand parent education series to include regional invitations (e.g., virtual webinars, bilingual sessions)
- Position Journey faculty and admin as presenters at state/national education events
- Strengthen external partnerships with higher ed, nonprofits, and Waldorf networks for sustainability and visibility

Journey School Council Regular Meeting Schedule

Approved June 16, 2025
Amended: October 23, 2025

2025-26 School Year

Day	Date	Year	Notes	Insp. Psg.	Faculty Rep.
	July	2025	No regular meeting		
Thursday	August 28	2025	* Board Retreat, 4pm Regular meeting, 7pm	Margaret	
Thursday	September 25	2025	*	Jeannie	
Thursday	October 23	2025	*	Shelley	
	November	2025	No regular meeting		
Thursday	December 11	2025	*	Cassie	
Thursday	January 22	2026	*	Renalani	
Thursday	February 26	2026	*	Mike	
Thursday	March 26	2026	*	Gavin	
Thursday	April 23	2026	*	Shelley	
Thursday	May 28	2026	*	Margaret	
Monday	June 15	2026	^ Annual Meeting	Lisa	

*4th Thursday of the month ^ Exception due to holiday or other scheduling issue

Special Meeting

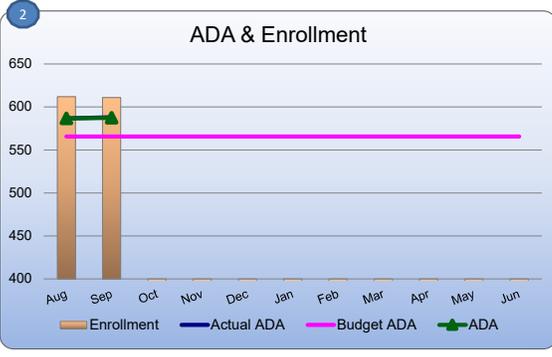
All regular meetings normally start at 6:00 pm, but time is subject to change if needed for Council members' schedules and is different for any retreats. Meetings may be held in-person and/or virtually via Zoom based on public health considerations. Check each agenda for the meeting location.

JOURNEY SCHOOL - Financial Dashboard (October 2025)

1 Key Performance Indicators

ADA vs. Budget ● Cash on Hand ●

Net Income / (Loss) ● Year-End Cash ●



State Budget Update

Per School Services of CA: LAO Projects \$18 Billion State Deficit

On Wednesday November 18, 2025, the Legislative Analyst's Office (LAO) released its annual Fiscal Outlook report in anticipation of the upcoming budget year. In the report, the LAO evaluates the state's fiscal condition and makes recommendations for legislators to consider as they build the 2026-27 State Budget.

While state tax receipts have outpaced the Enacted Budget's projections, the LAO warns that much of the growth, which is concentrated in personal income taxes, may be attributed to an artificial intelligence (AI) bubble. Corporate and sales tax collections have been much weaker and likely reflect the actual economic condition of the state. To reflect the risk of a potential AI bubble, the LAO forecast includes lower income tax collection estimates than current cash trends would otherwise suggest.

Given the state's recent reliance on one-time resources to cover ongoing costs within Proposition 98 and a modest revenue forecast, the LAO's Fiscal Outlook paints a picture of lean times ahead. Through 2028-29, Proposition 98 growth would provide sufficient funding to pay for the cost of existing programs, including annual COLAs, with a little left in each year for new or enhanced education investments.

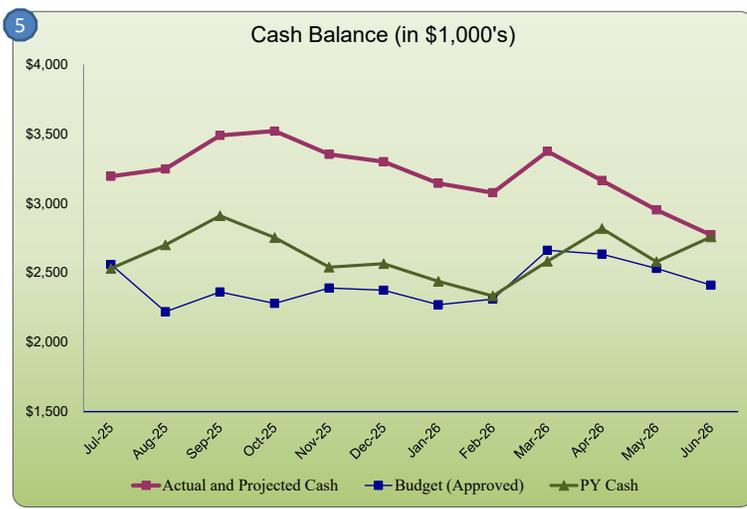
In January, Governor Gavin Newsom will propose the final State Budget of his tenure and we will see how he approaches managing the state's budgetary challenges.

3 Attendance Analysis

	Actual through Month 2	Forecast P2	Budget P2	Budget Variance B/(W)	FY 24-25	FY 23-24
Enrollment	611	605	600	5	610	587
Attendance %	96.1%	95.0%	94.3%	0.8%	94.4%	93.8%
Avg Daily Attendance (ADA)	587.39	576.48	565.60	10.88	579.13	549.71

4 Income Statement

	Actual through 10/31/25	Forecast as of 10/31/25	FY 25-26 Budget	Budget Variance B/(W)	FY 24-25	FY 23-24
Local Control Funding Formula	1,932,012	7,049,600	6,897,349	152,251	6,726,490	6,138,343
Federal Revenue	21,254	239,655	196,937	42,718	210,759	148,993
State Revenue	849,680	1,182,245	1,205,804	(23,559)	716,339	505,447
Other Local Revenue	154,425	774,384	762,416	11,968	785,080	85,124
Grants/Fundraising	35,742	223,000	223,000	0	245,111	243,600
TOTAL REVENUE	2,993,113	9,468,884	9,285,505	183,378	8,683,779	7,121,507
<i>Total per ADA</i>		16,425	16,417	8	14,995	12,955
<i>w/o Grants/Fundraising</i>		16,039	16,023	16	14,571	12,512
Certificated Salaries	886,793	3,288,583	3,279,669	(8,915)	3,072,136	2,358,174
Classified Salaries	392,081	1,550,809	1,504,238	(46,571)	1,396,528	1,267,994
Benefits	571,180	1,849,962	1,825,577	(24,385)	1,510,044	1,257,924
Student Supplies	115,716	474,783	470,429	(4,355)	265,450	259,102
Operating Expenses	723,510	2,245,353	2,102,221	(143,133)	1,945,974	1,714,289
Other	9,613	28,674	37,229	8,555	130,357	107,190
TOTAL EXPENSES	2,698,892	9,438,165	9,219,362	(218,803)	8,320,490	6,964,673
<i>Total per ADA</i>		16,372	16,300	(72)	14,367	12,670
NET INCOME / (LOSS)	294,221	30,719	66,143	(35,424)	363,290	156,834
OPERATING INCOME	303,833	59,393	103,372	(43,980)	493,646	264,024



Year-End Cash Balance

Projected	Budget	Variance
2,771,430	2,410,833	360,597

6 Balance Sheet

	6/30/2025	10/31/2025	6/30/2026
Assets			
Cash, Operating	2,757,746	3,520,783	2,771,430
Accounts Receivable	1,093,733	172,459	855,695
Due From Others	77	0	0
Deposits/Prepays	79,627	6,754	89,771
Net Fixed Assets	197,843	188,230	179,170
Lease Assets	0	0	29
Other Assets	554,466	490,823	490,823
Total Assets	4,683,492	4,379,049	4,386,919
Liabilities			
A/P & Payroll	277,767	300,007	369,990
Due to Others	242,136	188,209	389,637
Deferred Revenue	566,976	0	0
Lease Liabilities	363,403	363,403	363,363
Other Liabilities	31,002	31,002	31,002
Total Debt	0	0	0
Total Liabilities	1,481,284	882,621	1,153,992
Equity			
Beginning Fund Bal.	2,838,918	3,202,208	3,202,208
Net Income/(Loss)	363,290	294,221	30,719
Total Equity	3,202,208	3,496,428	3,232,927
Total Liabilities & Equity	4,683,492	4,379,049	4,386,919
Days Cash on Hand	123	137	108
Cash Reserve %	33.7%	37.4%	29.5%



Actuals as of 10/31/2025

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	FORECAST	Budget Variance Better / (Worse)	
	Jul-25	Aug-25	Sep-25	Oct-25										Jul-25 - Jun-26		
Income																
8011-8098 - Local Control Funding Formula Sources																
8011 Local Control Funding Formula	55,392	55,392	99,705	99,705	99,705	99,705	99,705	97,426	97,426	97,426	97,426	97,426	97,426	1,096,439	(15,494)	
8012 Education Protection Account	-	-	28,957	-	-	28,957	-	-	28,957	-	-	29,469	-	116,340	-	
8019 Local Control Funding Formula - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 In Lieu of Property Taxes	-	346,246	692,491	461,661	461,661	461,661	461,661	808,970	404,485	404,485	404,485	404,485	374,890	5,744,358	75,281	
8098 In Lieu of Property Taxes, Prior Year	-	-	-	92,463	-	-	-	-	-	-	-	-	-	92,463	92,463	
Total 8011-8098 - Local Control Funding Formula Sources	55,392	401,638	821,153	653,829	561,366	590,323	561,366	559,087	935,353	501,911	501,911	433,954	472,316	7,049,600	152,251	
8100-8299 - Federal Revenue																
8181 Special Education - Federal (IDEA)	-	-	-	-	-	-	-	-	-	-	-	-	89,465	89,465	3,085	
8221 Child Nutrition - Federal	-	-	-	-	-	4,885	5,496	4,885	6,107	5,801	5,496	4,275	16,488	53,434	2,409	
8291 Title I	-	-	18,007	-	-	18,442	-	-	18,442	-	-	-	-	73,767	32,785	
8292 Title II	-	-	-	3,247	-	3,247	-	-	3,247	-	-	3,248	-	12,989	4,439	
8295 Title IV, SSAE	-	-	-	-	-	2,500	-	-	2,500	-	-	5,000	-	10,000	-	
8299 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 8100-8299 - Other Federal Income	-	-	18,007	3,247	-	29,074	5,496	4,885	30,296	5,801	5,496	31,399	105,953	239,655	42,718	
8300-8599 - Other State Revenue																
8520 Child Nutrition - State	-	-	-	-	-	13,546	15,240	13,546	16,933	16,086	15,240	11,853	45,719	148,163	5,992	
8550 Mandate Block Grant	-	-	-	-	-	11,885	-	-	-	-	-	-	-	11,885	0	
8561 State Lottery - Non Prop 20	-	-	-	-	-	28,575	-	-	28,575	-	-	28,575	28,575	114,300	1,467	
8562 State Lottery - Prop 20	-	-	-	-	-	-	-	-	-	-	-	-	49,329	49,329	888	
8560 Lottery Revenue	-	-	-	-	-	28,575	-	-	28,575	-	-	28,575	77,904	163,629	2,355	
8592 State Mental Health	2,458	2,458	4,424	4,424	4,422	4,422	4,422	4,422	4,422	4,422	4,422	-	4,415	49,133	3,365	
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	14,442	14,442	14,442	14,442	-	14,094	336,767	(33,970)	
8596 Prop 28 Arts & Music	11,291	82,007	8,537	8,537	8,537	8,537	8,537	8,537	8,537	8,537	8,537	-	(58,886)	111,244	17,995	
8599 State Revenue - Other	-	367,979	-	135,986	-	-	-	-	-	-	-	-	-	(142,542)	361,423	(19,296)
Total 8300-8599 - Other State Income	76,687	582,201	27,403	163,389	27,401	81,407	42,641	40,947	72,909	43,487	42,641	40,428	(59,296)	1,182,245	(23,559)	
8600-8799 - Other Local Revenue																
8660 Interest & Dividend Income	1,094	3,771	12,919	5,070	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	-	70,000	-	
8662 Net Increase (Decrease) in Fair Value of Investment	(1,466)	5,863	(1,380)	776	2,026	2,026	2,026	2,026	2,026	2,026	2,026	2,026	-	20,000	-	
8682 Childcare & Enrichment Program Fees	489	-	13,784	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907	12,907	19,562	150,000	-	
8689 All Other Fees & Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8692 Grants	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-	
8695 Contributions & Events	1,145	1,063	690	-	9,275	11,241	7,972	1,224	3,669	3,930	2,257	7,008	-	55,000	-	
8696 Other Fundraising	1,842	4,961	13,807	5,708	5,708	5,708	5,708	5,708	5,708	5,708	5,708	41,730	-	108,000	-	
8697 E-Rate	-	62	62	124	124	124	124	124	124	124	124	124	-	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	79,519	39,759	39,759	39,759	39,466	531,369	11,953	
Total 8600-8799 - Other Income-Local	3,105	41,102	66,656	79,304	84,125	86,091	82,822	76,551	110,071	80,353	69,858	158,317	59,028	997,384	11,968	
TOTAL INCOME	135,184	1,024,941	933,219	899,769	672,892	786,896	692,325	681,471	1,148,629	631,553	619,906	664,098	578,002	9,468,884	183,378	
Expense																
Total 1000 - Certificated Salaries	41,418	248,854	297,396	299,124	297,747	300,578	300,578	300,578	300,578	300,578	300,578	300,578	300,578	3,288,583	(8,915)	
Total 2000 - Classified Salaries	41,254	49,946	139,002	161,879	135,217	143,912	146,600	146,600	146,600	146,600	146,600	146,600	146,600	1,550,809	(46,571)	
Total 1000-2000 - Salaries	82,672	298,800	436,398	461,003	432,964	444,490	447,178	447,178	447,178	447,178	447,178	447,178	447,178	4,839,393	(55,486)	
3000 - Employee Benefits																
3111 STRS - State Teachers Retirement System	7,921	47,557	60,545	61,176	58,449	58,990	58,990	58,990	58,990	58,990	58,990	58,990	-	648,573	(3,214)	
3212 PERS - Public Employee Retirement System	10,490	12,473	28,288	30,715	36,252	38,583	39,303	39,303	39,303	39,303	39,303	39,303	-	392,622	10,665	
3213 PARS - Public Agency Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	2,505	3,037	7,195	8,048	7,871	8,410	8,577	8,577	8,577	8,577	8,577	8,577	-	88,525	(1,411)	
3331 MED - Medicare	1,186	4,321	6,133	6,490	6,278	6,445	6,484	6,484	6,484	6,484	6,484	6,484	-	69,757	(390)	
3401 H&W - Health & Welfare	102,682	51,345	42,699	52,621	46,634	46,634	46,634	46,634	46,634	46,634	46,634	(13,588)	-	562,199	(36,498)	
3501 SUI - State Unemployment Insurance	41	149	211	224	216	222	224	224	224	224	224	224	-	2,405	(13)	
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	-	-	-	-	-	-	-	-	-	-	-	-	500	500	-	
3902 Other Benefits	-	-	-	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	-	23,702	33,000	-	
Total 3000 - Employee Benefits	124,825	118,882	145,071	182,402	161,931	165,515	166,443	166,443	166,443	166,443	161,374	124,192	-	1,849,962	(24,385)	
Total 1000-3000 - Salaries & Benefits	207,497	417,682	581,469	643,406	594,895	610,005	613,620	613,620	613,620	613,620	608,551	571,369	-	6,689,355	(79,870)	
4000 - Supplies																
4111 Core Curricula Materials	965	-	26,002	1,372	283	283	283	283	283	283	283	283	-	30,600	-	
4211 Books & Other Reference Materials	9	313	384	1,064	685	685	685	685	685	685	685	685	-	7,250	-	

