

*Journey School
A California Public Charter School*

Thursday, December 12, 2024
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=3Ww1qZ3nZAbuPqWnlC6wnsvu9uqK8j.1>

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

BOARD MEMBERS:

Amy Capelle, Council President
Michael Allbee, Council Treasurer
Margaret Moodian, Council Secretary
Jeannie Lee, Board Member
Melissa Dahlin, Board Member

ADVISORY POSITIONS:

Renal Moodley, Parent Cabinet Advisor
Faculty Advisor, TBD

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*

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- 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	Amy Capelle	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>	Amy Capelle	6:08
4	PUBLIC COMMENT: Members of the public may contribute public comment. <i>Reminder: See policy above for time guidelines.</i>	Amy Capelle	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 24, 2024. B. First Interim Financial Report*: Approval of First Interim Report, based on financial information including budget on actuals. C. 2024-2025 Staffing Plan*: Approval of updates to the staffing plan.	Gavin Keller	

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	D. Journey School Bylaws* : Triennial approval of Journey School Bylaws		
6	BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action): A. Board Strategic Planning* : Review of Board Retreat and continued development of Strategic Plan. Update on work with Alliance for Public Waldorf, self-study, and peer review. B. Schedule of Board Meetings* : Discussion of schedule of regular meetings C. Nominating Committee Formation : Identify potential committee members to vet board candidates.	Amy Capelle Shelley Kelley	
7	INFORMATION ITEMS: Reports A. Financial Update* : Report on October financials and first interim report. B. Faculty Update : Update on Faculty activities. C. Parent Cabinet Update : Update on Parent Cabinet activities. 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.	Larry Tamayo TBD Renal Moodley Gavin Keller	
8	DISCUSSION/ACTION ITEMS: A. Undocumented and/or Migrant Students and Community Members : Discuss potential implications of increased immigration enforcement in our school communities. B. 2023-2024 Draft Audit* : Review and acceptance of audit prepared by Clifton Larson Allen. C. Achievement Data Presentation* : Review and discussion of CAASPP and IlluminateED achievement data.	Amy Capelle Gavin Keller Gavin Keller	
8	Adjournment	Amy Capelle	8:30

*Agenda publicly posted at Journey School on December 9, 2024.
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
A California Public Charter School*

Thursday, October 24, 2024
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 was 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:

Amy Capelle, Council President - PRESENT
Michael Allbee, Council Treasurer - PRESENT
Margaret Moodian, Council Secretary - PRESENT
Jeannie Lee, Board Member - PRESENT
Melissa Dahlin, Board Member - PRESENT

ADVISORY POSITIONS:

Cassie Kawling, Parent Cabinet Advisor - ABSENT
Renalani Moodley, Parent Cabinet Advisor - PRESENT
Faculty Advisor, Kelly Larson - PRESENT

	AGENDA ITEM	SPONSOR	EST. TIME
1	Call to Order and Roll Call - The meeting was called to order at 6:07 p.m.		

2	Inspirational Passage - Mike shared an inspirational passage by John Wooden on the topic of growth mindset.
3	Approval of Agenda* Melissa made a motion to approve the agenda. Jeannie seconded the motion and it was unanimously approved.
4	PUBLIC COMMENT: There were no members of the public in attendance.
5	<p>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.</p> <p>A. Recurring Expenses*: Updates to 2024-25 expenses</p> <p>B. Approval of Minutes*: Minutes from Council Meeting held September 26, 2024.</p> <p>C. 2024-2025 Staffing Plan*: Updates to staffing plan</p> <p>Jeannie made a motion to approve the consent agenda items. Mike seconded the motion and all items were unanimously approved.</p>
6	<p>BOARD DEVELOPMENT and OVERSIGHT (Discussion/Action):</p> <p>A. Board Strategic Planning*: The board discussed the draft agenda for Board Retreat scheduled for November 20th from 2:00-5:00 p.m. All attendees should be listed on the agenda. A review of the Journey School Bylaws and schedule of council meetings will also be included on the agenda. Representatives from the following stakeholders will be represented: Council members, the Administrative team, the JTA Board President, SPED Director Caryn Kaufman, representative(s) from Early Childhood, Independent Study, Specialties, and Parent Cabinet. Amy noted that the board's strategic plan will likely require work sessions in addition to the retreat. Kelly and Renalani offered suggestions for how to make the retreat work more efficient. Gaylen will take notes while Margaret facilitates the strategic planning session. It was agreed that a dinner will be offered following the meeting, and the board may choose to continue working into dinner time if desired.</p> <p>B. Parent Cabinet Advisory Role*: Gavin discussed the Parent Cabinet advisory role, the nomination and approval process. Renalani Moodley will now serve as a Parent Cabinet advisor to the board. Cassie Kawling may or may not continue serving, but is welcome to do so.</p> <p>C. Board Terms and Officers*: The board reviewed the board roster and officers. Amy stated that Jeannie cannot serve as an officer since she is a staff member. Mike made a motion to install Margaret as board secretary, retroactive to June 25, 2024. Jeannie seconded the motion and it was unanimously approved.</p>
7	<p>INFORMATION ITEMS: Reports</p> <p>A. Financial Update*: Larry shared a report on September financials as detailed on the materials shared in advance. Our attendance rate was very good for Month 1, making LCFF revenue higher. If we do not spend certain one-time funds such as the Learning Recovery Block Grant, their use will be more restricted in 2025-26, so Journey will start using those funds this year. Income from Little Acorns aftercare is higher than expected.</p>

Gavin noted that additional requests for "Annual Giving" will be shared with parents, such as for "Giving Tuesday" and end of year donations. Jeannie suggested sharing a message with parents regarding the financial benefits of September's excellent attendance. Margaret stated that her son's school offers rewards for good attendance. Gavin also noted that our counselors follow up with families who have poor attendance. Larry and the board discussed funding sources and how schools are funded regardless of how many IEP students any school has. Journey has \$2.9 million in cash and investments. The State budget update is more positive this month.

B. **Faculty Update:** Kelly Larson shared an update on Faculty activities including a special event with 8th graders and kindergarteners, and a special upcoming field trip for 8th grade. Faculty members are getting along very well and the schedule changes are allowing for more collaboration. Our new Special Education team is considerate of Journey special events, and are providing reliable, consistent services to students. Lack of parking is a challenge for staff.

C. **Parent Cabinet Update:** Renalani shared an update on Parent Cabinet activities including Harvest Faire preparations, volunteers, spirit wear sales, Cash for Clothes, and Fairy Market.

D. **Administrative Update:** Gavin shared his gratitude to Parent Cabinet, as well as an update on school programming/events, immunization compliance, annual giving campaign, field trips, and the rigor of Journey School's program. Gavin suggested sending out the alumni survey again soon, possibly at Harvest Faire with a special reward offered. Gavin stated that we have received numerous applications to serve on the Parent Advisory Committee, and six applicants submitted biographies as requested. We are attempting to find representatives for each subgroup. Renalani asked if hard copies of the application could be shared at the next Parent Cabinet meeting.

8 **SCHOOL OPERATIONS: Discussion/Action**

A. **Review of Minutes*:** The board agreed that there was no need to revise the minutes from past meetings.

B. **Fiscal Policy*:** Gavin and the board discussed the school's fiscal policy including increasing the dollar amount required for council approval, allowing for the use of vendor lines of credit, and a revision to the contract approval process to ensure compliance. Gaylen suggested changing the language under Purchasing item 7 to read: "The Administrator may use, or may authorize an individual to obtain and/or use a school credit card or a vendor line of credit..." Gavin stated that additional verbiage has been added to the fiscal policy to clarify that the Director may enter into contracts over \$10,000 to ensure regulatory compliance, subject to approval or ratification by the board. Amy requested to remove the reference to special education, so that it will apply to general compliance needs.

Margaret made a motion to approve the redline changes, including those noted above, to the Fiscal Policy. Melissa seconded the motion and it was unanimously approved.

	<p><i>Melissa made a motion to enter Closed Session. Jeannie seconded the motion and it was unanimously approved. Closed session began at 7:54 p.m. Gaylen, Kelly and Renalani departed from the meeting prior to the start of the closed session.</i></p>
9	<p>CLOSED SESSION</p> <p>A. Pursuant to Government Code 54957.6 - Executive Director Compensation</p> <p>B. Pursuant to Government Code 54956.9 - Potential Litigation</p> <p>Report out from Closed Session: <i>The board re-entered open session at 8:30 p.m.</i></p> <p>Item A: <i>Amy read aloud the proposed salary increase of 6.965% for the Executive Director, retroactive to July 1, 2024, with an annual COLA defined by the Department of Finance published in the Governor's final budget, and a term of 4 years. Mike made a motion to approve the Executive Director contract. Margaret seconded the motion and it was unanimously approved.</i></p> <p>Item B: <i>No action was taken.</i></p>
10	<p>Adjournment - Jeannie <i>made a motion to adjourn the meeting. Margaret seconded the motion and it was approved by all. The meeting was adjourned at 8:33 p.m.</i></p>

*Agenda publicly posted at Journey School on October 21, 2024.
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	1,330,727.86		1,330,727.86	343,358.00		343,358.00
Education Protection Account	8012	116,340.09		116,340.09	27,486.00		27,486.00
State Aid - Prior Years	8019			0.00			0.00
In Lieu of Property Taxes	8096	5,105,952.59		5,105,952.59	1,327,092.00		1,327,092.00
Other LCFF Transfers	8091, 8097			0.00			0.00
Total, Revenue Limit Sources		6,553,020.54	0.00	6,553,020.54	1,697,936.00	0.00	1,697,936.00
2. Federal Revenues							
No Child Left Behind	8290		50,806.00	50,806.00		2,095.00	2,095.00
Special Education - Federal	8181, 8182		95,009.16	95,009.16			0.00
Child Nutrition - Federal	8220			0.00			0.00
Other Federal Revenues	8110, 8260-8299			0.00			0.00
Total, Federal Revenues		0.00	145,815.16	145,815.16	0.00	2,095.00	2,095.00
3. Other State Revenues							
Special Education - State	8792		506,563.42	506,563.42			0.00
Special Education Mental Health Services	8590		46,192.37	46,192.37		12,784.00	12,784.00
Mandate Block Grant	8550		10,975.33	10,975.33			0.00
Charter School Facility Grant Program (SB 740)	8590			0.00			0.00
Lottery - Unrestricted	8560		105,530.86	105,530.86			0.00
Lottery - Restricted - Prop 20	8560		42,927.81	42,927.81		332.97	332.97
All Other State Revenues	StateRevAO		661,071.39	661,071.39	69.45	898,911.26	898,980.71
Total, Other State Revenues		116,506.19	1,256,754.99	1,373,261.18	69.45	912,028.23	912,097.68
4. Other Local Revenues							
All Other Local Revenues	LocalRevAO	436,151.36		436,151.36	113,142.10		113,142.10
Total, Local Revenues		436,151.36	0.00	436,151.36	113,142.10	0.00	113,142.10
5. TOTAL REVENUES		7,105,678.10	1,402,570.15	8,508,248.25	1,811,147.55	914,123.23	2,725,270.78
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	2,080,230.80	323,848.40	2,404,079.20	533,863.66	83,952.07	617,815.73
Certificated Pupil Support Salaries	1200	108,742.80	125,000.00	233,742.80	43,954.82	10,600.33	54,555.15
Certificated Supervisors' and Administrators' Salaries	1300	493,758.76	0.00	493,758.76	129,494.65	29,166.65	158,661.30
Other Certificated Salaries	1900			0.00			0.00
Total, Certificated Salaries		2,682,732.36	448,848.40	3,131,580.76	707,313.13	123,719.05	831,032.18
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	591,748.45	162,799.90	754,548.34	123,207.27	55,687.03	178,894.30
Non-certificated Support Salaries	2200	102,047.16		102,047.16	26,093.26		26,093.26
Non-certificated Supervisors' and Administrators' Sal.	2300			0.00			0.00
Clerical and Office Salaries	2400	443,467.87		443,467.87	149,623.99		149,623.99
Other Non-certificated Salaries	2900	54,498.54		54,498.54	26,335.87		26,335.87
Total, Non-certificated Salaries		1,191,762.01	162,799.90	1,354,561.91	325,260.39	55,687.03	380,947.42
3. Employee Benefits							
STRS	3100-3102	456,323.23	184,351.44	640,674.66	147,568.59	23,630.34	171,198.93
PERS	3200-3202	224,577.25	141,831.74	366,409.00	60,533.74	13,489.15	74,022.89
OASDI / Medicare / Alternative	3300-3302	116,259.73	18,962.49	135,222.22	29,699.63	6,053.98	35,753.61
Health and Welfare Benefits	3400-3402	457,930.18	38,267.40	496,197.58	235,538.19	8,809.55	244,347.74
Unemployment Insurance	3500-3502	1,937.25	305.82	2,243.07	503.54	89.70	593.24
Workers' Compensation Insurance	3600-3602	43,227.52		43,227.52	24,993.33		24,993.33
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	30,345.00		30,345.00	330.87		330.87
Total, Employee Benefits		1,330,600.15	383,718.90	1,714,319.05	499,167.89	52,072.72	551,240.61
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	45,206.63		45,206.63	18,910.45		18,910.45
Books and Other Reference Materials	4200	7,040.00		7,040.00	2,798.39		2,798.39
Materials and Supplies	4300	143,975.79	42,927.81	186,903.59	51,013.70	3,255.46	54,269.16
Noncapitalized Equipment	4400	30,000.00	14,800.00	44,800.00	15,003.74	16,417.94	31,421.68
Food	4700			0.00			0.00
Total, Books and Supplies		226,222.42	57,727.81	283,950.22	87,726.28	19,673.40	107,399.68

