



Element Education

Governing Board Meeting

Published on October 20, 2026 at 11:27 AM PDT

Date and Time

Friday October 23, 2026 at 11:30 AM PDT

Location

1441 Montiel Road #145
Escondido, CA

11:30 a.m. - Closed Session

Noon - Public Session

The Governing Board ("Board") will assemble in person at 1441 Montiel Road, Ste 145, Escondido, CA 92026. Employees of Element Education who will be presenting and anyone wishing to speak during public comment may do so in person or via the MS Teams platform by clicking on the link provided below.

Members of the public who wish to comment during the Board meeting may complete the [Public Comment Speaker Card](#). In general, individual speakers are permitted three minutes to address the Board on each agenda or non-agenda item. The Board will limit the total time for public input on each item to 15 minutes per side (approve/deny) of the topic. In exceptional circumstances, the Board President may, with Board consent, adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be made equitably to allow for a diversity of viewpoints. The President may also stipulate that speakers not repeat arguments already made by other speakers to allow for broader range of input.

[Digital Sign- In Sheet](#)

[Join the Meeting: Use this Link to log on.](#)

1441 Montiel Road #145
Escondido, CA 92026

1816 Oak Hill Drive Escondido, CA 92026	3751 Mary Lane Escondido, CA 92026	12370 Adobe Ridge Rd Poway, CA 92064	
4646 Mission Gorge Place San Diego, CA 92120	1140 North Midway Escondido, CA 92026	9580 Carlton Hills Santee, CA 92071	6797 Embarcadero Lane Carlsbad, CA 92011

PURPOSE

The purpose of Element Education, Inc. (EEI) is to develop and operate charter schools which create avenues for “new instruction, new management, and new governance in public schools.” The organization operates from a place of Servant Leadership in supporting the elements of personalized learning.

VISION

The vision of EEI is to create model programs for deep and meaningful learning and attract and develop innovative and effective educators who instill the mindset and skills for developing agency in, and ownership of, life-long learning.

MISSION

The mission of its schools and programs is to promote a culture of mastery, autonomy, and purpose for all stakeholders through personalized learning plans developed with insight and experience of learning styles, appropriate resources, and learning networks for success in work, life, and citizenship.

Agenda

	Purpose	Presenter
I. Opening Items		
A. Call the Meeting to Order		
B. Record Attendance		
C. Public Comment on Closed Session Item		
	Members of the public shall have an opportunity to speak in accordance with Government Code section 54954.3 and Education Code section 72121.5	
D. Recess to Closed Session		

	Purpose	Presenter
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II. Closed Session

- A.** Conference with Legal Counsel – Anticipated Litigation
(Government Code § 54956.9(d)(2))

Number of potential cases: 1

- B.** Conference with Legal Counsel – Existing Litigation
(Government Code § 54956.9(d)(1))

OAH Case Number. 2026100470

III. Public Session

- A.** Call to Order and Establishment of Quorum

- B.** Pledge of Allegiance

- C.** Approval of Agenda

Vote

- D.** Disclosure of Board Actions Taken in Closed Session,
pursuant to Government Code §54957.1.

IV. Recognitions and Presentations

- A.** Recognitions

FYI

Courtney Federoff, Speech-Language Pathologist- Niki Sestina
Tara Mills, DCS Learning Assistant- Tamara Campbell

- B.** School Presentation-Community Montessori

FYI

Earl Otte

- C.** Advisory Council Report-Community Montessori

FYI

Evelyn Harting and Olive Goldman- Community Montessori Middle School Students

- D.** School Presentation-Dimensions Collaborative School

FYI

Tamara Campbell

- E.** Advisory Council Report-Dimensions Collaborative School

FYI

Katie Peters, DCS Educational Facilitator

- F.** Student Performance Data Report

FYI

Victoria Ades, Research and Development Manager, and Paul Johnson, Assessment and
Accountability Manager

	Purpose	Presenter
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V. Communications- Agenda and Non-Agenda Items

To participate in the "Public Comment" portion of our meeting, you may use the [Speaker Card](#). As you are writing your comment, please keep in mind that the three-minute time limit still applies to all comments, even if they are being read by someone else.

- | | | |
|--------------------------------|-----|--|
| A. Public | FYI | |
| B. Members of the Board | FYI | |

VI. Approval of Consent Items

Items listed in this section are considered routine and are acted on by the Board in one motion. It is understood that the Executive Director recommends approval of all Consent Items. Each item on the Consent agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

- | | | |
|---|------|---------------|
| A. Approval of the September 25, 2026, Board Meeting Minutes | Vote | Terri Novacek |
| B. Approval of Check Run for September 2026 | Vote | Terri Novacek |

VII. Information Item-Chief Business Officer Report

- | | | |
|---|-----|-------------|
| A. Financial Position of Schools | FYI | Doug Miller |
| B. Technology Report | FYI | Doug Miller |

VIII. Information Item-Director of Human Resources Report

- | | | |
|---|-----|--------------|
| A. Employment Activity | FYI | Kiran Sihota |
| B. Professional Learning Activity (external) | FYI | Kiran Sihota |

IX. Information Item-Chief Operations Officer Report

- | | | |
|-------------------------------|-----|-------------|
| A. Facilities Update | FYI | Roland Yung |
| B. Resource Management | FYI | Roland Yung |

X. Executive Director Report

- | | | |
|--------------------------------|-----|---------------|
| A. Authorizer Relations | FYI | Terri Novacek |
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Purpose	Presenter
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XI. Action Item(s) for Element Education

A. Consideration of Revised and Voided Policies	Vote	Terri Novacek
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Revised Board Policies

- Confidentiality
- Employee Personnel Files
- Employment Process
- Employment Verification and References
- Artificial Intelligence Policy

To Be Voided Policies:

- Determination of Start Date
- Basic Skills Proficiency
- Termination of Employment

B. Consideration of FY25-26 Financial Audit	Vote	Terri Novacek
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C. Consideration of the Executive Advisor and Educational Coach Job Description	Vote	Terri Novacek
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D. Consideration of the Revised Conflict of Interest Code and Adopting Resolution.	Vote	Terri Novacek
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XII. Action Items for Community Montessori

A. Consideration of Community Montessori Adopted Curriculum	Vote	Terri Novacek
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XIII. Future Agenda Items

Items for next Agenda (Future Agenda items are not considered on the agenda and Board Members will not be able to discuss per the Brown Act.)

XIV. Next Meeting

December 4, 2026
 Administrative Offices
 1441 Montiel Road #145
 Escondido, CA 92026
 11:30 AM Closed Meeting

Purpose Presenter

12:00 PM Public Meeting

XV. Closing Items

A. Adjourn Meeting

Brown Act Compliance

This agenda was posted in accordance with the requirements of the Ralph M. Brown Act and California Government Code Section 54954.2.

Disability Access

In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in this meeting, please contact Element Education, Inc. at least 48 hours before the meeting so that reasonable arrangements can be made to ensure accessibility. Contact Susan Michaels at 760-703-9997 or smichaels@myelement.org if you should need any special accommodations.

Agenda Materials

Copies of the agenda and supporting materials are available for public review at the Administrative Office located at 1441 Montiel Road, Suite 143, Escondido, CA 92026, and may also be available on the organization’s website. Contact Susan Michaels at smichaels@myelement.org.

Coversheet

School Presentation-Community Montessori

Section:	IV. Recognitions and Presentations
Item:	B. School Presentation-Community Montessori
Purpose:	FYI
Submitted by:	
Related Material:	CM October Board Meeting Report.pdf



October 2026

Current Projects	- Based on Charter Renewal report from SDCOE we are implementing a targeted outreach program to try to increase the diversity in our lottery application pool. This includes things like advertising banners at Learning Centers in Spanish, Advertising in Spanish on Instagram, planned flyer distribution in target communities, churches, libraries. Working with our Hispanic staff and students on ways to get Community Montessori visible in their communities. - CM Program manager is reviewing our Field Trip procedures and expectations – surveyed staff, working with ASO's, HR and Business office. Goal is to ensure field trips are equitable and appropriate; staff have the resources and support that they need - Math Improvement Plan Team – this is our month of collecting more data – EF surveys, student and parent surveys, observations, talking with students, informal chats - Student Support Managers and I are working on streamlining our Tiered Reengagement process, ensuring everyone understands the purpose behind this, are following the correct procedures and ultimately to ensure that we are doing all we can for these students. - Leadership Team is working on improving and updating our classroom observation forms
Learning Center	Events
Carlsbad	11/5: Picture Make-Up Day 11/6: Informational Tour 11/9: Air & Space Museum Visit TK-K 11/11: Veteran's Day No School 11/19: Fire Drill 11/24-28: Fall Break No School
Mary Lane	11/6: Onsite Tour for Interested Families – 8:30am 11/9: Picture Make Up Day 11/11: Veterans Day (No Learning Center Classes) 11/17: Fire Drill 11/23-11/27: Fall Break 11/30: First Day Back from Fall Break
Oak Hill	11/5: Picture make-up day 11/6: Informational Tour 11/11: Veterans Day (No LC lasses) 11/17: Fire Drill 11/23-11/27: Fall Break
Poway	11/9 Picture Make Up Day 11/11 Veterans day No School 11/19 Fire Drill 11/23-30 Fall break No School

Santee	11/11 Veterans Day Learning Center closed 11/12 Makeup Picture Day 11/18 Fire Drill 11/19 Lunch on the Lawn 11/23 to 11/27 Learning Center closed for Fall Break
Announcements	

Coversheet

School Presentation-Dimensions Collaborative School

Section:	IV. Recognitions and Presentations
Item:	D. School Presentation-Dimensions Collaborative School
Purpose:	FYI
Submitted by:	
Related Material:	October Board Meeting School Director Report 2026 Final.pdf



October 2026

<u>DCS Month At-A-Glance</u>	Weekly Highlights: Week of 09/28 – Meet with Palomar College and our Academic Counselor Mr. Hawkins to discuss CCAP Partnership, Learning Center Visits, First LCAP Meeting, First Advisory Council Meeting Week of 10/05 – Element Leader Lab, DCS Leadership Meeting (Discussed Staff Feedback Improvement Tracker Next Steps and Reengagement Process) Week of 10/12 – Charter Renewal 10/14 Congratulations to DCS for a wonderful job! Thank you to President Terry Breckenridge for attending in support of DCS and CM, DCS Staff Meeting at Mission Valley; Many Thanks to our student speakers at the Public Hearing #2 on 10/16 as well. Great job to all our brave students who spoke at the hearing (Ana, Carla, Elon, Dylan, Bella & Arely (daughter/mom), Christian, Sarah, and Rukia for coming and supporting DCS! Thanks to CCSA, Arthur Congo, for speaking on our behalf to the county in support of our 5-Year Renewal. Week of 10/19 – SDCOE Annual County Visit 10/20 at Mission Valley Site Additional Highlights: Preparing for Charter Renewal (Complete) Welcome New Staff: • Elizabeth Fierro- Student Services – Instructional Assistant- Mission Valley • Gwyndolyn Shafer- Tech Assistant- Monteil • Crystine Ybanez – Speech Language Pathologist Assistant – Mission Valley Current Enrollment: 555
<u>Important Dates</u>	10/1 - 10/30: Amira Assess (Mandatory 1x per year for K-2) Beginning of Year (BOY): 1st, 2nd, by request: 3rd 10/20: 6:30 pm - 8:00 pm Parenting the Self-Determined Learner 10/21: 4:30 pm Join Us: CAASPP Parent Webinar Webinar Wednesday 10/22: Fall Festival - South County 10/23: High School Drop/Add 10/23: Governing Board Meeting 10/27: 6:30 pm - 8:00 pm Parenting the Self-Determined Learner 10/29: Fall Festival - North County 10/30: Last Day of Learning Period 3 10/30: Fall Order and Vendor Deadline 11/10: Picture Day - Save the Date

<u>Midway (TK-5) Learning Center</u>	Midway & Montiel Family Event: Preparing your child for the ELPAC workshop - 10/21 @ 1:30pm ParentSquare Group created for DCS North English Learner Families for direct communication, for example: translation feature on PS, ELPAC events Farm School Update – Younger students have been learning about pollinators, created pollinator houses for the garden, and planted seeds. Our middle group of students built a mini garden and have begun discussing different ideas for irrigation. Our older group of students have been working on a variety of projects: the renovation of the 3 rotten garden boxes and preparing the area for new garden boxes to be built, creating a potting soil mix, assembled a compost tumbler and an aluminum planter, released worms in the vermiculture bins and planted a variety of seeds. Incubator and fertilized eggs from my chickens so the students (all students at Midway) can watch the eggs and track their development and watch them hatch coming soon! Structured Literacy – Continuing on Mondays in each of the classes. EFs are sending home additional support resources each week with students.
<u>Montiel (6-12) Learning Center</u>	Midway & Montiel Family Event: Preparing your child for the ELPAC workshop - 10/21 @ 1:30pm Welcomed our new Tech Lab Assistant – Gwyndolyn Shaffer Art & Woodworking – Students are working on wooden shadow box projects and Dia de los Muertos projects. 22 students signed up for our first teen event of the year
<u>Mission Valley (TK-12) Learning Center</u>	TK History Play Practice (LC hosted a group of TK families collaborating on doing a play) Elementary students in Thursday Tech classes took a nature walk around campus while learning how to use a digital camera Interest for TK Full Day Discussion SDCOE visit on 10/20 Family Event: Preparing your child for the ELPAC workshop - 10/20 @ 1:30pm ParentSquare Group created for DCS South English Learner Families for direct communication, for example: translation feature on PS, ELPAC events Trunk or Treat 10/22 @ 2:00pm Elementary Learn and Play - 11/10 @ 2:30-4:00 pm ○ Parents will be invited to a structured literacy workshop ▪ Or afternoon with the director?! ○ Students will be engaging in the 4th pillar (play) ▪ Activities TBD

<u>Virtual Learning Center</u>	Family Event: Virtual Webinar - Preparing your Child for the CAASPP 10/21 @ 4:30pm
<u>Community Engagement</u>	DCS Community Engagement Survey (Surveying parent/guardian/student interests and availability for engagement events) Garden Science and Nutrition Workshop: Olivewood Gardens - Over this four-week session, students learned how gardens support healthy ecosystems and explored sustainable gardening practices through hands-on activities in the garden and in the kitchen. They also discovered the connection between growing food, nutrition, and making healthy lifestyle choices. Purple Star Designation – Our community engagement manager attended the 2026 Empowering Military Connectedness in Education Summit to strengthen support for military-connected students and families. The summit provides strategies and resources to better serve this important student population in San Diego County. Upcoming Events: Our Fall Festival & Trunk or Treat events in North and South County will bring together families, vendors, and staff for a fun community celebration. Attendees can enjoy festive activities, creative trunks, and opportunities to connect while celebrating the fall season. Dragon Wagon – Pumpkin Exploration: Students participate in self-directed math and science explorations, using pumpkins and gourds to measure, compare, observe, and investigate their unique characteristics. Through hands-on discovery, students strengthened observation, measurement, and critical thinking skills while exploring the life cycle and parts of a pumpkin. Día de los Muertos Exploration: Students will explore Día de los Muertos through self-directed, hands-on activities that blend culture and art learning. The experience will encourage creativity, and appreciation for cultural traditions.
<u>High School Program Update</u>	Attended the CAWEE: Work Experience Conference/Work Experience Educators (Work Permit Training) We had 16 sign up for PSAT on Oct. 5th and 15 showed to test. That is a record. Thank you to Adam, Kayla and Abraham for helping make the testing at Mission Valley smooth--other than the 100 degrees with 80% humidity--but who can predict the weather! We had 8 students attend this Virtual Career Connection - NASA's CTE Day at Stennis Space Center We had multiple families attend and report back great things about Scripps Research Discovery Day event on Oct. 3rd Dylan Allen, 10th grader and Dimensions FBLA student--spoke at Renewal meeting. This was the first time Dylan has ever done a speech in front of a large audience. It was a rewarding and great experience for him, according to mom.
<u>Parent Education</u>	Amira Assess (all DCS virtual) 10/7/2021 ELPAC 10/20/2026 (DCS South) and 10/21/2026 (DCS North)

	CAASPP (all DCS virtual) 10/21/2026 Planned for November: - Amira Assess – how to read and use the results for instruction (all DCS virtual) - Interim ELPAC - how to support your child with their most challenging tasks
<u>Student Support Services</u>	English Learners - Carla Cristobal Mateo, a student who recently reclassified to proficient English Learner, spoke at the renewal meeting. She spoke about her experience at DCS and felt supported by the teaching team to make progress in the areas of speaking, listening, reading, and writing. She is taking college classes and pursuing a career as a realtor. It took a lot of courage to speak in front of such a large audience and important event, and we are thankful for her kind words. Ana Domingo Tomas, a current English Learner, also spoke at the renewal meeting to support Dimensions Collaborative. She prepared a speech in which she expressed her gratitude to the teaching team who have been supportive of her and her family in making gains towards her future. Implementation Plan for Structured Literacy Across DCS: - PLC UFLI Elementary Implementation team has been meeting weekly since August. - Teachers are using UFLI manual, lesson plans, intervention resources, games, and home practice follow-up to deliver systematic, sequential, direct, and explicit phonics instruction - The team uses a variety of data to make informed decisions: CORE Phonics Surveys, CAASPP 2026, i-Ready 8/2026, work samples, observations, fluency passages - Each Learning Center class is receiving a full set of engaging, visually appealing, and age-appropriate decodable readers for students to put their acquired knowledge into practice for independent and shared reading. Supporting Homeless/Unaccompanied Youth.
<u>Ed Tech</u>	We continue to encourage students to drop in at our Makerspaces (formerly termed Tech Labs) while they are on our campuses. We are choosing to highlight different tools and projects each week by setting out tempting and fun projects. 3D pens have been extremely popular in October. We welcomed our new tech lab assistant, Gwyn, at Montiel, and are excited at the expertise and energy she brings to the students.
<u>Resources</u>	Curriculum Orders/Chromebooks are being expedited by date submitted.

Thank you to DCS staff, students, and parents/guardians

for a great start to the 2026-27 School Year!!!!

Lets Go Dragons!!!!

Coversheet

Student Performance Data Report

Section:	IV. Recognitions and Presentations
Item:	F. Student Performance Data Report
Purpose:	FYI
Submitted by:	
Related Material:	EEI_Student Performance Report 26.27_25.26 (1).pdf

EEI Student Performance and Next Steps



2025–26 Results

FALL 26-27 Update

Community Montessori and
Dimensions Collaborative

ASSESSMENT GUIDE

Four assessments answer different questions

CAASPP ELA / Math

Annual state assessment

How many met the grade-level state standard?

i-Ready Reading / Math

Fall, Winter and Spring internal assessment

Where are students placed, and how much did they grow?

ELPAC

English language proficiency

How developed are English learners' language skills?

CAST

Annual state science assessment

How many met the grade-level science standard?

A Dashboard color combines level and year-to-year change

Status

How far the school's average score is above or below the state standard.

Change

Whether that average moved closer to or farther from the standard since last year.

More students meeting standard can coexist with an unchanged color.

CDE's 2026 preview describes Spring 2026. Proposed goals describe Spring 2027.