Actuals as of 10/31/2025

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Accrual	FORECAST	Budget Variance
	Jul-25	Aug-25	Sep-25	Oct-25										Jul-25 - Jun-26	Better / (Worse)
4311 Student Materials	5,896	2,259	4,318	7,388	8,782	8,782	8,782	8,782	8,782	8,782	8,782	8,782	8,782	90,112	-
4351 Office Supplies	2,871	575	1,145	2,046	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	18,500	-
4371 Custodial Supplies	1,802	1,809	2,550	4,406	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	36,200	-
4391 Food (Non Nutrition Program)	445	97	3,136	2,432	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	15,425	-
4392 Uniforms	-	-	-	-	640	937	937	937	937	937	937	937	937	7,200	-
4393 PE & Sports Equipment	-	-	-	-	181	181	181	181	181	181	181	181	181	1,450	1,140
4395 Before & After School Program Supplies	-	-	-	32	9	9	9	9	9	9	9	9	9	100	(100)
4399 All Other Supplies	-	360	753	84	3,690	3,690	3,690	3,690	3,690	3,690	3,690	3,690	3,690	30,720	6,077
4390 Other Supplies	445	457	3,889	2,548	5,685	5,982	5,982	5,982	5,982	5,982	5,982	5,982	-	54,895	7,116
4411 Non Capitalized Equipment	6,088	6,532	3,124	1,874	134	678	678	678	678	678	678	678	678	22,500	-
4711 Nutrition Program Food & Supplies	-	-	-	23,586	26,010	18,738	23,423	22,252	21,080	16,396	18,738	23,423	21,080	214,726	(11,471)
4713 CACFP Supper Food & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 4000 - Supplies	18,076	11,944	41,412	44,285	46,265	39,834	44,519	43,348	42,177	37,492	39,834	44,519	21,080	474,783	(4,355)
5000 - Operating Services															
5211 Travel & Conferences	2,954	30	81	2,929	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	25,950	-
5311 Dues & Memberships	9,968	-	4,300	-	946	946	946	946	946	946	946	946	946	21,839	(80)
5451 General Insurance	44,383	10,448	10,448	20,907	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	6,971	128,011	(36,986)
5511 Utilities	4,475	1,199	6,444	11,035	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	8,525	91,355	-
5521 Security Services	2,337	-	141	-	(2,196)	43	43	43	43	43	43	43	43	581	-
5531 Housekeeping Services	8,804	8,073	10,796	9,220	4,163	4,163	4,163	4,163	4,163	4,163	4,163	4,163	4,163	70,200	-
5599 Other Facility Operations & Utilities	484	500	1,973	1,261	702	702	702	702	702	702	702	702	702	9,835	-
5619 Other Facility Rentals	15,130	15,130	18,930	15,130	16,321	16,321	16,321	16,321	16,321	16,321	16,321	16,321	16,321	194,890	-
5621 Equipment Lease	2,216	1,826	947	7,283	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	24,300	-
5631 Vendor Repairs	3,145	4,735	3,582	2,695	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	3,074	38,750	-
5812 Field Trips & Pupil Transportation	7,885	-	46,290	8,098	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	10,705	147,916	-
5821 Legal	616	1,778	5,975	10,376	3,907	3,907	3,907	3,907	3,907	3,907	3,907	3,907	3,907	50,000	-
5823 Audit	-	6,825	-	13,650	566	566	566	566	566	566	566	566	566	25,000	-
5831 Advertisement & Recruitment	630	-	210	-	240	240	240	240	240	240	240	240	240	2,760	-
5841 Contracted Substitute Teachers	-	-	588	3,065	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	24,000	-
5842 Special Education Services	1,295	-	36,139	52,749	62,347	62,347	62,347	62,347	62,347	62,347	62,347	62,347	62,347	588,960	(104,000)
5849 Other Student Instructional Services	48,000	48,000	7,515	8,167	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	210,750	-
5852 PD Consultants & Tuition	1,225	2,500	-	-	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	16,796	-
5854 Nursing & Medical (Non-IEP)	-	-	14,760	22,063	16,647	16,647	16,647	16,647	16,647	16,647	16,647	16,647	16,647	170,000	-
5859 All Other Consultants & Services	13,882	-	19,307	18,767	19,783	19,783	19,783	19,783	19,783	19,783	19,783	19,783	19,783	210,221	-
5861 Non Instructional Software	21,575	50	3,312	1,327	5,504	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	52,730	(1,446)
5865 Fundraising Cost	-	-	-	202	225	225	225	225	225	225	225	225	225	2,000	-
5871 District Oversight Fees	-	-	12,170	8,519	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	4,868	69,571	(598)
5872 Special Education Fees (SELPA)	-	232	1,638	2,792	2,811	2,811	2,811	1,764	7,349	3,675	3,675	5,585	-	35,144	(813)
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899 All Other Expenses	1,245	673	1,297	2,347	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	26,684	-
5911 Office Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5913 Mobile Phone	138	(100)	130	65	68	68	68	68	68	68	68	68	68	775	-
5921 Internet	399	309	353	332	345	345	345	345	345	345	345	345	345	4,155	-
5923 Website Hosting	-	-	-	-	54	54	54	54	54	54	54	54	54	435	389
5931 Postage & Shipping	-	-	200	9	225	225	225	225	225	225	225	225	225	2,006	238
5999 Other Communications	-	-	-	-	13	13	13	13	13	13	13	13	13	103	163
Total 5000 - Operating Services	190,787	102,206	207,528	222,989	189,969	189,698	189,698	188,650	194,236	190,561	183,590	195,440	-	2,245,353	(143,133)
6000 - Capital Outlay															
6901 Depreciation Expense	2,403	2,403	2,403	2,403	2,570	2,570	2,570	2,570	2,195	2,195	2,195	2,195	2,195	28,674	8,555
Total 6000 - Capital Outlay	2,403	2,403	2,403	2,403	2,570	2,570	2,570	2,570	2,195	2,195	2,195	2,195	-	28,674	8,555
TOTAL EXPENSE	418,763	534,235	832,811	913,082	833,699	842,107	850,407	848,188	852,228	843,869	834,171	813,523	21,080	9,438,165	(218,803)
NET INCOME	(283,579)	490,706	100,408	(13,313)	(160,806)	(55,211)	(158,082)	(166,718)	296,401	(212,316)	(214,266)	(149,425)	556,921	30,719	(35,424)
Operating Income														59,393	
Operating Income Excluding Non-cash Lease Expenses														59,032	
EBITDA														59,393	
Beginning Cash Balance	2,757,746	3,195,029	3,248,052	3,489,141	3,520,783	3,352,541	3,299,895	3,144,378	3,076,419	3,375,011	3,164,886	2,952,810	2,771,430	2,757,746	293,584
Cash Flow from Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income	(283,579)	490,706	100,408	(13,313)	(160,806)	(55,211)	(158,082)	(166,718)	296,401	(212,316)	(214,266)	(149,425)	556,921	30,719	(35,424)
Change in Accounts Receivable															
Prior Year Accounts Receivable	731,736	60,000	129,371	167	-	-	-	96,194	-	-	-	-	-	1,017,468	(380,188)
Current Year Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	(779,430)	(779,430)	99,080

JOURNEY SCHOOL
2025-26 Cash Flow Forecast

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Actuals as of 10/31/2025

	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)
Change in Due from	77	-	-	-										77	77
Change in Accounts Payable	25,148	(11,704)	(11,854)	37,157								48,903	21,080	108,730	119,263
Change in Due to	(935)	(905)	(34,783)	(17,304)	-	-	-	-	-	-	-	-	201,428	147,501	731,951
Change in Current Lease Payable	-	-	-	-	(34)	(35)	(35)	(35)	(35)	(35)	(35)	203	433	393	393
Change in Lease Assets	-	-	-	-	30	30	30	30	30	30	30	(238)		(29)	(29)
Change in Payroll Liabilities	(126,932)	63,591	40,222	6,611										(16,508)	(16,508)
Change in Prepaid Expenditures	73,464	-	(591)	-										(10,144)	60,358
Change in Deferred Revenue	-	(566,976)	-	-								(83,017)		(566,976)	(566,976)
Change in Long Term Lease Liabilities	-	-	-	-									(433)	(433)	(433)
Change in Other Long Term Assets	15,901	15,907	15,914	15,920										63,642	63,642
Depreciation Expense	2,403	2,403	2,403	2,403	2,570	2,570	2,570	2,570	2,195	2,195	2,195	2,195		28,674	(8,555)
Cash Flow from Investing Activities	-	-	-	-											
Capital Expenditures	-	-	-	-	(10,000)	-	-	-	-	-	-	-	-	(10,000)	-
Ending Cash Balance	3,195,029	3,248,052	3,489,141	3,520,783	3,352,541	3,299,895	3,144,378	3,076,419	3,375,011	3,164,886	2,952,810	2,771,430	2,771,430	2,771,430	360,597

Journey School Financial Analysis October 2025

Net Income

Journey School is projected to achieve a net income of \$30,719 in FY25-26 compared to \$66,143 in the board-approved budget. This is \$35,424 less than the board-approved budget.

Balance Sheet

As of October 31, 2025 the school's cash balance was \$3,520,783. By June 30, 2026, the school's cash balance is projected to be \$2,771,430.

As of October 31, 2025, the Accounts Receivable balance was \$172,459.

As of October 31, 2025, the Accounts Payable balance, including payroll liabilities, totaled \$300,007.

Income Statement

Revenue

Total revenue for FY25-26 is projected to be \$9,468,884 which is \$183,378 more than the budgeted amount.

- LCFF is projected to be \$152,251 over budget due to the higher enrollment and ADA projection.
- Title I is projected to be \$32,785 over budget due to a higher entitlement.

Expenses

Total expenses for FY25-26 are projected to be \$9,438,165, which is \$218,803 more than the budgeted amount.

- Salaries are projected to be \$55,486 over budget based on higher rates and projected hours.
- General Insurance is projected to be \$36,986 due to a higher premium from CharterSafe.
- Special Education Services are projected to be \$104,000 over budget due to services for 1 to 1 aides and speech therapy.

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 2 ADA: 588.00

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

**Journey School
Check Register
For the Month Ending October 31, 2025**

Check #	Vendor Name	Date Description	Amount
1006637	OC DAVOC ENTERPRISES, INC.	10/6/2025 09/25 - JANITORIAL SERVICE	9,717.87
A026743	OC DAVOC ENTERPRISES, INC.	10/6/2025 TISSUE, PAPER TOWELS, LINERS, SOAP, ETC	1,719.61
E024086	FORESIDE MANAGEMENT COMPANY	10/6/2025 09/15/25-09/19/25 - NURSE	1,549.76
E024087	PROCOPIO, CORY, HARGREAVES & SAVITCH, LLP.	10/6/2025 08/25 - LEGAL SERVICES	352.00
E024091	SCHOOLMATE	10/6/2025 STUDENT ACADEMIC PLANNERS MULTIPLE VENDORS - CAMPING TRIP	770.63
P079113	SILVANA VIEIRA	10/6/2025 GROCERIES	1,012.05
P079114	AMAZON (ABPL)	10/6/2025 GUITAR BOOKS	198.11
P079115	INCLUSIVE LEARNING PARTNERS LLC	10/6/2025 09/25 - BEHAVIOR TECHNICIAN	1,988.42
P079116	SHAYNA LABADIE, SPEECH THERAPY	10/6/2025 09/25 - SPEECH THERAPY	2,400.00
P079117	SANTA CRUZ	10/6/2025 08/12/25-09/11/25 - COPIER LEASE	731.19
P079118	REVOLUTION OFFICE	10/6/2025 MULTIPLE VENDORS - FIELD TRIP GAS	208.46
2770M	DANIEL LEETCH	10/8/2025 VOID	0.00
2771M	VOID	10/9/2025 09/25 - CREDIT CARD PURCHASES	15,349.23
2772M	FIRST NATIONAL BANK OF OMAHA	10/9/2025 09/25 - PHOTOGRAPHY SERVICES FINAL	475.00
2773M	EVOLVE AERIALS LLC	10/9/2025 04/26-05/26 - 4TH GRADE FIELD TRIP DEPOSIT	2,729.10
2774M	OCEAN INSTITUTE	10/9/2025 VOID	0.00
2775M	VOID	08/25 - SFA APPLICATION MANAGEMENT & ADMINISTRATION	3,000.00
1006638	SCHOOL FOOD AND WELLNESS GROUP LLC	10/10/2025 09/25 - INSTRUCTIONAL AIDES & SUBSTITUTE	3,000.00
1006639	STRATEGIC KIDS, LLC	10/13/2025 TEACHERS	30,308.25
A026883	UNITED HEALTHCARE	10/13/2025 10/25 - HEALTH PREMIUM	31,504.90
A026884	QUADIANT FINANCE USA, INC.	10/13/2025 09/25 - POSTAGE	100.00
A026885	EARTHROOTS FIELD SCHOOL, INC.	10/13/2025 10/25 - ECO-LITERACY INSTRUCTION 08/26/25-09/25/25 - PHONE & HOTSPOT FOR	2,463.33
A026886	VERIZON WIRELESS	10/13/2025 FACULTY USE	92.72
A026887	YOUNG, MINNEY & CORR, LLP	10/13/2025 09/25 - LEGAL SERVICES	432.00
E024234	GOTO COMMUNICATIONS, INC	10/13/2025 10/25 - PHONES	1,010.88
E024235	FORESIDE MANAGEMENT COMPANY	10/13/2025 09/22/25-09/26/25 - NURSE	2,524.33
E024236	FORESIDE MANAGEMENT COMPANY	10/13/2025 09/22/25-09/26/25 - NURSE	2,640.33
E024237	ALPINE FRESH USA	10/13/2025 09/25 - BOTTLED WATER SERVICE	664.25
P079528	GREAT MINDS, PBC	10/13/2025 MATH CURRICULUM MULTIPLE VENDORS - FIELD TRIP GAS,	760.85
P079529	BRIAN CLAWSON	10/13/2025 BUNGEE CORDS, FIREWOODS	141.29
P079530	JOURNEY SCHOOL PARENT CABINET	10/13/2025 09/25 - BUSINESS DIRECTORY PROCEEDS	1,023.93
P079531	STRATEGIC KIDS, LLC	10/13/2025 09/25 - ELOP LEAD & INSTRUCTORS	5,052.00
P079532	CAPISTRANO UNIFIED SCHOOL	10/13/2025 07/21/25-08/18/25 - WATER USE KNITTING NEEDLES, PIN CUSHIONS, &	983.94
P079533	AMAZON (ABPL)	10/13/2025 FELTING WOOL	268.86
P079534	DAN BARR	10/13/2025 MULTIPLE VENDORS - GAS FOR FIELD TRIP MULTIPLE VENDORS - FIELD TRIP GAS,	112.24
2776M	JEANNIE LEE	10/13/2025 CAMPSITE FEES & HAMMOCKS	270.51
2777M	WELLS FARGO 9313	10/15/2025 09/25 - CREDIT CARD PURCHASES	2,147.80
2778M	INCLUSIVE LEARNING PARTNERS LLC	10/15/2025 09/25 - BEHAVIOR TECHNICIANS	1,715.00
1006640	LUIS CONTRERAS	10/16/2025 09/25-10/25 - HANDYMAN SERVICES	1,422.00
1006641	PROCOPIO, CORY, HARGREAVES & SAVITCH, LLP.	10/21/2025 09/25 - LEGAL SERVICES	8,096.00
1006642	CHARTERSAFE	10/21/2025 11/25 - INSURANCE PREMIUM	10,448.00
1006643	CLIFTON LARSON ALLEN LLP	10/21/2025 FY24-25 - AUDIT SERVICES	13,650.00
A027056	CUSD - FOOD & NUTRITION SERVICES	10/21/2025 09/25 - STUDENT MEALS	23,586.25
A027057	STACY KINNEY	10/21/2025 BOOK	19.95
E024419	KAISER PERMANENTE (3383)	10/21/2025 11/25 - HEALTH PREMIUM	24,654.92
E024420	FORESIDE MANAGEMENT COMPANY	10/21/2025 09/29/25-10/03/25 - NURSE	4,725.10
P079946	PROCOPIO, CORY, HARGREAVES & SAVITCH, LLP.	10/21/2025 09/25 - LEGAL SERVICES WIRELESS KEYBOARD & MOUSE, LAPTOP	1,848.00
P079947	AMAZON (ABPL)	10/21/2025 STANDS, ETC	436.55
P079947	INCLUSIVE LEARNING PARTNERS LLC	10/21/2025 10/25 - BEHAVIOR TECHNICIANS	3,836.21