CHARTER SCHOOL INTERIM BUDGET REPORT

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

Charter School Name: Journey School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures							
Travel and Conferences	5200	20,800.00	5,150.00	25,950.00	2,280.78	402.00	2,682.78
Dues and Memberships	5300	16,110.00	4,765.00	20,875.00	9,160.50	4,300.00	13,460.50
Insurance	5400	73,276.00		73,276.00	68,926.79		68,926.79
Operations and Housekeeping Services	5500	181,519.70	15,813.00	197,332.70	63,438.63	76.29	63,514.92
Rentals, Leases, Repairs, and Noncap. Improvements	5600	202,058.72	18,156.20	220,214.92	107,162.45	3,458.43	110,620.88
Professional/Consulting Services and Operating Expend.	5800	826,983.49	453,457.15	1,280,440.65	228,619.02	137,024.87	365,643.89
Communications	5900	16,365.00		16,365.00	1,918.83		1,918.83
Total, Services and Other Operating Expenditures		1,337,112.92	497,341.35	1,834,454.27	481,507.00	145,261.59	626,768.59
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	127,952.32	662.39	128,614.70	41,067.42	2,003.80	43,071.22
Total, Capital Outlay		127,952.32	662.39	128,614.70	41,067.42	2,003.80	43,071.22
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		6,896,382.18	1,551,098.74	8,447,480.92	2,142,042.10	398,417.60	2,540,459.70
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		209,295.92	(148,528.59)	60,767.33	(330,894.55)	515,705.63	184,811.08
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	(147,866.20)	147,866.20	0.00	(119,139.22)	119,139.22	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(147,866.20)	147,866.20	0.00	(119,139.22)	119,139.22	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		61,429.72	(662.39)	60,767.33	(450,033.77)	634,844.85	184,811.08
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	2,749,436.03	26,962.12	2,776,398.15	2,749,436.03	26,962.12	2,776,398.15
b. Adjustments/Restatements to Beginning Balance	9793, 9795	62,520.14		62,520.14	62,520.14		62,520.14
c. Adjusted Beginning Balance		2,811,956.17	26,962.12	2,838,918.29	2,811,956.17	26,962.12	2,838,918.29
2. Ending Fund Balance, June 30 (E + F1c)		2,873,385.89	26,299.73	2,899,685.62	2,361,922.40	661,806.97	3,023,729.37
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	6,719.39	0.00	6,719.39
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 *	2,873,385.89	26,299.73	2,899,685.62	2,355,203.01	661,806.97	3,017,009.98
* Percent of Total Expenditures and Other Uses		34.01%	0.31%	34.33%	92.71%	26.05%	118.76%

Fiscal Year Ending June 30, 2025

CHARTER SCHOOL INTERIM BUDGET REPORT

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

Charter School Name: Journey School

Description	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
G. ASSETS							
1. Cash							
In County Treasury	9110				204,148.30	159,212.16	363,360.46
Fair Value Adjustment to Cash in County Treasury	9111						0.00
In Banks	9120				53,189.29	477,636.49	530,825.78
In Revolving Fund	9130						0.00
With Fiscal Agent	9135						0.00
Collections Awaiting Deposit	9140						0.00
2. Investments	9150				1,859,671.41		1,859,671.41
3. Accounts Receivable	9200				452.45		452.45
4. Due from Grantor Government	9290				461,720.95		461,720.95
5. Stores	9320						0.00
6. Prepaid Expenditures (Expenses)	9330				6,719.39		6,719.39
7. Other Current Assets	9340						0.00
8. Capital Assets (for accrual basis only)	9400-9499				375,232.80	24,958.32	400,191.12
9. TOTAL ASSETS					2,961,134.59	661,806.97	3,622,941.56
H. LIABILITIES							
1. Accounts Payable	9500				348,264.99		348,264.99
2. Due to Grantor Government	9590				35,178.00		35,178.00
3. Current Loans	9640						0.00
4. Deferred Revenue	9650						0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669				215,769.20		215,769.20
6. TOTAL LIABILITIES					599,212.19	0.00	599,212.19
I. FUND BALANCE							
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)					2,361,922.40	661,806.97	3,023,729.37

CHECK - - -

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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	
Tia Manushree	Admin. Assistant: School Nurse	Hourly/Non-Exempt	Agreed to 3 days a week through December
Jenny Wilkes	Admin. Assistant: School Nurse	Hourly/Non-Exempt	Substitute when needed
TBD	Admin Assistant: School Nurse	Salary/Exempt BENEFITS	Still Seeking FT nurse...would replace Tia and Nurse Contract with Agency (BELOW). Ideally 5 days a week/FT position

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

Cadence Lusinsky	Counselor	Salary/Exempt BENEFITS	
Emily Landrum	Counselor	FTE Salary/Exempt BENEFITS	New Hire
Jaime Lloyd	Receptionist/Communication Support	Hourly /Non-Exempt BENEFITS	
Vivienne Benjamin	Social Media and Event Support	Hourly /Non-Exempt/Part time	

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	
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	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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	
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	
Chandler Boyer	Main Class Teacher	F/T, Salary/Exempt	
Paul Breazeale	Main Class Teacher	F/T, Salary/Exempt	Paternity Leave –Spring Break to June
TBD	Long Term Sub	Per Diem/Exempt	Seeking
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	Maternity Leave – Likely January through Spring Break
TBD	Long Term Sub	Per Diem/Exempt	Seeking
Adam Kilcollins	Main Class Teacher	F/T, Salary/Exempt	
Maisony Schendel	Main Class Teacher	F/T, Salary/Exempt	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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)	New Position/New Role for Teacher
Miscellaneous	Guest Teachers/Subs.	As needed EXEMPT	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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	
TBD	Education Specialist	Salary/Exempt – PART TIME BENEFITS	Seeking (Due to Increase in # of anticipated IEPs – new enrollment)
Alyse Eckstrom	Speech Language Pathologist	Salary/Exempt BENEFITS	
Savannah Diasdado	Speech Language Pathologist Assistant	Salary/Exempt – PART TIME BENEFITS	New Hire
Dee Marzal	Occupational Therapist	Salary/Exempt – Part Time (16-20 hours)	New Hire – Started 9/23/24
Paraprofessionals	Paraprofessionals	NA – Full time (30 hours)	Contract with Strategic Kids
Lisa Ryan	School Psychologist	NA – Part Time	Contracted Service with Effectual Education
Various	Specialized Services (Vision Therapy, Audiology, Assistive Technology, etc)	NA – Part Time	Contracted Services with Effectual Education and BrightStar Care

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

SPECIALTY Teachers	TITLE/GRADE	SALARY or CONTRACTED HOURS PER WEEK & EXEMPT STATUS	OTHER INFO
Lindsay Fredrickson	Festival support and music teacher mentor	20 hours for 9 weeks of school year	New Role: Music and dancing support for Mayfaire and other festivals as needed. Mentorship and training of new music teacher
Samira Kasraie	Music Teacher Grades 1-3 and 7 th /8 th music elective	16 classes 8 prep 8 hours music support in main lesson BENEFITS	New Hire
Brandon Wilkes	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	
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	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

Tania Marquez	Lower Grades Art Enrichment and 7 th /8 th Grade Visual Arts	16 classes 8 prep BENEFITS	
Peter Kelley (DML Team)	Digital Media Literacy (DML)	2 classes 1 prep	
Joy Halverson	Games/ Movement	18 classes 9 hours prep BENEFITS	
TBD	Games/ Movement	17 classes 8.5 hours prep BENEFITS	No longer funded for 2023-2024 School Year
Sergio Huerta	Temporary Games/ Movement Teacher	16 classes 8 hours prep BENEFITS	Temporary role assigned to current employee
Joshua Crawford	Woodwork	16 classes 8 hours prep BENEFITS	
Janet Caballero	Spanish (Grades 1-8)	20 classes 10 hours prep BENEFITS	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

CLASSIFIED/INSTRUC-TIONAL 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
Summer Jones	TK Kindergarten Assistant	NON EXEMPT 25 hours per week BENEFITS	
Laura Valle	Kindergarten Assistant Independent Study and 1 st Grade Assistant	NON EXEMPT 30 hours per week BENEFITS	New Hire for 24-25 3 days per week – Wildflower kindergarten 2 Days per week – Seat based 1 st grade
Lily Shaw	ISP First Grade Assistant	NON EXEMPT 12 hours per week	
Josiah Adams	First Grade Assistant	NON EXEMPT 18 hours per week	3 Days per week
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 35- 11 hours per week BENEFITS	Reduced hours due to Games commitment
Carmen Paez	Campus Supervision Lead And Campus Support	NON EXEMPT 35 hours per week BENEFITS	New Hire for 24-25

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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 28 hours per week	
Darren Utterback	Elementary School Interventionist, Substitute Teacher, and Campus Support	NON EXEMPT 40 hours per week BENEFITS	
Joshua Crawford	Construction/ Maintenance	NON EXEMPT 5 hours per week BENEFITS	
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	

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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. Conversations are underway
Jahtziry Hernandez, Erin Warrack,	Little Acorns Leads	NON EXEMPT up to 15 hours per week*	New Role for employee in addition to assistant hours during kindergarten day
Lily Shaw, Summer Jones, Laura Valle, Issy Ortiz, Anna Whitney, Zephyr Reynolds	Little Acorns Assistants	NON EXEMPT up to 15 hours per week*	New Role for employee in addition to assistant hours during independent study school day
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

DRAFT JOURNEY SCHOOL STAFFING PLAN 2024-25

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 \$250,000
BrightStar Care	Special Education	1:1 Nurse, 1:1 Caretaker	Estimate \$85,000
BrightStar Care	School Nurse	Nurse on Thursdays and ½ day Friday	Estimate \$25,000
STRATEGIC KIDS	Staffing	Special Education Paraeducators/Substitutes	Estimate \$211,055 annually Increased estimate to \$275,000 – more staffing needed to support increase IEP minutes and services.
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
1 Main Class Teacher (mentoring for new Main Class Teacher hire)	Extra Duty Stipend	Hourly Stipend per CBA	5 hours monthly TOTAL

Journey School - A California Public Charter School

November 20, 2024

2:00 p.m.

BOARD RETREAT NOTES

*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 was live streamed via Zoom.
Meeting ID: 860 2502 9240 Passcode: 92629

	AGENDA ITEM
1	<p>Call to Order and Roll Call - The meeting was called to order at 2:14 p.m.</p> <p>BOARD MEMBERS: <i>Amy Capelle, Council President - PRESENT</i> <i>Melissa Dahlin, Council Vice President - PRESENT</i> <i>Margaret Moodian, Council Secretary - PRESENT</i> <i>Jeannie Lee, Board Member - PRESENT</i> <i>Michael Allbee, Board Treasurer - PRESENT</i></p> <p>ADVISORY POSITIONS: <i>Gavin Keller, Executive Director - PRESENT</i> <i>Shelley Kelley, Education Director - PRESENT</i> <i>Caryn Kaufman, Special Education Director - PRESENT</i> <i>Amanda Simmons, Independent Study Director - PRESENT [Departed at 3:30 p.m.]</i> <i>Paul Breazeale, JTA President - PRESENT</i> <i>Lisa O'Neill, Independent Study Representative - PRESENT</i> <i>Hellene Brodsky, Early Childhood Department Representa - PRESENT</i> <i>Kristi Kilcollins, Faculty Representative - PRESENT</i> <i>Candice Reese, Parent Cabinet President - PRESENT</i> <i>Renalani Moodley, Parent Cabinet Representative - PRESENT</i> <i>Gaylen Corbett, Clerical support - PRESENT</i></p>
2	<p>Approval of Agenda* Melissa made a motion to approve the agenda. Mike seconded the motion and it was unanimously approved.</p>
3	<p>Public Comment - There were no members of the public present at the meeting or on Zoom.</p>
4	<p>A. Journey School's History and Values - Hellene shared an overview of the history and values of Waldorf education. Lisa also shared some of the school's history.</p> <p>B. Tour of Campus - Gavin and Shelley led attendees on a tour of the new improvements on campus.</p> <p>C. Waldorf-Inspired Activity - Kristi led attendees through a form drawing activity.</p>

Journey School - A California Public Charter School

	<p>D. Journey School Current Information and Updates - Gavin and board members discussed the date of the December and January meetings. No changes were made. Shelley will share an inspirational passage at the December meeting.</p> <p>Gavin shared the successes of Journey School's educational program touching on social/emotional programs, faculty retention and teacher training, special education, and parent participation. He discussed finding ways to improve the balance between Waldorf standards and state standards, and the challenges gathering student achievement data that truly reflect the success of Journey School's program. Amy spoke about the gap in achievement that is often found between students who are economically disadvantaged or who have disabilities, and those who are not. She shared statistics that demonstrate how Journey is succeeding at minimizing this gap in achievement. Gavin mentioned challenges relating to facilities, SPED staffing and caseload numbers, administrators' time spent on student behavior incidents, high-needs parents, and the increased need for early exposure to literature to help identify students who will need extra learning support.</p>
	<p>E. SWOT Analysis - Amy and attendees discussed the school's Strengths, Weaknesses, Opportunities and Threats. Margaret led the discussion.</p>
	<p>F. Vision Board Exercise - Not covered</p>
	<p>G. Fundraising Discussion - Not covered. Mike requested that this be added to an upcoming council meeting.</p>
	<p>H. Community Partner Discussion - Not covered</p>
	<p>I. Draft Strategic Plan Development - Not covered</p>
	<p>J. Dinner and Continued Discussion of Strategic Plan - Amy shared suggestions for what the next steps will be to work towards a strategic plan for the school for the next 2-3 years. It is expected that the plan will be finalized in the new year.</p>
5	<p>Adjournment - Margaret made a motion to adjourn the meeting. Jeannie seconded the motion and it was unanimously approved. The meeting was adjourned at 6:31 p.m.</p>

JS Council Retreat 2024 S.W.O.T. Analysis

Strengths

- warmth, acceptance of individuality (even on board!)
- longevity of school hood (protected, knows how to play)
- Fiercely dedicated staff
- Commitment → Waldorf → Community → support staff
- Amazing leadership → multi-intelligences
- Highly nurturing environment
- magical ← we create it → transformation
- grow risk-taking (safe space)
- raise ethical people, truthful to the curriculum.