CM Dashboard colors: 2025 compared with 2026

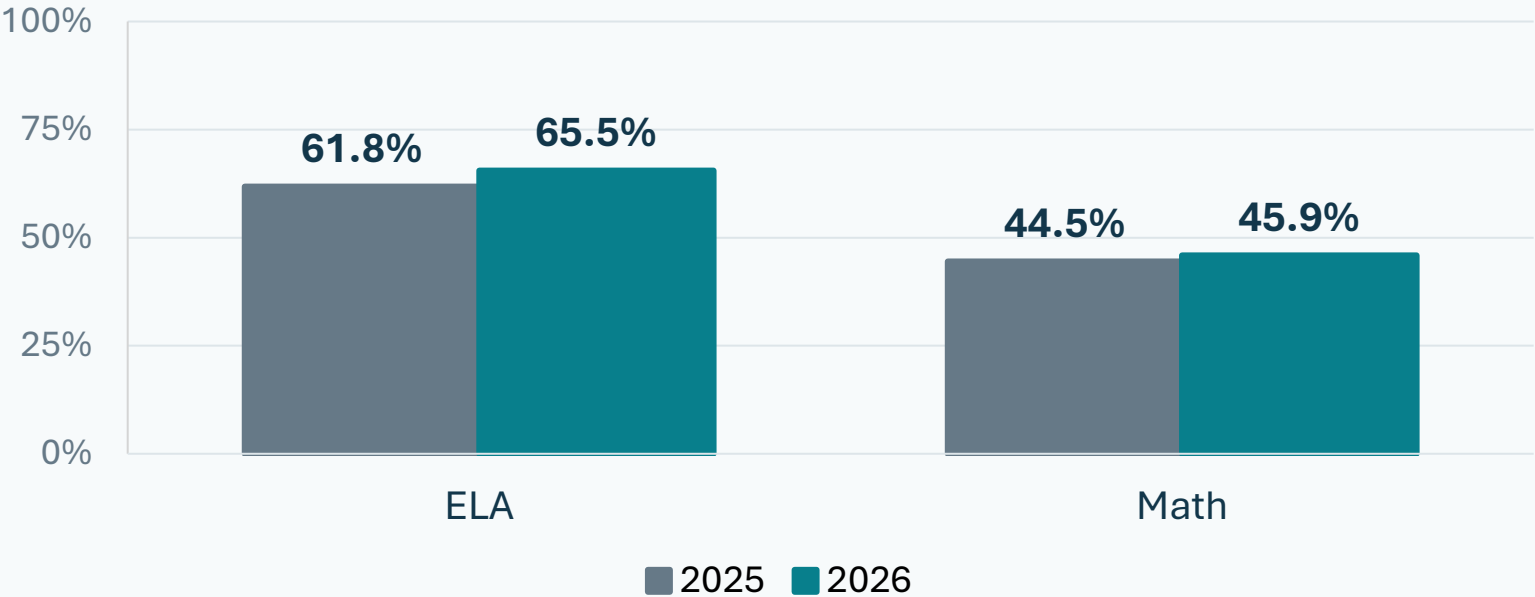
INDICATOR	2025	2026
English Language Arts	Green	Green
Math	Yellow	Yellow
Science	Green	Blue
Chronic absence	Blue	Blue
Suspension	Blue	Green

ELPI: no color in either year. 2026 progress rate withheld.



CM proficiency increased in both subjects

Students meeting or exceeding the CAASPP standard- **NOT GROWTH** (%)



FINDING

ELA +3.7 points
Math +1.4 points



CM academic colors: past results and this year’s goals

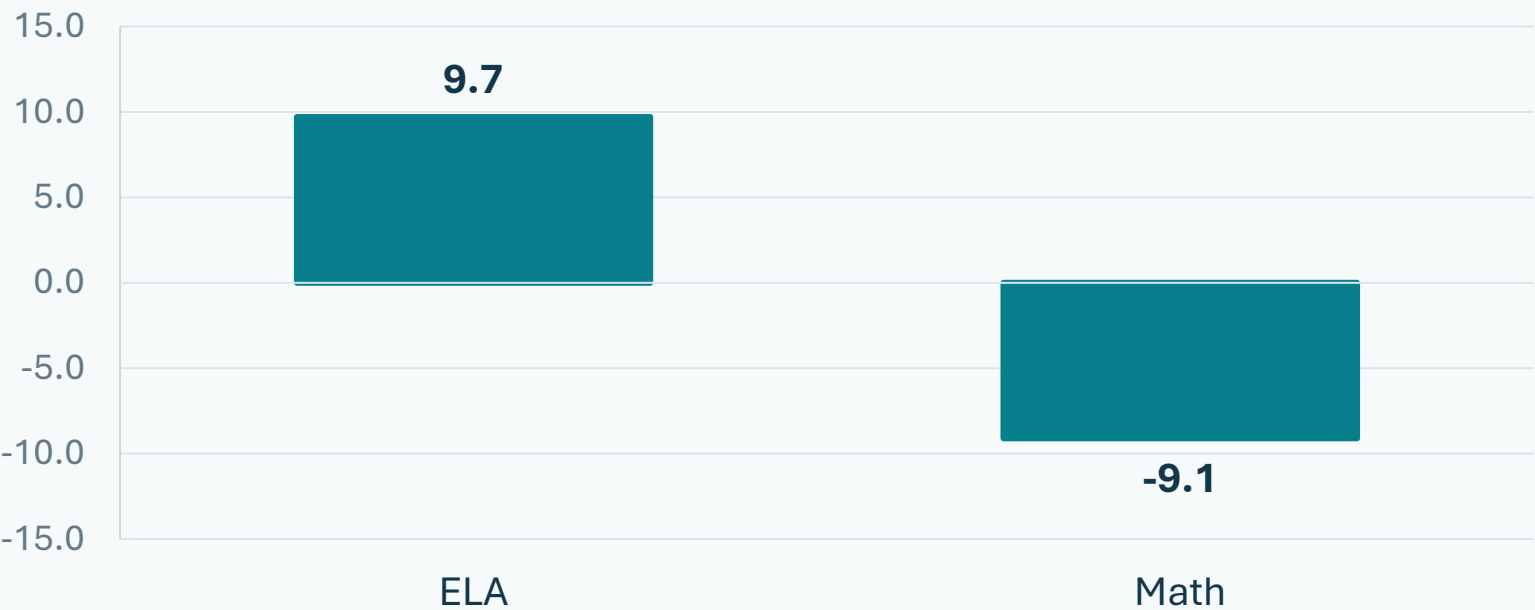
	2024 2023–24	2025 2024–25	2026 preview 2025–26	2027 goal 2026–27
ELA	Green 20.3 DFS points	Green 23.5 DFS points	Green 25.3 DFS points	Blue +16 DFS-point goal
Math	Yellow -16.4 DFS points	Yellow -17.3 DFS points	Yellow -15.9 DFS points	Green +5 DFS-point goal

WHAT WE SHOULD DO NEXT

For Spring 2027, a 16-point ELA gain could reach Blue; a 5-point Math gain could reach Green.

CM matched results show stronger ELA than Math progress

Change in average distance from standard (DFS points)



FINDING

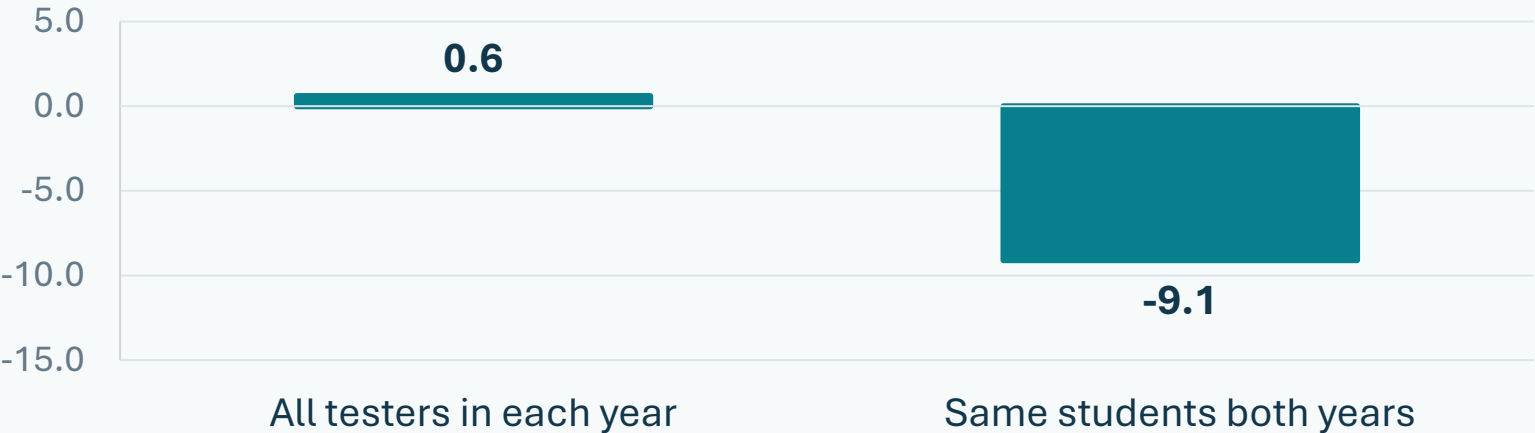
ELA +9.7 DFS
Math -9.1 DFS

Matched n=306 per subject. Unit: DFS points relative to the grade’s proficiency standard.



CM Math: Spring 2025 compared with Spring 2026

Change in average distance from the Math standard (points)



FINDING

All testers: +0.6 points
Same students: -9.1 points

SCHOOLWIDE

400 in 2025. 418 in 2026.
Different groups each year.

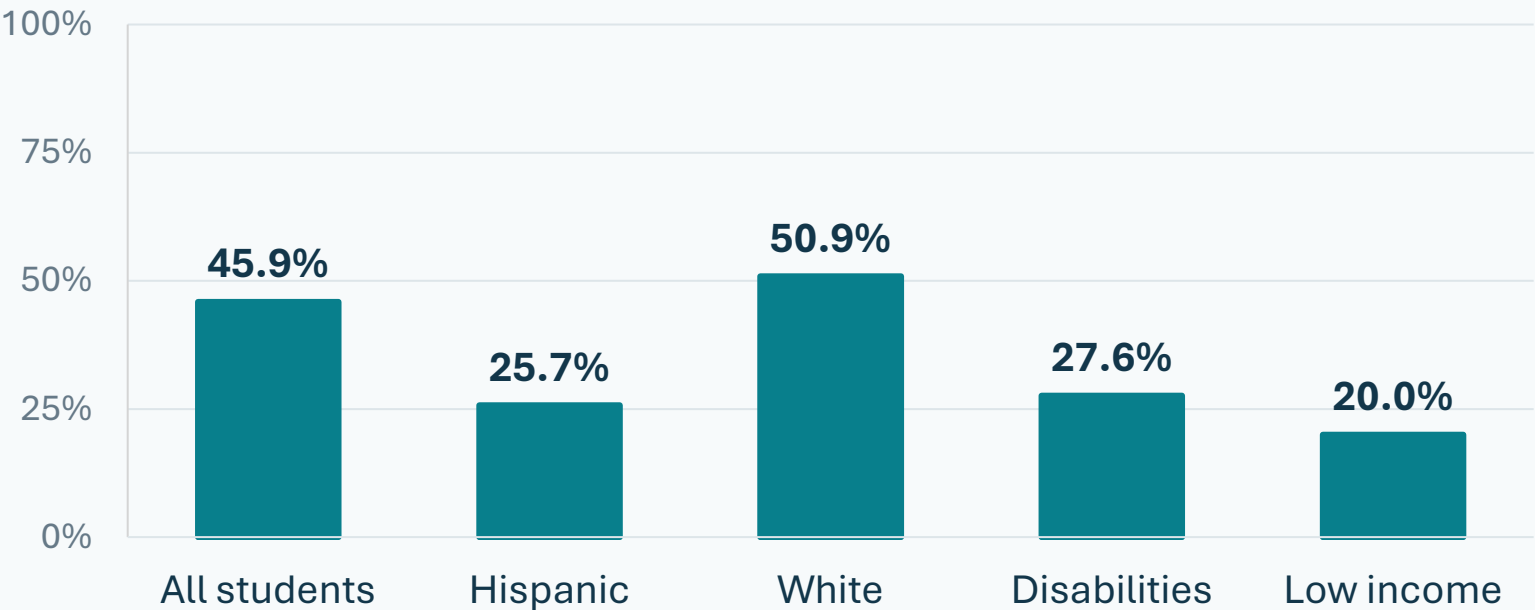
MATCHED STUDENTS (growth)

306 students with Math scores
in both 2025 and 2026.



CM Math gains **coexist with sub-group gaps**

Students meeting or exceeding the CAASPP standard (%)



2026 tested: All 418. Hispanic 113. White 226. Disabilities 87. Low income 50.

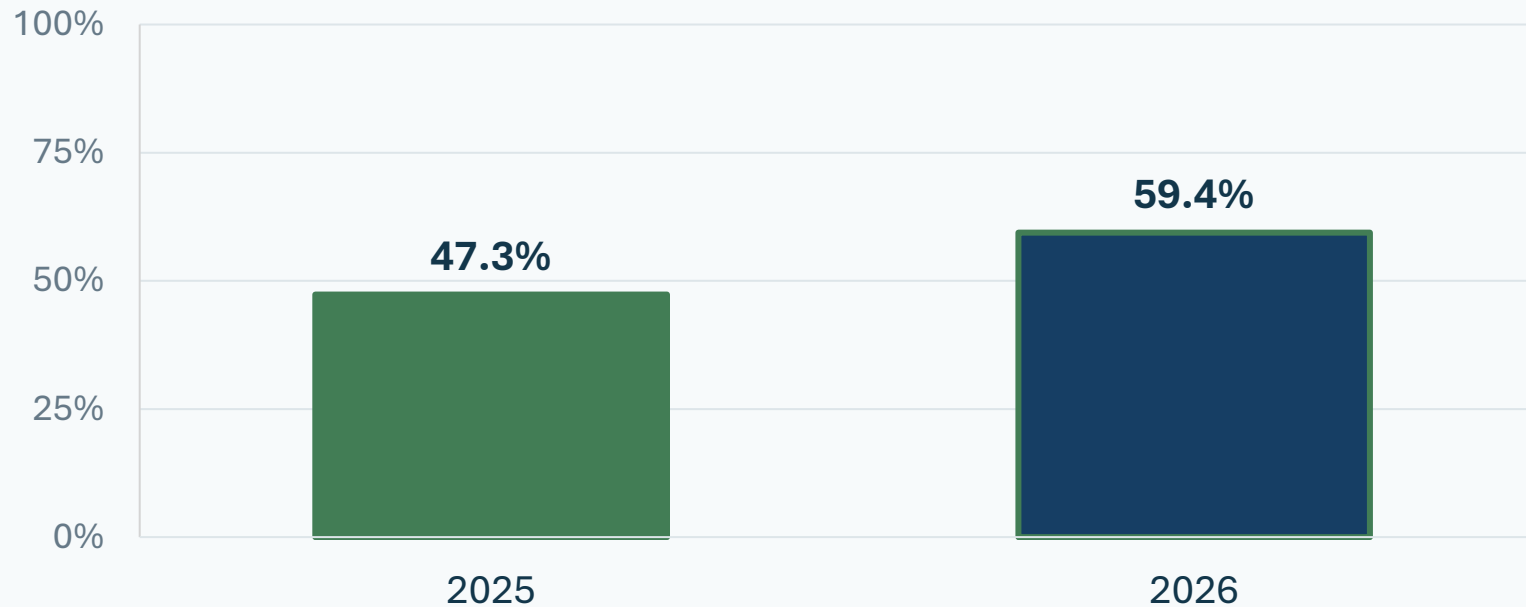
FINDING

2026 Math: 20%–51% met standard across shown groups



CM science proficiency increased by 12.1 points

Students meeting or exceeding the science standard (%)



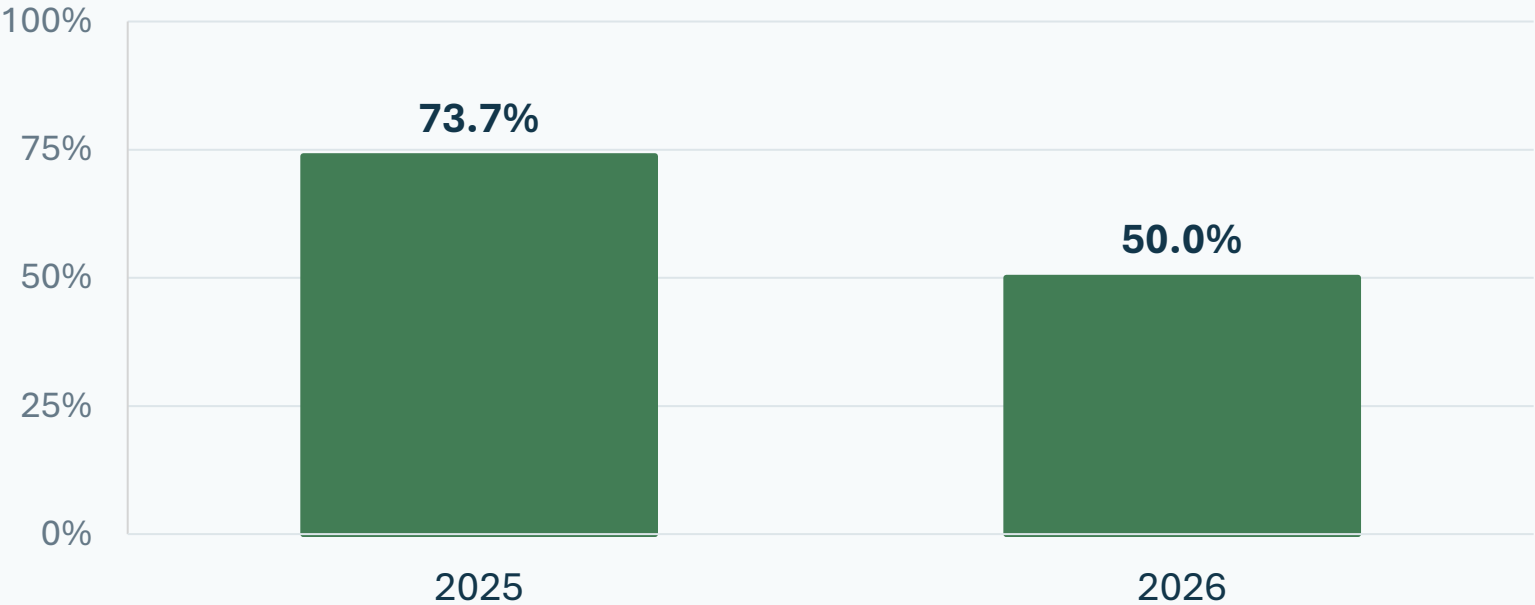
CAST tested n=129 in 2025 and 128 in 2026.