**Journey School
Check Register
For the Month Ending October 31, 2025**

Check #	Vendor Name	Date Description	Amount
P079948	CAPISTRANO UNIFIED SCHOOL	10/21/2025 07/25 - OVERSIGHT	4,548.28
P079949	GRACE LAHATT	10/21/2025 HOME DEPOT - KEYS	42.84
	EMPLOYMENT DEVELOPMENT	01/01/25-03/31/25 - SEF LOCAL EXPERIENCE	
P079950	DEPARTMENT	10/21/2025 CHARGE	83.94
P079951	SWING EDUCATION, INC	10/21/2025 10/04/25-10/10/25 - SUBSTITUTE TEACHER	266.40
P079952	DEPARTMENT OF JUSTICE	10/21/2025 09/25 - FINGERPRINTS	429.00
P079953	REVOLUTION OFFICE	10/21/2025 09/12/25-10/11/25 - COPIER LEASE	731.19
2779M	ORANGE COUNTY ROPES COURSE	10/24/2025 10/25 - TEAM BUILDING PARTICIPANT FEES	1,350.00
2780M	EVOLVE AERIALS LLC	10/24/2025 10/25 - VIDEOGRAPHY SERVICES DEPOSIT	1,350.00
	EXCELLENT EDUCATION	09/25 - BUSINESS SERVICES, CALPADS &	
1006644	DEVELOPMENT	10/27/2025 PAYCHEX FEES	14,743.41
1006645	CAPISTRANO UNIFIED SCHOOL	10/27/2025 10/25 - RENT & OVERSIGHT	21,373.67
1006646	CHARTERSAFE	10/27/2025 FY25-26 - WORKERS COMPENSATION	11,829.00
A027221	EARTHROOTS FIELD SCHOOL, INC.	10/27/2025 (1) WORM COMPOSTING BIN	425.00
A027222	JAIME LLOYD	10/27/2025 FOOD	107.48
A027223	KRISTINE L REYNOLDS	10/27/2025 RALPHS - AFTERCARE SNACKS	26.98
E024561	FORESIDE MANAGEMENT COMPANY	10/27/2025 10/06/25-10/10/25 - NURSE	4,287.96
P080375	HAPARA INC.	10/27/2025 FY25-26 - INTERNET SAFETY SOFTWARE	996.20
P080377	COLONIAL LIFE	10/27/2025 10/25 - INSURANCE PREMIUM	1,348.48
	EFFECTUAL EDUCATIONAL	09/01/25-09/30/25 - PSYCHOLOGIST, AT,	
P080378	CONSULTING SERVICES	10/27/2025 AUDIOLOGIST, NURSE, AP	8,698.16
P080380	AMAZON (ABPL)	10/27/2025 FILE CABINETS , COUCH, TABLES, ETC	731.89
P080381	CAPISTRANO UNIFIED SCHOOL	10/27/2025 08/18/25-09/15/25 - WATER USE	651.60
P080382	SWING EDUCATION, INC	10/27/2025 10/11/25-10/17/25 - SUBSTITUTE TEACHERS	532.80
1006647	CHARTERSAFE	10/28/2025 11/25 - WORKERS COMPENSATION PREMIUM	5,069.00
1006648	REVOLUTION OFFICE	10/28/2025 07/12/25-10/11/25 - COPIER OVERAGE	5,548.84
	MEDIEVAL TIMES DINNER &		
2781M	TOURNAMENT, INC.	10/29/2025 04/26 - FIELD TRIP ADMISSION	616.60
2782M	CHRISTINE NEWELL	10/29/2025 HAND DYED FELT	296.25
2783M	GUARDIAN	10/29/2025 11/25 - HEALTH PREMIUM	3,167.93
2784M	SILVANA VIEIRA	10/29/2025 10/25 - NOTARY SERVICES	60.00
Total			308,454.72

**Journey School
Credit Card Register
For the Month Ending October 31, 2025**

Credit Card Vendor	Statement Number	Charge Description	Amount
WELLS FARGO 9313	JE123249994766	ALBERTSONS - OVERNIGHT FIELD TRIP	61.58
WELLS FARGO 9313	JE123249994766	ALBERTSONS - OVERNIGHT FIELD TRIP	87.07
WELLS FARGO 9313	JE123249994766	ALBERTSONS - OVERNIGHT FIELD TRIP	16.21
WELLS FARGO 9313	JE123249994766	EASTERN SIERRA INTERPRETIVE ASSOC - FIELD TRIP PARKING PASSES	27.00
WELLS FARGO 9313	JE123249994766	FORT INDEPENDENCE TRAVEL - OVERNIGHT FIELD TRIP FOOD	23.00
WELLS FARGO 9313	JE123249994766	FORT INDEPENDENCE TRAVEL - OVERNIGHT FIELD TRIP FOOD	24.55
WELLS FARGO 9313	JE123249994766	HOME DEPOT - (1) INDUSTRIAL FAN	246.75
WELLS FARGO 9313	JE123249994766	HOME DEPOT - (1) INDUSTRIAL FAN	322.17
WELLS FARGO 9313	JE123249994766	HOME DEPOT - (1) INDUSTRIAL FAN	322.17
WELLS FARGO 9313	JE123249994766	HOME DEPOT - (1) INDUSTRIAL FAN REFUND	(246.75)
WELLS FARGO 9313	JE123249994766	HOME DEPOT - BOTTLE	4.02
WELLS FARGO 9313	JE123249994766	HOME DEPOT - EXTENSION CORD	32.31
WELLS FARGO 9313	JE123249994766	HOME DEPOT - LUMBER, DRAIN STOPPER, PAINT ROLLERS	40.09
WELLS FARGO 9313	JE123249994766	HOME DEPOT - LUMBER, DRILL	153.81
WELLS FARGO 9313	JE123249994766	HOME DEPOT - SPADE BIT	7.40
WELLS FARGO 9313	JE123249994766	JUNK KING OF ORANGE COUNTY - DEBRIS HAULING	274.85
WELLS FARGO 9313	JE123249994766	TIERRA VERDE INDUSTRIES - GARDEN	321.85
WELLS FARGO 9313	JE123249994766	TRADER JOES - OVERNIGHT FIELD TRIP	19.94
WELLS FARGO 9313	JE123249994766	WALMART - (1) COUNTERTOP WATER FILTER	172.40
WELLS FARGO 9313	JE123249994766	WALMART - MINI REFRIGERATOR, BATTERIES, TAPE, CLOCK	237.38
FIRST NATIONAL BANK OF OMAHA	JE123249994767	ADOBE - BUSINESS OFFICE SOFTWARE	34.99
FIRST NATIONAL BANK OF OMAHA	JE123249994767	APPLE - MOBILE PHONE INSURANCE (G. KELLER)	11.49
FIRST NATIONAL BANK OF OMAHA	JE123249994767	AUSTIN HARDWOODS & HARDWARE - STUDENT PROJECTS WOOD	1,308.77
FIRST NATIONAL BANK OF OMAHA	JE123249994767	AUSTIN HARDWOODS & HARDWARE - WOODEN DOWELS	118.58
FIRST NATIONAL BANK OF OMAHA	JE123249994767	AZURE STANDARD - KINDERGARTENS SNACKS	679.28
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BAVX RESOURCES - INSTRUCTIONAL VIDEOS	139.39
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BOWERS MUSEUM - FIELD TRIP DEPOSIT	50.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BOWERS MUSEUM - MUSEUM TICKETS	1,306.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BRASS RUBBING MEDIEVAL ARTS CENTER - FIELD TRIP DEPOSIT	120.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BRASS RUBBING MEDIEVAL ARTS CENTER - FIELD TRIP DEPOSIT	120.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BRAVE WRITER - READING CURRICULUM	19.95
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BRAVE WRITER - READING CURRICULUM	19.95
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BRIGHTWHEEL - AFTERCARE SOFTWARE	64.50
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - WOOL ROVING	33.64
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - YARN	195.31
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - YARN	2,527.60
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - YARN	92.66
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - YARN	584.27
FIRST NATIONAL BANK OF OMAHA	JE123249994767	BROWN SHEEP - YARN	738.70
FIRST NATIONAL BANK OF OMAHA	JE123249994767	COSTCO - ROSE CEREMONY ROSES	64.62
FIRST NATIONAL BANK OF OMAHA	JE123249994767	DIGGERS PRODUCTS - GOPHER BASKETS	345.49
FIRST NATIONAL BANK OF OMAHA	JE123249994767	DOVER PUBLICATIONS - READING	108.95
FIRST NATIONAL BANK OF OMAHA	JE123249994767	DRIPWORKS IRRIGATION - IRRIGATION	31.99
FIRST NATIONAL BANK OF OMAHA	JE123249994767	ECOLOGY CENTER - FIELD TRIP DEPOSIT	100.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	FRESH BROTHERS - VOLUNTEER WORK DAY LUNCH	61.72
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOBBY LOBBY - BOARD RETREAT SUPPLIES	49.94

Journey School
Credit Card Register
For the Month Ending October 31, 2025

Credit Card Vendor	Statement Number	Charge Description	Amount
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - AIR CONDITIONER WINDOW VENT REPLACEMENT	49.83
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - COUNTERTOP WATER FILTER	160.97
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - FURNITURE STRAPS	13.96
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - LUMBER	18.90
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - PORTABLE AIR CONDITIONER	471.68
FIRST NATIONAL BANK OF OMAHA	JE123249994767	HOME DEPOT - WORK GLOVES, LATEX GLOVES	55.94
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	1.01
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	20.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	50.17
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	84.39
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	0.85
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	67.93
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - AFTERCARE SNACKS	158.30
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - BOTTLED WATER	22.49
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - BOTTLED WATER	53.79
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - BOTTLED WATER	56.65
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTACART - WATER, COPY PAPER	99.05
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTITUTE FOR MULTI SENSORY EDU - RED WORDS WRITING BOOKS	500.85
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTITUTE FOR MULTI SENSORY EDU - RED WORDS WRITING BOOKS	72.07
FIRST NATIONAL BANK OF OMAHA	JE123249994767	INSTITUTE FOR MULTI SENSORY EDU - RED WORDS WRITING BOOKS	125.74
FIRST NATIONAL BANK OF OMAHA	JE123249994767	JUNK KING ORANGE COUNTY - DEBRIS HAULING	495.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	LANYARD PROS - JOURNEY SCHOOL ENAMEL PINS	202.44
FIRST NATIONAL BANK OF OMAHA	JE123249994767	LAS GOLONDRINAS - PLANNING MEETING MEAL	357.73
FIRST NATIONAL BANK OF OMAHA	JE123249994767	LOWES - ROLL DOWN SHADES	130.38
FIRST NATIONAL BANK OF OMAHA	JE123249994767	MEDICAL ENVIRONMENTAL TECHNOLOGIES - MEDICAL WASTE DISPOSAL	86.53
FIRST NATIONAL BANK OF OMAHA	JE123249994767	MEMORIA PRESS - BOOKS & TEACHER	56.32
FIRST NATIONAL BANK OF OMAHA	JE123249994767	MEMORIA PRESS - TEACHER GUIDE BOOK	41.15
FIRST NATIONAL BANK OF OMAHA	JE123249994767	MR D MATH - MATH CURRICULUM	247.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	SAFETYSIGN - CAMPUS SIGNAGE	215.73
FIRST NATIONAL BANK OF OMAHA	JE123249994767	SERVSAFE - NUTRITION PROGRAM FOOD MANAGER TRAINING	179.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - CARDSTOCK, TAPE, CUPS	199.50
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - COPY PAPER	146.50
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - COPY PAPER	54.49
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - COPY PAPER	52.99
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - COPY PAPER REFUND	(54.49)
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - COPY PAPER, PRINTER INK	287.53
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - INDEX CARDS, PINS, BOX	126.81
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - OFFICE SUPPLIES REFUND	(111.51)
FIRST NATIONAL BANK OF OMAHA	JE123249994767	STAPLES - RUBBER BANDS, MARKERS, CUPS	57.93
FIRST NATIONAL BANK OF OMAHA	JE123249994767	TARGET - DIAPER DISPOSAL BAGS	19.92
FIRST NATIONAL BANK OF OMAHA	JE123249994767	TARGET - DIAPER DISPOSAL UNIT	73.26
FIRST NATIONAL BANK OF OMAHA	JE123249994767	TARGET - ODOR ELIMINATOR SPRAY	34.46
FIRST NATIONAL BANK OF OMAHA	JE123249994767	WEST EARL WOOLEN MILLS - STUFFING	211.05
FIRST NATIONAL BANK OF OMAHA	JE123249994767	WHOLE FOODS - VOLUNTEER WORK DAY LUNCH	276.92
FIRST NATIONAL BANK OF OMAHA	JE123249994767	WPS PUBLISH - SPED TESTING FORMS	34.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	WPS PUBLISH - SPED TESTING KITS	360.31
FIRST NATIONAL BANK OF OMAHA	JE123249994767	YOUNG, MINNEY & CORR - SCHOOL BOARD ETHICS TRAINING	75.00

**Journey School
Credit Card Register
For the Month Ending October 31, 2025**

Credit Card Vendor	Statement Number	Charge Description	Amount
FIRST NATIONAL BANK OF OMAHA	JE123249994767	YOUNG, MINNEY & CORR - SCHOOL BOARD ETHICS TRAINING	75.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	YOUNG, MINNEY & CORR - SCHOOL BOARD ETHICS TRAINING	75.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	YOUNG, MINNEY & CORR - SCHOOL BOARD ETHICS TRAINING	75.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	YOUNG, MINNEY & CORR - SCHOOL BOARD ETHICS TRAINING	75.00
FIRST NATIONAL BANK OF OMAHA	JE123249994767	ZOOM - VIDEO CONFERENCING SOFTWARE	180.92
Total			17,497.03

Board of Directors
Journey School
Aliso Viejo, California

We have audited the financial statements of Journey School as of and for the year ended June 30, 2025, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards, and the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Appeals Panel*, as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Journey School are described in Note 1 to the financial statements.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information

is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. 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 included in your annual report 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. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Directors and management of Journey School and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

REPORT DATE

CliftonLarsonAllen LLP
901 Via Piemonte Suite 300
Ontario, CA 91764

This representation letter is provided in connection with your audit of the financial statements of Journey School, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, 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.