Specialties: Handwork, Woodwork, Art, music, games

Other Notes:

- specialties: empathy, inclusivity, open-minded
- students connected → feel belonging
- teachers embody connection
- parent commitment
- self-chosen school (collaboration for Green Start Garden)
- work to make it realized
- removing shame in conflict → regulated adults
- intellect heart
- diff modalities great asset
- holistic: singing, festivals, 1000's yrs traditions, verses (meaningful), slowing us down to imp of life
- everybody else is an NPC


Weaknesses

Facilities: Consistency, curriculum, interior, lack of

- Stay true to Waldorf ⇒ can get submerged under anxiety
- vs CA standards
- diff. for SpEd, not enough data
- hard to get data fr. teachers
- goals based on data *need longitudinal data
- K, 1, 2 realm esp.
- lack of resources/funding (currently good, but unpredictable)

Other Notes:

- volunteerism (20/80 syndrome)
- teachers not trained how to harness rigour + parent ed
- nonstancy in dev't info/Waldorf fr. teachers
- what's most imp + what's extra?
- need to refine our priority list
- "Child Find" ID kids w disabilities EARLY
- understanding neurodivergency, ASD, ADHD
- more ed understanding diagnoses levels
- Socio-emotional curriculum → CASTLE (SpEd) for adults
- Waldorf therapeutic practices



Opportunities

- Curative ed (Extra lesson) ricker
- RE-ENVISION Waldorf
 - stream-lined (vs ball chain)
 - current (marry the 2)
 - match needs
 - we have the possibility
- *more imp. than ever*
- Journey is a leader school thought leader
- Expand Summer training
- standardized/normed Waldorf curr. (could be project-based)
- possibility of interns?
- opp to tell our story and to ↑ people

Other Notes:

- Journey's own SpEd to Waldorf becomes the model
- \$ to present @ conferences. (pay teachers!)
- Waldorf 10/ as summer offering
- more Socio-emotional learning → conflict regulation
- after-school clubs for teachers
- understanding parental barriers
- grab data ← AI
- accredited training?!
- more prepared
- possible \$ revenue
- planning time / tests.
- power of storytelling

Threats

- student needs & time needed/parent needs, IEP's, 504's
- lack of space
- change of OC demographics pandemic aftermaths (Pillaged theory)
- house costs ↑
- kids ↓, less \$
- greater competition for schools
- difficulties of double-tracked school
- Succession!?! what's the plan (with it to do double or like Shalir & Gavin) transition planning... teachers Board Parent Cabinet
- SpEd \$ rising at all schools (but Journey has lowest % of any charter)
- can't turn them away
- encroachment on gen. fund (\$\$) has accounted
- CUSD may sell surplus land (more charter friendly)

Other Notes:

- Teacher \$\$ double gap
- Parents aren't as aware of Waldorf dev't curriculum pacing
- danger
- throwing baby out w bathwater
- Striking w Waldorf ideology
- Attend Alliance Conf in LA @ Ocean Charter
- 20% SpEd understanding neurodivergency

JS Council Retreat 2024 S.W.O.T. Analysis

Goals

- More sustainable campus
 - facilities
 - Tour Samueli school
 - Samueli Academy
 - specialize in
 - without increased
 - sanitation
 - SPED data for rechartering
 - How to capture Title I → IEP Support Circle →
- Data - gather, capture data on current + alumni
 - teachers - social emotional support
 - students - more people
- Support for \$ \$
- Waldorf assessments (normalize + find our baseline)
 - create rubric - Suzanna's screening
 - kids coming in unable to jump rope (or even speak)
- More staff
- Re-adjusting to post-Pandemic world
 - Trust, high anxiety,
 - Trim other parts of program
- Increase salary to be more comparable
 - (get in range - w/ other teachers)
- * Develop funding sources (grants, dev. relationships w/ sponsors)
 - parent funding.
 - home school
- Hire somebody to do this
- Bring social emotional training full circle
 - parent at teacher training.
- Thought Leadership
 - share w/ world, ie conferences
- Lead Conference here @ Journey

GOALS cont'd

- Re-envisioning Waldorf - vision of balanced school
 - meeting today's child
 - use our imaginations + respond
- smaller classrooms
- sustainability for teachers (for longevity + effectiveness)
 - therapy groups → self-care
- DEIJ - groups, inclusivity

Journey School Council Regular Meeting Schedule

Approved 6.25.24

Revised 8.22.24

Revised 9.26.24

2024-25 School Year

Day	Date	Year	Notes	
	July	2024	No regular meeting	
Thursday	August 22	2024	*	Margaret
Thursday	September 26	2024	*	Jeannie
Thursday	October 24	2024	*	Mike
Wednesday	November 20	2024	Board Retreat 2pm start	
Thursday	December 12	2024	^	Shelley
Thursday	January 23	2025	*	Jeannie
Thursday	February 27	2025	*	Cassie
Thursday	March 27	2025	*	Gavin
Thursday	May 1	2025	^	Shelley
Thursday	May 29	2025	^	Amy
Thursday	June 16	2025	^ Annual Meeting	Mike

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

Special Meeting

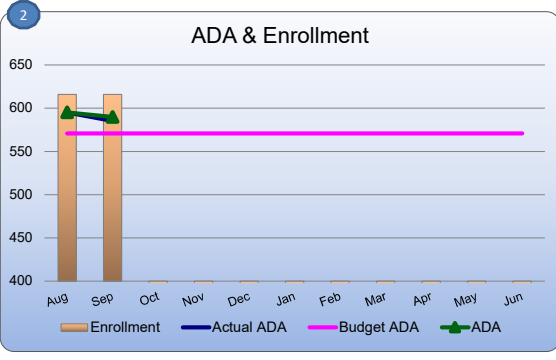
All regular meetings normally start at 6:00 pm, but time is subject to change if needed for Council members' schedules and is different for any retreats. Meetings may be held in-person and/or virtually via Zoom based on public health considerations. Check each agenda for the meeting location.

JOURNEY SCHOOL - Financial Dashboard (October 2024)

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's Fiscal Outlook for Education—Positive, but Modest

November 20, 2024, the Legislative Analyst's Office (LAO) released its 2025-26 Budget Fiscal Outlook (Fiscal Outlook) report that includes a specific forecast for Proposition 98 affecting TK-12 and community college agencies. While better-than-expected General Fund revenues are offset by higher spending, the state can anticipate a relatively balanced budget for the 2025-26 fiscal year. The LAO warns, however, that the state is likely to face deficits in the outyears due to anomalously high spending obligations that lawmakers would need to address either through program reductions or increased revenue vis a vis tax increases.

Within the broader context of the multiyear State Budget condition, the Fiscal Outlook revises estimates of the Proposition 98 minimum guarantee for 2024-25, issues an estimate for 2025-26, projects a statutory cost-of-living adjustment (COLA) for 2025-26 of 2.46%.

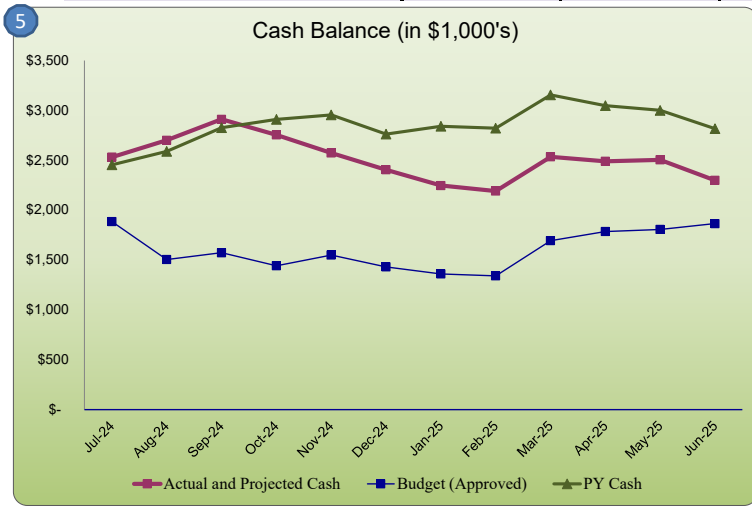
The LAO's forecast of the statutory COLA increases to above-average trends of 3.00% beginning in 2026-27 through the 2028-29. The Proposition 98 costs associated with estimated outyear COLAs are \$3.2 billion, \$4.0 billion, and \$4.3 billion in 2026-27, 2027-28, and 2028-29, respectively.

3 Attendance Analysis

	Actual through Month 2	Forecasted P2	Budgeted P2	Budget Variance B/(W)	FY 23-24	FY 22-23
Enrollment	616	613	613	0	587	571
Attendance %	95.8%	94.7%	93.1%	1.6%	93.3%	92.1%
Avg Daily Attendance (ADA)	589.89	581.23	570.84	10.39	549.71	533.24

4 Income Statement

	Actual through 10/31/24	Forecast as of 10/31/24	FY 24-25 Budget	Budget Variance B/(W)	FY 23-24	FY 22-23
Local Control Funding Formula	1,697,936	6,672,065	6,553,021	119,045	6,138,343	5,503,044
Federal Revenue	2,095	146,243	145,815	428	148,993	127,380
State Revenue	912,098	987,055	866,698	120,357	505,447	979,037
Other Local Revenue	75,371	779,888	687,715	92,174	85,124	47,713
Grants/Fundraising	37,771	255,000	255,000	0	243,600	293,886
TOTAL REVENUE	2,725,271	8,840,251	8,508,248	332,003	7,121,507	6,951,059
<i>Total per ADA</i>		15,210	14,905	305	12,955	13,036
<i>w/o Grants/Fundraising</i>		14,771	14,458	313	12,512	12,484
Certificated Salaries	831,032	3,130,995	3,131,581	586	2,358,174	2,091,898
Classified Salaries	380,947	1,512,047	1,354,562	(157,485)	1,267,994	1,161,891
Benefits	551,241	1,771,820	1,714,319	(57,501)	1,257,924	1,230,170
Student Supplies	107,400	284,967	283,950	(1,017)	259,102	395,837
Operating Expenses	626,769	1,975,430	1,834,454	(140,975)	1,776,809	1,619,604
Other	43,071	132,964	128,615	(4,349)	107,190	26,002
TOTAL EXPENSES	2,540,460	8,808,222	8,447,481	(360,741)	7,027,193	6,525,402
<i>Total per ADA</i>		15,154	14,798	(356)	12,783	12,237
NET INCOME / (LOSS)	184,811	32,029	60,767	(28,738)	94,314	425,657
OPERATING INCOME	227,882	164,993	189,382	(24,389)	201,504	451,659



Year-End Cash Balance

Projected	Budget	Variance
2,298,602	1,864,867	433,736

6 Balance Sheet

	6/30/2024	10/31/2024	6/30/2025 FC
Assets			
Cash, Operating	2,817,148	2,753,858	2,298,602
Accounts Receivable	835,276	461,721	1,188,290
Due From Others	452	452	452
Other Assets	249,875	134,222	69,400
Net Fixed Assets	315,760	272,688	197,796
Total Assets	4,218,511	3,622,942	3,754,541
Liabilities			
A/P & Payroll	314,789	439,086	559,182
Due to Others	226,835	157,512	322,340
Deferred Revenue	835,353	0	0
Other Liabilities	2,615	2,615	2,072
Total Debt	0	0	0
Total Liabilities	1,379,592	599,212	883,593
Equity			
Beginning Fund Bal.	2,682,084	2,838,918	2,838,918
Net Income/(Loss)	156,834	184,811	32,029
Total Equity	2,838,918	3,023,729	2,870,947
Total Liabilities & Equity	4,218,511	3,622,942	3,754,541
Days Cash on Hand	149	116	97
Cash Reserve %	40.7%	31.7%	26.5%



Actuals as of 10/31/2024

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Accrual	FORECAST		Budget Variance
	Jul-24	Aug-24	Sep-24	Oct-24										Jul-24 - Jun-25	Better / (Worse)	
Change in Due to	(875)	(894)	(781)	(66,774)	(15,657)	(15,640)	(15,645)	(15,651)	(15,656)	(15,661)	(15,667)	(15,672)	290,077	95,504		889,409
Change in Accrued Vacation	-	-	-	-										-		-
Change in Payroll Liabilities	(77,526)	42,658	77,667	(17,636)										25,163		25,163
Change in Prepaid Expenditures	55,464	(1,860)	(514)	-								(60,426)		(7,336)		56,502
Change in Deposits	-	-	-	-										-		-
Change in Deferred Revenue	(835,353)	-	-	-										(835,353)		(835,353)
Change in Other Long Term Assets	15,631	15,638	15,644	15,650	15,656	15,640	15,645	15,651	15,656	15,661	15,667	15,672		187,811		
Change in Other Long Term Liabilities	-	-	-	-									(543)	(543)		
Depreciation Expense	10,768	10,768	10,768	10,768	11,018	11,268	11,268	11,268	11,268	11,268	11,268	11,268		132,964		4,349
Cash Flow from Investing Activities	-	-	-	-												
Capital Expenditures	-	-	-	-	-	(15,000)	-	-	-	-	-	-		(15,000)		-
Ending Cash Balance	2,531,017	2,700,535	2,910,872	2,753,858	2,572,561	2,405,231	2,246,743	2,190,656	2,534,941	2,489,979	2,503,788	2,298,602	2,298,602	2,298,602		433,736

Journey School Financial Analysis October 2024

Net Income

Journey School is projected to achieve a net income of \$32,029 in FY24-25 compared to \$60,767 in the board-approved budget. This is \$44,250 less than the board-approved budget.

Balance Sheet

As of October 31, 2024, the school's cash balance was \$2,753,858. By June 30, 2025, the school's cash balance is projected to be \$2,298,602.