FINDING

47.3% to 59.4%;
positive color change

CM overall English proficiency needs a closer review

English learners at overall proficiency Levels 3–4 (%)



FINDING

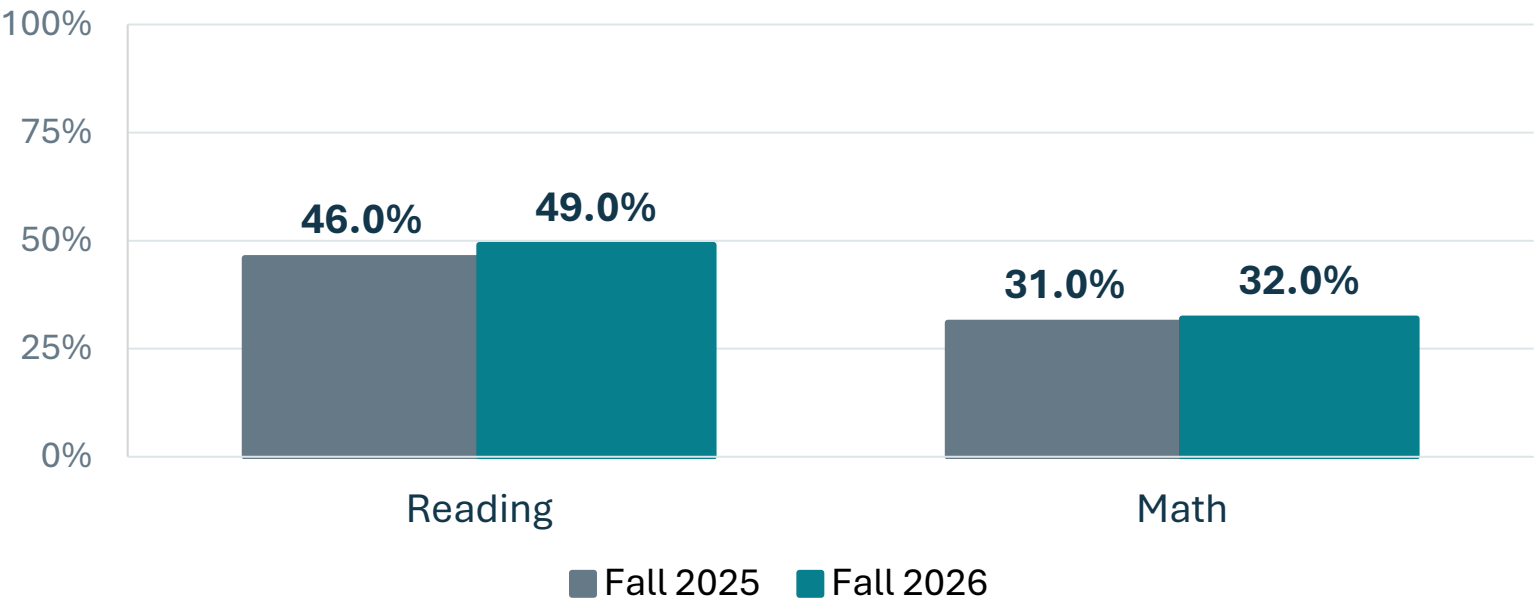
73.7% to 50.0%
-23.7 points

n=19 in 2025 and 20 in 2026. Levels 3–4 = Moderately/Well Developed.



CM: Fall i-Ready placement is slightly higher in Reading and Math

Students on grade level (%) / schoolwide comparison



FINDING

Reading: 46% to 49%
Math: 31% to 32%

Tested 2025/2026: Reading 625/615. Math 635/618. Rounded rates. Matched students.

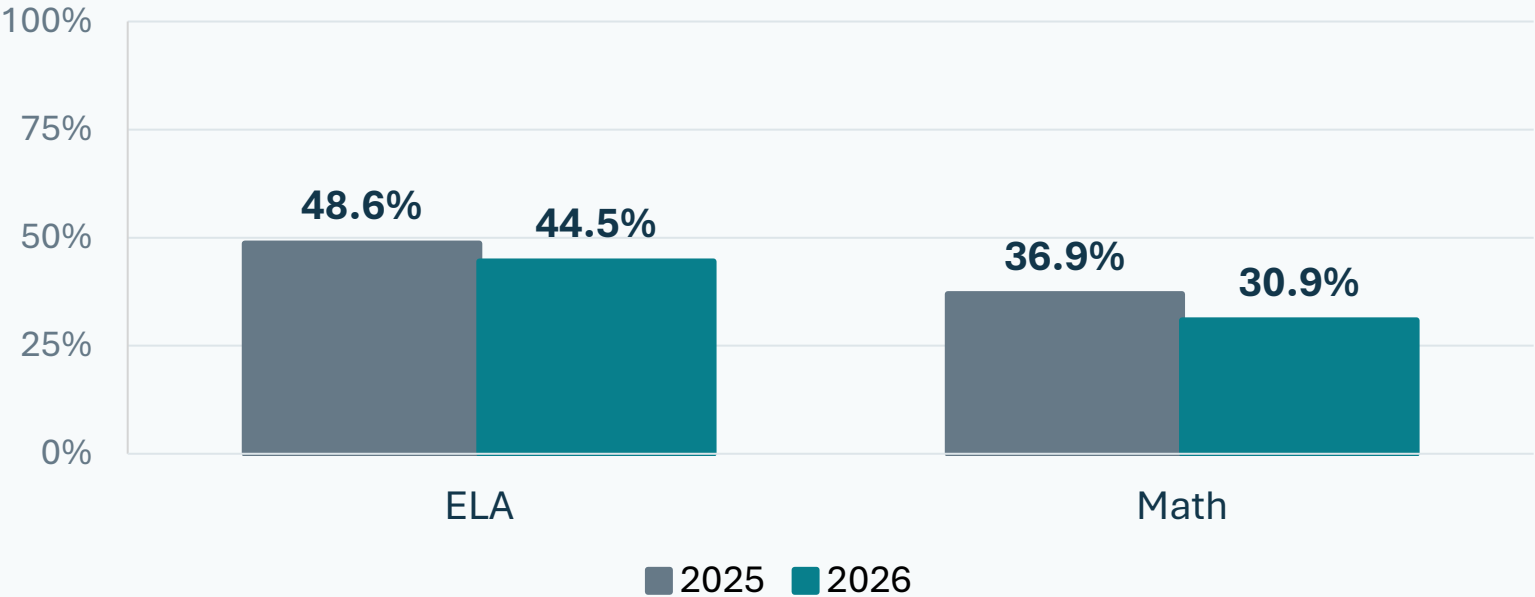
DCS Dashboard colors: 2025 compared with 2026

INDICATOR	2025	2026 preview
English Language Arts	Green	Orange
Math	Yellow	Orange
Science	Green	Green
Graduation	Orange	Blue
College / career readiness	Green	Green
Chronic absence	Green	Blue
Suspension	Green	Blue
ELPI: no color in either year. 2026 progress rate:66.7%.		



DCS proficiency declined in ELA and Math

Students meeting or exceeding the CAASPP standard (%)



FINDING

ELA –4.1 points
Math –6.0 points

CAASPP n, 2025/2026: ELA 257/236. Math 255/236.



DCS academic colors: past results and this year’s goals

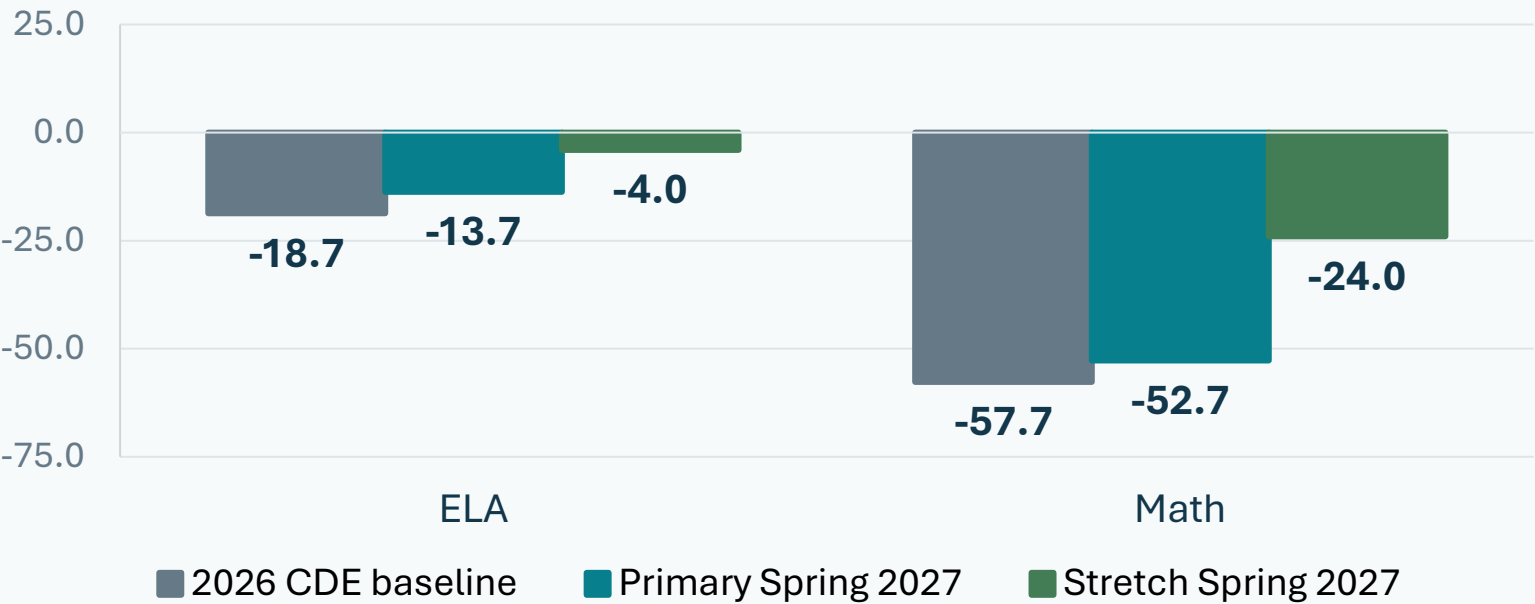
	2024 2023–24	2025 2024–25	2026 preview 2025–26	2027 goal 2026–27
ELA	Yellow -20.7 DFS points	Green -0.1 DFS points	Orange -18.7 DFS points	Yellow +5 DFS-point goal
Math	Yellow -53.2 DFS points	Yellow -39.5 DFS points	Orange -57.7 DFS points	Yellow +5 DFS-point goal

WHAT WE SHOULD DO NEXT

For Spring 2027, 5-point gains could move both Orange indicators to Yellow. Green needs larger gains.

DCS proposed goals: **Yellow first**, with Green being a stretch goal

Average distance from standard: actual 2026 and proposed 2027



FINDING

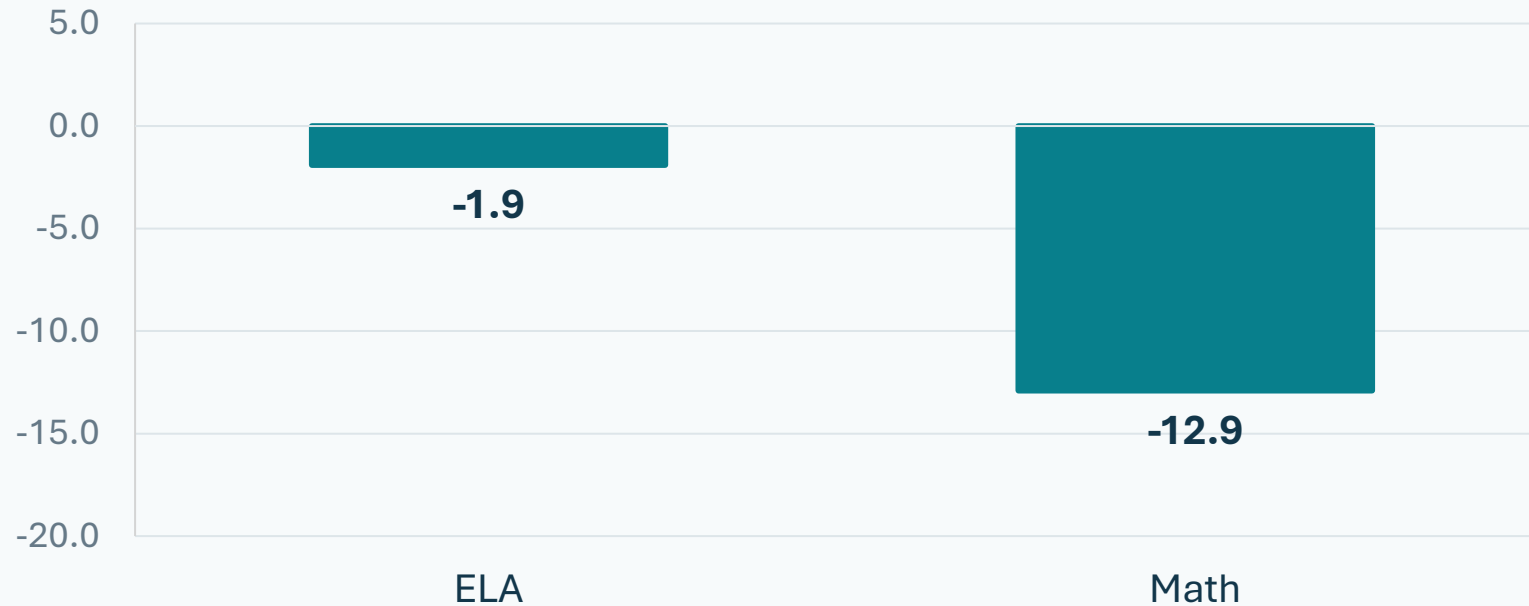
Goal: +5 DFS points per subject for Yellow

Green stretch targets: ELA -4.0; Math -24.0. Proposed, not adopted or guaranteed.



DCS matched Math results declined more than ELA

Change in average distance from standard (DFS points)



Matched n=127 per subject. Unit: DFS points.

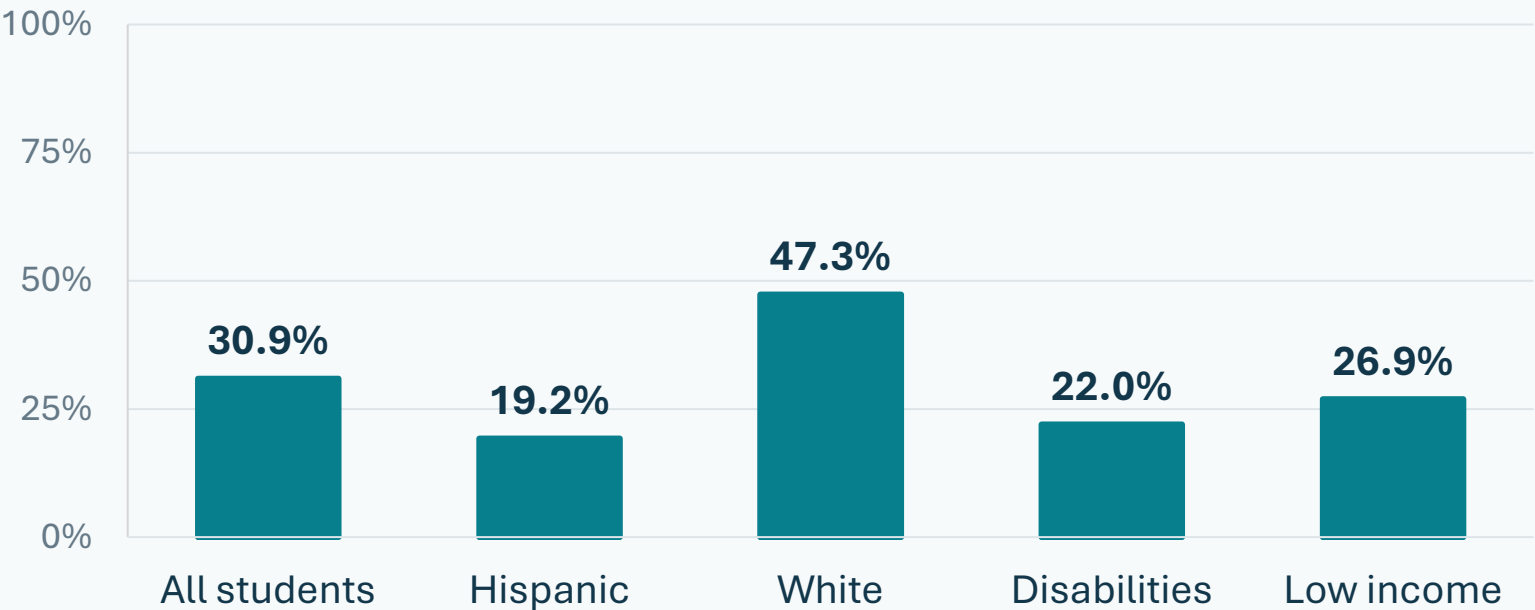
FINDING

ELA -1.9 DFS

Math -12.9 DFS

DCS Math results identify sub-group gaps

Students meeting or exceeding the CAASPP standard (%)



2026 tested: All 236. Hispanic 99. White 91. Disabilities 50. Low income 67.