We confirm, to the best of our knowledge and belief, as of REPORT DATE, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated February 26, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control over the receipt and recording of contributions.
5. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. Related party relationships and transactions, including, but not limited to, accounts receivable or payable, sales, purchases, loans, transfers, leasing arrangements, and guarantees, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
8. We have not identified or been notified of any uncorrected financial statement misstatements.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Material concentrations have been properly disclosed in accordance with U.S. GAAP. Concentrations refer to individual or group concentrations of contributors, grantors, clients, customers, suppliers, lenders, products, services, fund-raising events, sources of labor or materials, licenses or other rights, or operating areas or markets for which events could occur that would significantly disrupt normal finances within the next year.
11. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with U.S. GAAP.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
13. Designations of net assets, or reclassifications of net assets, have been properly authorized, approved, and reflected in the financial statements.
14. The cost allocation methods used to allocate the entity's expenses to the appropriate functional classification as program services, management and general, and fundraising are properly supported by the entity's books and records. The cost allocation methods used are rational, systematic, and consistently applied. The bases used for allocation of functional expenses are reasonable.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.

- e. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
3. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
4. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
7. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
8. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
10. We have disclosed to you the identity of all the entity's related parties and all the related-party relationships and transactions of which we are aware, including any side agreements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Journey School; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
12. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the

event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.

13. Journey School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the entity's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
14. We are responsible for determining whether we have received, expended, or otherwise been the beneficiary of any federal awards during the period of this audit. No federal award, received directly from federal agencies or indirectly as a subrecipient, was expended in an amount that cumulatively totals from all sources \$750,000 or more. For this representation, "award" means financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, user grants, or contracts used to buy goods or services from vendors.
15. We acknowledge our responsibility for presenting the Schedule of Instructional Time, Schedule of Average Daily Attendance, and Reconciliation of Annual Financial Report with Audited Financial Statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
16. We acknowledge our responsibility for the preparation of the other information included in our annual report, which is comprised of the Local Education Agency Organization Structure (other information). The other information is consistent with the financial statements and does not contain any material misstatements. With regard to the other information that has not been provided to you, the final version of the documents will be provided to you when available, and prior to issuance of the annual report by the entity, so that you can complete your required procedures. We agree to correct material inconsistencies that you may identify.
17. As part of your audit, you prepared the draft financial statements, related notes, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, schedule of expenditures of federal awards, and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
18. In regards to the preparation of the informational tax return services performed by you, we have:

- a. Made all management judgments and decisions and assumed all management responsibilities.
- b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

19. With respect to state compliance:

- a. We are responsible for understanding and complying with, and have complied with the requirements of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and has established and maintained effective internal control over compliance that provides reasonable assurance that the organization is in compliance with regulations.
- b. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over state compliance that provides reasonable assurance that we are meeting state compliance requirements. We believe the internal control system is adequate and is functioning as intended.
- c. We have identified and disclosed to you all of our state programs and related activities subject to the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.
- d. We have made available to you all correspondence with state agencies relevant to state compliance.
- e. We have disclosed to you any communications from state agencies concerning possible noncompliance with compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- f. We have complied with the compliance requirements and confirm that there were no amounts questioned and no known noncompliance with state compliance requirements.
- g. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- h. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- i. We have made available to you all documentation related to compliance requirements.
 - j. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
 - k. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
 - l. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
 - m. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the state compliance requirements of the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Signature: _____ Title: _____

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**JOURNEY SCHOOL
CHARTER SCHOOL NUMBER: 0294**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2025

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**JOURNEY SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2025**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF CASH FLOWS	6
STATEMENT OF FUNCTIONAL EXPENSES	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
SCHEDULE OF INSTRUCTIONAL TIME	20
SCHEDULE OF AVERAGE DAILY ATTENDANCE	21
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	22
NOTES TO SUPPLEMENTARY INFORMATION	23
OTHER INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE	25
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	26
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	28
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	32
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	33

INDEPENDENT AUDITORS' REPORT

Board of Directors
Journey School
Aliso Viejo, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Journey School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audit contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Journey School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives 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. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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. Misstatements 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.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules, as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the local education agency organization structure but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

**JOURNEY SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 841,019
Investments	1,916,727
Accounts Receivable - Federal and State	1,029,460
Accounts Receivable - Other	64,350
Prepaid Expenses and Other Assets	79,627
Total Current Assets	3,931,183

LONG-TERM ASSETS

Right of Use Asset - Operating	554,465
Property, Plant, and Equipment, Net	197,843
Total Long-Term Assets	752,308

Total Assets	\$ 4,683,491
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LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 359,100
Deferred Revenue	566,976
Operating Lease Liability, Current Portion	191,814
Total Liabilities	1,117,890

LONG-TERM LIABILITIES

Operating Lease Liability, Net of Current Portion	363,393
Total Long-Term Liabilities	363,393

NET ASSETS

Without Donor Restriction	3,202,208
Total Net Assets	3,202,208

Total Liabilities and Net Assets	\$ 4,683,491
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See accompanying Notes to Financial Statements.

**JOURNEY SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025**

REVENUES

State Revenue:	
State Aid	\$ 1,098,522
Other State Revenue	1,235,760
Federal Revenue:	
Grants and Entitlements	210,759
Local Revenue:	
In-Lieu Property Tax Revenue	5,627,968
Contributions	245,111
Investment Income	98,360
Childcare & Enrichment Program Fees	155,726
Other Revenue	11,576
Total Revenues	8,683,782

EXPENSES

Program Services	6,879,756
Management and General	1,440,735
Total Expenses	8,320,491

CHANGE IN NET ASSETS

363,291

Net Assets - Beginning of Year

2,838,917

NET ASSETS - END OF YEAR

\$ 3,202,208

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**JOURNEY SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 363,291
Adjustments to Reconcile Change in Net Assets to	
Net Cash Used by Operating Activities:	
Depreciation	130,356
Realized and Unrealized Loss (Gain)	(14,796)
Change in Operating Assets:	
Accounts Receivable - Federal and State	(195,267)
Accounts Receivable - Other	(62,815)
Prepaid Expenses and Other Assets	(19,818)
Right of Use Asset - Operating	(364,400)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	9,133
Deferred Revenue	(268,377)
Lease Liability - Operating	360,936
Net Cash Used in Operating Activities	(61,757)

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Investments	(368,732)
Purchases of Property, Plant, and Equipment	(12,440)
Net Cash Used in Investing Activities	(381,172)

NET CHANGE IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents - Beginning of Year	1,283,948
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CASH AND CASH EQUIVALENTS - END OF YEAR

	\$ 841,019
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**JOURNEY SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2025**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 3,996,296	\$ 472,370	\$ 4,468,666
Pension Expense	814,960	89,403	904,363
Other Employee Benefits	424,579	50,185	474,764
Payroll Taxes	101,800	29,116	130,916
Fees for Service - Accounting	-	20,525	20,525
Fees for Service - Legal	-	46,694	46,694
Other Fees for Services	732,429	271,942	1,004,371
Advertisement and Recruitment	-	2,172	2,172
Office Expenses	78,048	82,738	160,786
Information Technology	-	37,276	37,276
Occupancy Expenses	224,434	220,419	444,853
Travel and Conferences	12,372	-	12,372
Depreciation Expense	130,356	-	130,356
Insurance Expense	-	91,230	91,230
Instructional Materials	119,725	-	119,725
Other Expenses	244,757	26,665	271,422
	<u>\$ 6,879,756</u>	<u>\$ 1,440,735</u>	<u>\$ 8,320,491</u>
Total			

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See accompanying Notes to Financial Statements.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Journey School (the School) is a California public charter school, organized for the purpose of providing an expanded educational choice and opportunities for families in the surrounding community. The Charter was granted February 2000 by Capistrano Unified School District. The School serves children from kindergarten through eighth grade whose families have an interest in, and dedication to, the School's philosophy and vision. The School receives its funding directly from the state of California.

The charter may be revoked by the Capistrano Unified School District for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit. The expenses that are allocated include pension, benefits, and payroll taxes which are allocated based on time and effort. Office expenses, and other expenses are allocated based on usage.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized and realized gains and losses, investment income, and investment expense are reported in the statement of activities according to the existence of donor restrictions. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by the passage of time or by use) in the reporting period in which the income and gains are recognized.

Accounts Receivable

Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed but not received as of June 30, 2025. Due from federal and state governments consists of funds due from federal and state governments as of June 30, 2025. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost if purchased or at estimated fair market value if donated. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The School capitalizes all expenditures for land, buildings and equipment in excess of \$5,000.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributed Assets and Services

Contributions of donated noncash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. Employees of the School are paid for days or hours worked based upon Board-approved schedules. Sick leave is accumulated up to a maximum of 80 hours for each employee. Sick leave with pay is provided when employees are absent for health reasons however, sick pay is not paid out if not used.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2025, the School has conditional grants of \$628,438 of which \$566,976 is recognized as deferred revenue in the statement of financial position.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Childcare & Enrichment Program Fees

The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably over the course of the academic year.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files an exempt organization return and, in the U.S., federal jurisdiction and with the California Franchise Tax Board.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Organization is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Leases

The School leases facilities and equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the statement of financial position.

ROU assets represent the School's right to use an underlying asset for the lease term and lease liabilities represent the School's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the School uses its a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. The School has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the statement of financial position.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

The School has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the School considers factors such as if the School has obtained substantially all of the rights to the underlying asset through exclusivity, if the School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Evaluation of Subsequent Events

The School has evaluated subsequent events through REPORT DATE, the date these financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of cash and cash equivalents, investments and accounts receivable for a total amount of \$3,851,556.

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3 CONCENTRATION OF CREDIT RISK (CONTINUED)

The School maintains cash in the Orange County Treasury (the County). The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized. As of June 30, 2025, there was a balance of \$229,332 held in the Orange County Treasury.

NOTE 4 FAIR VALUE MEASUREMENTS AND INVESTMENTS

The School follows accounting standards relating to fair value measurements which define fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expands disclosures about fair value measurements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The accounting standards relating to fair value measurements establish a three-level valuation hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The hierarchy gives the highest priority to unadjusted quoted prices in active markets (Level 1) for identical assets or liabilities and the lowest priority to unobservable inputs (Level 3).

The three-level valuation hierarchy on inputs is summarized as follows:

Level 1 – Quoted prices for identical assets or liabilities in active markets at the measurement date.

Level 2 – Observable inputs other than quoted prices as described in Level 1 for the asset or liability through corroboration with market data at the measurement date.

Level 3 – Unobservable inputs that reflect management's best estimate of what market participants would use in pricing the asset or liability at the measurement date.

As of June 30, 2025, the School's financial instruments consist of cash and cash equivalents, investments, accounts receivable, prepaid expenses, accounts payable and accrued expenses, and deferred revenue. The fair values of the School's financial instruments excluding investments approximate their fair values because of the short-term nature of these instruments.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 4 FAIR VALUE MEASUREMENTS AND INVESTMENTS (CONTINUED)

The fair market value for the School's investments as of June 30, 2025 is:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
US Treasury Securities	<u>\$ 1,916,727</u>	<u>\$ 1,916,727</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 1,916,727</u>	<u>\$ 1,916,727</u>	<u>\$ -</u>	<u>\$ -</u>

Return on investments for the year ended June 30, 2025 consisted of the following:

Interest and Dividends	\$ 83,564
Realized and Unrealized Gains	14,796
Total Investment Income	<u>\$ 98,360</u>

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consisted of the following:

Building	\$ 242,449
Leasehold Improvements	268,444
Computers and Equipment	101,656
Total	<u>616,989</u>
Less: Accumulated Depreciation	<u>(419,146)</u>
Total Property, Plant, and Equipment	<u>\$ 197,843</u>

Depreciation expense was \$130,356 for the year ended June 30, 2025.

NOTE 6 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multiemployer plans by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School chooses to stop participating in the multiemployer plans, it may be required to pay a withdrawal liability to the plans. The School has no plans to withdraw from these multiemployer plans.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2024 total STRS plan net assets are \$341 billion, the total actuarial present value of accumulated plan benefits is \$482 billion, contributions from all employers totaled \$8.577 billion, and the plan is 76.7% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2023	\$ 439,143	100%
2024	502,382	100
2025	639,876	100

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law.

According to the most recently available Actuarial Valuation Report for the year ended June 30, 2024, the School Employer Pool total plan assets are \$93.2 billion, the present value of accumulated plan benefits is \$129 billion, contributions from all employers totaled \$5.369 billion, and the plan is 72.3% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 7.0%. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2025 was 27.05%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2023	\$ 216,030	100%
2024	224,508	100
2025	264,237	100

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 7 LEASES – ASC 842

The School leases equipment as well as certain facilities for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2029. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

The following table provides quantitative information concerning the School's lease for the year ended June 30, 2025:

Lease Cost	
Operating lease cost	\$ 189,618
Other Information	
Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 191,907
Right-of-use assets obtained in exchange for new operating lease liabilities:	\$ 542,093
Weighted-average remaining lease term - finance leases	
Weighted-average remaining lease term - operating leases	3.0 year
Weighted-average discount rate - operating leases	0.38%

The School classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2025, is as follows:

<u>Year Ending June 30,</u>	<u>Operating</u>
2026	\$ 193,363
2027	182,042
2028	182,042
Thereafter	480
Total	<u>557,927</u>
(Less) Imputed Interest	(2,720)
Total Lease Liability	<u>\$ 555,207</u>
Lease Liability, Current Portion	\$ 191,814
Lease Liability, Net of Current Portion	363,393
Total Lease Liability	<u>\$ 555,207</u>

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 8 RELATED PARTY TRANSACTIONS

The Journey School Parent Cabinet (the Parent Cabinet) is a separate 501(c)(3) public benefit corporation created to sponsor and organize school events and programs. The Parent Cabinet made contributions to the School in the amount of \$60,000 for the year ended June 30, 2025.

NOTE 9 CONTINGENCIES, RISKS, AND UNCERTAINTIES

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

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SUPPLEMENTARY INFORMATION

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**JOURNEY SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025**

	<u>Instructional Minutes</u>		Traditional Calendar	<u>Status</u>
	<u>Requirement</u>	<u>Actual</u>	<u>Days</u>	
Grade K	36,000	39,825	175	In compliance
Grade 1	50,400	52,150	175	In compliance
Grade 2	50,400	52,150	175	In compliance
Grade 3	50,400	52,150	175	In compliance
Grade 4	54,000	54,775	175	In compliance
Grade 5	54,000	54,775	175	In compliance
Grade 6	54,000	54,775	175	In compliance
Grade 7	54,000	54,775	175	In compliance
Grade 8	54,000	54,775	175	In compliance

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**JOURNEY SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	251.93	310.70	251.76	309.85
Grades 4-6	155.97	170.54	155.73	170.22
Grades 7-8	96.73	97.89	96.67	97.81
ADA Totals	504.63	579.13	504.16	577.88

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**JOURNEY SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

There were no differences between the Annual Financial Report and the Audited Financial Statements.

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See the Independent Auditors' Report and the Notes to Supplementary Information.

**JOURNEY SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.

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OTHER INFORMATION

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**JOURNEY SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 YEAR ENDED JUNE 30, 2025
 (SEE INDEPENDENT AUDITORS' REPORT)**

Journey School (the School) is a California public charter school, organized for the purpose of providing an expanded educational choice and opportunities for families in the surrounding community.

The charter was granted in February 2000 by Capistrano Unified School District.