As of October 31, 2024, the Accounts Receivable balance was \$461,721.

As of October 31, 2024, the Accounts Payable balance, including payroll liabilities, totaled \$439,086.

Income Statement

Revenue

Total revenue for FY24-25 is projected to be \$8,840,251 which is \$332,003 more than the budgeted amount.

- LCFF is projected to be \$119,045 over budget based on the projected higher ADA for the school.
- State Revenue Other is projected to be \$102,466 over budget as the school will recognize additional Learning Recovery Emergency Block Grant Funds.
- Childcare and Enrichment Fees are projected to be \$67,000 over budget based on higher expected participation rates.

Expenses

Total expenses for FY24-25 are projected to be \$8,808,007 which is \$360,526 more than the budgeted amount.

- Classified Salaries are projected to be \$57,501 over budget based on the updated staffing plan.
- Special Education Services are projected to be \$98,750 over budget due to additional student needs.

ADA

The budgeted P2 ADA is 570.84 based on an enrollment of 613 and a 93.1% attendance rate.

Month 1 ADA: 595.11

Month 2 ADA: 585.20

Note- Forecast variances of \$40,000 and 10% of budget will be discussed in this report.

**Journey School
Check Register
For the Month Ending October 31, 2024**

Check #	Vendor Name	Date	Description	Amount
1006563	RITA KANDEL	10/1/2024	REIM020124RK	91.24
2621M	TANAKA FARMS, INC.	10/1/2024	10/24 - 3RD GRADE FIELD TRIP	1,136.00
2622M	CATALINA ISLAND CAMPS	10/1/2024	10/24 - 5TH GRADE FIELD TRIP	17,275.73
2623M	CONTRERAS CONSTRUCTION	10/1/2024	09/24 - WASHER & SHED REPAIRS	2,592.72
2624M	DOYLE FOWLER	10/1/2024	09/24 - PIANO TUNING	350.00
2625M	CASEY CORBETT	10/4/2024	10/24 - CONSTRUCTION SERVICES	784.00
1006564	SOUTHERN CALIFORNIA EDISON	10/7/2024	08/29/24-09/30/24 - ELECTRIC	8,999.72
A019404	GOTO COMMUNICATIONS, INC	10/7/2024	(1) TELEPHONE HANDSET	59.89
A019405	EARTHROOTS FIELD SCHOOL, INC.	10/7/2024	10/24 - ECO-LITERACY INSTRUCTION	2,391.67
A019406	OC DAVOC ENTERPRISES, INC.	10/7/2024	09/24 - JANITORIAL SERVICE	9,108.48
A019407	KAISER PERMANENTE (3383)	10/7/2024	11/24 - HEALTH PREMIUM & RETRO ADJ	27,679.75
A019408	OC DAVOC ENTERPRISES, INC.	10/7/2024	PAPER TOWELS, TOILET TISSUE, LINERS, ETC	1,032.13
E017598	ORANGE COUNTY	10/7/2024	09/16/24-09/20/24 - NURSE	3,052.57
E017599	MERCURIUS	10/7/2024	COLORED PENCILS	192.22
P060862	REVOLUTION OFFICE	10/7/2024	05/15/24-08/14/24 - COPIER OVERAGES	1,904.95
P060863	UNITED HEALTHCARE	10/7/2024	10/24 - HEALTH PREMIUM	23,009.07
P060864	SWING EDUCATION, INC	10/7/2024	09/14/24-09/20/24 - SUBSTITUTE TEACHERS MICHAELS - MAGNETIC STRIPS, CRAFT	1,663.20
P060865	PAUL BREAZEALE	10/7/2024	SUPPLIES	10.51
P060866	GRACE LAHATT	10/7/2024	HOME DEPOT - KEYS MULTIPLE VENDORS - SHELVING BINS, STORAGE BINS, TUBS, ETC	25.67
P060867	KRISTINE L REYNOLDS	10/7/2024	STORAGE BINS, TUBS, ETC	727.97
P060868	MOULTON NIGUEL WATER 3587	10/7/2024	08/19/24-09/16/24 - WATER SERVICES INK CARTRIDGES, PAPER, FOLDERS, INDEX	190.23
P060869	STAPLES (DET 27100234)	10/7/2024	CARDS, ETC	679.33
P060870	MOULTON NIGUEL WATER 3586	10/7/2024	08/19/24-09/16/24 - WATER SERVICES	229.53
2626M	CONTRERAS CONSTRUCTION	10/8/2024	09/24-10/24 - BUILDING PROJECTS	2,608.00
2627M	SYNERGIA LEARNING CENTER	10/10/2024	06/25 - 8TH GRADE FIELD TRIP DEPOSIT	10,000.00
2628M	FIRST NATIONAL BANK OF OMAHA	10/10/2024	09/24 - CREDIT CARD PURCHASES 08/24-09/24 - MENTORSHIP FOR MUSIC	19,181.47
2629M	LINDSAY FREDERIKSEN	10/10/2024	CLASSES	2,607.60
1006565	STRATEGIC KIDS, LLC	10/14/2024	09/24 - INSTRUCTIONAL AIDES 08/26/24-09/25/24 - PHONE & HOTSPOT FOR FACULTY USE	29,223.00
A019530	VERIZON WIRELESS	10/14/2024	FACULTY USE	79.19
A019531	YOUNG, MINNEY & CORR, LLP	10/14/2024	09/24 - LEGAL SERVICES	1,175.00
A019532	GOTO COMMUNICATIONS, INC	10/14/2024	10/24 - PHONES	906.28
E017673	BRIGHTSTAR CARE OF SOUTH ORANGE COUNTY	10/14/2024	09/23/24-09/27/24 - NURSE	2,786.51
E017674	ALLIANCE FOR PUBLIC WALDORF EDUCATION	10/14/2024	FY24-25 - MEMBERSHIP DUES MULTIPLE VENDORS - LUMBER, HARDWARE, PAINT, ETC	4,300.00
P061158	DARREN UTTERBACK	10/14/2024	PAINT, ETC	930.68
P061159	STRATEGIC KIDS, LLC	10/14/2024	09/24 - EXPANDED LEARNING OPPORTUNITIES PROGRAM	4,522.00
P061160	BRANDON WICKES	10/14/2024	MULTIPLE VENDORS - GROCERIES FOR COOKING CLASS, TOOLS, ETC	167.93
P061161	SWING EDUCATION, INC	10/14/2024	09/28/24-10/04/24 - SUBSTITUTE TEACHERS	2,376.00
1006566	EXCELLENT EDUCATION DEVELOPMENT	10/21/2024	09/24 - MANAGEMENT CONTRACT FEE, CALPADS, SIS SUPPORT & FEES	13,924.03
2630M	WELLS FARGO 9313	10/21/2024	09/24 - CREDIT CARD PURCHASES	3,797.15
2631M	WESTWIND SAILING LLC	10/21/2024	10/24 - 8TH GRADE FIELD TRIP 10/08/24-11/07/24 - INTERNET & TELECONNECT	1,100.00
E017837	COX COMMUNICATIONS	10/21/2024	FUND	231.75
E017838	MERCURIUS	10/21/2024	MODELING CLAY	178.94
E017839	ALPINE FRESH USA	10/21/2024	09/24 - BOTTLED WATER SERVICE	479.75
E017840	DEPARTMENT OF JUSTICE	10/21/2024	09/24 - FINGERPRINTS	826.00
P061542	CR&R INCORPORATED	10/21/2024	10/24 - WASTE & RECYCLING SERVICES MULTIPLE VENDORS - PLAYGROUND BALLS & HULA HOOPS	785.25
P061543	JOY HALVERSON	10/21/2024	HULA HOOPS	467.08

**Journey School
Check Register
For the Month Ending October 31, 2024**

Check #	Vendor Name	Date	Description	Amount
P061544	KRISTINE L REYNOLDS	10/21/2024	TARGET - STORAGE BINS	51.72
P061545	SWING EDUCATION, INC	10/21/2024	10/05/24-10/11/24 - SUBSTITUTE TEACHERS	237.60
P061546	REVOLUTION OFFICE	10/21/2024	09/12/24-10/11/24 - COPIER LEASE	630.34
2632M	GUARDIAN	10/24/2024	11/24 - HEALTH PREMIUM	3,326.14
2633M	COLONIAL LIFE	10/24/2024	11/24 - INSURANCE PREMIUM	655.52
2634M		10/25/2024	10/24 - PAYROLL	2,116.48
E017982	ULINE	10/28/2024	BROOM &, DUSTPAN SETS	362.27
E017983	BRIGHTSTAR CARE OF SOUTH ORANGE COUNTY	10/28/2024	10/07/24-10/11/24 - NURSE 09/24 - STUDENT MEALS ADMIN FEE & FY24-25	2,711.77
P061911	CUSD - FOOD & NUTRITION SERVICES	10/28/2024	- MEALS SOFTWARE	4,300.00
P061912	AMAZON (ABPL)	10/28/2024	PAGE HOLDERS, BANDAGES, FOLDERS, ETC FY24-25 - WORKERS COMPENSATION	187.92
P061913	MARSH & MCLENNAN AGENCY LLC	10/28/2024	PREMIUM (4 OF 10)	3,913.00
P061914	CAPISTRANO UNIFIED SCHOOL	10/28/2024	08/19/24-09/16/24 - WATER USE	1,179.20
P061915	BROWN SHEEP CO., INC.	10/28/2024	YARN MULTIPLE VENODRS - PAPER, DOWELS,	80.08
P061916	AMANDA HAMMOND	10/28/2024	COTTON, FABRIC, ETC	457.00
P061917	LITTLE ACORN AFTERNOONS	10/28/2024	TOYS, PUZZLES, CRAFT SUPPLIES, ETC	200.00
P061918	SWING EDUCATION, INC	10/28/2024	10/12/24-10/18/24 - SUBSTITUTE TEACHERS	475.20
P061919	KRISTINE L REYNOLDS	10/28/2024	AMAZON - BELLS, XYLOPHONES, CRAFTS,	140.34
Total				226,864.77

Board Report on Journey School Achievement

Overview of Assessment Systems

Journey School participates annually in The California Assessment of Student Performance and Progress (CAASPP) administration, which for Journey School includes the Smarter Balanced Summative Assessments (SBAC) and the California Science Test (CAST). Additional assessments include the California Alternate Assessments (CAAs), the CAA for Science and the California Spanish Assessment (CSA), which are administered across the state if a specific student is eligible for the assessments. Currently these assessments are not administered for students enrolled at Journey School. An overview of the assessment system is provided below and the hyperlinks can be used to take a deeper dive into the assessments, including sample questions, blueprints, scoring guides, test duration, etc.

Smarter Balanced Summative Assessments

Students in grades three through eight at Journey take the [Smarter Balanced Summative Assessments for English language arts/literacy \(ELA\) and mathematics](#). These assessments are administered online. A student may be exempted from taking the Smarter Balanced assessments in the following three situations:

1. The student is taking the CAAs.
2. The student has been designated as an English learner and is within his or her first 12 months of enrollment in a U.S. school as of April 15 of the previous year. (This exemption applies only to the ELA portion of the Smarter Balanced Summative Assessment.)
3. The parent has expressed in writing that his or her student should be excluded from taking the summative assessments.

California Science Test

The [CAST](#) can be administered to all students in grades five and eight at Journey School. This assessment is administered online. A student may be exempted from taking the CAST in the following three situations:

1. The student is taking the CAAs.
2. The parent has expressed in writing that his or her student should be excluded from taking the summative assessments.

In addition to the CAASPP administration, Journey School utilizes Fastbridge interim assessments developed by Illuminate Education in grades three through eight. Please click [here](#) for an overview of the various assessments included in Fastbridge. Data generated from the assessment system serves as an additional source of information for evaluation of student performance and progress as well as data to guide instructional planning. Additionally, Fastbridge is one of the 14 assessment systems approved by the California State Board of Education that charter schools may use to gather “verified data” for charter renewal purposes. Verified data is defined as assessment data from nationally-recognized, valid, peer-reviewed, reliable sources that are externally produced and can be used as alternative information to show that a school achieved measurable increases in academic