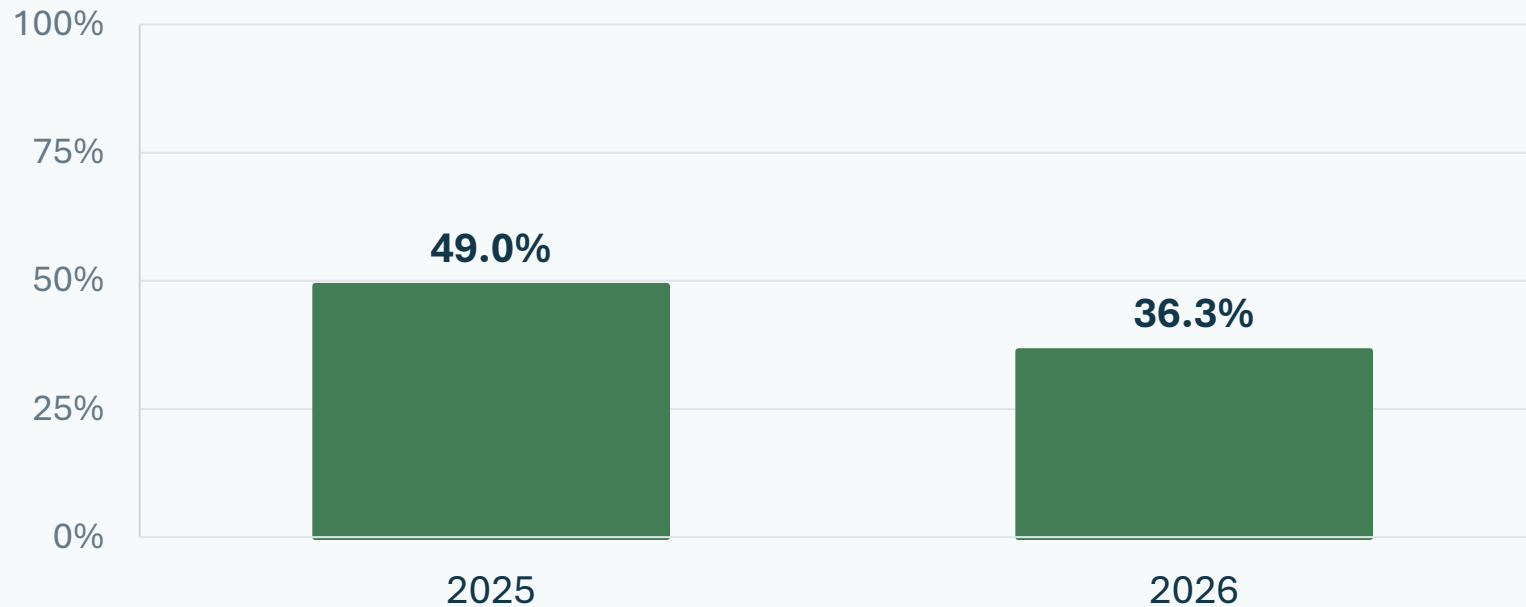
FINDING

2026 Math: 19%–47% met standard across shown groups



DCS science proficiency declined by 12.7 points

Students meeting or exceeding the science standard (%)



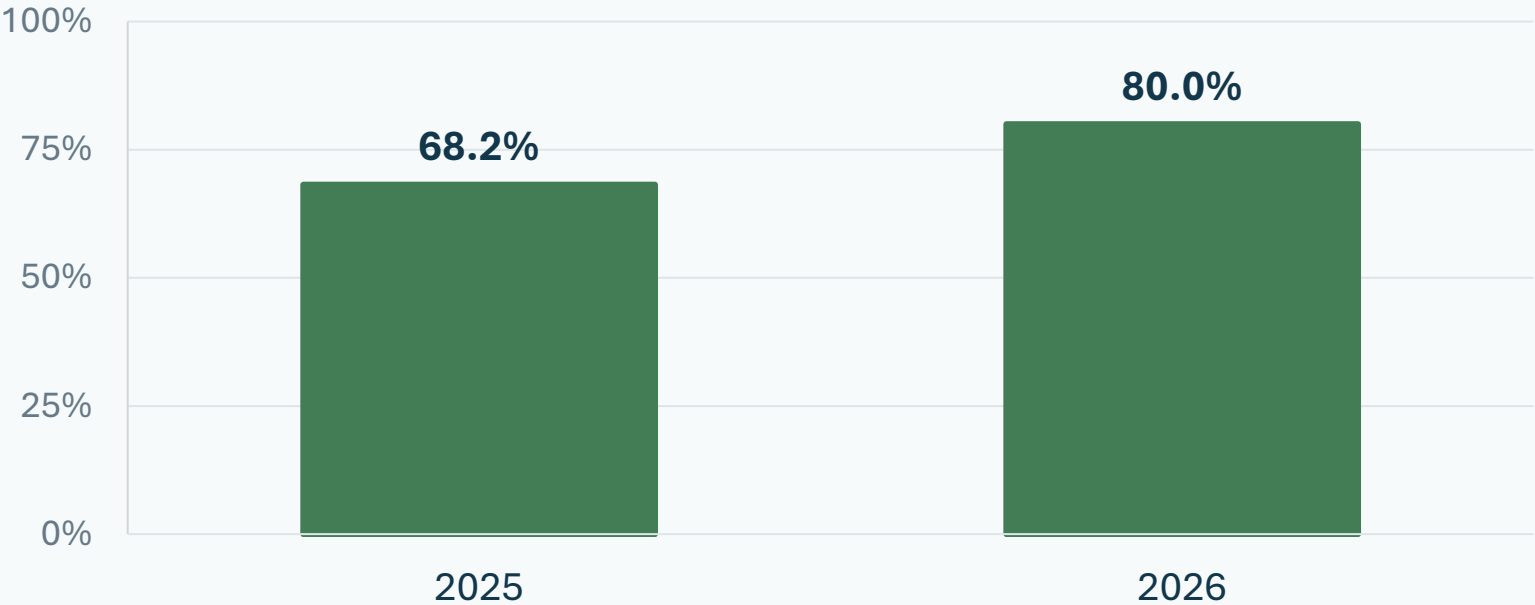
CAST tested n=98 in 2025 and 124 in 2026.

FINDING

49.0% to 36.3%; no color change.

DCS overall English proficiency increased

English learners at overall proficiency Levels 3–4 (%)



FINDING

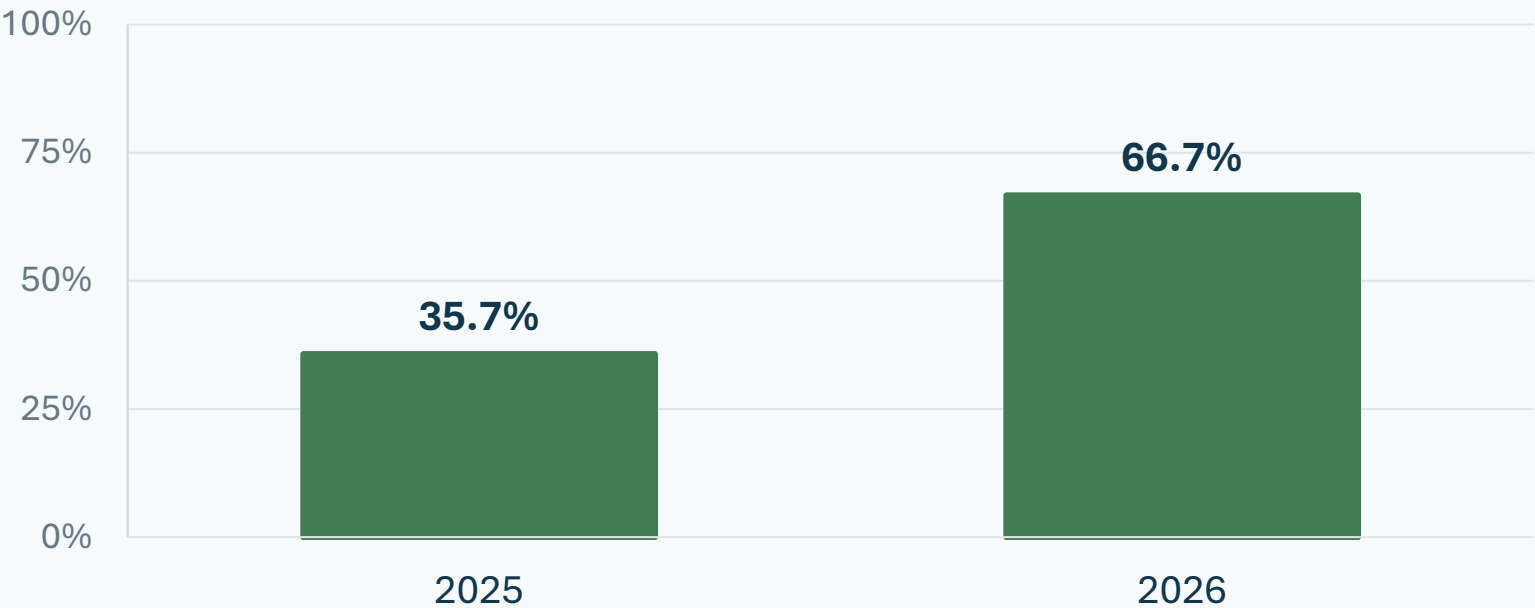
68.2% to 80.0%
+11.8 points

n=22 in 2025 and 25 in 2026. Levels 3–4 = Moderately/Well Developed.



DCS English learner progress improved to 66.7%

Eligible English learners meeting CDE progress criteria (%)



FINDING

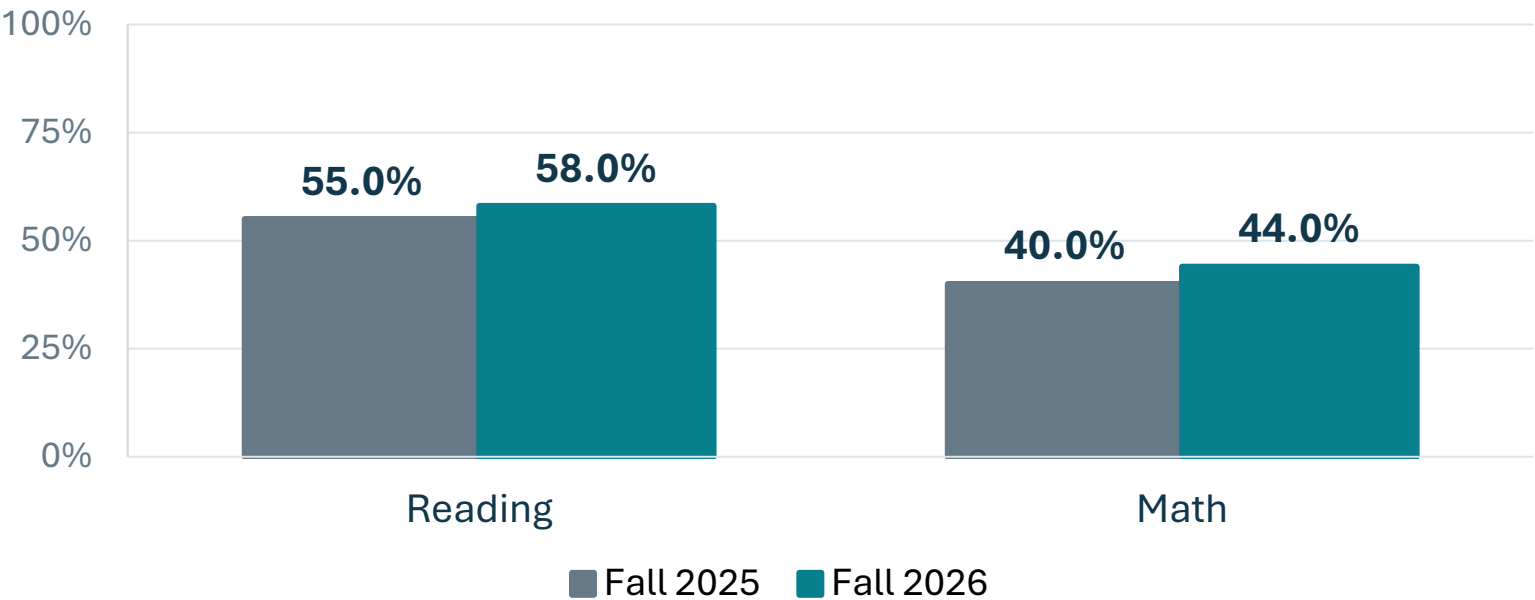
35.7% to 66.7%
+31.0 percentage points

ELPI eligible students: 2025 14. 2026 21. This differs from the overall ELPAC proficiency group.



DCS: a higher share of Fall testers placed on grade level

Students on grade level (%) / schoolwide comparison



FINDING

Reading: 55% to 58%
Math: 40% to 44%

Tested 2025/2026: Reading 408/361. Math 421/378. Rounded rates. Matched students.



Assessment and Accountability Updates:

Community Montessori

- **Strengthen Math instruction:** Build on the Math Improvement Team launched in August 2026, identify priority standards, provide Winter staff training and set clear improvement goals.
- **Target support:** Identify what we need to provide focused small-group Math instruction for Hispanic students, students with disabilities and low-income students; strengthen ELA support for students with disabilities.
- **Improve Reading:** Continue to identify specific skill gaps, intervene early and revisit successful practices to help more students reach grade level.
- **Investigate Equity Gaps:** Analyze small-group instruction and accommodations with identified needs; follow up on students missing services.
- Identify the skill each student needs, who will provide support and how often.
- Research needed home supports and current parent resources, including CM provided parent workshops..
- **Support English learners:** Build academic vocabulary, speaking, listening, reading and writing across subjects.
- **Build on Science gains:** Identify successful teaching practices and determine which grades and student groups benefited.
- **Check progress and adjust:** Use Winter i-Ready results, interim assessments and classroom evidence to track growth-not just proficiency-and adjust support before Spring 2027 testing. Track the same students over time where possible.



Assessment and Accountability Updates:

Dimensions Collaboration

Investigate Math declines: Identify the skills, grades and student groups most affected; review instruction and curriculum alignment.

Target Math support: Prioritize students furthest below standard and monitor progress frequently.

Maintain ELA support: Address skill gaps before they widen.

Investigate Equity Gaps: Analyze small-group instruction and accommodations with identified needs; follow up on students missing services.

- Identify the skill each student needs, who will provide support and how often.
- Research needed home supports and current parent resources.

Strengthen Science: Use focused lessons, labs and vocabulary support; set grade-level improvement goals.

Build on Fall i-Ready results: Identify Reading and Math needs and target support below grade level.

Check progress and adjust: Use Winter and Spring results, interim assessments and student work to see whether support is improving learning.

EEI / RESPONSE TO STUDENT PERFORMANCE FINDINGS / 2026–27

Assessment and Accountability Priorities

All Element

Fall 2028: Math screener (mandatory in 2028 for K–2) in 2028 to identify early concerns.

Winter/Spring 2027 use of CAASPP and ELPAC Interim assessments to prepare students for the testing browser, types of questions, rubrics, and accommodations.

Fall 2026 PD on data chats for parents and students to develop deeper understanding of what the data is telling us.

Coversheet

Approval of the September 25, 2026, Board Meeting Minutes

Section: VI. Approval of Consent Items
Item: A. Approval of the September 25, 2026, Board Meeting Minutes
Purpose: Vote
Submitted by: Terri Novacek
Related Material: 2026_09_25_board_meeting_minutes (3).pdf

BACKGROUND:

In accordance with the Brown Act, minutes are recorded at every Board meeting. The minutes are typed and presented to the Board at the following meeting for review and approval.

The meeting minutes for the September 25, 2026, Board Meeting are provided here for Board review.

RECOMMENDATION:

Approve the September 25, 2026, Board meeting minutes.

DRAFT



Element Education

Minutes

Governing Board Meeting

Date and Time

Friday September 25, 2026 at 12:00 PM

Location

1441 Montiel Road
#145
Escondido, CA 92026

Directors Present

A. Hopps, B. Rohrer, S. Subramanya, T. Breckenridge

Directors Absent

C. Nunley, L. Cavazos

Guests Present

S. Michaels, T. Novacek

I. Opening Items

A. Call the Meeting to Order

T. Breckenridge called a meeting of the board of directors of Element Education to order on Friday Sep 25, 2026 at 12:00 PM.

B. Record Attendance

C.

Pledge of Allegiance

Board Member Hopps led the Pledge of Allegiance.

D. Approve Agenda

A. Hopps made a motion to approve the agenda with following amendments: Add Discussion Item IX B. Board Training.

B. Rohrer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

S. Subramanya Aye

A. Hopps Aye

T. Breckenridge Aye

L. Cavazos Absent

C. Nunley Absent

B. Rohrer Aye

II. Recognitions and Presentations

A. Recognitions

Ms. Novacek recognized Tori Ades for her recent work on the Charter Renewal Petition and presentation.

Ms. Campbell recognized Danielle Stubbs for her dedication and commitment to supporting students and families.

B. School Presentation-Community Montessori

Mr. Otte presented updates and activities within CM.

C. School Presentation-Dimensions Collaborative School

Ms. Campell presented updates and activities within DCS.

D. Student Services Presentation

Ms. Sestina shared Student Services presentation with the Board.

III. Communications- Agenda and Non-Agenda Items

A. Public

A DCS parent shared public comment concerning the services and support provided to her child.

B. Members of the Board

Board Member Hopps shared personal experience with Student Services and expressed appreciation and recognized the quality of support provided to students.

IV. Approval of Consent Items

A. Approval of the August 28, 2026, Special Board Meeting Minutes.

B. Rohrer made a motion to approve the minutes from Governing Board Special Meeting on 08-28-26.

S. Subramanya seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

S. Subramanya	Aye
C. Nunley	Absent
T. Breckenridge	Aye
B. Rohrer	Aye
A. Hopps	Aye
L. Cavazos	Absent

B. Approval of the August 28, 2026, Regular Board Meeting Minutes.

B. Rohrer made a motion to approve the minutes from Governing Board Meeting on 08-28-26.

S. Subramanya seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

B. Rohrer	Aye
T. Breckenridge	Aye
A. Hopps	Aye
C. Nunley	Absent
S. Subramanya	Aye
L. Cavazos	Absent

C. Approval of Check Run for August 2026.

B. Rohrer made a motion to approve the Check Run for August 2026.

S. Subramanya seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

C. Nunley	Absent
B. Rohrer	Aye
A. Hopps	Aye
T. Breckenridge	Aye
S. Subramanya	Aye
L. Cavazos	Absent

V. Information Item-Chief Business Officer Report

A. Financial Position of Schools

Mr. Miller presented current financial information for Community Montessori and Dimensions Collaborative School.

B. Technology Report

Mr. Miller reported on recent technology projects and updates.

VI. Information Item-Director of Human Resources Report

A. Employment Activity

Ms. Sihota reviewed her written report on recent hires and current openings.

B. Professional Learning Activity (external)

Ms. Sihota reviewed her written report on employees who engaged in formal professional learning since the last board meeting.

VII. Information Item-Chief Operations Officer Report

A. Facilities Update

Mr. Yung reported on the status of recent facility improvements.

B. Resource Management

Mr. Yung shared a report on resource management projects and improvements.

VIII. Executive Director Report

A. Authorizer Relations

Ms. Novacek shared that staff is preparing presentations for both schools for the second Charter Renewal public hearings scheduled for October 14 at 6:00 p.m.

IX. Discussion

A. Draft of Artificial Intelligence (AI) Policy

Ms. Novacek shared draft of AI policy with the Board.

B. Board Training Dates

Ms. Novacek shared that the Board will participate in training covering governing board code of conduct. The training will take place prior to the October 23 regular Board meeting and will be held as a special meeting.

X. Action Item(s) for Element Education

A. Approval of Revised Policies

- Criminal Background Clearance Clean
- Criminal Background Clearance Red Lined.
- Student Behavior Policy Clean
- Student Behavior Policy Red Lined
- Transitional Kindergarten Policy
- Transitional Kindergarten - Red Lined

S. Subramanya made a motion to approve Revised Policies.

B. Rohrer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

B. Rohrer	Aye
L. Cavazos	Absent
T. Breckenridge	Aye
S. Subramanya	Aye
A. Hopps	Aye
C. Nunley	Absent

XI. Action Items for Community Montessori

A. Approval of FY25-26 Unaudited Actuals.

S. Subramanya made a motion to approve FY25-26 Unaudited Actuals.

B. Rohrer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Hopps	Aye
T. Breckenridge	Aye
C. Nunley	Absent
L. Cavazos	Absent
S. Subramanya	Aye
B. Rohrer	Aye

XII. Action Item(s) for Dimensions Collaborative School

A. Approval of FY25-26 Unaudited Actuals.

S. Subramanya made a motion to approve FY25-26 Unaudited Actuals.

A. Hopps seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

S. Subramanya	Aye
C. Nunley	Absent
T. Breckenridge	Aye
B. Rohrer	Aye
A. Hopps	Aye
L. Cavazos	Absent

B. Approval of the Revised DCS Health Course Description

B. Rohrer made a motion to approve the Revised DCS Health Course Description.

A. Hopps seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

B. Rohrer	Aye
A. Hopps	Aye
T. Breckenridge	Aye
C. Nunley	Absent
L. Cavazos	Absent
S. Subramanya	Aye

C. Approval of Revised Personal Finance Course Description

A. Hopps made a motion to approve the Revised Personal Finance Course Description.

S. Subramanya seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

C. Nunley	Absent
B. Rohrer	Aye
L. Cavazos	Absent
S. Subramanya	Aye
T. Breckenridge	Aye
A. Hopps	Aye

XIII. Future Agenda Items

A. Agenda Items for 10.26.26 Governing Board Meeting.

- Student Performance Report
- Advisory Council Report
- Board Training

XIV. Closing Items

A. Adjourn Meeting

A. Hopps made a motion to adjourn meeting.

B. Rohrer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Hopps Aye

C. Nunley Absent

B. Rohrer Aye

L. Cavazos Absent

T. Breckenridge Aye

S. Subramanya Aye

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:19 PM.