Charter School number authorized by the State: 0294

The Board of Directors and the Administrator as of the year ended June 30, 2025 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Beginning</u>	<u>Term Ending</u>
Amy Capelle	President	July 2020	June 2025
Mike Allbee	Treasurer	September 2022	June 2026
Margaret Moodian	Secretary	July 2021	June 2026
Jeanne Lee	Member	July 2017	June 2025
Melissa Dahlin	Member	October 2020	June 2025

ADMINISTRATOR

Gavin Keller
 Executive Director

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Journey School
Aliso Viejo, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Journey School (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses and significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

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INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Journey School
Aliso Viejo, California

Report on Compliance

Opinion on State Compliance

We have audited Journey School's (the School) compliance with the types of compliance requirements applicable to the School described in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2025. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's state programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School’s compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Not Applicable: The School did not receive program funding or did not otherwise operate the program during the fiscal year.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all

Board of Directors
Journey School

deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this 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 *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Ontario, California
REPORT DATE

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**JOURNEY SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with Government Auditing Standards or the 2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.

CLA - DRAFT -
FOR DISCUSSION PURPOSES ONLY

**JOURNEY SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025**

There were no prior year findings and questioned costs related to the basic financial statements or state awards.

CLA - DRAFT -
FOR DISCUSSION PURPOSES ONLY

JOURNEY SCHOOL
APPROVED 8.22.24

HARASSMENT, INTIMIDATION, DISCRIMINATION, AND BULLYING POLICY

Discrimination, harassment, intimidation, and bullying are all disruptive behaviors, which interfere with students' ability to learn, negatively affect student engagement, diminish school safety, and contribute to a hostile school environment. As such, Journey School ("Journey" or "Charter School") prohibits any acts of discrimination, harassment, intimidation, and bullying altogether.

As used in this policy, discrimination, harassment, intimidation, and bullying are described as the intentional conduct, including verbal, physical, written communication or cyber-bullying, including cyber sexual bullying, based on the actual or perceived characteristics of mental or physical disability, sex (including pregnancy and related conditions, and parental status), sexual orientation, gender, gender identity, gender expression, immigration status, nationality (including national origin, country of origin, and citizenship), race or ethnicity (including ancestry, color, ethnic group identification, ethnic background, and traits historically associated with race, including, but not limited to, hair texture and protective hairstyles such as braids, locs, and twists), religion (including agnosticism and atheism), religious affiliation, medical condition, genetic information, marital status, age or association with a person or group with one or more of these actual or perceived characteristics or based on any other characteristic protected under applicable state or federal law or local ordinance. Hereafter, such actions are referred to as "misconduct prohibited by this Policy."

To the extent possible, Journey will make reasonable efforts to prevent students from being discriminated against, harassed, intimidated, and/or bullied, and will take action to investigate, respond, address and report on such behaviors in a timely manner. Journey school staff who witness acts of misconduct prohibited by this Policy will take immediate steps to intervene when safe to do so.

This policy applies to incidents occurring on the school campus, at school-sponsored events and activities regardless of the location, through school-owned technology, and through other electronic means, whether perpetrated by a student, employee, parent/guardian, volunteer, independent contractor or other person with whom Journey does business, and all acts of Journey's Governing Board ("School Council") in enacting policies and procedures that govern Journey.¹

Journey complies with all applicable state and federal laws and regulations and local ordinances in its investigation of and response to reports of misconduct prohibited by this Policy.

Definitions

Harassment means conduct based upon one or more of the protected characteristics listed above that is severe or pervasive, which unreasonably disrupts an individual's educational or work environment or that creates a hostile educational or work environment. Harassment includes, but is not limited to:

- Verbal conduct such as epithets, derogatory jokes, comments or slurs.

¹ This policy becomes effective on August 22, 2024. Conduct occurring before August 22, 2024 will be addressed in accordance with the former version of this policy"

- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work or school based on any of the protected characteristics listed above.
- Retaliation for reporting or threatening to report harassment.
- Deferential or preferential treatment based on any of the protected characteristics listed above.

Bullying is defined as any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act. Bullying includes one or more acts committed by a student or group of students that may constitute hate violence, or creates an intimidating and/or hostile educational environment, directed toward one or more students that has or can be reasonably predicted to have the effect of one or more of the following:

- Placing a reasonable student² or students in fear of harm to that student's or those students' person or property.
- Causing a reasonable student to experience a substantially detrimental effect on the student's physical or mental health.
- Causing a reasonable student to experience a substantial interference with the student's academic performance.
- Causing a reasonable student to experience a substantial interference with the student's ability to participate in or benefit from the services, activities, or privileges provided by Journey.

Cyberbullying is an electronic act that includes the transmission of harassing communication, direct threats, or other harmful texts, sounds, video or images on the Internet, social media, or other technologies using a telephone, computer, or any wireless communication device. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

Electronic act means the creation or transmission originated on or off the schoolsite, by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including, but not limited to, any of the following:

- A message, text, sound, video, or image.
- A post on a social network Internet Web site including, but not limited to:
 - Posting to or creating a burn page. A "burn page" means an Internet Web site created for the purpose of having one or more of the effects as listed in the definition of "bullying," above.
 - Creating a credible impersonation of another actual student for the purpose of having one or more of the effects listed in the definition of "bullying," above. "Credible impersonation" means to knowingly and without consent impersonate a student for the purpose of bullying the student and such that another student would reasonably

² "Reasonable student" is defined as a student, including, but not limited to, a student with exceptional needs, who exercises average care, skill and judgment in conduct for a person of the student's age, or for a person of the student's age with the student's exceptional needs.

- believe, or has reasonably believed, that the student was or is the student who was impersonated.
- Creating a false profile for the purpose of having one or more of the effects listed in the definition of “bullying,” above. “False profile” means a profile of a fictitious student or a profile using the likeness or attributes of an actual student other than the student who created the false profile.
 - An act of “Cyber sexual bullying” including, but not limited to:
 - The dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a student to another student or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects described in definition of “bullying,” above. A photograph or other visual recording, as described above, shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording, or other electronic act.
 - “Cyber sexual bullying” does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.
 - Notwithstanding the definitions of “bullying” and “electronic act” above, an electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.

Bullying and Cyberbullying Prevention Procedures

Journey has adopted the following procedures for preventing acts of bullying, including cyberbullying.

Cyberbullying Prevention Procedures

Journey advises students:

- To never share passwords, personal data, or private photos online.
- To think about what they are doing carefully before posting and by emphasizing that comments cannot be retracted once they are posted.
- That personal information revealed on social media can be shared with anyone including parents, teachers, administrators, and potential employers. Students should never reveal information that would make them uncomfortable if the world had access to it.
- To consider how it would feel receiving such comments before making comments about others online.

Journey informs its employees, students, and parents/guardians of Journey’s policies regarding the use of technology in and out of the classroom. Journey encourages parents/guardians to discuss these policies with their children to ensure their children understand and comply with such policies.

Education

Journey employees cannot always be present when bullying incidents occur, so educating students about bullying is a key prevention technique to limit bullying from happening. Journey advises students that hateful and/or demeaning behavior is inappropriate and unacceptable in our society and at Journey and encourages students to practice compassion and respect each other.

Journey educates students to accept all student peers regardless of protected characteristics (including but not limited to actual or perceived sexual orientation, gender identification, physical or cognitive disabilities, race, ethnicity, religion, and immigration status) and about the negative impact of bullying other students based on protected characteristics.

Journey's bullying prevention education will also help students develop confidence and learn how to advocate for themselves and others, and when to go to an adult for help.

Journey informs Journey employees, students, and parents/guardians of this Policy and encourages parents/guardians to discuss this Policy with their children to ensure their children understand and comply with this Policy.

Professional Development

Journey annually makes available the online training module developed by the California Department of Education pursuant Education Code section 32283.5(a) to its certificated employees and all other Journey employees who have regular interaction with students. That training is linked here:

<https://www.cde.ca.gov/ls/ss/se/bullyres.asp>

Journey informs certificated employees about the common signs that a student is a target of bullying including:

- Physical cuts or injuries
- Lost or broken personal items
- Fear of going to school/practice/games
- Loss of interest in school, activities, or friends
- Trouble sleeping or eating
- Anxious/sick/nervous behavior or distracted appearance
- Self-destructiveness or displays of odd behavior
- Decreased self-esteem

Journey also informs certificated employees about the groups of students determined by Journey and available research to be at elevated risk for bullying and provides its certificated employees with information on existing school and community resources related to the support of these groups.

These groups include but are not limited to:

- Students who are lesbian, gay, bisexual, transgender, or questioning youth ("LGBTQ") and those youth perceived as LGBTQ; and
- Students with physical or learning disabilities.

Journey encourages its employees to demonstrate effective problem-solving, anger management, and self-confidence skills for Journey's students.

Complaint Procedures

Scope of the Complaint Procedures

Journey will comply with its Uniform Complaint Procedures ("UCP") policy when investigating and responding to complaints alleging unlawful harassment, discrimination, intimidation or bullying

against a protected group or on the basis of a person's association with a person or group with one or more of the protected characteristics set forth in the UCP that:

- Are written and signed;
- Filed by an individual who alleges that they have personally suffered unlawful discrimination, harassment, intimidation or bullying, or by one who believes any specific class of individuals has been subjected to discrimination, harassment, intimidation or bullying based on a protected characteristic, or by a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying; and
- Submitted to the Journey UCP Compliance Officer not later than six (6) months from the date the alleged unlawful discrimination, harassment, intimidation or bullying occurred, or the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying.

Journey will comply with its Title IX Policy when investigating and responding to complaints alleging sex discrimination, including sex-based harassment, in its education program or activity, as applicable.

The following procedures shall be utilized for complaints of misconduct prohibited by this Policy that do not fall within the scope of Journey's Title IX Policy or comply with the writing, timeline, or other formal filing requirements of the UCP. A copy of Journey's Title IX Policy and UCP is available on the school website

Submitting a Report or Complaint

All staff are expected to provide appropriate supervision to enforce standards of conduct and, if they observe or become aware of misconduct prohibited by this Policy, to intervene when safe to do so, call for assistance, and report such incidents. The School Council requires staff to follow the procedures in this Policy for reporting alleged acts of misconduct prohibited by this Policy.

Reports and complaints of misconduct prohibited by this Policy shall be submitted to the Executive Director (or the Vice President of the School Council if the complaint is against the Executive Director) as soon as possible after the incidents giving rise to the report or complaint.

Complaints regarding such misconduct may also be made to the U.S. Department of Education, Office for Civil Rights. Civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders may also be available to complainants.

While submission of a written report is not required, and Journey will investigate and respond to all oral and written reports of misconduct prohibited by this Policy, the reporting party is encouraged to submit a written report. Reports may be made anonymously, but formal disciplinary action cannot be based solely on an anonymous report.

Students are expected to report all incidents of misconduct prohibited by this Policy and other verbal or physical abuses. Any student who feels they are a target of such behavior should immediately contact a teacher, counselor, the Executive Director, a staff person or a family member so that the student can get assistance in resolving the issue in a manner that is consistent with this Policy.

Journey acknowledges and respects every individual's right to privacy. All reports and complaints shall be investigated in a manner that protects the confidentiality of the parties and the integrity of the process to the greatest extent possible. This includes keeping the identity of the reporter and/or complainant confidential, as appropriate, except to the extent necessary to comply with applicable law, carry out the investigation and/or to resolve the issue, as determined by Journey on a case-by-case basis.

Journey prohibits any form of retaliation against any individual who files a report or complaint, testifies, assists, participates, or refuses to participate in any investigation or proceeding related to misconduct prohibited by this Policy. Such participation or lack of participation shall not in any way affect the status, grades, or work assignments of the individual. Individuals alleging retaliation in violation of this Policy may file a grievance using the procedures set forth in this Policy.

Investigation and Response

Upon receipt of a report or complaint of misconduct prohibited by this Policy, the Executive Director or designee will promptly initiate an investigation. In most cases, a thorough investigation will take no more than thirty (30) school days.

At the conclusion of the investigation, the Executive Director or designee will, to the extent possible with respect to confidentiality laws, provide the complainant with information about the investigation and resolution of the incident/situation. However, the Executive Director or designee will not reveal confidential information related to other students or employees.

If the complaint is against the Executive Director, the Vice President of the Journey Council will conduct a fact-finding investigation and provide the complainant with information about the investigation and resolution of the incident/situation.

Consequences

Students or employees who engage in misconduct prohibited by this Policy may be subject to disciplinary action up to and including expulsion from Journey or termination of employment.

Right of Appeal

Should a complainant find Journey's resolution unsatisfactory, for complaints within the scope of this Policy, the complainant may, within five (5) business days of notice of Journey's decision or resolution, submit a written appeal to the President of the Journey School Council, who will serve as the decisionmaker for the appeal or designate a decisionmaker for the appeal. The decisionmaker for the appeal will notify the complainant of the final decision.

JOURNEY SCHOOL

**HARASSMENT, INTIMIDATION, DISCRIMINATION & BULLYING
COMPLAINT FORM**

Your Name: _____ Date: _____

Email Address: _____

Date of Alleged Incident(s): _____

Name of Person(s) you have a complaint against: _____

List any witnesses that were present: _____

Where did the incident(s) occur? _____

Please describe the events or conduct that are the basis of your complaint by providing as much factual detail as possible (i.e., specific statements and conduct; what, if any, physical contact was involved; any verbal statements etc.) (Attach additional pages, if needed):

I hereby authorize Journey to disclose the information I have provided as it finds necessary in pursuing its investigation. I hereby certify that the information I have provided in this complaint is true and correct and complete to the best of my knowledge and belief.

Signature of Complainant

Date: _____

Print Name

To be completed by Journey:

Received by: _____ Date: _____

Follow up Meeting with Complainant held on: _____



JOURNEY SCHOOL

Assessment Results

Journey School students participate in a variety of assessments throughout the school year including standardized assessments that are required at public schools in California.

The California Assessment of Student Progress and Performance (CAASPP) is an umbrella term for the assessments required of a public school in California. Under CAASPP, schools participate annually in Smarter Balanced assessments (SBAC), the California Science Test (CAST) and the English Language Proficiency Assessments for California (ELPAC). These are summative tests intended to capture performance levels at the end of a given school year and can also be used to review growth over time (year to year).

Illuminate Education Fastbridge are local assessments that Journey School elects to administer. These assessments, also referred to as interim or benchmark testing, are provided 2 times yearly. The results provide real time data measuring student performance on state standards and compared to same age peers nationally.