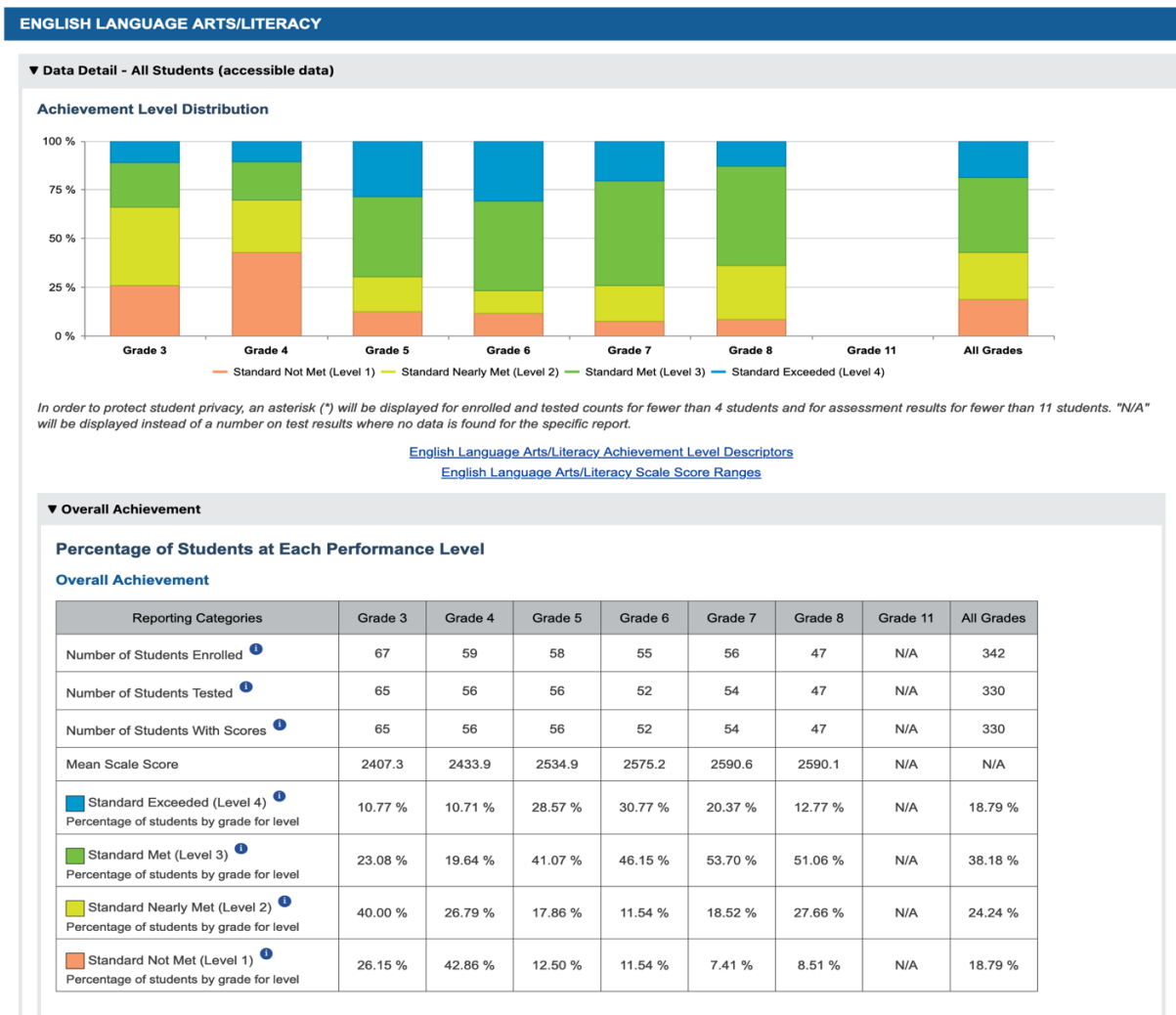
achievement, as defined by at least one year’s progress. Authorizers are now required to consider “verified data” for charter school renewals in accordance with Assembly Bill (AB) 1505. For a more in-depth analysis of AB 1505, [please see Lozano Smith Client News Brief No. 49.](#)

Analysis of Assessment Data

Detailed assessment results were compiled by Multiple Measures and pertinent reports are shared herein:

SBAC Achievement

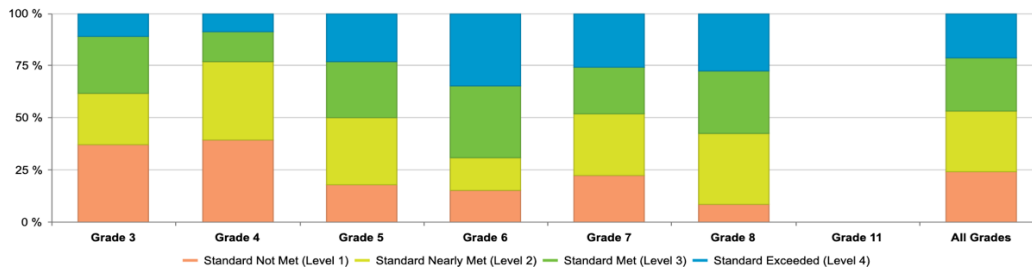
Journey had 330 students participate in the 2024 SBAC assessments, this was an increase from 311 students in 2023. Of the 330 students who tested, the metric the State uses to determine overall school performance and progress is the percent of students who have met and or exceeded grade level standard. Overall performance results in math and English language arts (ELA) improved from prior year results...the percentage of students who met and or exceeded the standard in ELA increased by 1% and in math by 1.5%. While the improvements were small, we were pleased to be moving in the right direction whereas we experienced a slight decline when comparing 2022 and 2023 results one year ago. Detailed results by grade level are displayed below and further insights/details will be discussed at the board meeting.



MATHEMATICS

▼ Data Detail - All Students (accessible data)

Achievement Level Distribution



In order to protect student privacy, an asterisk (*) will be displayed for enrolled and tested counts for fewer than 4 students and for assessment results for fewer than 11 students. "N/A" will be displayed instead of a number on test results where no data is found for the specific report.

[Mathematics Achievement Level Descriptors](#)
[Mathematics Scale Score Ranges](#)

▼ Overall Achievement

Percentage of Students at Each Performance Level

Overall Achievement

Reporting Categories	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Number of Students Enrolled ¹	67	59	58	55	56	47	N/A	342
Number of Students Tested ¹	65	56	56	52	54	47	N/A	330
Number of Students With Scores ¹	65	56	56	52	54	47	N/A	330
Mean Scale Score	2412.4	2423.6	2523.1	2574.7	2558.5	2600.2	N/A	N/A
Standard Exceeded (Level 4) ¹ Percentage of students by grade for level	10.77 %	8.93 %	23.21 %	34.62 %	25.93 %	27.66 %	N/A	21.21 %
Standard Met (Level 3) ¹ Percentage of students by grade for level	27.69 %	14.29 %	26.79 %	34.62 %	22.22 %	29.79 %	N/A	25.76 %
Standard Nearly Met (Level 2) ¹ Percentage of students by grade for level	24.62 %	37.50 %	32.14 %	15.38 %	29.63 %	34.04 %	N/A	28.79 %
Standard Not Met (Level 1) ¹ Percentage of students by grade for level	36.92 %	39.29 %	17.86 %	15.38 %	22.22 %	8.51 %	N/A	24.24 %

SBAC Subgroup Achievement

Please refer to the chart below regarding our notable student subgroup achievement levels. Similarly, to all school results we saw an increase in performance for nearly all student subgroups, Note: if a subgroup is not listed below, that subgroup has fewer than 11 test takers and therefore data was suppressed by CAASPP to protect student privacy. Further details of subgroup performance will be highlighted at the board meeting.

ALL STUDENTS	2023 ELA	2024 ELA	2023 Math	2024 Math
	55.30%	56.97%	45.98%	46.97%
Subgroup	2023 ELA	2024 ELA	2023 Math	2024 Math
w/ reported disability	30.88%	35.14%	17.64%	20.27%
Socio-eco. disadvantaged	44%	62.75%	37.34%	52.94%
Female	62.07%	65.82%	44.83%	44.93%
Male	49.40%	48.84%	46.99%	48.83%
Asian	66.67%	57.90%	66.66%	68.42%
Hispanic/Latino	48.18%	49.21%	34.42%	46.03%
White	52.04%	60.33%	46.20%	45.11%
Two or More Races	74.51%	60%	56.86%	50.91%

CAST Achievement

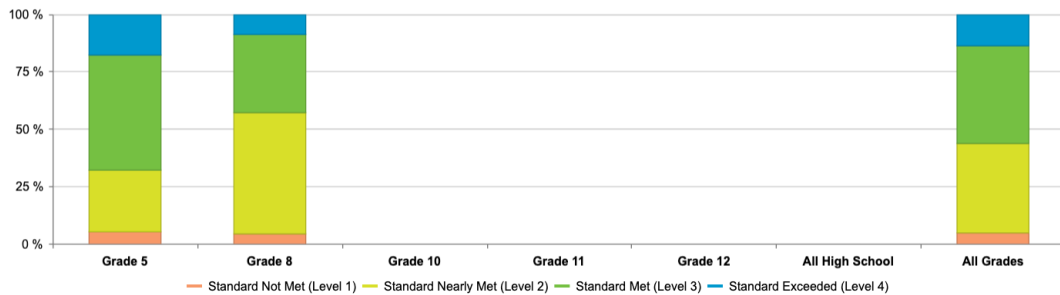
As shared, students in 5th and 8th grade participate in the CAST (Science) assessment. We saw a dramatic improvement in 2024, when compared to the 2023 assessment. There was a 16.72% increase in this metric; 56.31% of students met or exceeded the standard in the 2024.

Journey School adopted a formalized science curriculum in 5th grade and a science class is scheduled once a week. This was a new program for Journey School whereas science standards were previously addressed through integrated classes, experiences, and main lesson blocks in the primary grades. We believe this program coupled with EarthRoots standards aligned experiences helped to improve scores.

SCIENCE

▼ Data Detail - All Students (accessible data)

Achievement Level Distribution



In order to protect student privacy, an asterisk (*) will be displayed for enrolled and tested counts for fewer than 4 students and for assessment results for fewer than 11 students. "N/A" will be displayed instead of a number on test results where no data is found for the specific report.

[Science Achievement Level Descriptors](#)

[Science Scale Score Ranges](#)

Percentage of Students at Each Performance Level

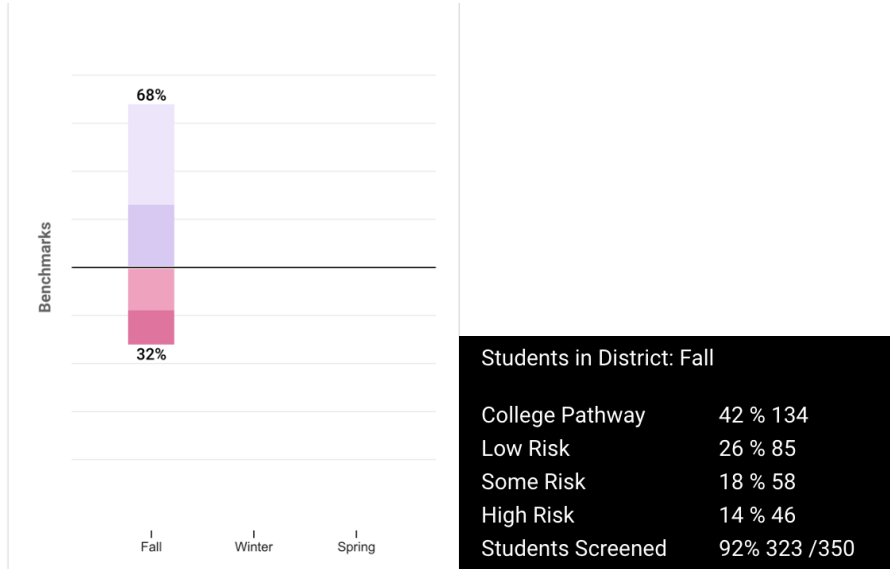
Overall Achievement

Reporting Categories	Grade 5	Grade 8	Grade 10	Grade 11	Grade 12	All High School	All Grades
Number of Students Enrolled ¹	58	47	N/A	N/A	N/A	N/A	105
Number of Students Tested ¹	56	47	N/A	N/A	N/A	N/A	103
Number of Students with Scores ¹	56	47	N/A	N/A	N/A	N/A	103
Mean Scale Score	217.0	407.7	N/A	N/A	N/A	N/A	N/A
Standard Exceeded (Level 4) ¹ Percentage of students by grade for level	17.86 %	8.51 %	N/A	N/A	N/A	N/A	13.59 %
Standard Met (Level 3) ¹ Percentage of students by grade for level	50.00 %	34.04 %	N/A	N/A	N/A	N/A	42.72 %
Standard Nearly Met (Level 2) ¹ Percentage of students by grade for level	26.79 %	53.19 %	N/A	N/A	N/A	N/A	38.83 %
Standard Not Met (Level 1) ¹ Percentage of students by grade for level	5.36 %	4.26 %	N/A	N/A	N/A	N/A	4.85 %

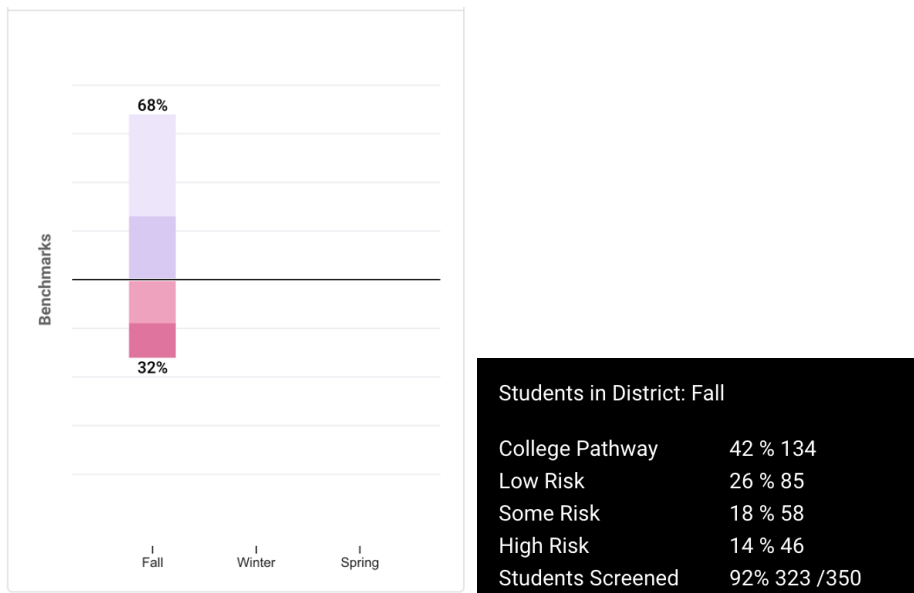
Illuminate Education Fastbridge Assessment – Fall 2024

323 students were assessed in October of 2024 using a criterion referenced assessments called Fastbridge. Results in math and reading are displayed below:

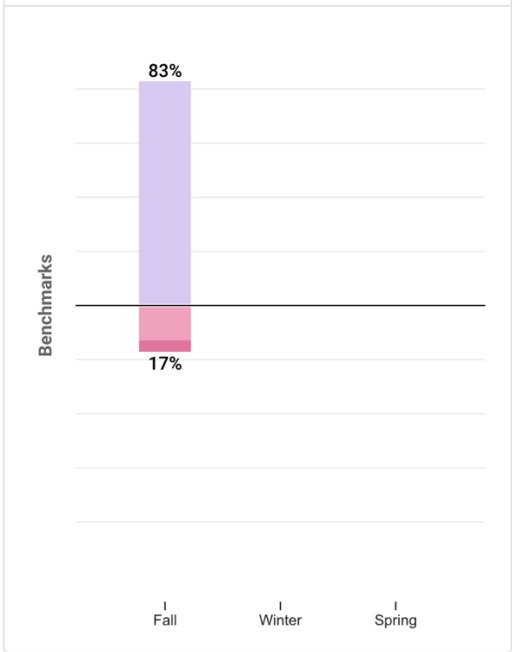
MATH



READING



SOCIAL EMOTIONAL (SAEBRS)



Students in District: Fall

Low Risk	83 % 43
Some Risk	13 % 7
High Risk	4 % 2
Students Screened	15% 52 /350

California Dashboard

To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures. For state measures, performance is based on two factors: (1) Current year results, and (2) whether results improved from the prior year. School performance is then presented using the following graphics



Journey School’s Dashboard can be reviewed below. Currently the school is classified as a “high performing” charter using the state’s indicators and measures.