Respectfully Submitted,

T. Breckenridge

Coversheet

Approval of Check Run for September 2026

Section: VI. Approval of Consent Items
Item: B. Approval of Check Run for September 2026
Purpose: Vote
Submitted by: Terri Novacek
Related Material: September 2026 Check Run.pdf

BACKGROUND:

The Chief Business Officer provides a report on the status of the organization's finances monthly.

Enclosed is the September 2026 check run for Board review.

RECOMMENDATION:

Approve the September 2026.

ESP-CA
EdTec Network : Element Education, Inc.
AP Bill Payments
September 1, 2026 - September 30, 2026
A listing of bill payments

Date	Check Number	Company Name	Memo	Paid
9/3/2026	112659	Middlebrooks, Levy	Final Check	\$880.21
9/4/2026	112660	Aelott Air Conditioning	203355413	\$26,095.00
9/4/2026	112661	Alison's Montessori	Customer ID 13324	\$366.43
9/4/2026	112662	Art of Problem Solving	INV26146597	\$495.00
9/4/2026	112663	AT&T - 9391084563	9391084563; Santee	\$27.77
9/4/2026	112664	AT&T - 9391084564	9391084564; Poway	\$27.77
9/4/2026	112665	AT&T - 9391084565	9391084565; Mary Lane	\$35.20
9/4/2026	112666	AT&T - 9391084566	9391084566; Poway	\$22.52
9/4/2026	112667	Brave Writer LLC	514086439	\$494.00
9/4/2026	112668	City of Escondido - Utility Billing	06/25/26-07/24/26 Mary Lane	\$416.69
9/4/2026	112669	CrunchLabs	SHOP221023672911	\$1,487.86
9/4/2026	112670	Curiosity Chronicles	98705	\$208.00
9/4/2026	112671	Curriculum Associates LLC	0794145	\$60,698.50
9/4/2026	112672	Denison Algebra	8146	\$2,975.00
9/4/2026	112673	DriversEd.com	INVISI1327	\$79.90
9/4/2026	112674	EdTec Inc.	CINV-00018194	\$879.75
9/4/2026	112675	ETC Montessori	25683	\$163.94
9/4/2026	112676	Excellence in Writing	1298504	\$292.02
9/4/2026	112677	FordPro	INV49586439	\$60.00
9/4/2026	112678	GoTo Communications Inc.	IN7105631785	\$961.53
9/4/2026	112679	Home Science Tools	000793520	\$68.05
9/4/2026	112680	JJJ Enterprises	DEHES	\$1,560.00
9/4/2026	112681	Lakeshore Learning Materials	94549173	\$16.77
9/4/2026	112682	LearnersByNature	514202969	\$945.00
9/4/2026	112683	Learning Without Tears	INV262497	\$80.02
9/4/2026	112684	Lloyd Pest Control	9372034	\$131.00
9/4/2026	112685	Logic of English, Inc.	SI-309152	\$133.88
9/4/2026	112686	Matuszczak, Anna M.	514202965	\$630.00
9/4/2026	112687	McGraw-Hill School Education Holdings, LLC	Account 172650	\$1,055.78
9/4/2026	112688	Miacademy, Mia Prep, Always Ice Cream & Clever Dragons dba Miaplaza Inc	1234934	\$288.00
9/4/2026	112689	Oak Meadow Inc.	90788	\$1,137.94
9/4/2026	112690	Office Depot, Inc.	478752959001	\$528.49
9/4/2026	112691	Otte, Samantha	1596	\$2,449.00
9/4/2026	112692	Positive Discipline Association	63985	\$725.00
9/4/2026	112693	Rainbow Resource Center	6072308	\$745.67
9/4/2026	112694	Revvia Marketing	1082	\$3,500.00
9/4/2026	112695	SBS Services Group LLC dba Stratus Clean	8896246	\$4,483.38
9/4/2026	112696	Science Mom	2026107	\$150.00
9/4/2026	112697	Softchoice Corporation	91919941	\$23,310.21
9/4/2026	112698	Stephens Educational Services, LLC	366697-0826	\$1,019.95
9/4/2026	112699	Thinkwell Corporation	210337	\$169.00
9/4/2026	112700	Transparent Classroom	134723	\$815.93
9/4/2026	112701	Vex Robotics, Inc.	885445	\$382.49
9/10/2026	112702	Amazon Capital Services	A1EJCAJXOWH87N	\$13,295.23
9/10/2026	112703	Art of Problem Solving	INV26147129	\$199.98
9/10/2026	112704	Ascension Lutheran Church	260908	\$700.00
9/10/2026	112705	Beyond Vision Center Optometry	08/21/26 RU	\$540.00
9/10/2026	112706	Blackbird & Co.	27617	\$746.26
9/10/2026	112707	BookShark LLC	BI0080298	\$3,969.68
9/10/2026	112708	California Future Business Leaders of America	Southern-27-OAT-3621876	\$140.00
9/10/2026	112709	Cavazos, Leila (P)	August 2026	\$120.00
9/10/2026	112710	City of Escondido- Fire	F26-0762	\$388.00
9/10/2026	112711	Clark-Jijon, Steffani	514228740	\$70.00
9/10/2026	112712	Colleen Mickey	514228742	\$195.00
9/10/2026	112713	Corodata Records Management, Inc.	016540	\$236.91
9/10/2026	112714	Denison Algebra	8315	\$175.00
9/10/2026	112715	Escondido Combat Academy	514228738	\$245.00
9/10/2026	112716	Escondido Disposal Inc.	08/31/26 - 53-ED 177875	\$323.39
9/10/2026	112717	Firehawk Corporation	E260901725	\$616.89
9/10/2026	112718	Hofman Planning & Engineering	2383	\$4,083.75
9/10/2026	112719	Instant Imprints	55168	\$4,382.19
9/10/2026	112720	Isolved Benefit Services	I156413272	\$95.10
9/10/2026	112721	Knight Security & Fire Systems	249810	\$352.00
9/10/2026	112722	Learning Without Tears	INV265114	\$11.00
9/10/2026	112723	Literature Comes to Life	2026131	\$825.00
9/10/2026	112724	McGraw-Hill School Education Holdings, LLC	Account 172650	\$308.61
9/10/2026	112725	Meadowlark Learning LLC	4049	\$169.96
9/10/2026	112726	Miacademy, Mia Prep, Always Ice Cream & Clever Dragons dba Miaplaza Inc	1235304	\$864.00
9/10/2026	112727	Mystery Science, Inc.	350530	\$358.00
9/10/2026	112728	Nicole the Math Lady, LLC	17146	\$316.00
9/10/2026	112729	Nunley, Chris	August 2026	\$120.00
9/10/2026	112730	Oak Meadow Inc.	91625	\$3,123.22
9/10/2026	112731	Rady Children's Hospital - San Diego	1767	\$880.00
9/10/2026	112732	Rainbow Resource Center	6079509	\$641.04
9/10/2026	112733	Royal Fireworks Publishing Co.	140754	\$143.00
9/10/2026	112734	San Diego Gas & Electric - D.O. (143)	0018-9130-2276-8	\$2,062.24
9/10/2026	112735	San Diego Gas & Electric - MV (103B)	2100-0085-7674-8	\$282.03
9/10/2026	112736	San Diego Gas & Electric - MV (PI 101)	2100-0085-9450-1	\$293.39
9/10/2026	112737	San Diego Gas & Electric - Suite 145	0003-6390-8776-6	\$1,193.78
9/10/2026	112738	San Diego Gas & Electric- MV (PI 103C)	0030-4805-3026-3	\$435.06
9/10/2026	112739	San Diego Gas & Electric- MV (PI B)	0031-8696-4020-2	\$1,134.40
9/10/2026	112740	SBS Services Group LLC dba Stratus Clean	8895617	\$6,950.00
9/10/2026	112741	Schools First Plan Admin LLC	09/04/2026 403B	\$24,614.07
9/10/2026	112742	Smith, Ruth	514228743	\$160.00
9/10/2026	112743	Stephens Educational Services, LLC	422551-0926	\$620.30
9/10/2026	112744	Subramanya, Suhas	August 2026	\$120.00
9/10/2026	112745	Swiftkick Martial Arts Inc	514228744	\$478.00
9/10/2026	112746	Teaching Textbooks Inc.	73838	\$159.90
9/10/2026	112747	Thinkwell Corporation	210118	\$68.28
9/10/2026	112748	Top Notch Catering, LLC	#092602	\$3,643.11
9/10/2026	112749	Verbal Behavior Associates	52-0626-01	\$15,487.32
9/10/2026	112750	Waste Management of El Cajon - San Diego	Account 131-0192896-1584-1	\$329.10
9/18/2026	112751	Activities For Learning, Inc.	396381	\$142.45
9/18/2026	112752	Aelott Air Conditioning	204651632	\$583.73
9/18/2026	112753	All About Learning Press, Inc.	955182	\$260.67
9/18/2026	112754	Amazon Capital Services	A1EJCAJXOWH87N	\$23,957.44
9/18/2026	112755	Art of Problem Solving	INV26146889	\$416.92
9/18/2026	112756	AT&T - 9391084658	000025778004	\$27.19
9/18/2026	112757	Blackbird & Co.	27616	\$101.18
9/18/2026	112758	BookShark LLC	BI0080667	\$2,516.52
9/18/2026	112759	Caster Family Trust	SDGE #7588 07/02/2026-07/31/2026 and SDGE #4125 07/02/2026-07/31/2026	\$636.75
9/18/2026	112760	Cintas Corporation #055	08/31/2026	\$1,347.64
9/18/2026	112761	County of San Diego - Department of Environmental Health and Quality	DEH2026-FFPP-022697	\$401.00
9/18/2026	112762	Cox Communications San Diego - Apt 143	001 3410 123567301	\$2,470.73

ESP-CA

EdTec Network : Element Education, Inc.

AP Bill Payments

September 1, 2026 - September 30, 2026

A listing of bill payments

Date	Check Number	Company Name	Memo	Paid
9/18/2026	112763	Cox Communications San Diego - Ste 143	001 3410 110240101	\$403.20
9/18/2026	112764	CrunchLabs	SHOP221023672211	\$705.52
9/18/2026	112765	Demme Learning School Sales	Customer# 0078992	\$237.17
9/18/2026	112766	Denison Algebra	8577	\$350.00
9/18/2026	112767	Design for Health Training Center	21899	\$645.00
9/18/2026	112768	Excellence in Writing	1304650	\$589.31
9/18/2026	112769	First Student	FA26-00006378	\$2,025.00
9/18/2026	112770	Home Science Tools	000795573	\$929.05
9/18/2026	112771	IXL Learning	S603605	\$14,170.00
9/18/2026	112772	KiwiCo, Inc.	2523	\$3,113.33
9/18/2026	112773	Lakeshore Learning Materials	94674327	\$79.78
9/18/2026	112774	Learning Without Tears	INV264423	\$250.13
9/18/2026	112775	Logic of English, Inc.	SI-313951	\$21.79
9/18/2026	112776	McGraw-Hill School Education Holdings, LLC	Account 172650	\$394.85
9/18/2026	112777	mint and bloom LEARNING	10007813	\$49.99
9/18/2026	112778	Moving Beyond the Page	331728	\$190.01
9/18/2026	112779	Mrs Wordsmith USA LLC	INV-0168	\$32.61
9/18/2026	112780	Mystery Science, Inc.	350745	\$179.00
9/18/2026	112781	Office Depot, Inc.	480221153001	\$971.28
9/18/2026	112782	Otte, Samantha	1597	\$868.00
9/18/2026	112783	Padre Dam M.W.D	Acct. 053494-23307550	\$1,039.30
9/18/2026	112784	Pandia Press, Inc.	31644	\$23.99
9/18/2026	112785	PAR Inc.	IN-00629502	\$77.58
9/18/2026	112786	Rainbow Resource Center	6140490	\$185.77
9/18/2026	112787	Ricardez, Raul	8/18, 19 & 20/2026	\$132.24
9/18/2026	112788	San Diego County Office of Education	099-054714	\$80.00
9/18/2026	112789	San Diego Gas & Electric - Mary Lane	0024-0907-3947-1	\$2,314.59
9/18/2026	112790	San Diego Gas & Electric - Oak Hill	0068-6309-2224-6	\$3,405.24
9/18/2026	112791	Schoolhouse Discoveries	6496	\$67.95
9/18/2026	112792	Schools First Plan Admin LLC	09/18/2026 403B	\$24,590.85
9/18/2026	112793	Smith, Wilborne F.	463084	\$586.78
9/18/2026	112794	Softchoice Corporation	97197378	\$920.55
9/18/2026	112795	Stephens Educational Services, LLC	444383-0926	\$5,399.55
9/18/2026	112796	Stuart's Glass & Screen Co.	90552	\$628.00
9/18/2026	112797	Studies Weekly	575965	\$48.43
9/18/2026	112798	Team Viewer GmbH	R04936480	\$729.80
9/18/2026	112799	Terry Breckenridge	August 2026	\$120.00
9/18/2026	112800	Thinkwell Corporation	210444	\$735.95
9/18/2026	112801	Time4Learning.com	CI-00955022	\$1,500.00
9/18/2026	112802	Waseca	B4130	\$115.00
9/18/2026	112803	Wild Learning LLC	INV-0725	\$114.00
9/18/2026	112804	Zaner-Bloser	Customer# 0000245245	\$31.09
9/25/2026	112805	Activities For Learning, Inc.	396459	\$296.73
9/25/2026	112806	Aelott Air Conditioning	205943566	\$410.00
9/25/2026	112807	All About Learning Press, Inc.	955741	\$3,615.45
9/25/2026	112808	Allen, Andrew	514270227	\$960.00
9/25/2026	112809	Art of Problem Solving	INV26145975	\$301.71
9/25/2026	112810	Art with Larisse	514270226	\$265.00
9/25/2026	112811	Ascension Lutheran Church	October 2026	\$6,823.32
9/25/2026	112812	Barnes & Noble, Inc.	Account 6849012	\$17.40
9/25/2026	112813	BBD Properties, LLC	October 2026	\$37,755.63
9/25/2026	112814	BG Consolidated	October 2026 - #143	\$21,070.78
9/25/2026	112815	BookShark LLC	BI0082393	\$3,261.89
9/25/2026	112816	Brave Writer LLC	514065096	\$473.60
9/25/2026	112817	Breaking The Barrier, Inc.	18281	\$370.92
9/25/2026	112818	Caster Family Enterprises, Inc.	October 2026	\$9,526.46
9/25/2026	112819	Caster Family Trust	October 2026	\$14,988.12
9/25/2026	112820	City Of Carlsbad- Utility	05012465-00	\$409.25
9/25/2026	112821	City of Escondido - Utility Billing	07/22/26-08/19/26 - Oak Hill	\$401.45
9/25/2026	112822	Connetquot West, Inc.	1097858-1	\$2,842.93
9/25/2026	112823	Cox Communications - Midway	001 3410 074203702	\$661.70
9/25/2026	112824	CubeSmart- Escondido	5003064655	\$519.00
9/25/2026	112825	Curiosity Chronicles	99877	\$152.00
9/25/2026	112826	Demme Learning School Sales	Customer# 0078992	\$48.10
9/25/2026	112827	Denison Algebra	8734	\$175.00
9/25/2026	112828	Elemental Science, Inc.	IN-9214	\$48.39
9/25/2026	112829	Ellis, Alyssa	Live Scan Reimbursement	\$79.00
9/25/2026	112830	Excellence in Writing	1304634	\$1,160.60
9/25/2026	112831	Generation Genius, Inc.	GG300993-R1	\$2,395.00
9/25/2026	112832	Gradisnean, Inc.	October 2026	\$15,146.82
9/25/2026	112833	Home Science Tools	000797384	\$1,492.94
9/25/2026	112834	JN Music Studio	514270228	\$300.00
9/25/2026	112835	Kaiser Foundation Health Plan	8791120686	\$91,956.93
9/25/2026	112836	Korte, Kimberly	August 2026	\$396.00
9/25/2026	112837	Lakeshore Learning Materials	94720046	\$195.16
9/25/2026	112838	Learning Without Tears	INV265072	\$88.86
9/25/2026	112839	Lloyd Pest Control	9385160	\$110.00
9/25/2026	112840	Logic of English, Inc.	SI-315695	\$41.57
9/25/2026	112841	McGraw-Hill School Education Holdings, LLC	Account 172650	\$528.50
9/25/2026	112842	Menchaca, Jesse D	26-0919	\$2,900.00
9/25/2026	112843	MetLife - Group Benefits	KM05985459 0001	\$10,613.35
9/25/2026	112844	Oak Meadow Inc.	92020	\$11,248.40
9/25/2026	112845	Office Depot, Inc.	480464951001	\$423.13
9/25/2026	112846	Pandia Press, Inc.	31851	\$93.85
9/25/2026	112847	Piedmont Global Language Solutions	PSIN-01371	\$89.55
9/25/2026	112848	Procopio, Cory, Hargreaves & Savitch LLP	988773	\$5,692.50
9/25/2026	112849	Rainbow Resource Center	6151363	\$506.74
9/25/2026	112850	Reliance Standard Life Insurance Company - Vision	09/01/26-09/30/26	\$898.15
9/25/2026	112851	Revvia Marketing	10851	\$3,500.00
9/25/2026	112852	Royal Fireworks Publishing Co.	140755	\$445.50
9/25/2026	112853	San Diego County Office of Education	099-054685	\$3,470.42
9/25/2026	112854	San Diego County Treasurer - Tax Collector	06/30/26: 239-330-85-00	\$74.30
9/25/2026	112855	San Diego Gas & Electric - Santee	3565 358 888 1	\$1,892.59
9/25/2026	112856	San Diego Gas & Electric- Carlsbad	8461 085 798 9	\$2,456.05
9/25/2026	112857	San Diego Gas & Electric- Poway	4768 764 856 5	\$1,649.58
9/25/2026	112858	Schoolhouse Discoveries	6814	\$135.90
9/25/2026	112859	Shred-it	8015438430	\$138.35
9/25/2026	112860	Singapore Math Inc.	S486534	\$1,114.43
9/25/2026	112861	Stephens Educational Services, LLC	266656-0926	\$199.00
9/25/2026	112862	Storylark Road Publishing LLC	D108	\$57.98
9/25/2026	112863	Stuart's Glass & Screen Co.	82143	\$388.00
9/25/2026	112864	Studies Weekly	576904	\$340.03
9/25/2026	112865	Teaching Textbooks Inc.	74582	\$79.95
9/25/2026	112866	Thinkwell Corporation	210193	\$206.14

ESP-CA

EdTec Network : Element Education, Inc.