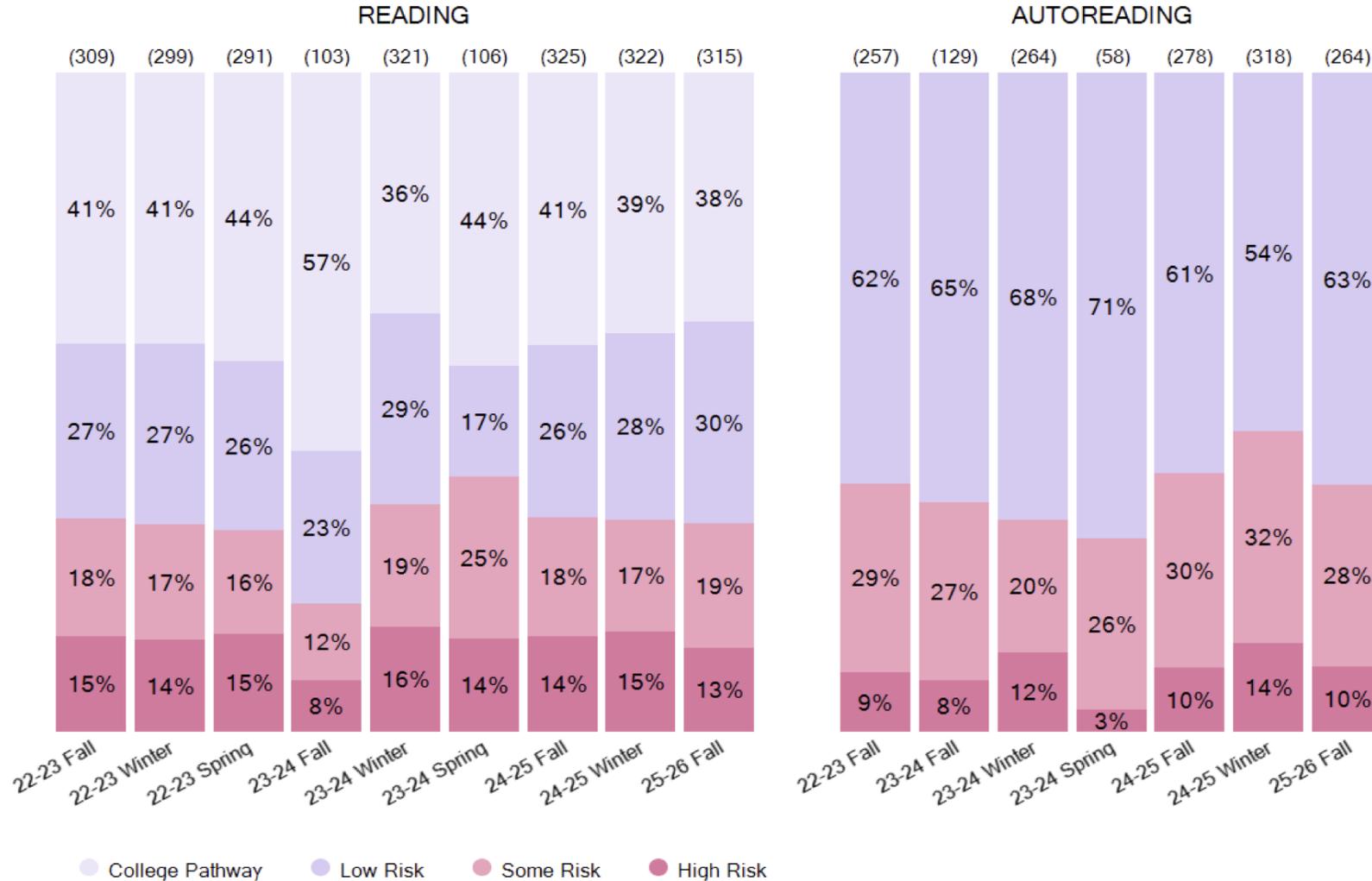
Fastbridge Assessment Results

The following charts detail performance on our local Illuminate Education Fastbridge assessments in core academics. There are 5 major assessments used across ELA and math domains and data is presented as a total percentage of students who have met/exceeded/not met Common Core State Standard benchmark levels (represented in shades of purple for met/exceeded and shades of red for those who have not met). Students in grades 3-8 participate in Fastbridge assessments.

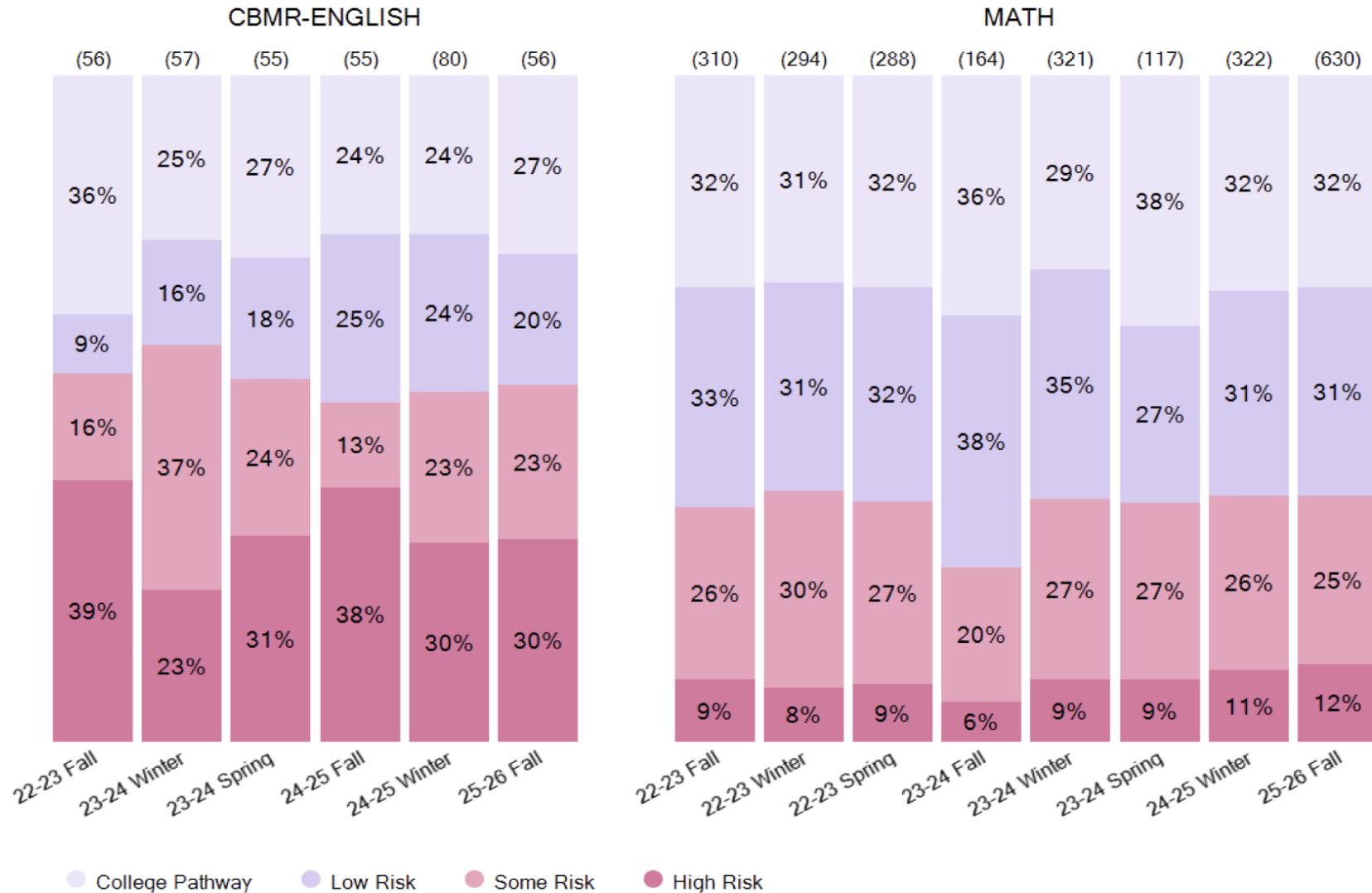
We also use Illuminate Education to administer the SAEBRS assessment (Social, Academic, Emotional Behavior Risk Screener) to quickly identify students needing support in their social skills, academic engagement, and emotional regulation.



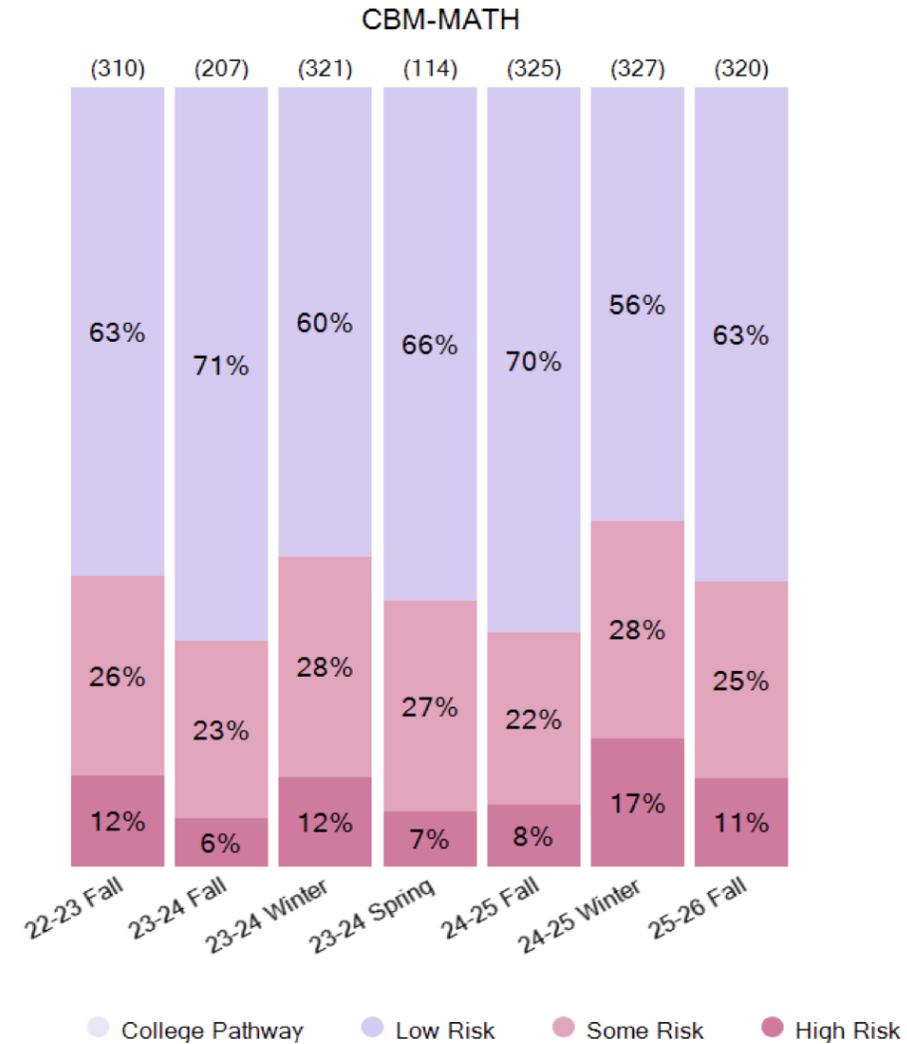
Journey School – Grades 3-8



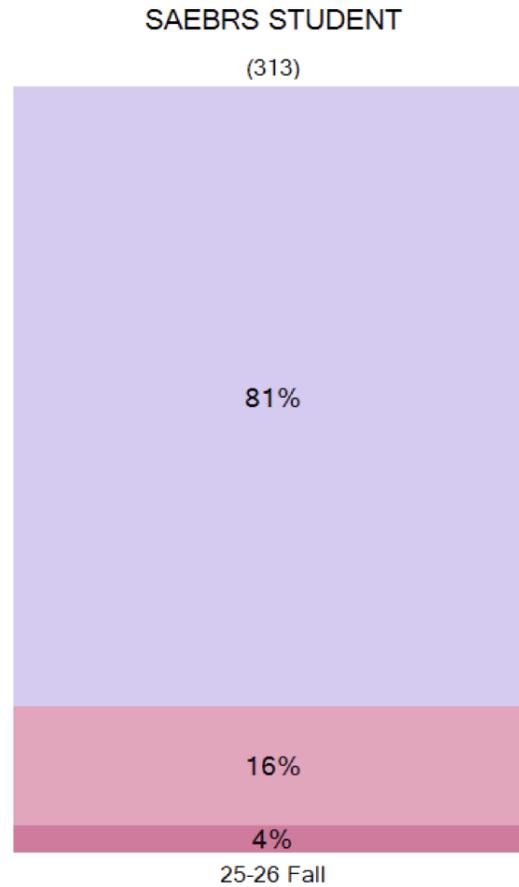
Journey School – Grades 3-8



Journey School – Grades 3-8



Journey School – Grades 3-8 SAEBRS



● Low Risk ● Some Risk ● High Risk

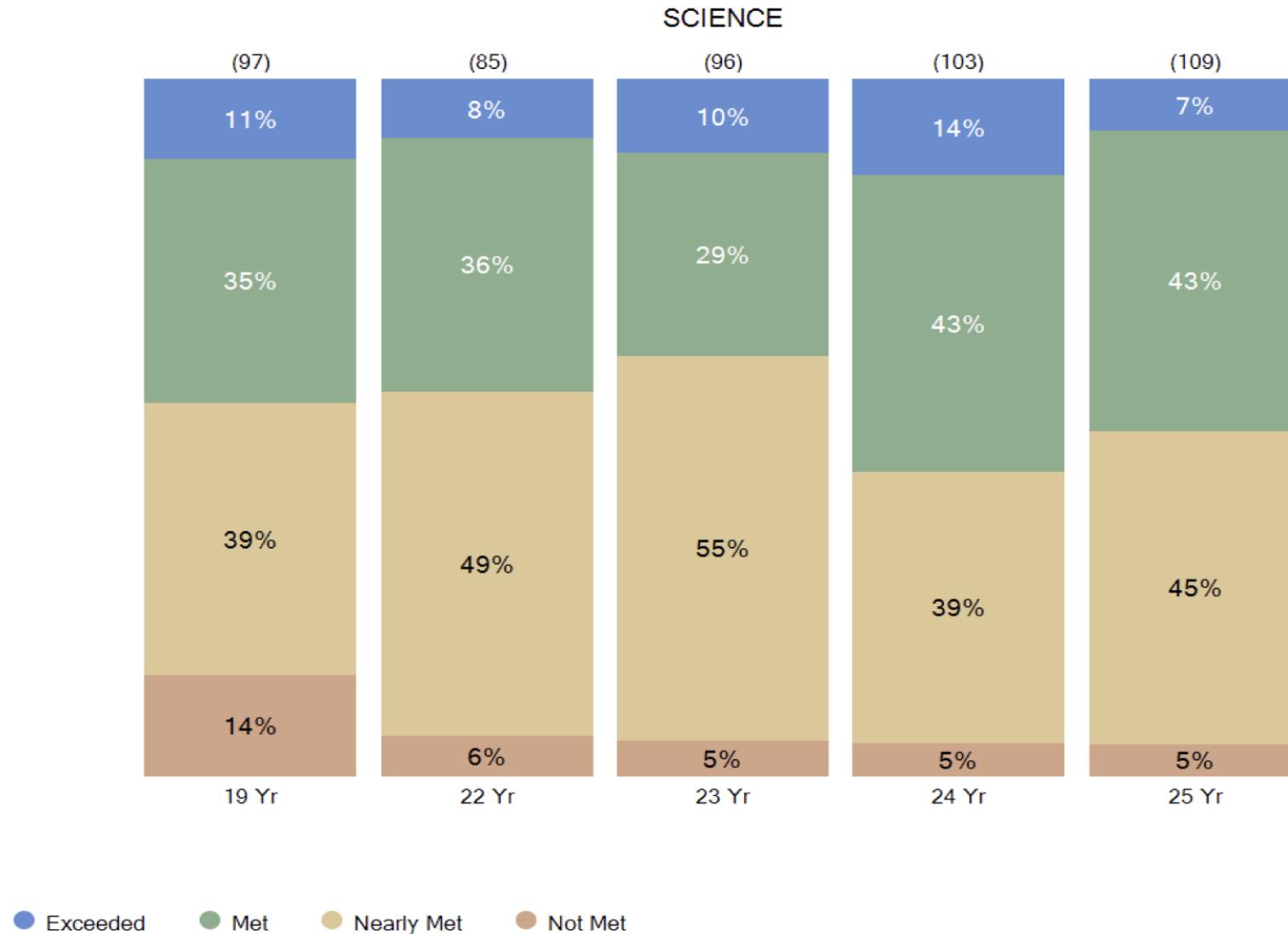
California Science Test (CAST) Assessment Results

The following charts detail results on the CAST test. This test is administered once per year to students in 5th and 8th grade. Student results are categorized in one of four performance bands and each bar represents the distribution of students at each performance level.