The screenshot shows the 'California School DASHBOARD' interface for 'Journey'. The header includes navigation links: Home, About, State Summary, Search, More Information, and Select Language. The main content area is titled 'SCHOOL PERFORMANCE OVERVIEW' and features a 'Generate PDF Report' button and a 'View Additional Reports' button. A dropdown menu shows the year '2024'. The dashboard displays several performance metrics:

- Chronic Absenteeism:** Yellow
- Suspension Rate:** Green
- English Learner Progress:** No Performance Color
- English Language Arts:** Green
- Mathematics:** Green
- Basics: Teachers, Instructional Materials, Facilities:** STANDARD MET
- Implementation of Academic Standards:** STANDARD MET
- Parent and Family Engagement:** STANDARD MET
- Local Climate Survey:** STANDARD MET
- Access to a Broad Course of Study:** STANDARD MET

**JOURNEY SCHOOL
CHARTER SCHOOL NUMBER: 0294**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024

CLA - DRAFT -
FOR DISCUSSION PURPOSES ONLY

**JOURNEY SCHOOL
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YEAR ENDED JUNE 30, 2024**

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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, 2024, 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, 2024, 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 November 29, 2024 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

Glendora, California
November 29, 2024

**JOURNEY SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,283,948
Investments	1,533,199
Accounts Receivable - Federal and State	834,193
Accounts Receivable - Other	1,535
Prepaid Expenses and Other Assets	59,809
Total Current Assets	3,712,684

LONG-TERM ASSETS

Right of Use Asset - Operating	190,065
Property, Plant, and Equipment, Net	315,759
Total Long-Term Assets	505,824

Total Assets	\$ 4,218,508
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LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 349,967
Deferred Revenue	835,353
Operating Lease Liability, Current Portion	191,669
Total Liabilities	1,376,989

LONG-TERM LIABILITIES

Operating Lease Liability, Net of Current Portion	2,602
Total Long-Term Liabilities	2,602

NET ASSETS

Without Donor Restriction	2,838,917
Total Net Assets	2,838,917

Total Liabilities and Net Assets	\$ 4,218,508
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See accompanying Notes to Financial Statements.

**JOURNEY SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

REVENUES

State Revenue:	
State Aid	\$ 1,280,376
Other State Revenue	505,447
Federal Revenue:	
Grants and Entitlements	148,993
Local Revenue:	
In-Lieu Property Tax Revenue	4,857,967
Contributions	127,570
Investment Income	80,778
Other Revenue	120,375
Total Revenues	<u>7,121,506</u>

EXPENSES

Program Services	5,621,805
Management and General	1,342,868
Total Expenses	<u>6,964,673</u>

CHANGE IN NET ASSETS

156,833

Net Assets - Beginning of Year

2,682,084

NET ASSETS - END OF YEAR

\$ 2,838,917

CLA - DRAFT -
FOR DISCUSSION PURPOSES ONLY

See accompanying Notes to Financial Statements.

**JOURNEY SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$	156,833
Adjustments to Reconcile Change in Net Assets to		
Net Cash Used by Operating Activities:		
Depreciation		107,189
Realized and Unrealized Loss (Gain)		(20,021)
Change in Operating Assets:		
Accounts Receivable - Federal and State		504,941
Accounts Receivable - Other		29,156
Prepaid Expenses and Other Assets		(8,544)
Right of Use Asset - Operating		185,518
Change in Operating Liabilities:		
Accounts Payable and Accrued Liabilities		(268,049)
Deferred Revenue		58,440
Lease Liability - Operating		(181,306)
Net Cash Provided by Operating Activities		564,157

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Investments		(1,513,178)
Purchases of Property, Plant, and Equipment		(116,555)
Net Cash Used in Investing Activities		(1,629,733)

NET CHANGE IN CASH AND CASH EQUIVALENTS

(1,065,576)

Cash and Cash Equivalents - Beginning of Year

2,349,524

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 1,283,948

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FOR DISCUSSION PURPOSES ONLY

**JOURNEY SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 3,176,062	\$ 450,106	\$ -	\$ 3,626,168
Pension Expense	647,195	79,695	-	726,890
Other Employee Benefits	366,815	51,984	-	418,799
Payroll Taxes	84,640	27,595	-	112,235
Fees for Service - Accounting	-	25,709	-	25,709
Fees for Service - Legal	-	34,939	-	34,939
Other Fees for Services	372,286	215,460	-	587,746
Advertisement and Recruitment	-	2,323	-	2,323
Office Expenses	121,870	69,860	-	191,730
Information Technology	-	22,231	-	22,231
Occupancy Expenses	115,678	272,388	-	388,066
Travel and Conferences	28,657	-	-	28,657
Depreciation Expense	107,189	-	-	107,189
Insurance Expense	-	74,783	-	74,783
Instructional Materials	104,901	-	-	104,901
Other Expenses	496,512	15,795	-	512,307
	<u>\$ 5,621,805</u>	<u>\$ 1,342,868</u>	<u>\$ -</u>	<u>\$ 6,964,673</u>
Total				

CLA - DRAFT -
FOR DISCUSSION PURPOSES ONLY

See accompanying Notes to Financial Statements.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2024**

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, 2024. Due from federal and state governments consists of funds due from federal and state governments as of June 30, 2024. 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, 2024**

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, 2024, the School has conditional grants of \$835,353 which all is recognized as deferred revenue in the statement of financial position.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

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.

Adoption of New Accounting Standards

The School changed accounting policies related to current expected credit losses by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-13, *Measurement of Credit Losses in Financial Statements*, in 2024. There was no material impact on the School's financial position and results of operations as a result of the adoption of this accounting standard.

Evaluation of Subsequent Events

The School has evaluated subsequent events through November 29, 2024, 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 \$3,652,875.

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, 2024**

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, 2024, there was a balance of \$318,904 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, 2024, 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, 2024**

NOTE 4 FAIR VALUE MEASUREMENTS AND INVESTMENTS (CONTINUED)

The fair market value for the School's investments as of June 30, 2024 is:

	Fair Value	Level 1	Level 2	Level 3
US Treasury Securities	\$ 1,283,773	\$ 1,283,773	\$ -	\$ -
Certificates of Deposit	249,426	-	249,426	-
Total	<u>\$ 1,533,199</u>	<u>\$ 1,283,773</u>	<u>\$ 249,426</u>	<u>\$ -</u>

Return on investments for the year ended June 30, 2024 consisted of the following:

Interest and Dividends	\$ 60,757
Realized and Unrealized Gains	20,021
Total Investment Income	<u>\$ 80,778</u>

NOTE 5 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment consisted of the following:

Building	\$ 242,449
Leasehold Improvements	260,444
Computers and Equipment	101,656
Total	<u>604,549</u>
Less: Accumulated Depreciation	(288,790)
Total Property, Plant, and Equipment	<u>\$ 315,759</u>

Depreciation expense was \$107,189 for the year ended June 30, 2024.

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, 2024**

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, 2023 total STRS plan net assets are \$316.9 billion, the total actuarial present value of accumulated plan benefits is \$455 billion, contributions from all employers totaled \$7.738 billion, and the plan is 75.9% 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, 2024 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>
2022	\$ 370,407	100%
2023	439,143	100
2024	502,382	100

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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, 2023, the School Employer Pool total plan assets are \$84.3 billion, the present value of accumulated plan benefits is \$120.5 billion, contributions from all employers totaled \$4.457 billion, and the plan is 70% 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, 2024 was 26.68%. 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>
2022	\$ 167,962	100%
2023	216,030	100
2024	224,508	100

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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 2026. 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, 2024:

Lease Cost

Operating lease cost	\$	188,350
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Other Information

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$	184,422
Weighted-average remaining lease term - operating leases		1.0 year
Weighted-average discount rate - operating leases		0.48%

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, 2024, is as follows:

<u>Year Ending June 30,</u>	<u>Operating</u>
2025	\$ 191,839
2026	2,897
Total	<u>194,736</u>
(Less) Imputed Interest	(465)
Total Lease Liability	<u>\$ 194,271</u>
Lease Liability, Current Portion	\$ 191,669
Lease Liability, Net of Current Portion	<u>2,602</u>
Total Lease Liability	<u>\$ 194,271</u>

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, 2024.

The Journey School Foundation (the Foundation) is a separate 501(c)(3) public benefit corporation organized to fundraise on behalf of Journey School. The Foundation did not make contributions to the School for the year ended June 30, 2024.

**JOURNEY SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

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.

In a previous fiscal year, the School applied for the Employee Retention Credit (ERC) in the amount of \$820,150. Eligibility for the ERC is subject to audit by the Internal Revenue Service.

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SUPPLEMENTARY INFORMATION

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**JOURNEY SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2024**

	Instructional Minutes		Traditional Calendar	Status
	Requirement	Actual	Days	
Grade K	36,000	37,875	175	In compliance
Grade 1	50,400	50,625	175	In compliance
Grade 2	50,400	50,625	175	In compliance
Grade 3	50,400	50,625	175	In compliance
Grade 4	54,000	54,350	175	In compliance
Grade 5	54,000	54,350	175	In compliance
Grade 6	54,000	54,350	175	In compliance
Grade 7	54,000	54,350	175	In compliance
Grade 8	54,000	54,350	175	In compliance

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**JOURNEY SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2024**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	233.65	294.04	234.23	294.24
Grades 4-6	155.57	163.51	154.87	162.79
Grades 7-8	91.16	92.16	92.20	93.18
ADA Totals	480.38	549.71	481.30	550.21

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**JOURNEY SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

June 30, 2024 Annual Financial Report Fund Balances (Net Assets) \$ 2,776,397

Adjustments and Reclassifications:

Increase (Decrease) of Fund Balance

(Net Assets):

Cash and Cash Equivalents	59,524
Right of Use Asset - Operating	103,832
Accounts Payable and Accrued Liabilities	(100,836)
Operating Lease Liability	<u>62,520</u>
Net Adjustments and Reclassifications	<u>62,520</u>

June 30, 2024 Audited Financial Statement Fund Balances (Net Assets) \$ 2,838,917

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**JOURNEY SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

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, 2024
 (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, 2024 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
Melissa Dahlin	Vice President	October 2020	June 2024
Mike Allbee	Treasurer	September 2022	June 2024
Margaret Moodian	Secretary	July 2021	June 2023
Jeanne Lee	Member	July 2017	June 2024

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, 2024, 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 November 29, 2024.

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

Glendora, California
November 29, 2024

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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 *2023-2024 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, 2024. 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, 2024.

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 *2023-2024 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 *2023-2024 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 *2023-2024 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 *2023-2024 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 *2023-2024 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 ¹
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 ²
Immunizations	Not Applicable ³
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁴
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁵
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable ⁶

Not Applicable¹: The School did not operate an after or before school program component of this grant.

Not Applicable²: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: The School did not have any charter school subject to audit of immunizations as listed in the California Department of Public Health (CDPH) website as listed in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Not Applicable⁴: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁵: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable⁶: The School did not receive Charter School Facility Grant Program funding for the year audited.

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 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 *2023-2024 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

Glendora, California
November 29, 2024

**JOURNEY SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2024**

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 2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.

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**JOURNEY SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024**

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

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**BYLAWS
OF
JOURNEY SCHOOL**

**ARTICLE I
Purposes**

The corporation is organized for the public purposes specified in its Articles of Incorporation.

**ARTICLE II
Offices**

Section 1. Principal Office.

The corporation's principal office shall be located at such place within the County of Orange, State of California as the Journey School Council ("Council") shall determine. The Council has full power and authority to change the principal office from one location to another within Journey School's attendance boundaries in the County of Orange, California.

Section 2. Other Offices.

Branch or subordinate offices may at any time be established by the Council at any place or places where the corporation is qualified to do business.

**ARTICLE III
Membership**

Section 1. No Members.

The corporation shall have no members as that term is defined in Section 5056 of the California Nonprofit Corporation Law.

Section 2. Associates.

Nothing in this Article shall be construed to limit the corporation's right to refer to persons associated with it as "members" even though such persons are not members, and no such reference by the corporation shall render anyone a member within the meaning of Section 5056 of the California Nonprofit Corporation Law. Such individuals may originate and take part in the discussion of any subject that may properly come before any meeting of the Council, but such individuals may not vote. The corporation may confer, by amendment of its Articles of Incorporation or these Bylaws, some or all of a member's rights, as set forth in the California Nonprofit Corporation Law, upon any person who does not have the right to vote for the election of Council members, on a disposition of substantially all of the corporation's assets, on a merger, on a dissolution, or on changes to the corporation's Articles of Incorporation or Bylaws, but no such person shall be a member within the meaning of Section 5056.

ARTICLE IV
Journey School Council

Section 1. Powers.