AP Bill Payments

September 1, 2026 - September 30, 2026

A listing of bill payments

Date	Check Number	Company Name	Memo	Paid
9/25/2026	112867	Timberdoodle	526833	\$509.85
9/25/2026	112868	UC Regents	2588406	\$816.00
9/25/2026	112869	Waseca	B4180	\$685.00
9/25/2026	112870	Xerox Corporation - D.O.	42752699	\$1,932.83
9/28/2026	112871	Soares, Marvin	Final Check	\$2,338.39
				\$613,753.91

Coversheet

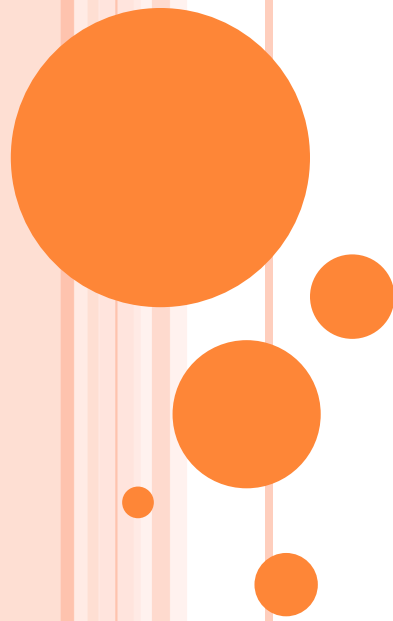
Financial Position of Schools

Section: VII. Information Item-Chief Business Officer Report
Item: A. Financial Position of Schools
Purpose: FYI
Submitted by: Doug Miller
Related Material: CM Board Presentation 10-23-26 (September) - FINAL.pdf
DCS Board Presentation 10-23-26 (September) - FINAL.pdf

BACKGROUND:

The Chief Business Officer provides a report on the status of the organization’s finances monthly. Enclosed are the following financial reports for Board review:

- Community Montessori September 2026
- Dimensions Collaborative School September 2026



October 23, 2026

COMMUNITY MONTESSORI

September 2026 Financials

CONTENTS

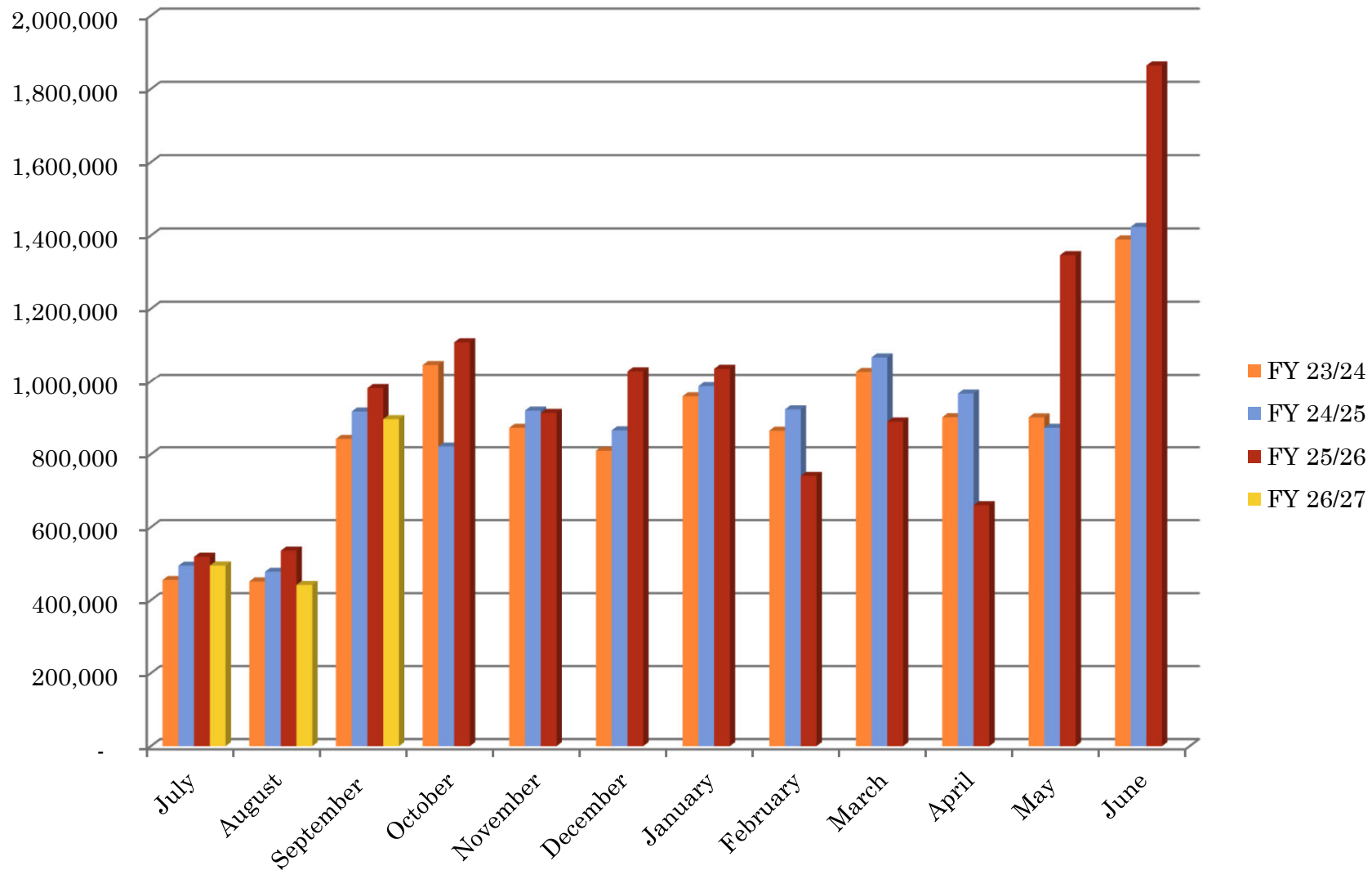
- FY 26-27 September Financials

FY 26-27 FINANCIALS

○ REVENUE

- Revenue was **\$36,937** less than forecasted
 - \$507 – General Block Grant
 - On budget
 - **\$34,930** – Other State Income
 - Special education revenue was lower than projected for the month
 - August allocation was received in September and September was received in October
 - \$0 – Federal Income
 - On budget
 - **\$2,514** – Local Income
 - Field trip revenue was lower than projected for the month (Timing)

CM REVENUE YEAR OVER YEAR

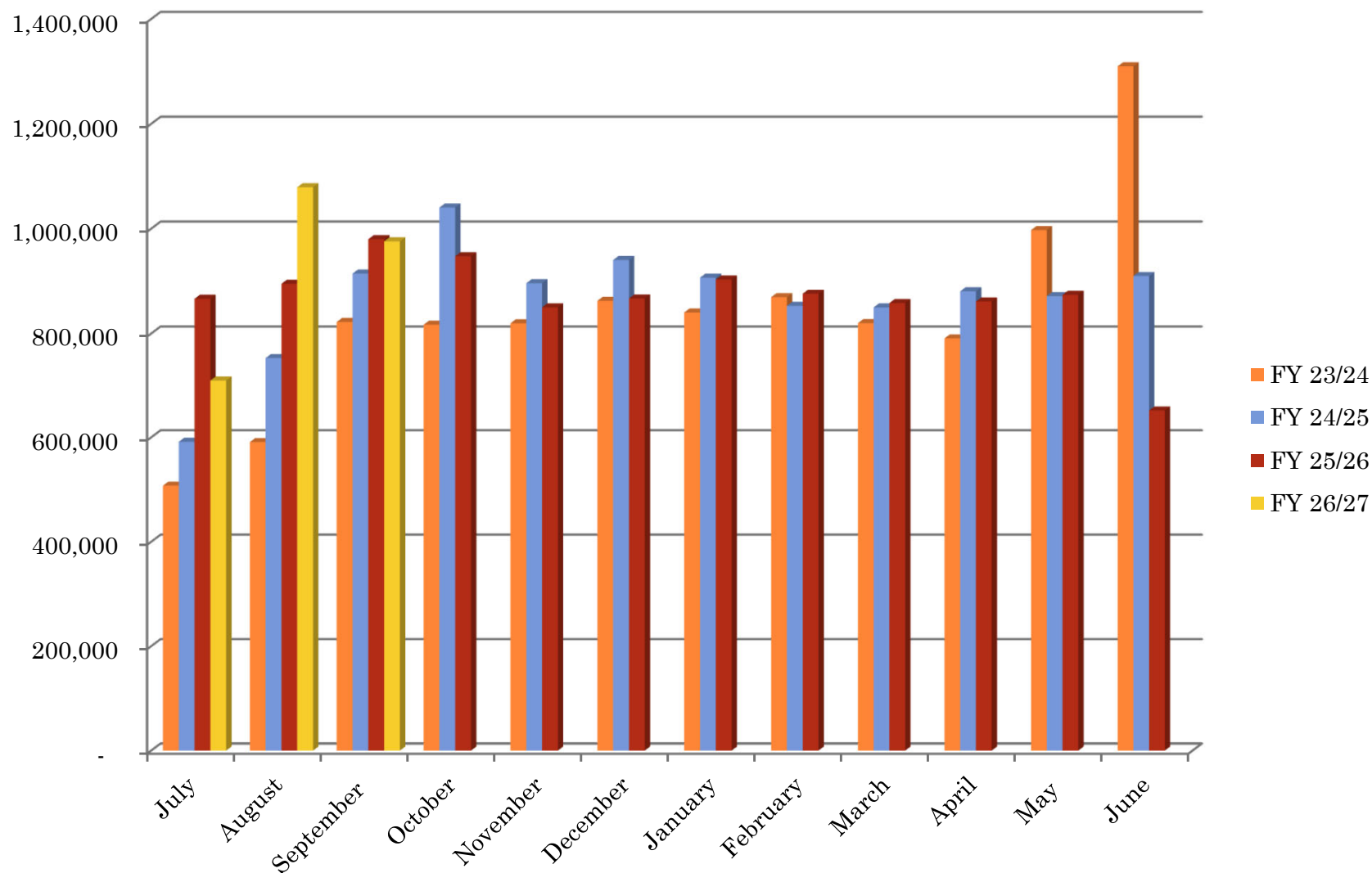


FY 26-27 FINANCIALS

○ EXPENSES

- Expenditures were **\$43,618** more than forecasted
 - \$8,299 – Certificated Employees
 - EF salaries were lower than projected for the month
 - \$3,911 – Classified Employees
 - Maintenance and grounds salaries were lower than projected for the month
 - Position eliminated
 - \$3,084 – Employee Benefits
 - CalSTRS lower than projected for the month
 - Lower than projected certificated salaries for August
 - **\$25,503** – Books and Supplies
 - Educational software was higher than projected for the month
 - Timing – Curriculum Associates was paid in October the previous year
 - **\$7,412** – Services and Other Operating Expenses
 - Janitorial services was higher than projected for the month
 - A janitorial service was contracted to fill that need
 - **\$25,996** – Capital Expenditures
 - HVAC replacements at Oakhill and Santee

CM EXPENDITURES YEAR OVER YEAR



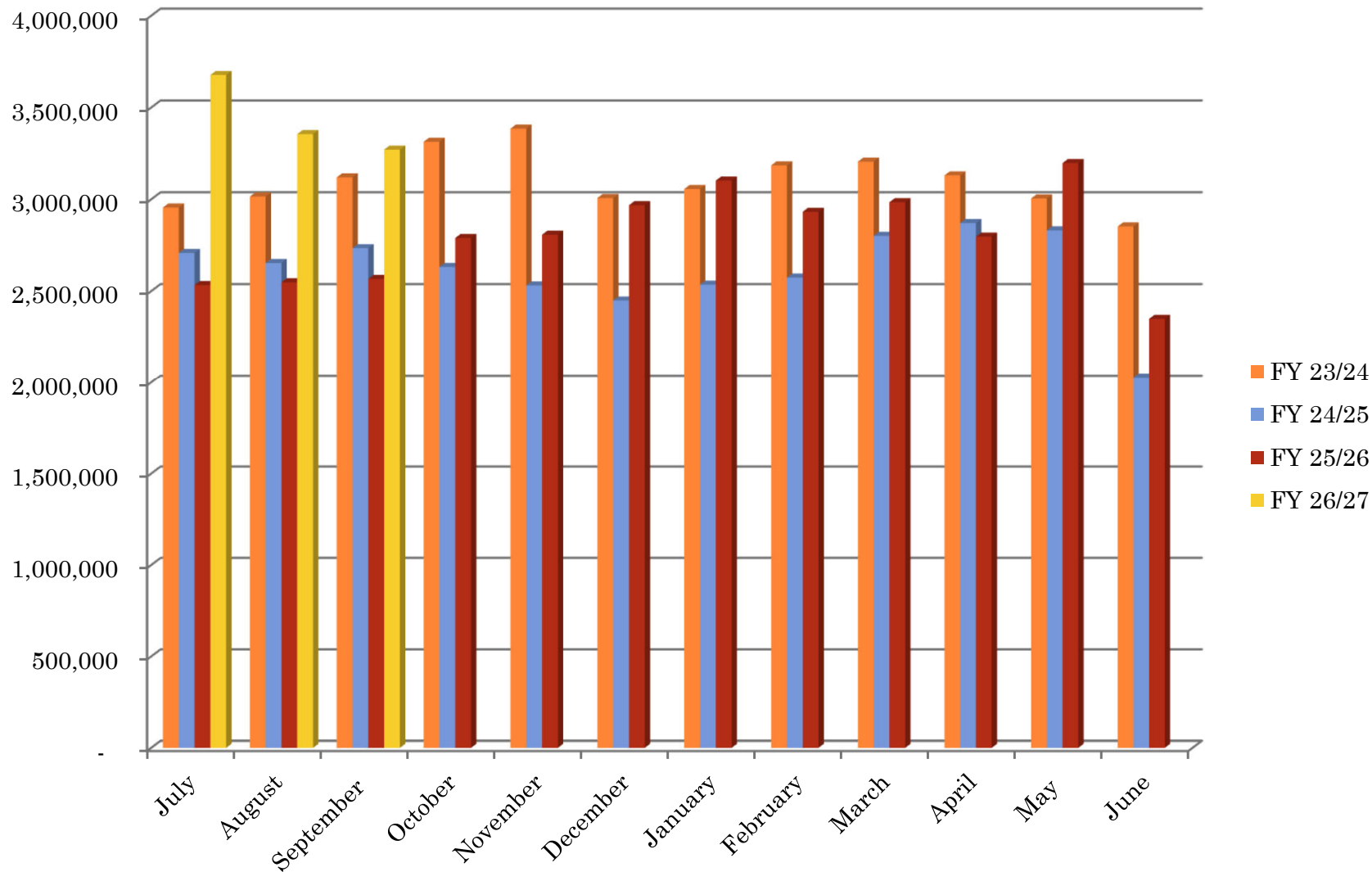
FISCAL YEAR FINANCIAL UPDATE

- **We are currently 25 percent through the fiscal year**
 - Certificated Salaries are at 20 percent of total budget
 - Classified Salaries are at 21 percent of total budget
 - Employee Benefits are at 25 percent of total budget
 - Books and Supplies are at 25 percent of total budget
 - Services and Other Operating Expenses are at 33 percent of total budget
 - Capital Expenditures are at 72 percent of budget
 - Total Expenses are at 25 percent of total budget

CASH FORECAST

- CM started off September 2026 with \$3,355,555 in cash
 - CM spent **\$84,707** more in cash than they received in the month of September
 - CM ended the month of September 2026 with \$3,270,848 in cash
 - \$1,476,050 of which is reserved for economic uncertainties
 - \$1,000,000 of which is reserved future building purchases, replacements and or modernizations
 - \$794,797 of which has no designations. This represents undesignated cash reserves of 8% *(7% or \$69,000 whichever is greater – minimum)*

CM CASH YEAR OVER YEAR



Community Montessori As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
REVENUE							
8012 - Education Protection Account	39,888	39,381	39,888	39,381		159,802	
8011 - Charter School General Purpose Aid	770,041	770,041	1,625,641	1,625,641		8,293,398	
8096 - In Lieu of Property Taxes	-	-	-	-		1,441,709	
8592 - Charter Schools Categorical Block Grant	-	-	-	-		-	
General Block Grant	\$ 809,929	\$ 809,422	\$ 1,665,529	\$ 1,665,022		\$ 9,894,909	
8297 - Prior Year Revenue not Accrued	-	-	-	-		-	
8310 - Implementation Grant	-	-	-	-		-	
8311 - Other State Apportionments	51,671	86,601	103,342	182,499		1,036,360	
8319 - Other State Apportionments - Prior Years	-	-	-	-		-	
8520 - State School Lunch	-	-	-	-		149,022	
8550 - Mandated Cost Reimbursement	-	-	-	-		16,416	
8560 - State Lottery Revenue	-	-	-	-		217,600	
8590 - All Other State Revenue	-	-	-	-		929,689	
Other State Income	\$ 51,671	\$ 86,601	\$ 103,342	\$ 182,499		\$ 2,349,087	
8182 - Special Education Reimbursement	-	-	-	-		116,000	
8220 - Federal School Lunch	-	-	-	-		42,357	
8297 - Prior Year Federal - Not Accrued	-	-	-	-		-	
8290 - Other Federal Revenue	-	-	-	-		-	
Federal Income	\$ -	\$ -	\$ -	\$ -		\$ 158,357	
8639 - Sales	32,078	37,067	39,881	37,067		140,000	
8650 - Leases and Rentals	-	-	-	-		-	
8660 - Interest	-	-	21,963	23,798		77,500	
8699 - All Other Local Revenue	843	-	843	-		-	
8701 - Student Fees	-	-	-	-		3,500	
8781 - All Other Transfers From Districts or Charter Schools	-	-	-	-		-	
8797 - All Other Financing Sources	-	-	-	-		-	
8803 - Fundraising	1,632	-	1,632	4,843		55,000	
8999 - Uncategorized Revenue	-	-	-	-		-	
Local Revenue	\$ 34,553	\$ 37,067	\$ 64,319	\$ 65,708		\$ 276,000	
Total Revenue	\$ 896,153	\$ 933,090	\$ 1,833,190	\$ 1,913,229		\$ 12,678,353	
EXPENSES							
1100 - Teachers Salaries	299,099	311,101	602,933	622,112		3,326,346	
1101 - Teacher Stipends	1,728	90	7,217	180		20,000	
1200 - Certified Pupil Support Salaries	6,280	6,322	12,530	12,644		70,613	
1300 - Certificated Supervisors and Administrators Salaries	75,509	73,403	172,103	168,349		502,805	
Certificated Employees	\$ 382,617	\$ 390,916	\$ 794,783	\$ 803,285		\$ 3,919,764	
2100 - Instructional Aide Salaries	88,982	86,297	169,046	163,481		819,119	
2101 -Club E Hourly	-	-	-	-		-	
2200 - Classified Support Salaries	27,638	30,928	57,814	62,139		366,969	
2201 -Club E Salary	-	-	-	-		-	
2300 - Classified Supervisors and Administrators Salaries	35,145	35,946	105,435	107,032		433,263	
2400 - Clerical, Technical and Office Staff Salaries	46,936	44,165	119,251	113,126		520,230	
2900 - Classified Other Salaries	-	-	-	-		-	
2930 - Maintenance and Grounds	3,046	8,322	11,923	25,530		102,786	
Classified Employees	\$ 201,747	\$ 205,658	\$ 463,469	\$ 471,308		\$ 2,242,367	
3101 - CalSTRS	71,754	74,648	150,504	153,411		748,675	
3202 - 403B/457/401A Employer Contribution	10,746	9,198	28,523	24,770		109,775	
3301 - OASDI/Medicare- Certificated Postions	5,446	5,517	11,303	11,269		56,844	
3302 - OASDI/Medicare- Classified Postions	14,854	14,893	34,687	34,552		163,257	
3401 - Health & Welfare Benefits, Certificated Positions	35,927	35,865	124,946	129,915		344,816	
3402 - Health & Welfare Benefits, Classified Positions	13,275	14,165	66,692	72,113		234,619	
3501 - SUI- Certificated Positions	161	236	702	792		8,265	