California Assessment of
Student Performance and Progress

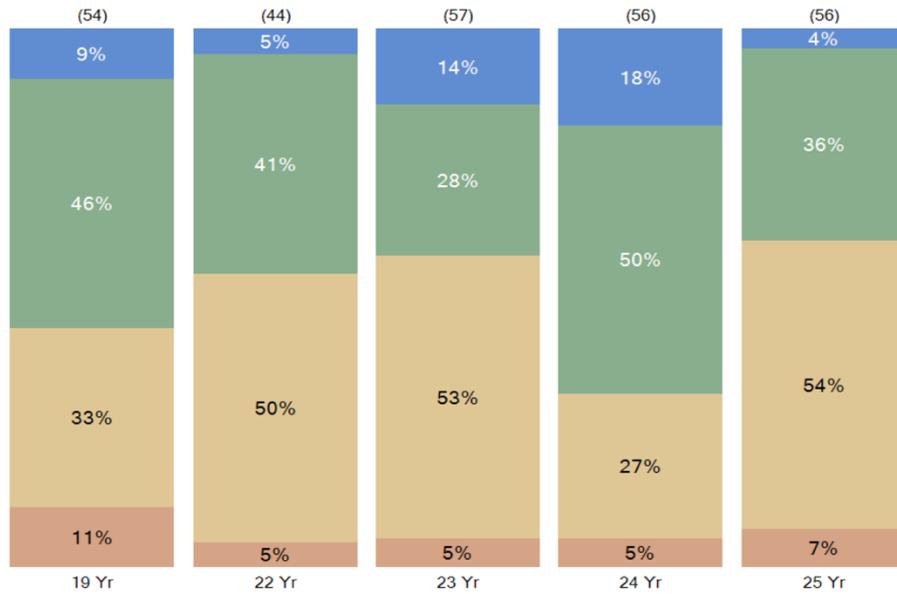
Journey School – Grades 5 and 8



Journey School – Grade 5 and Grade 8 Comparison

Grade 5

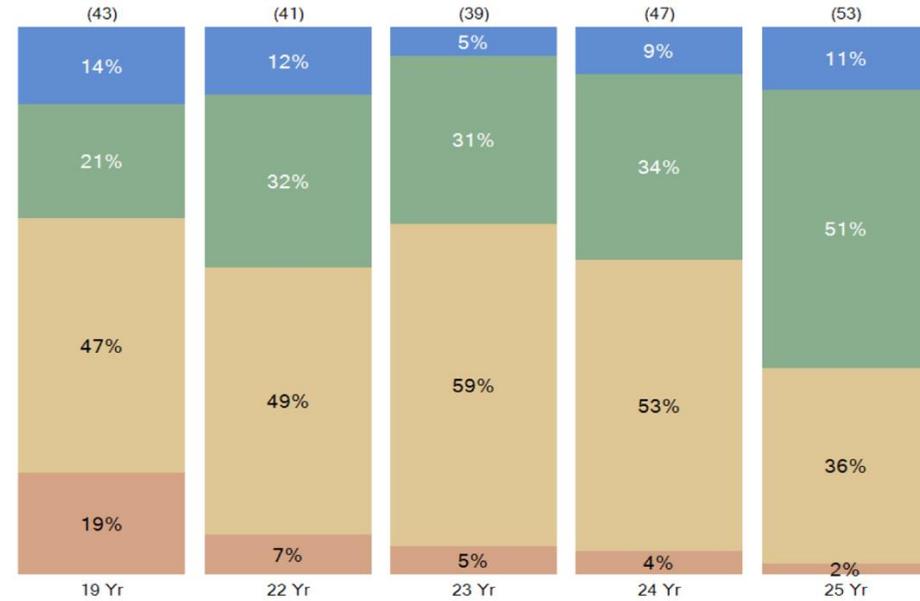
SCIENCE



● Exceeded ● Met ● Nearly Met ● Not Met

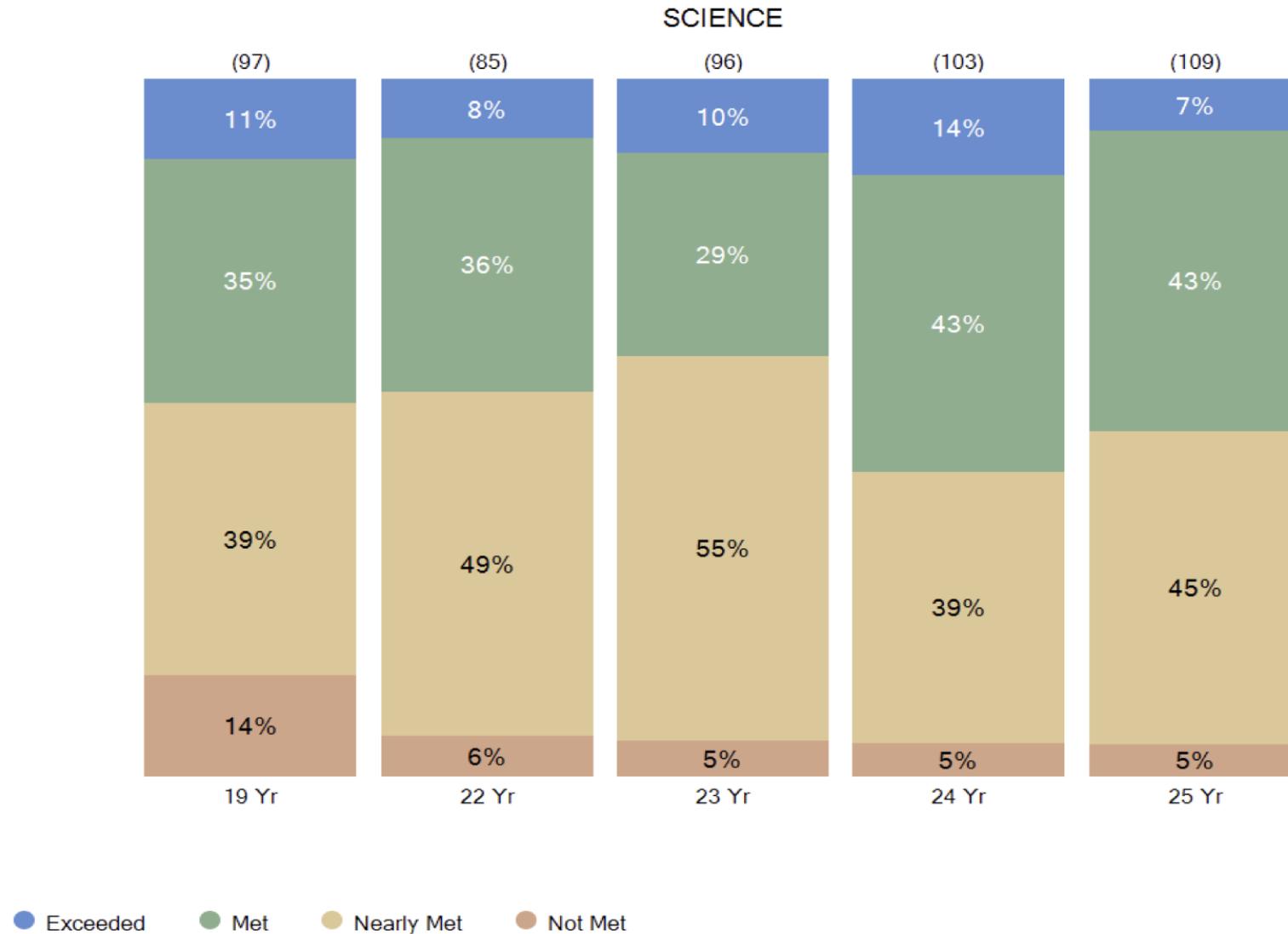
Grade 8

SCIENCE



● Exceeded ● Met ● Nearly Met ● Not Met

Journey School – Grades 5 and 8



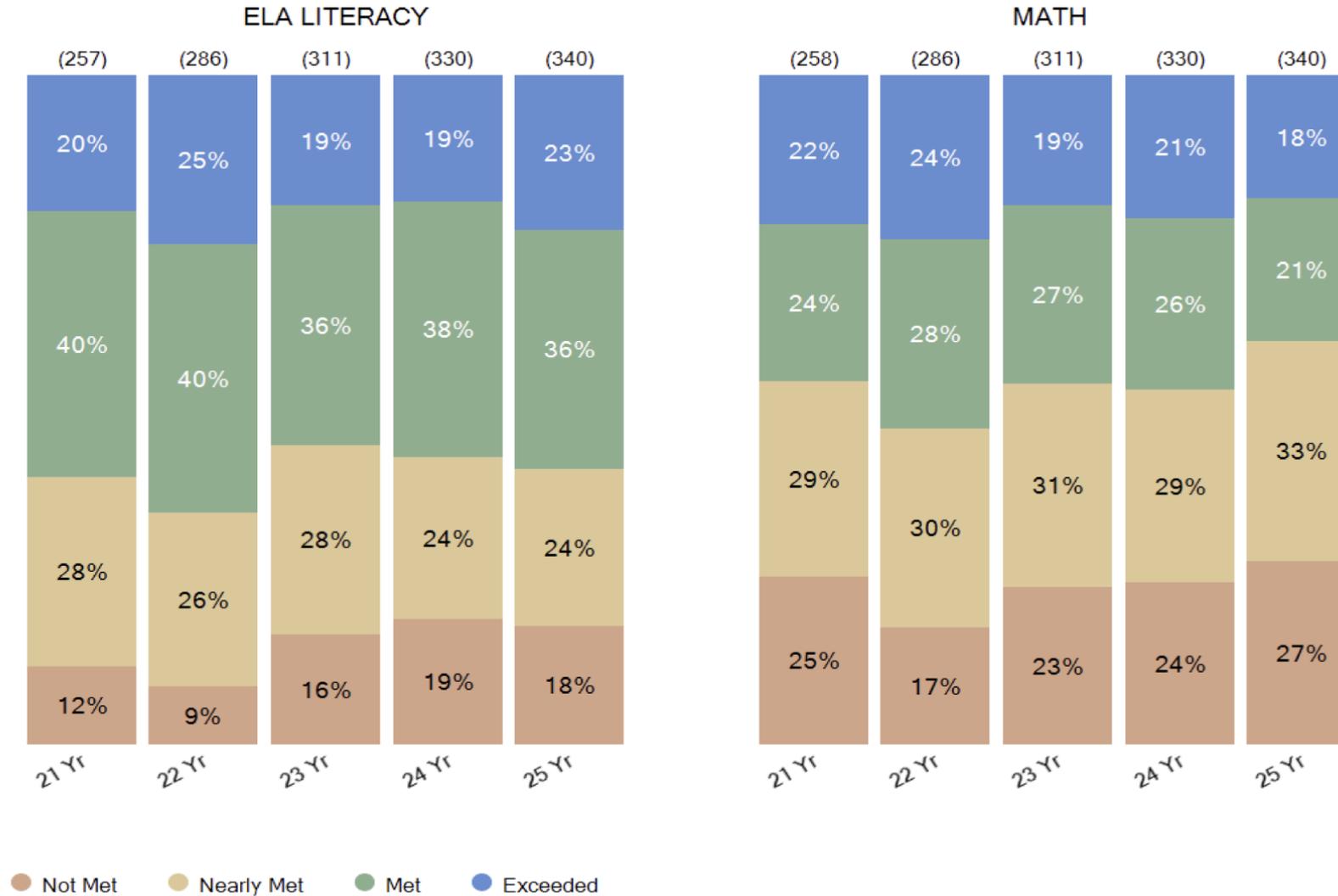
Smarter Balanced (SBAC) Assessment Results

The following charts detail results on the SBAC tests. This test is administered once per year to students in 3rd-8th grade in English language arts and mathematics. Student results are categorized in one of four performance bands and each bar represents the distribution of students at each performance band.

I have also included a chart presenting a growth measurement which quantifies the percentage of students demonstrating growth year after year using a matched cohort of students (took test in 2024 AND 2025 at Journey).

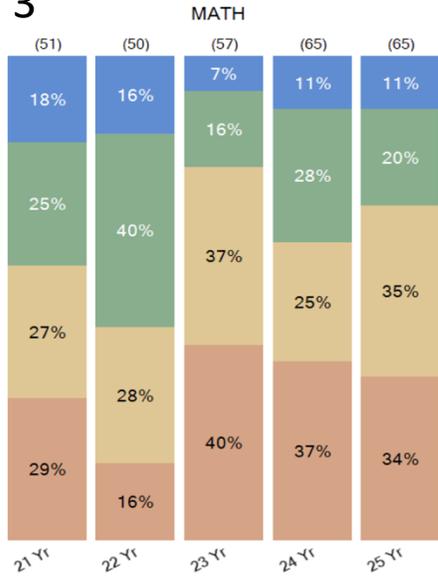
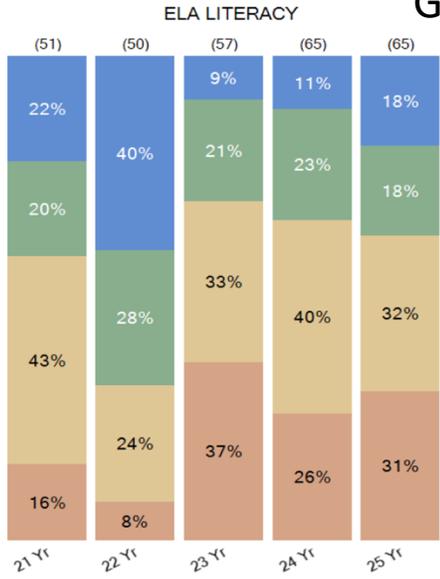


Journey School – Grades 3-8

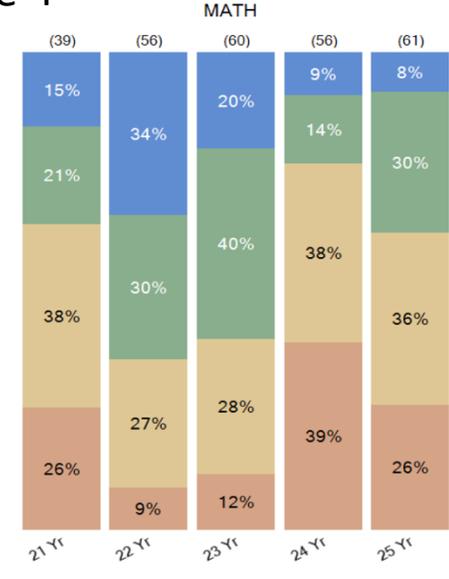
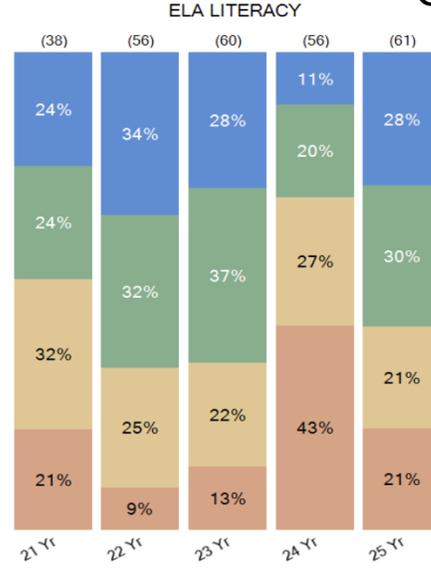