Subject to the limitations of the California Nonprofit Public Benefit Corporation Law, the corporation's Articles of Incorporation, these Bylaws, and such California local public agency laws of general application as may be applicable to the corporation, the activities and affairs of the corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Council, with the individual members of the Council being generically referred to as Trustees. The Council may delegate the management of the corporation's activities to any person(s), management company, or committees, however composed, provided that the activities and affairs of the corporation shall be managed and all corporate powers shall be exercised under the ultimate direction of the Council. No assignment, referral, or delegation of authority by the Council or anyone acting under such delegation shall preclude the Council from exercising full authority over the conduct of the corporation's activities, and the Council may rescind any such assignment, referral, or delegation at any time.

Without prejudice to its general powers, but subject to the same limitations set forth above, the Council shall have the following powers in addition to any other powers enumerated in these Bylaws and permitted by law:

- i. To select and remove all of the officers, agents, and employees of the corporation; to prescribe powers and duties for them that are not inconsistent with law, the corporation's Articles of Incorporation, or these Bylaws; and to fix their compensation;
- ii. To conduct, manage, and control the affairs and activities of the corporation and to make such rules and regulations therefore that are not inconsistent with law, the corporation's Articles of Incorporation, or these Bylaws;
- iii. To adopt, make, and use a corporate seal and to alter the form of the seal from time to time;
- iv. To borrow money and incur indebtedness for the purposes of the corporation, and to cause to be executed and delivered therefore, in the corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt and securities therefore;
- v. To carry on a business and apply any revenues in excess of expenses that result from the business activity to any activity in which it may lawfully engage;
- vi. To act as trustee under any trust incidental to the principal object of the corporation, and receive, hold, administer, exchange, and expend funds and property subject to such trust;
- vii. To acquire by purchase, exchange, lease, gift, devise, bequest, or otherwise, and to hold, improve, lease, sublease, mortgage, transfer in trust, encumber, convey, or otherwise dispose of real and personal property;

viii. To assume any obligations, enter into any contracts or other instruments, and do any and all other things incidental or expedient to the attainment of any corporate purpose; and,

ix. To carry out such other duties as are described in the Charter of Journey School as approved by the Capistrano Unified School District (“District”) or other authorizer.

Section 2. Number and Qualifications of Trustees Comprising the Council.

a. The number of Trustees on the Council shall not be less than four (4) nor more than eleven (11) unless changed by amendment to these Bylaws. The exact number of Trustees shall be fixed, within these limits, by a resolution adopted by the Council.

b. The qualifications for Trustees are generally the ability to attend Council meetings, a willingness to actively support and promote Journey School, and a dedication to its educational philosophy and goals. In addition, Trustees should demonstrate leadership, initiative and a high level of professionalism. Trustees must be able to work effectively as a member of a team and to put aside all personal agendas so that the best interests of the school as a whole are put foremost.

Section 3. Appointment or Election of Trustees.

a. Trustees shall be elected by the vote of a majority of Trustees then in office. At its option, the District, or other charter authorizer, shall have the ability to appoint one (1) Council Trustee, known as the Authorizer Trustee.

b. The corporation’s president may form, on an ad hoc and as needed basis, a nominating committee consisting of, at the discretion of the president, Faculty, Parents and less than a quorum of Trustees, to assist the Council with locating and reviewing candidates for election to the Council. If formed by the president, said committee may identify possible Trustee candidates, as well as review and/or nominate individuals to be brought forward as potential Trustees. ~~Parent Cabinet will work to provide a candidate for consideration by the nominating committee if formed by the president.~~ It is the intention of the Council to have Trustees who have relevant background and experience in various areas important to the school community, including the parent and staff perspectives, and in addition, to actively recruit Trustees from outside the school community who are neither parents nor staff members. If formed by the president, the nominating committee will take these priorities into consideration, as well as the current composition of the Council, when recruiting Trustee candidates.

Section 4. Terms of Office of Trustees.

a. In accordance with Section 5220(d) of the California Nonprofit Public Benefit Corporation Law, the Authorizer Trustee, if appointed, shall hold office until the District (or other authorizer) removes or appoints a new Authorizer Trustee, or until these bylaws are amended to provide otherwise or are repealed.

b. Trustees shall have a term of office of two (2) years, and there shall be no limitation on the number of consecutive terms to which a Trustee may be re-elected. The Council may decide to occasionally designate vacancies with a term of one year in order to allow staggering of Council terms.

Section 5. Resignation and Removal.

Subject to the provisions of Section 5226 of the California Nonprofit Public Benefit Corporation Law, any Trustee may resign effective upon giving written notice to the chairman, the president, the secretary, or the Council, unless the notice specifies a later effective time. If the resignation is effective at a future time, a successor may be selected before such time, to take office when the resignation becomes effective. Trustees may be removed at any time upon the vote of a majority of the Trustees then in office.

Section 6. Vacancies.

i. A Council vacancy or vacancies shall be deemed to exist if any Trustee dies, resigns, is removed, or otherwise becomes ineligible, or if the authorized number of Trustees is increased.

ii. Notwithstanding Section 5, the Council may declare vacant the office of any Trustee who has been convicted of a felony, or has been found to have breached any duty arising under the California Nonprofit Public Benefit Corporation Law or to be of unsound mind by any court of competent jurisdiction.

iii. A vacancy on the Council may be filled by a vote of a majority of the Trustees then in office. Each Trustee so elected, appointed, or designated shall hold office until the expiration of the term of the replaced Trustee.

iv. No reduction of the authorized number of Trustees shall have the effect of removing any Trustee prior to the expiration of the Trustee's term of office.

Section 7. Place of Meeting.

Meetings of the Council shall be held at the principal office of the corporation or at any other place within or without the State of California allowable by law and that has been designated in the notice of the meeting, or, if there is no such notice, by resolution of the Council.

Section 8. Meetings; Annual Meeting.

Notwithstanding any other provision of these bylaws, all meetings of the Council and its standing committees shall be called, noticed, and held in compliance with the provisions of the Ralph M. Brown Act ("Brown Act") and California Education Code Section 47604.1, as added by California Senate Bill No. 126 (2019).

The Council shall meet annually for the purpose of organization, appointment of officers, and the transaction of such other business as may properly be brought before the

meeting. This meeting shall be held at a time, date, and place as may be specified and noticed by resolution of the Council.

Section 9. Regular Meetings.

Regular meetings of the Council, including annual meetings, shall be held at such times and places as may from time to time be fixed by the Council.

Section 10. Special Meetings.

Special meetings of the Council for any purpose may be called at any time by the chairman of the Council, or the president if a chairman has not been designated, or by a majority of Trustees. The party calling a special meeting shall determine the place, date, and time thereof.

Section 11. Notice of Special Meetings.

i. Special meetings of the Council may be held only after each Trustee has received notice given personally or by email, telephone, telegraph, facsimile, telex, or other similar means of communication.

ii. Any such notice shall be addressed or delivered to each Trustee at the Trustee's address or email address as it is shown on the records of the corporation or as may have been given to the corporation by the Trustee for purposes of notice or, if an address or email address is not shown on the corporation's records or is not readily ascertainable, at the place at which the meetings of the Trustees are regularly held.

iii. Notice by mail shall be deemed received at the time a properly addressed written notice is deposited in the United States mail, postage prepaid. Any other written notice shall be deemed received at the time it is personally delivered to the recipient or is delivered to a common carrier for transmission, or is actually transmitted by the person giving the notice by electronic means to the recipient. Oral notice shall be deemed received at the time it is communicated, in person or by telephone or wireless, to the recipient or to a person at the office of the recipient whom the person giving the notice has reason to believe will promptly communicate it to the receiver.

iv. The notice of special meeting shall state the time of the meeting, and the place if the place is other than the principal office of the corporation, and the general nature of the business proposed to be transacted at the meeting. No business, other than the business the general nature of which was set forth in the notice of the meeting, may be transacted at a special meeting.

Section 12. Quorum.

A majority of the voting Trustees then in office shall constitute a quorum. Every act or decision done or made by a majority of the voting Trustees present at a meeting duly held at which a quorum is present is an act of the Council, subject to the more stringent provisions of the California Nonprofit Public Benefit Corporation Law or other applicable laws.

A meeting at which a quorum is initially present may continue to transact business notwithstanding the withdrawal of voting Trustees, if any action taken is approved by at least a majority of the required quorum for such meeting. Trustees may not vote by proxy.

Section 13. Consent to Meetings.

Except as otherwise provided in the Brown Act, the transactions of the Council at any meeting, however called and noticed or wherever held, shall be as valid as though done at a meeting duly held after regular call and notice if a quorum be present, and if, either before or after the meeting, each Trustee entitled to vote, not present in person signs a written waiver of notice, or a consent to the holding of such meeting, or approval of the minutes thereof. All such waivers, consents, or approvals shall be filed with the corporate records and made a part of the minutes of the meeting. Notice of a meeting need not be given to any Trustee who attends the meeting without protesting prior to or at the commencement of the meeting, the lack of notice to such Trustee.

Section 14. Telephonic and Electronic Video Meetings.

Except as otherwise provided in the Brown Act, members of the Council may participate in a meeting through the use of conference telephone, electronic video screen communication, or other communications equipment, to the extent permitted by applicable open meeting laws, if any. Participation in a meeting through use of conference telephone constitutes presence in person at that meeting as long as all members participating in the meeting are able to hear one another and so long as all other applicable legal requirements are followed. Participation in a meeting through the use of electronic video screen communication or other communications equipment (other than conference telephone) constitutes presence in person at that meeting if, in addition to following all other applicable legal requirements, (i) each member participating can communicate with all other members concurrently, (ii) each member is provided the means of participating in all matters before the Council including, without limitation, the capacity to propose, or to interpose an objection to, specific action to be taken, and (iii) the corporation has adopted and implemented some means of verifying both that the person participating in the meeting is a trustee or other person entitled to participate in the meeting and that all actions of, or votes by, the Council are taken or cast only by the Trustees and not by persons who are not Trustees.

Section 15. Adjournment.

A majority of the Trustees present, whether or not a quorum is present, may adjourn any Council meeting to another time or place in accordance with applicable legal requirements.

Section 16. Rights of Inspection.

Every Trustee has the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and to inspect the physical properties of the corporation, to the full extent permitted under applicable federal and state laws regarding pupil confidentiality.

Section 17. Council Committees.

The Council may appoint an executive committee and one or more other committees each consisting of two (2) or more Trustees to serve at the pleasure of the Council, and delegate to such committee any of the authority of the Council, except with respect to:

- a. The approval of any action for which the California Nonprofit Public Benefit corporation Law requires the approval of the Council;
- b. The filling of vacancies on the Council or on any committee that has the authority of the Council;
- c. The amendment or repeal of bylaws or the adoption of new bylaws;
- d. The amendment or repeal of any resolution of the Council that by its express terms is not so amendable or repealable; or
- e. The appointment of other committees having the authority of the Council.

Any such committee must be created, and the members thereof appointed, by resolution adopted by a majority of the number of Trustees then in office, and any such committee may be designated as an executive committee or by such other name as the Council shall specify. The Council may appoint, in the same manner, alternate members to a committee who may replace any absent member at any meeting of the committee. The Council shall have the power to prescribe the manner in which proceedings of any such committee shall be conducted. In the absence of any such prescription, such committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Unless the Council, such committee, or these bylaws shall otherwise provide, the regular and special meetings and other actions of any such committee shall be governed by the provisions of this Article applicable to meetings and actions of the Council. Minutes shall be kept of each meeting of each committee.

Section 18. Other Committees.

a. The chairman of the Council (if there is such a position) or the president, subject to the limitations imposed by the Council, or the Council, may create other committees, either standing or special, to serve the Council that do not have the powers of the Council. The president, with the approval of the Council, shall appoint members to serve on such committees, and shall designate the committee chairman. If a Trustee is on a committee, he or she shall be the chairman. Each member of a committee shall continue as such until the next annual election of officers and until his or her successor is appointed, unless the member sooner resigns or is removed from the committee.

b. Meetings of a committee may be called by the chairman of the Council (if there is such a position), the chairman of the committee or a majority of the committee's voting members. Each committee shall meet as often as is necessary to perform its duties. Notice of a meeting of a committee may be given at any time and in any manner reasonably designed to inform the committee members of the time and place of the meeting. A majority of

the voting members of a committee shall constitute a quorum for the transaction of business at any meeting of the committee. Each committee may keep minutes of its proceedings and shall report periodically to the Council. A committee may take action by majority vote.

c. Any member of a committee may resign at any time by giving written notice to the chairman of the committee or to the president. Such resignation, which may or may not be made contingent upon formal acceptance, shall take effect upon the date of receipt or at any later time specified in the notice. The chairman may, with prior approval of the Council, remove any appointed member of a committee. The president, with the Council's approval, shall appoint a member to fill a vacancy in any committee or any position created by an increase in the membership for the unexpired portion of the term.

Section 19. Reimbursement.

Trustees and members of committees shall not receive any compensation for their services; however, the Council may approve reimbursement of a Trustee's actual and necessary expenses incurred in the conduct of the corporation's business.

Section 20. Nonliability of Trustees.

To the fullest extent permitted by law, no Trustee shall be personally liable for the debts, liabilities, or other obligations of this corporation.

Section 21. Interested Persons.

Not more than forty-nine percent (49%) of the Trustees serving on the Council may be "interested persons." An "interested person" for purposes of this provision, is (i) any person compensated by the corporation for services rendered to it within the previous twelve (12) months whether as a full- or part-time employee, independent contractor, or otherwise, excluding any reasonable compensation paid to a Trustee as Trustee, and (ii) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, son-in-law, daughter-in-law, mother-in-law, or father-in-law of any such person. However, any violation of the provisions of this Section shall not affect the validity or enforceability of any transaction entered into by the corporation.

Section 22. Standard of Care.