Community Montessori As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
3502 - SUI- Classified Postions	397	390		898		775	10,304
3601 - Workers Comp - Certificated	2,490	2,946		5,167		6,150	31,871
3602 - Workers Comp - Classified	1,312	1,587		3,054		3,678	17,928
Employee Benefits	\$ 156,361	\$ 159,445	\$	426,475	\$	437,425	\$ 1,726,354
4100 - Approved Textbooks and Core Curricula Materials	518	3,345		13,098		17,026	40,000
4205- Subscriptions	366	73		1,200		536	5,500
4300 - Materials and Supplies	-	-		-		-	-
4320 - Educational Software	32,547	7,080		57,013		22,296	65,000
4325 - Instructional Materials	6,460	1,976		11,325		12,662	50,000
4330 - Supplies	3,923	4,006		21,918		23,286	120,000
4352 - Staff Meetings	1,042	541		5,634		5,921	20,000
4353 - Testing Materials	46	961		1,226		1,927	10,000
4355 - EU Consumable	-	-		-		-	-
4360 - Marketing and Student Recruitment	-	-		1,574		500	10,000
4400 - Noncapitalized Expenditures	-	-		11,047		-	15,000
4420 - Computers	-	-		-		-	-
4423 - Instructional Technology	-	-		-		-	18,500
4433 - Administrative Technology	-	-		15,531		20,000	75,000
4700 - Food	3,534	4,949		3,534		4,949	145,000
Books and Supplies	\$ 48,434	\$ 22,931	\$	143,100	\$	109,103	\$ 574,000
5103 - Learning Center Instructor	-	-		-		-	40,000
5104 - Shredding	82	88		251		264	1,200
5105 - Educational Units (EU's)	-	-		-		-	-
5115 - Tutoring Services (Non-EU)	-	-		-		-	-
5125 - Student Memberships	-	-		-		-	-
5200 - Travel and Conferences	3,039	436		7,345		2,307	25,000
5300 - Dues and Memberships	-	180		-		180	250
5305- Dues and Memberships Professional	86	-		23,882		17,833	25,000
5400 - Insurance	(3,801)	-		110,392		115,478	99,584
5500 - Operations and Housekeeping	-	91		285		1,043	15,000
5510 - Electricty	12,935	11,289		21,638		19,837	90,000
5515 - Janitorial Services/Gardening	12,122	647		16,588		1,911	20,000
5520 - Alarm Services	1,757	813		2,444		1,500	12,500
5525 - Trash	652	1,368		2,917		3,469	15,000
5530 - Water	2,267	1,913		6,422		6,298	32,000
5600 - Rentals, Leases and Repairs	-	-		-		-	-
5605 - Equipment Lease	1,201	1,325		3,777		3,907	12,500
5610 - Facility Leases	71,454	70,043		272,096		256,851	829,517
5615 - Repairs and Maintenance Building	925	1,200		6,054		4,900	40,000
5617 - Equipment Maintenance Contracts & License Fees	16,062	19,156		126,879		128,971	160,000
5618 - Repair & Maintenance - Auto	968	350		1,473		650	3,000
5800 - Professional/Consulting Services	7,152	5,139		30,513		23,525	130,000
5804 - Board Reimbursement	240	234		780		546	3,960
5805 - Administrative Fee	-	-		-		-	-
5808 - Property Tax	40	-		40		-	1,605
5809 - Banking Fees	192	54		403		101	1,500
5843 - Interest Expense	3,601	3,342		10,828		10,031	38,000
5824 - District Oversight Fees	-	-		-		-	98,949
5830 - Fieldtrips	1,641	4,725		8,586		11,173	175,000
5839 - Fundraising	4,382	5,976		4,382		5,976	12,500
5845 - Legal Fees	5,693	5,813		12,987		11,928	40,000
5851 - Marketing and Student Recruitment	-	-		-		-	10,000
5860 - Printing and Delivery	-	-		-		81	10,000
5863 - Professional Development	11,844	9,410		13,987		15,095	65,000
5869 - Special Education Services	-	2,193		720		5,944	75,000
5887 - IT Consultants	-	-		-		-	-

Community Montessori As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
5905 - Cell Service	4,645	1,312		9,305		5,468	22,500
5910 - Internet	856	5,445		4,491		15,021	30,000
5915 - Postage	-	24		156		190	2,500
5920 - Telephone	681	736		1,877		2,567	12,500
Services and Other Operating Expenses	\$ 160,714	\$ 153,302		701,497		\$ 673,045	\$ 2,149,565
6000 - Capital Outlay	25,996	-		236,099		150,000	150,000
6900 - Depreciation		-		-		-	\$ 180,000
Capital Outlay	\$ 25,996	\$ -		\$ 236,099		\$ 150,000	\$ 330,000
Total Expenditure	\$ 975,870	\$ 932,252		\$ 2,765,423		\$ 2,644,166	\$ 10,942,050
Total Other Financing Sources (Uses)		\$ -		\$ -		\$ -	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (79,717)	\$ 838		\$ (932,233)		\$ (730,937)	\$ 1,736,303
Fund Balance, Beginning of year	\$ 6,559,210	\$ 6,679,950		\$ 7,411,725		\$ 7,411,725	\$ 7,411,725
Fund Balance, End of Period	\$ 6,479,493	\$ 6,680,788		\$ 6,479,493		\$ 6,680,788	\$ 9,148,028

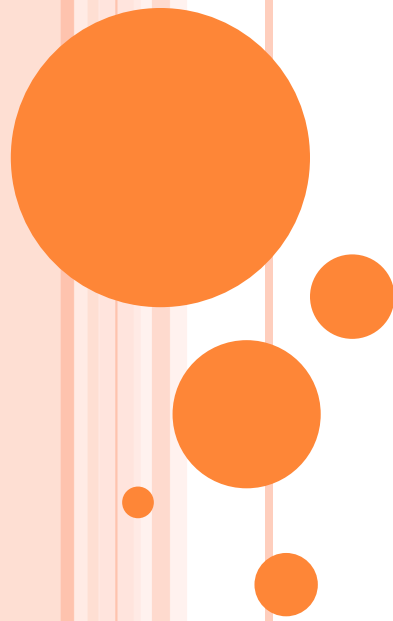
Community Montessori
As of September 30, 2026

2026/2027
Actual & Forecast

	Jul Actual	Aug Actual	Sep Actual	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast
Beginning Cash	2,346,817	3,677,452	3,355,555	3,270,848	3,837,348	3,883,381	4,066,403	4,279,445	4,224,502	4,321,185	4,191,592	4,636,668
Revenue												
General Block Grant	427,800	427,800	809,929	852,608	852,608	891,988	852,608	618,696	660,144	618,696	1,160,393	1,547,839
Federal Income	-	-	-	-	6,867	13,672	-	6,286	4,254	-	12,765	114,513
Other State Income	51,671	-	51,671	586,809	100,430	107,352	240,456	218,984	263,436	99,785	224,486	248,959
Local Revenues	15,627	14,139	34,553	41,186	6,895	55,831	10,730	32,084	25,784	17,636	9,621	2,862
Total Revenue	495,098	441,939	896,153	1,480,603	966,800	1,068,843	1,103,794	876,050	953,618	736,117	1,407,265	1,914,173
Expenses												
Compensation & Benefits	214,251	729,751	740,725	725,896	675,788	713,970	713,491	670,344	716,104	712,339	693,064	594,783
Books & Supplies	60,554	34,112	48,434	82,158	37,251	32,230	23,247	26,157	24,820	34,925	46,644	51,682
Services & Other Operating Expenses	388,427	152,355	160,714	167,763	162,426	137,816	155,650	199,609	136,792	131,050	151,179	222,930
Capital Outlay	47,212	162,890	25,996	-	-	-	-	-	-	-	-	180,000
Total Expenses	710,444	1,079,109	975,870	975,817	875,465	884,016	892,388	896,110	877,716	878,314	890,887	1,049,395
Operating Cash Inflow (Outflow)	(215,346)	(637,170)	(79,717)	504,786	91,335	184,827	211,406	(20,060)	75,902	(142,197)	516,378	864,778
Accounts Receivable	1,581,145	-	-	69,926	-	-	-	-	-	-	-	-
Other Current Assets	194,483	-	-	-	-	-	-	-	-	-	(13,766)	-
Accounts Payable	(26)	1,419	43	14	(37)	(938)	930	(377)	(1,384)	32	(41)	-
Fixed Asset	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Liabilities	(215,696)	327,708	8,869	5,272	(31,852)	12,720	14,216	(20,949)	36,146	26,226	(43,667)	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Liabilities	(13,924)	(13,855)	(13,901)	(13,497)	(13,412)	(13,588)	(13,509)	(13,558)	(13,980)	(13,655)	(13,828)	(12,850)
Ending Cash	3,677,452	3,355,555	3,270,848	3,837,348	3,883,381	4,066,403	4,279,445	4,224,502	4,321,185	4,191,592	4,636,668	5,488,596

Cycle: FY2025-2026; Fund Class: <All>; Fund Columns: <All Funds>,62; Account Code
Expression: ([Fund] = '62') ; Balance Date: 09/30/2026; Detail: No

Description	Total
9110-7638 - Cash In Treasury	\$ 1,854,022.30
9124-4000 - Cash In Bank - Wells Fargo Petty Cash	\$ 128.09
9124-4018 - Cash In Bank - Wells Fargo Operating	\$ 1,416,697.20
9126-3366 - Cash In Bank - US Bank	\$ -
9124-3994 - Cash In Bank - Wells Fargo Sweep	\$ -
9191 - Due to / from - Dehesa	\$ -
9219- AR Special Education (Fed)	\$ 127,987.00
9226- AR Child Nutrition (Fed)	\$ -
9230- AR State Aid	\$ -
9232- AR Property Tax	\$ -
9233- AR Lottery	\$ 55,966.60
9239- Special Education	\$ -
9240- AR - State Aid	\$ -
9246- AR Special Education (State)	\$ -
9253- AR - ASAP	\$ -
9260- Miscellaneous	\$ -
9330 - Prepaid Expenditures	\$ -
9340 - Other Current Assets	\$ -
9410 - Land	\$ 2,100,000.00
9420 - Improvement of Site	\$ 595,461.80
9425 - Accumulated Depreciation - Site	\$ (184,597.92)
9430 - Buildings	\$ 3,458,976.30
9436 - Accumulated Depreciation - Building Improvements	\$ (1,469,239.41)
9440 - Equipment	\$ 232,301.22
9445 - Accumulated Depreciation- Equipment	\$ (135,832.17)
9360 - Other Assets Deposits	\$ 35,758.02
9371 - Right of Use Asset Operating	\$ 4,574,146.18
9372 - Right of Use Asset Operating Accumulated Depreciation	\$ (2,313,396.92)
Subtotal of Account Group: Assets	\$ 10,348,378.29
9500 - Accounts Payable	\$ 11,736.25
9501- Accrued Accounts Payable	\$ -
9512- District PY Property Tax Adjustment	\$ -
9514 - AP Other	\$ -
9515 - AP Payroll Processing	\$ 1,996.05
9515 - Credit Card Summary	\$ (62,311.39)
9515 - CCSB-Ramp	\$ 77,572.56
9520 - Met Legal	\$ 229.61
9522 - Group Life Insurance	\$ (476.34)
9523 - Voluntary Benefits	\$ 2,398.52
9525 - FSA	\$ 3,143.75
9526 - Cobra	\$ -
9540 - Payroll Taxes Liability	\$ 60,762.37
9555 - STRS Liability	\$ 112,662.08
9570 - Wages Payable	\$ 211,808.53
9572 - Accrued PTO/Vacation	\$ 135,783.11
9580 - 403B	\$ 12,521.59
9585 - Training	\$ -
9622 - Due to (From) DCS	\$ -
9640 - Current Loans (ASAP)	\$ -
9641 - Right of Use Operating Liability	\$ 2,369,585.94
9655 - Deferred Rent	\$ -
9669 - Wells Fargo Mortgage	\$ 954,136.63
APSB - AP Balancing	\$ (9,753.00)
Subtotal of Account Type: Liability	\$ 3,881,796.26
9760 - Fund Balance	\$ 7,398,814.80
Net Increase/Decrease	\$ (932,232.77)
Subtotal of Account Type: Fund Balance/Retained Earnings	\$ 6,466,582.03
Subtotal of Account Group: Liabilities/Fund Balance	\$ 10,348,378.29



October 23, 2026

DIMENSIONS COLLABORATIVE SCHOOL

September 2026 Financials

CONTENTS

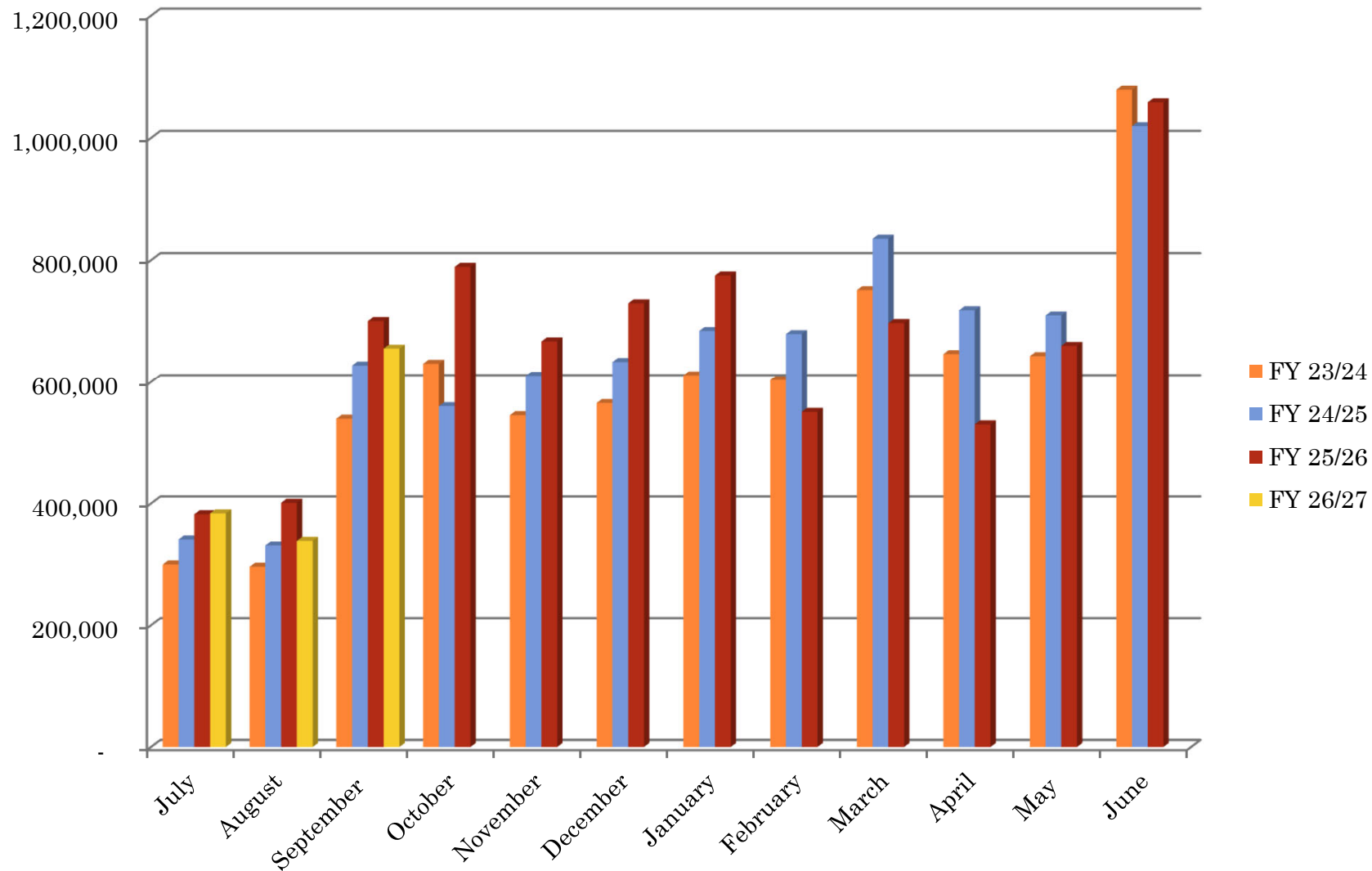
- FY 26-27 September Financials

FY 26-27 FINANCIALS

○ REVENUE

- Revenue received was **\$28,768** less than was forecasted
 - **\$1,365** – General Block Grant
 - Education protection account revenue was lower than projected for the quarter
 - **\$35,251** – Other State Income
 - Special education revenue was lower than projected for the month
 - August allocation was received in September and September was received in October
 - \$0 – Federal Income
 - On budget
 - \$651 – Local Income
 - All other local revenue was higher than projected for the month

DCS REVENUE YEAR OVER YEAR



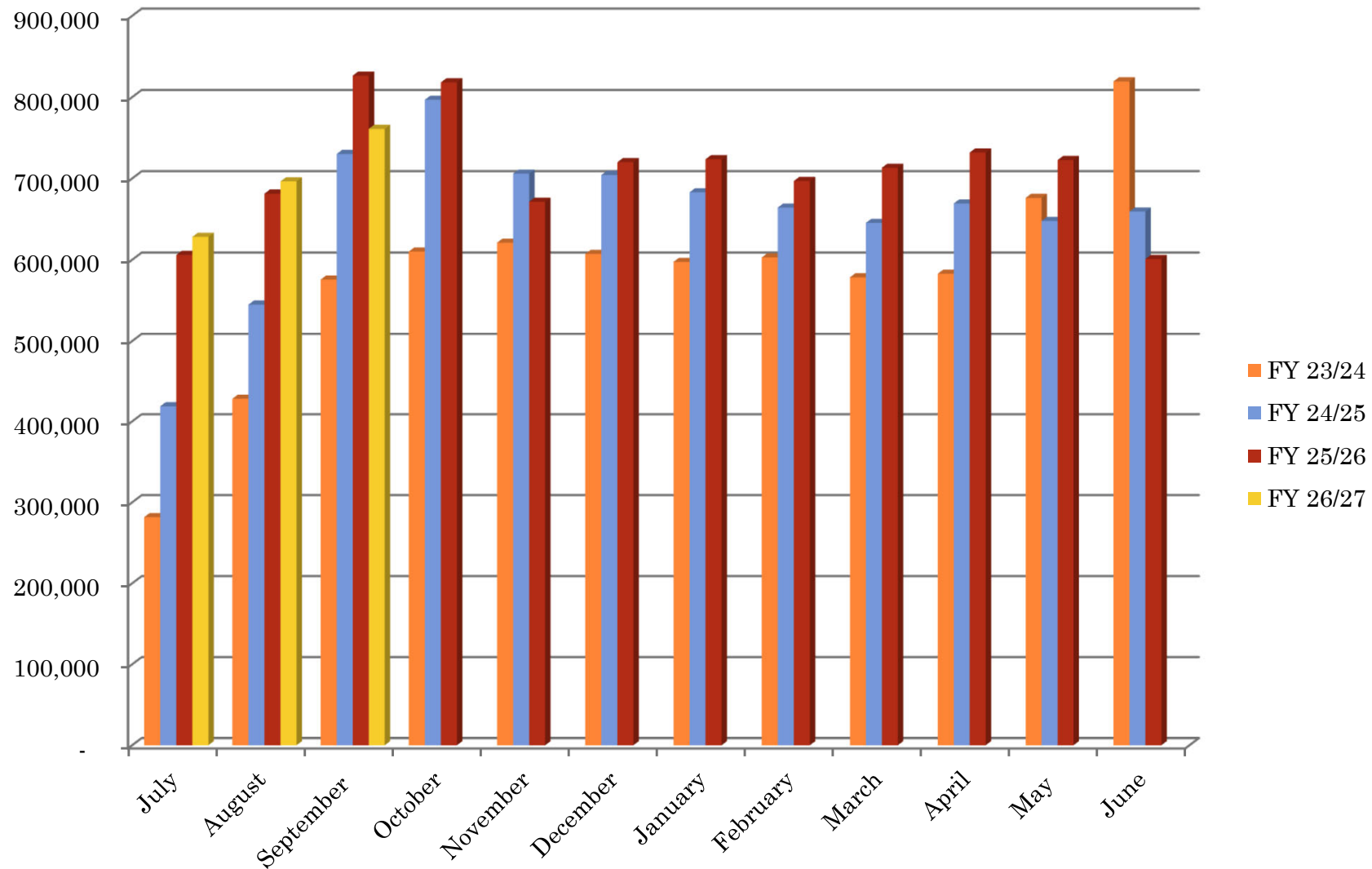
FY 26-27 FINANCIALS

○ EXPENSES

○ Expenditures were **\$40,676** more than forecasted

- **\$2,812** – Certificated Employees
 - EF salaries were lower than projected for the month
- **\$5,797** – Classified Employees
 - Maintenance and Custodian salaries were lower than projected for the month
 - Position eliminated
- **\$400** – Employee Benefits
 - CalSTRS lower than projected for the month
 - Lower than projected certificated salaries for August
- **\$42,664** – Books and Supplies
 - Educational software was higher than projected for the month
 - Timing – Curriculum Associates was paid in October the previous year
- **\$7,020** – Services and Other Operating Expenses
 - Janitorial services was higher than projected for the month
 - A janitorial service was contracted to fill that need
- **\$0** – Capital Outlay
 - On budget