Journey School – Elementary Grades

Grade 3

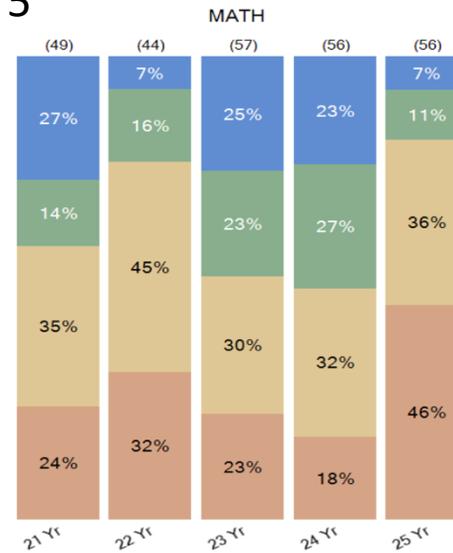
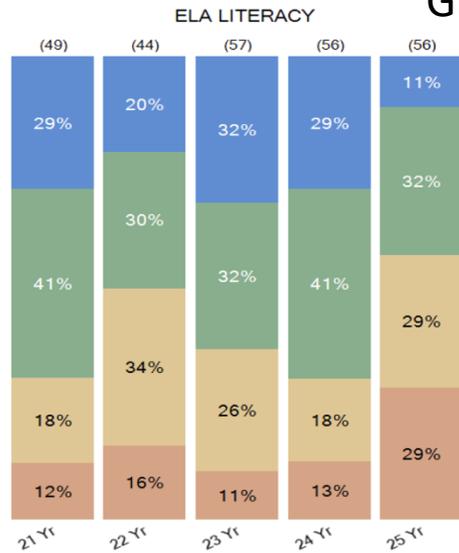


Grade 4



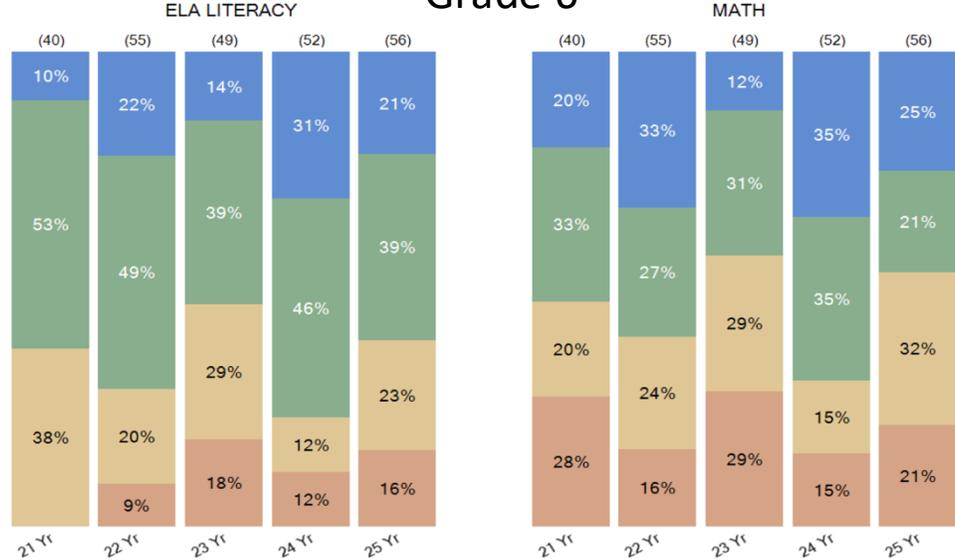
● Not Met ● Nearly Met ● Met ● Exceeded

Grade 5

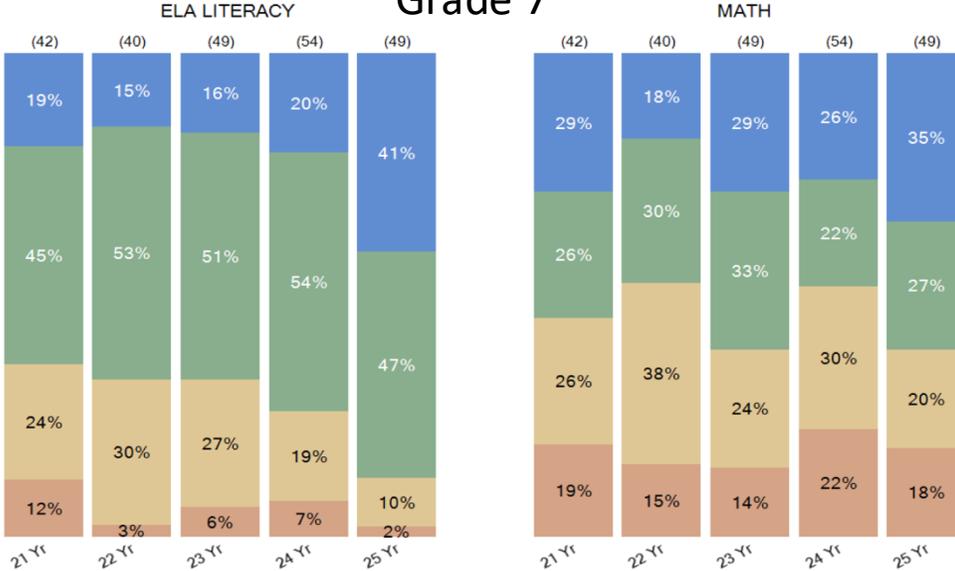


Journey School – Middle School Grades

Grade 6

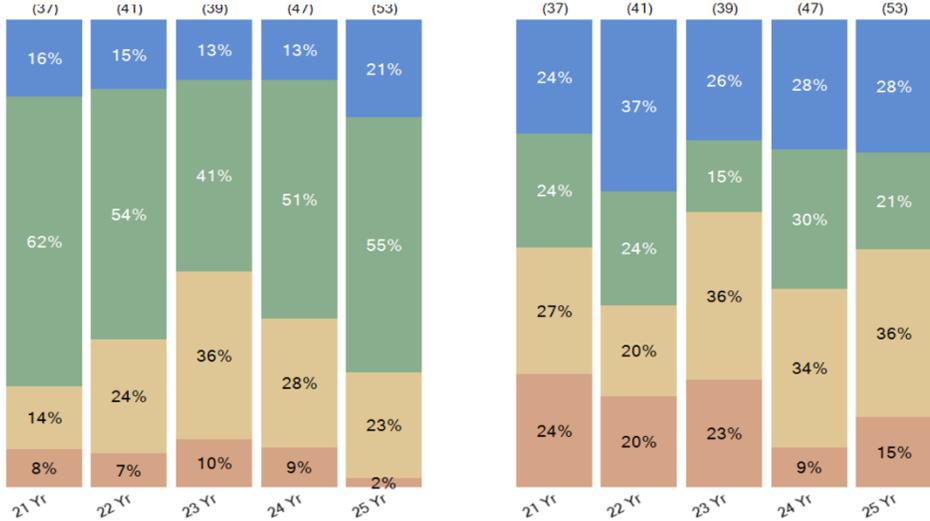


Grade 7

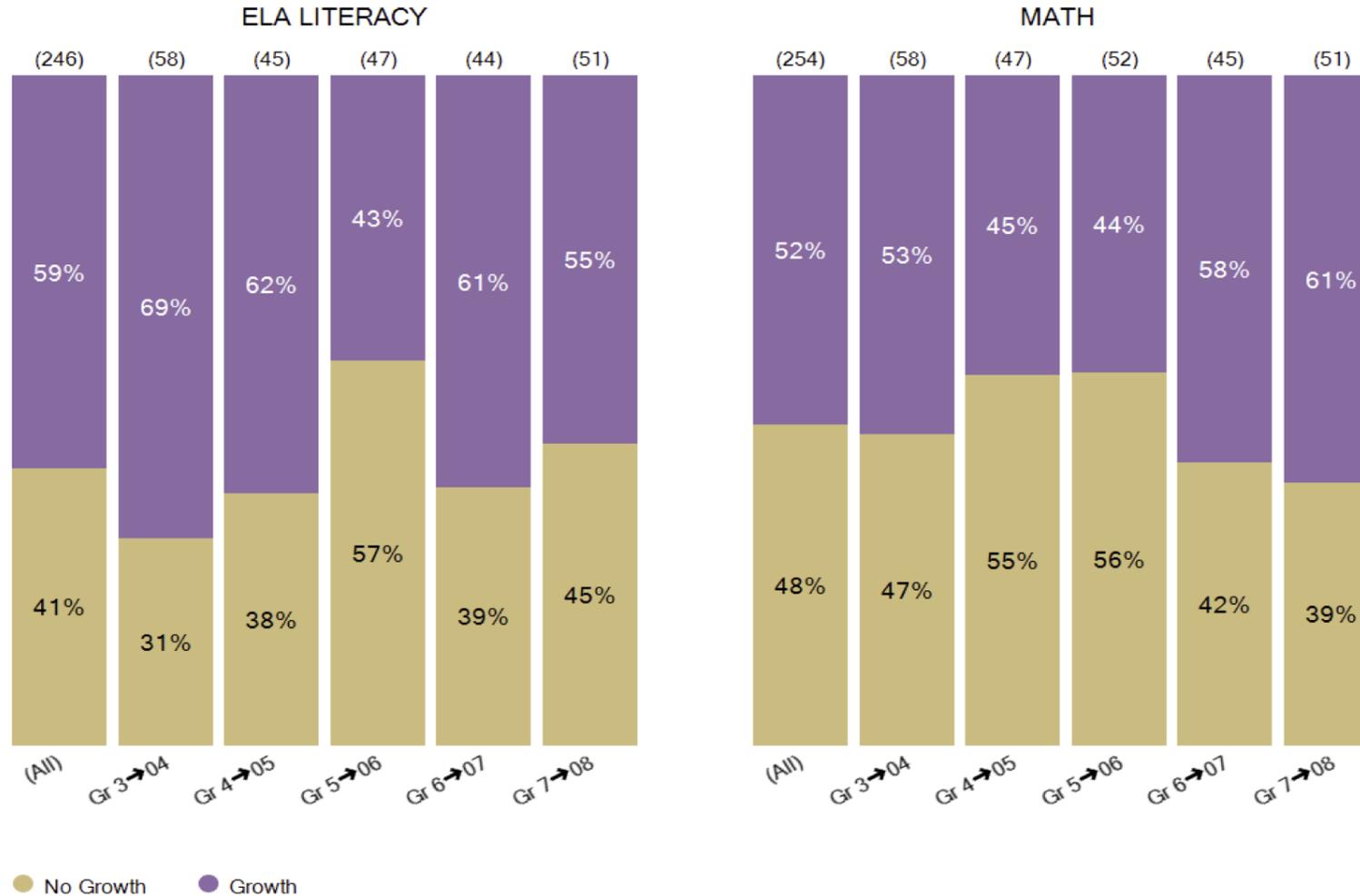


● Not Met ● Nearly Met ● Met ● Exceeded

Grade 8



Journey School – Grades 3-8 Growth



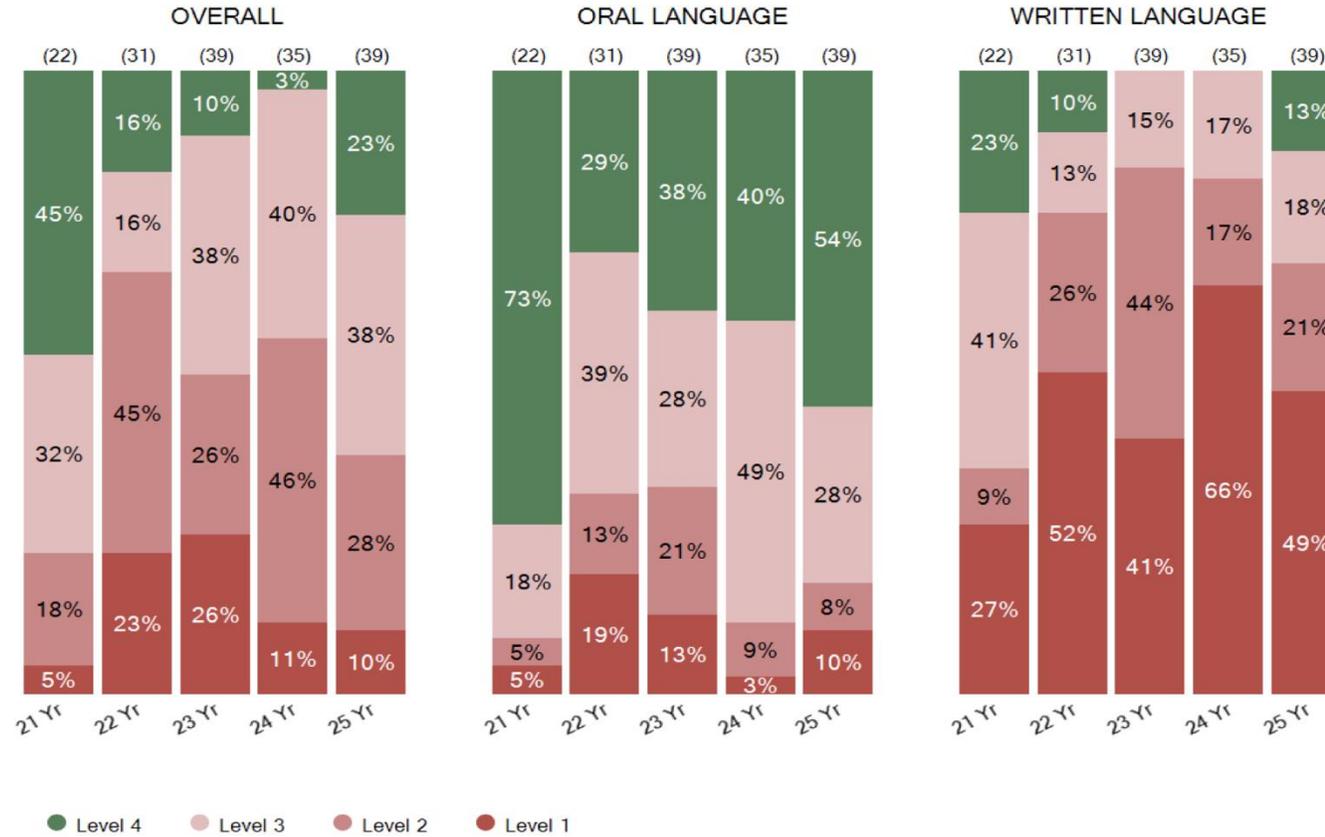
English Language Proficiency Assessment for California (ELPAC) Results

The following charts detail the percentages of students in one of 4 performance levels of English language fluency. Level 4 students have well developed skills and are considered fluent/nearly fluent in English whereas level 1 students have minimal skills in the English language. Students in grades TK-8 who are designated as English Learners (EL) participate in ELPAC assessments.



Journey School – All Grades

(Overview/Summary of English Learner Fluency Level)



Journey School – All Grades

(Growth of English Learner Fluency Level from 2023 to 2025)