A Trustee shall perform the duties of a Trustee, including duties as a member of any committee of the Council upon which the Trustee may serve, in good faith, in a manner such Trustee believes to be in the best interests of the corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. In performing the duties of a Trustee, a Trustee shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by:

i. One or more officers or employees of the corporation whom the trustee believes to be reliable and competent in the matters presented;

ii. Counsel, independent accountants, or other persons as to matters that the Trustee believes to be within such person's professional or expert competence; or

iii. A committee of the Council upon which the Trustee does not serve as to matters within its designated authority, provided that the Trustee reasonably believes that such information merits confidence and the Trustee acts in good faith, after reasonable inquiry when the need therefore is indicated by the circumstances, and without knowledge that would cause such reliance to be unwarranted.

Section 23. Conflicts of Interest.

The corporation shall comply with all applicable laws regarding conflicts of interest, including the California Nonprofit Public Benefit Corporation Law. For so long as the Corporation is authorized to and operates a California charter school, the Corporation shall adhere to the conflict of interest requirements set forth in Education Code Section 47604.1, as added by California Senate Bill No. 126 (2019).

Section 24. Annual Report.

Pursuant to Section 6321 of the California Nonprofit Public Benefit Corporation Law, the chief financial officer shall cause an annual report to be prepared and sent to each Trustee not later than 120 days after the close of the fiscal or calendar year. Such annual report shall be prepared in conformity with the requirements of the California Nonprofit Public Benefit Corporation Law as it may be in effect from time to time.

Section 25. Annual Statement of Certain Transactions and Indemnifications.

If required by applicable law, the corporation shall furnish an annual statement of certain transactions and indemnifications to each of the Trustees no later than 120 days after the close of the fiscal year that includes any information required by Corporation Code Section 6322.

ARTICLE V
Officers

Section 1. Officers.

The officers of this corporation shall be a president, one or more vice presidents, a secretary, and a chief financial officer (Treasurer). The corporation may also have, at the discretion of the Council, a chairman of the Council, one or more assistant secretaries, one or more assistant treasurers, and such other officers as may be elected or appointed by the Council. Any number of offices may be held by the same person, except that neither the secretary nor the treasurer may serve concurrently as the president or chairman of the Council.

Section 2. Appointment of Officers.

Except as otherwise specified in Sections 3 and 10 of this Article, the officers of the corporation shall be chosen annually by the Council and each shall hold office until he or she shall resign or shall be removed or otherwise disqualified to serve, or his or her successor shall be elected and qualified.

Section 3. Subordinate Officers.

The Council may appoint and may empower the president to appoint such other officers as the business of the corporation may require, each of whom shall hold office for such period, have such authority, and perform such duties as are provided in the bylaws or as the Council may from time to time determine.

Section 4. Chairman of the Council.

The chairman of the Council, if one is designated, shall preside at all meetings of the Council and exercise and perform such other powers and duties as may from time to time be assigned by the Council.

Section 5. President.

The president (as well as the chief executive officer, who may be referred to as the School Executive Director) of the corporation have, subject to the control of the Council, general supervision, direction, and control of the day-to-day business and affairs of the corporation. The president has the general management powers and duties usually vested in the office of president of a corporation, as well as such other powers and duties as may be prescribed from time to time by the Council. In the absence or nonexistence of a chairman of the Council, the president shall preside at all meetings of the Council.

Section 6. Vice President.

In the absence or disability of the president, the vice president (or if more than one (1) vice president is appointed, in order of their rank as fixed by the Council or if not ranked, the vice president designated by the Council) shall perform all the duties of the president and when so acting shall have all the powers of, and be subject to all of the restrictions upon, the president. The vice presidents shall have such other powers and perform such other duties as the Council may prescribe from time to time.

Section 7. Secretary.

The Secretary shall keep or cause to be kept, at the principal office of the corporation in the State of California, the original or a copy of the corporation's Articles of Incorporation and bylaws, as amended to date, and a register showing the names of all Trustees and their respective email addresses. The secretary shall cause the seal of the corporation to be affixed to such papers and instruments as may be required in the regular course of business, but failure to affix it shall not affect the validity of any instrument. The secretary also shall keep or cause to be kept at the principal office, or at such other place as the Council may order, including

digital storage, a record of minutes of all meetings of the Council and its committees, with the time and place of holding; whether regular or special; if special how authorized; the notice thereof given; the names of those present and absent; and the proceedings thereof. The Secretary shall give, or cause to be given, notice of all the meetings of the Council required by these bylaws or by law.; The Secretary shall cause all reports, statements and other documents required by law to be properly kept or filed, except to the extent the same are to be kept or filed by the treasurer. The Secretary shall have such other powers and perform such other duties as may be prescribed from time to time by the Council.

Section 8. Chief Financial Officer/Treasurer

The chief financial officer shall keep and maintain or cause to be kept and maintained adequate and correct accounts of the properties and business transactions of the corporation, including accounts of its assets, liabilities, receipts, disbursements, gains and losses. The records of account shall at all times be open to inspection by any Trustee. The chief financial officer shall deposit or cause to be deposited all monies and other valuables in the name and to the credit of the corporation in such depositories as may be designated by the Council. The chief financial officer shall disburse, or cause to be disbursed, the funds of the corporation as shall be ordered by the Council or designated chief executive officer (who may be known as the School Executive Director). The chief financial officer shall render, or cause to be rendered, to the president and the Trustees, upon request, an account of all transactions as chief financial officer. The chief financial officer shall present , or cause to be presented, an operating statement and report, since the last preceding board meeting, to the Council at all regular meetings. The chief financial officer shall have such other powers and perform such other duties as may be prescribed from time to time by the Council.

Notwithstanding anything to the contrary contained herein, the funds of the corporation shall be held on behalf of the corporation by the Treasurer of the County of Orange and shall be disbursed upon the direction of the chief financial officer of the corporation and in accordance with the policies of the County of Orange. Funds of the corporation may also be held in other accounts as needed for the business of the corporation.

Section 9. Removal and Resignation.

Any officer may be removed, either with or without cause, by the Council at any time by a majority vote of a quorum of the Council. In the case of an officer appointed by the president, the president shall also have the power of removal. Any such removal shall be without prejudice to the rights, if any, of the officer under any contract of employment. Any officer may resign at any time by giving written notice to the corporation, but without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 10. Vacancies.

A vacancy in any office because of death, resignation, removal, disqualification, or any other cause, shall be filled in the manner prescribed in the bylaws for regular election or appointment to such office, provided that such vacancies shall be filled as they occur and not on an annual basis.

ARTICLE VI
Indemnification

Section 1. Definitions.

For the purposes of this Article, “agent” means any person who is or was a Trustee, director, officer, or employee of this corporation, or is or was serving at the request of the corporation as a trustee, director, officer, employee or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise, or was a trustee, director, officer, employee or agent of a foreign or domestic corporation which was a predecessor corporation of this corporation or of another enterprise at the request of such predecessor corporation; and “proceeding” means any threatened, pending completed action or proceeding, whether civil, criminal, administrative or investigative; and “expenses” includes, without limitation, attorneys’ fees and any expenses of establishing a right to indemnification under Sections 4 or 5.b. of this Article.

Section 2. Indemnification in Actions by Third Parties.

This corporation may indemnify any person who was or is a party or is threatened to be made a party to any proceeding (other than an action by or in the right of this corporation to procure a judgment in its favor, an action brought under Section 5233 of the California Nonprofit Public Benefit corporation Law, or an action brought by the Attorney General or a person granted relator status by the Attorney General for any breach of duty relating to assets held in charitable trust) by reason of the fact that such person is or was an agent of this corporation, against expenses, judgments, fines, settlements and other amounts actually and reasonably incurred in connection with such proceeding if such person acted in good faith and in a manner such person reasonably believed to be in the best interests of this corporation, and, in the case of a criminal proceeding, had no reasonable cause to believe the conduct of such person was unlawful. The termination of any proceeding by judgment, order, settlement, conviction or upon a plea of *nolo contendere* or its equivalent shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in the best interests of this corporation or that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 3. Indemnification in Actions by or in the Right of the Corporation.

This corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action by or in the right of this corporation, or brought under Section 5233 of the California Nonprofit Public Benefit corporation Law, or brought by the Attorney General or a person granted relator status by the

Attorney General for breach of duty relating to assets held in charitable trust, to procure a judgment in its favor by reason of the fact that such person is or was an agent of the corporation, against expenses actually and reasonably incurred by such person in connection with the defense or settlement of such action if such person acted in good faith, in a manner such person believed to be in the best interests of the corporation and with such care, including reasonable inquiry, as an ordinarily prudent person in a like position would use under similar circumstances. No indemnification shall be made under this Section:

i. In respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to this corporation in the performance of such person's duty to the corporation, unless and only to the extent that the court in which such proceeding is or was pending shall determine upon application that, in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for the expenses which such court shall determine;

ii. Of amounts paid in settling or otherwise disposing of a threatened or pending action, with or without court approval; or

iii. Of expenses incurred in defending a threatened or pending action which is settled or otherwise disposed of without court approval, unless it is settled with the approval of the Attorney General.

Section 4. Indemnification Against Expenses.

To the extent that an agent of this corporation has been successful on the merits in defense of any proceeding referred to in Sections 2 or 3 of this Article or in defense of any claim, issue, or matter therein, the agent shall be indemnified against expenses actually and reasonably incurred by the agent in connection therewith.

Section 5. Required Determinations.

Except as provided in Section 4 of this Article, any indemnification under this Article shall be made by this corporation only if authorized in the specific case, upon a determination that indemnification of the agent is proper in the circumstances because the agent has met the applicable standard of conduct set forth in Sections 2 or 3 of this Article by:

a. A majority vote of a quorum consisting of Trustees who are not parties to such proceeding; or

b. The court in which such proceeding is or was pending upon application made by this corporation or the agent or the attorney or other person rendering services in connection with the defense, whether or not such application by the agent, attorney, or other person is opposed by this corporation.

Section 6. Advance of Expenses.

Expenses incurred in defending any proceeding may be advanced by this corporation prior to the final disposition of such proceeding upon receipt of an undertaking by

or on behalf of the agent to repay such amount unless it shall be determined ultimately that the agent is entitled to be indemnified as authorized in this Article.

Section 7. Other Indemnification.

No provision made by this corporation to indemnify its or its subsidiary's trustees, directors, or officers for the defense of any proceeding, whether contained in the Articles of Incorporation, bylaws, a resolution of trustees/directors, an agreement, or otherwise, shall be valid unless consistent with this Article. Nothing contained in this Section 7 shall affect any right to indemnification to which persons other than such trustees/directors and officers may be entitled by contract or otherwise.

Section 8. Forms of Indemnification Not Permitted.

No indemnification or advance shall be made under this Article, except as provided in Sections 4 or 5.b., in any circumstances where it appears:

a. That it would be inconsistent with a provision of the Articles of Incorporation, these bylaws, or an agreement in effect at the time of the accrual of the alleged cause of action asserted in the proceeding in which the expenses were incurred or other amounts were paid, which prohibits or otherwise limits indemnification; or

b. That it would be inconsistent with any condition expressly imposed by a court in approving a settlement.

Section 9. Insurance.

The corporation shall have the power to purchase and maintain insurance on behalf of any agent of this corporation against any liability asserted against or incurred by the agent in such capacity or arising out of the agent's status as such whether or not this corporation would have the power to indemnify the agent against such liability under the provisions of this Article; provided, however, that this corporation shall have no power to purchase and maintain such insurance to indemnify any agent of the corporation for a violation of Section 5233 of the California Nonprofit Public Benefit corporation Law.

Section 10. Nonapplicability to Fiduciaries of Employee Benefit Plans.

This Article does not apply to any proceeding against any trustee, investment manager, or other fiduciary of an employee benefit plan in such person's capacity as such, even though such person may also be an agent of the corporation as defined in Section 1 of this Article. The corporation shall have power to indemnify such Trustee, investment manager, or other fiduciary to the extent permitted by subdivision (f) of Section 5140 of the California Nonprofit Public Benefit Corporation Law.

ARTICLE VII
Miscellaneous

Section 1. Fiscal Year.

The fiscal year end of the corporation shall be determined by the Council.

Section 2. Checks, Drafts, Etc.

All checks, drafts, or other orders for payment of money, notes, or other evidences of indebtedness issued in the name of or payable to the corporation and any and all securities owned by or held by the corporation requiring signature for transfer shall be signed or endorsed by such person or persons and in such manner as from time to time shall be determined by the Council or the president.

Section 3. Endorsement or Execution of Documents and Contracts.

Subject to the provisions of applicable law, any note, mortgage, evidence of indebtedness, contract, conveyance, or other instrument in writing and any assignment or endorsement thereof executed or entered into between the corporation and any other person, when signed by the chairman of the Council, the president, certain designated vice-presidents, the secretary or the chief financial officer of the corporation, shall be valid and binding on the corporation in the absence of actual knowledge on the part of the other person that the signing officer(s) had no authority to execute the same. Additionally, by resolution of the Council, general signatory authority may be granted and delegated to other persons on behalf of the corporation. Any such instruments may be signed by any other person or persons and in such manner as from time to time shall be determined by the Council, or the chairman of the Council, or the president. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation to any contract or engagement or to pledge its credit or to render it liable for any purpose or amount.

ARTICLE VIII
Amendments

These bylaws shall be reviewed at least once every three (3) years and such review shall be documented in the minutes of the Council meetings. These bylaws may be amended or repealed and/or new bylaws adopted only by approval of a majority of the number of Trustees then in office.

CERTIFICATE OF ADOPTION

I, the undersigned, do hereby certify:

1. That I am the Secretary of Journey School.

2. That the foregoing Bylaws constitute the Bylaws of said school as duly adopted by the school's Council on **November 20 , 2024**. The revised bylaws shall go into effect on _____.

Date: _____

_____,
Margaret Moodian, Board Secretary

RESTATED BYLAWS

JOURNEY SCHOOL

Revised

Approved December 5, 2019