DCS EXPENDITURES YEAR OVER YEAR



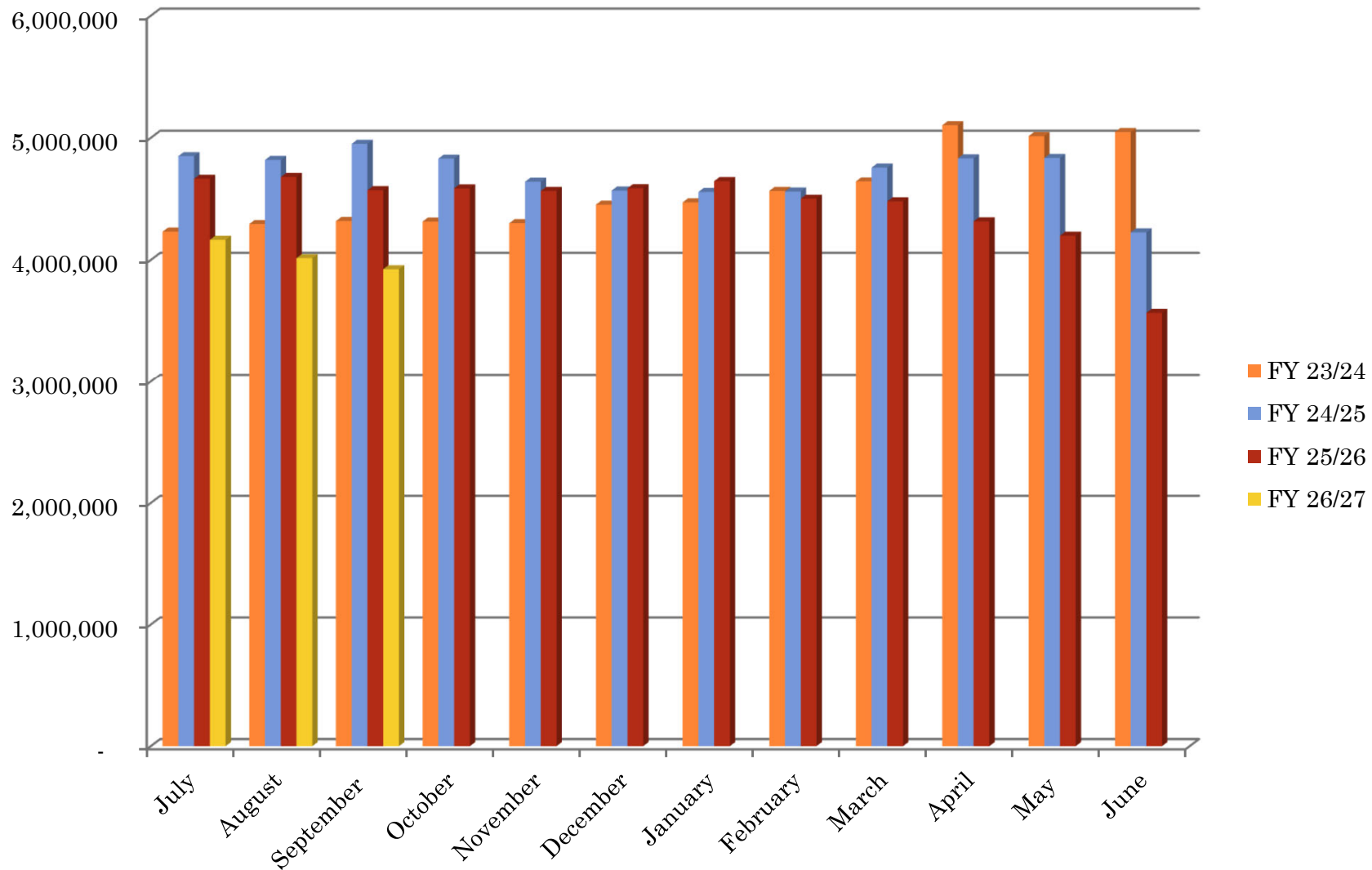
FISCAL YEAR FINANCIAL UPDATE

- **We are currently 25 percent through the fiscal year**
 - Certificated Salaries are at 17 percent of budget
 - Classified Salaries are at 22 percent of budget
 - Employee Benefits are at 24 percent of budget
 - Books and Supplies are at 32 percent of budget
 - Services and Other Operating expenses are at 27 percent of budget
 - Capital Outlay expenses are at 73 percent of budget
 - Total Expenses are at 24 percent of budget

CASH FORECAST

- DCS started off September 2026 with \$4,014,773 in cash
 - DCS spent **\$90,259.12** more in cash than they received in the month of September
 - DCS ended the month of September 2026 with \$3,924,514 in cash
 - \$1,250,933 of which is reserved for economic uncertainties
 - \$2,000,000 of which is reserved future building purchases, replacements and or modernizations
 - \$673,580 of which has no designations. This represents undesignated cash reserves of 8% (*4% or \$69,000 whichever is greater – minimum*)

DCS CASH YEAR OVER YEAR



Dimensions Collaborative School As of September 30, 2026	September Actuals	September Budget	Variance	YTD	Actuals	YTD	Budget	Budget
REVENUE								
General Block Grant	617,602	618,967	(1,365)	1,274,720	1,276,085	7,001,949		
Other State Income	35,614	63,668	(28,054)	71,228	134,170	1,518,599		
Federal Income	-	-	-	-	-	88,808		
Local Revenue	2,174	1,523	651	31,810	29,673	108,500		
Total Revenue	\$ 655,390	\$ 684,158	\$ (28,768)	\$ 1,377,758	\$ 1,439,928	\$ 8,717,856		
EXPENSES								
Certificated Employees	287,081	289,893	2,812	598,319	602,050	3,430,594		
Classified Employees	94,195	99,992	5,797	234,209	246,973	1,064,496		
Employee Benefits	110,820	111,220	400	328,504	335,668	1,391,174		
Books and Supplies	149,497	106,833	(42,664)	250,764	201,471	783,000		
Services and Other Operating Expenses	119,380	112,360	(7,020)	531,982	516,937	1,956,797		
Capital Outlay/Depreciation	-	-	-	141,735	87,500	195,000		
Other Outflows	-	-	-	-	-	-		
Total Expenditure	\$ 760,974	\$ 720,298	\$ (40,676)	\$ 2,085,513	\$ 1,990,599	\$ 8,821,061		
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (105,584)	\$ (36,140)	\$ (11,908)	\$ (707,755)	\$ (550,671)	\$ (103,205)		
Fund Balance, Beginning of Period	\$ 4,431,115	\$ 4,518,755		\$ 4,461,923	\$ 4,461,923	\$ 4,923,660		
Fund Balance, End of year	\$ 4,325,531	\$ 4,482,615		\$ 3,754,168	\$ 3,911,252	\$ 4,820,455		

Dimensions Collaborative School As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
REVENUE							
8012 - Education Protection Account	26,195	27,560	26,195	27,560		107,794	
8011 - Charter School General Purpose Aid	591,407	591,407	1,248,525	1,248,525		6,569,322	
8096 - In Lieu of Property Taxes	-	-	-	-		324,833	
8592 - Charter Schools Categorical Block Grant	-	-	-	-		-	
General Block Grant	\$ 617,602	\$ 618,967	\$ 1,274,720	\$ 1,276,085		\$ 7,001,949	
8019 - Prior Year Revenue not Accrued	-	-	-	-		-	
8311 - Other State Apportionments	35,614	63,668	71,228	134,170		700,553	
8319 - Other State Apportionments - Prior Years	-	-	-	-		-	
8520 - State School Lunch	-	-	-	-		27,435	
8550 - Mandated Cost Reimbursement	-	-	-	-		16,765	
8560 - State Lottery Revenue	-	-	-	-		146,600	
8590 - All Other State Revenue	-	-	-	-		627,246	
Other State Income	\$ 35,614	\$ 63,668	\$ 71,228	\$ 134,170		\$ 1,518,599	
8182 - Special Education Reimbursement	-	-	-	-		75,400	
8220 - Federal School Lunch	-	-	-	-		13,408	
8297 - Prior Year Federal - Not Accrued	-	-	-	-		-	
8290 - Other Federal Revenue	-	-	-	-		-	
Federal Income	\$ -	\$ -	\$ -	\$ -		\$ 88,808	
8639 - Sales	409	423	734	423		3,500	
8650 - Leases and Rentals	-	-	-	-		-	
8660 - Interest	1,102	1,100	30,413	29,250		85,000	
8699 - All Other Local Revenue	663	-	663	-		-	
8701 - Student Fees	-	-	-	-		-	
8781 - All Other Transfers from Districts or Charter Schools	-	-	-	-		-	
8797 - All Other Financing Sources	-	-	-	-		-	
8803 - Fundraising	-	-	0	-		20,000	
8999 - Uncategorized Revenue	-	-	0	-		-	
Local Revenue	\$ 2,174	\$ 1,523	\$ 31,810	\$ 29,673		\$ 108,500	
Total Revenue	\$ 655,390	\$ 684,158	\$ 1,377,758	\$ 1,439,928		\$ 8,717,856	
EXPENSES							
1100 - Teachers Salaries	229,503	234,409	459,432	468,818		2,778,057	
1101 - Teacher Stipends	2,300	137	6,842	274		20,000	
1200 - Certified Pupil Support Salaries	13,232	13,105	26,444	26,210		137,998	
1300 - Certificated Supervisors and Administrators Salaries	42,046	42,242	105,602	106,748		494,539	
Certificated Employees	\$ 287,081	\$ 289,893	\$ 598,319	\$ 602,050		\$ 3,430,594	
2100 - Instructional Aide Salaries	15,100	17,171	32,528	34,342		178,783	
2200 - Classified Support Salaries	16,232	15,882	27,613	26,164		66,474	
2300 - Classified Supervisors and Administrators Salaries	24,423	25,842	73,269	76,657		302,644	
2400 - Clerical, Technical and Office Staff Salaries	36,324	35,209	93,202	92,359		448,188	
2900 - Classified Other Salaries	-	-	-	-		-	
2930 - Maintenance and Grounds	2,117	5,888	7,598	17,451		68,407	
Classified Employees	\$ 94,195	\$ 99,992	\$ 234,209	\$ 246,973		\$ 1,064,496	
3101 - CalSTRS	54,311	55,438	115,146	115,060		655,243	
3202 - 403B/457/401A Employer Contribution	6,630	6,451	18,283	17,386		64,290	
3301 - OASDI/Medicare- Certificated Postions	4,004	4,735	8,438	9,767		49,744	
3302 - OASDI/Medicare- Classified Postions	6,831	6,775	17,188	17,117		76,644	
3401 - Health & Welfare Benefits, Certificated Positions	25,353	25,663	124,673	131,088		390,171	
3402 - Health & Welfare Benefits, Classified Positions	11,084	9,103	38,871	38,588		107,746	
3501 - SUI- Certificated Positions	21	108	238	216		6,751	
3502 - SUI- Classified Postions	148	219	287	438		4,524	
3503 - Employer Other - Certificated	-	-	-	-		-	
3504 - Employer Other - Classified	-	-	-	-		-	
3601 - Workers Comp - Certificated	1,830	1,965	3,857	4,091		27,406	

Dimensions Collaborative School As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
3602 - Workers Comp - Classified	609	763	1,523		1,917		8,655
Employee Benefits	\$ 110,820	\$ 111,220	\$ 328,504	\$ 335,668	\$ 1,391,174		
4100 - Approved Textbooks and Core Curricula Materials	36,120	37,384	52,087		55,394		175,000
4105 - Digital Text Books	-	-	-		-		-
4205- Subscriptions	254	955	834		1,749		7,500
4300 - Materials and Supplies	-	-	-		-		-
4320 - Educational Software	51,542	5,060	73,830		27,217		110,000
4325 - Instructional Materials	55,036	56,750	67,718		74,034		260,000
4330 - Supplies	2,789	3,789	17,240		18,646		75,000
4352 - Staff Meetings	724	236	3,934		4,153		15,000
4353 - Testing Materials	32	1,576	852		2,190		10,000
4355 - EU Consumable	-	-	-		-		-
4360 - Marketing and Student Recruitment	49	-	1,444		500		10,500
4400 - Noncapitalized Expenditures	-	-	10,463		2,175		5,000
4420 - Computers	-	-	-		-		-
4423 - Instructional Technology	2,843	1,083	11,765		7,497		15,000
4433 - Administrative Technology	-	-	10,489		7,916		65,000
4700 - Food	109	-	109		-		35,000
Books and Supplies	\$ 149,497	\$ 106,833	250,764	\$ 201,471	\$ 783,000		
5103 - Resource Center Instructor	-	-	-		-		10,000
5104 - Shredding	57	55	175		165		750
5105 - Educational Units (EU's)	4,644	6,442	4,644		6,442		400,000
5108 - Student Memberships	5,627	1,914	6,127		2,569		15,000
5115 - Tutoring Services (Non-EU)	-	-	-		-		-
5200 - Travel and Conferences	1,756	351	5,677		1,856		22,500
5300 - Dues and Memberships	-	219	-		219		2,500
5305 - Dues and Memberships Professional	59	-	15,592		14,683		20,000
5400 - Insurance	(2,439)	-	77,532		84,948		69,202
5500 - Operations and Housekeeping	388	2,189	388		2,239		5,000
5510 - Electricity	4,821	4,753	7,593		7,628		40,000
5515 - Janitorial & Gardening Services	5,087	490	5,599		795		5,000
5520 - Alarm Services	772	240	1,208		810		3,500
5525 - Trash	-	-	-		-		350
5530 - Water	-	-	-		-		1,750
5808 - Property Tax	-	-	-		-		-
5600 - Rentals, Leases and Repairs	-	-	-		-		-
5605 - Equipment Lease	732	1,036	2,316		3,075		10,000
5610 - Facility Leases	46,800	44,393	188,050		185,454		565,391
5615 - Repairs and Maintenance Building	796	1,455	3,448		4,570		22,500
5617 - Equipment Maintenance Contracts & License Fees	10,595	13,370	129,391		123,130		160,000
5618 - Repairs & Maintenance - Auto	673	164	1,035		364		2,500
5800 - Professional/Consulting Services	7,874	9,020	27,710		27,584		160,000
5804 - Board Reimbursement	240	234	720		714		3,960
5805 - Management Fee	-	-	-		-		-
5809 - Banking Fees	354	389	1,064		1,318		4,500
5887 - ITConsultants	-	-	-		-		-
5821 - Interest Expense	-	-	-		-		-
5824 - District Oversight Fees	-	-	-		-		70,019
5830 - Fieldtrips	250	11,913	878		11,913		45,000
5839 - Fundraising	-	-	-		-		2,500
5843 - Interest	-	-	-		-		100
5845 - Legal Fees	-	500	1,472		1,000		27,500
5851 - Marketing and Student Recruitment	7,586	3,500	14,866		10,500		35,000
5860 - Printing and Delivery	-	300	-		1,276		5,500
5863 - Professional Development	6,043	1,796	7,758		3,562		20,000
5869 - Special Education Services	18,052	271	21,859		1,771		175,000
5905 - Cell Service	2,884	953	6,316		4,734		17,500
5910 - Internet	(4,691)	5,904	(842)		11,916		25,000

Dimensions Collaborative School As of September 30, 2026	September Actuals	September Budget	YTD	Actuals	YTD	Budget	Budget
5915 - Postage	-	-		191		193	1,775
5920 - Telephone	421	509		1,215		1,509	7,500
Services and Other Operating Expenses	\$ 119,380	\$ 112,360		531,982	\$ 516,937	\$ 1,956,797	
6000 - Capital Outlay	-	-		141,735		87,500	150,000
6900 - Depreciation	-	-		-		-	45,000
Capital Outlay	\$ -	\$ -	\$ 141,735		\$ 87,500	\$ 195,000	
7000 - Other Outflows		-		-		-	-
Other Outflows	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenditure	\$ 760,974	\$ 720,298	\$ 2,085,513		\$ 1,990,599	\$ 8,821,061	
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (105,584)	\$ (36,140)	\$ (707,755)		\$ (550,671)	\$ (103,205)	
Fund Balance, Beginning of year	\$ 3,859,753	\$ 3,947,392	\$ 4,461,923		\$ 4,461,923		\$ 4,461,923
Fund Balance, End of Period	\$ 3,754,168	\$ 3,911,252	\$ 3,754,168		\$ 3,911,252		\$ 4,358,718

Dimensions Collaborative School
As of September 30, 2026

2025/26 Actual & Forecast												
	Jul Actual	Aug Actual	Sep Actual	Oct Forecast	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast
Beginning Cash	3,567,292	4,164,821	4,014,773	3,924,514	4,166,711	4,193,895	4,263,956	4,379,490	4,206,537	4,302,269	4,187,378	4,108,607
Revenue												
General Block Grant	328,559	328,559	617,602	655,344	655,344	682,903	655,344	512,888	535,743	512,888	576,514	803,915
Federal Income	-	-	-	-	2,122	6,960	-	2,055	960	-	4,286	60,190
Other State Income	35,614	-	35,614	387,352	77,237	67,413	180,776	5,662	288,147	75,582	137,755	107,022
Local Revenues	19,674	9,962	2,174	5,276	1,257	26,511	11,323	9,410	1,736	13,945	8,329	(1)
Total Revenue	383,847	338,521	655,390	1,047,972	735,960	783,787	847,443	530,015	826,586	602,415	726,884	971,126
Expenses												
Compensation & Benefits	175,711	493,225	492,097	529,643	501,662	528,537	529,323	513,578	527,147	528,485	519,546	464,237
Books & Supplies	29,041	72,226	149,497	151,517	35,468	24,639	51,263	39,920	34,905	39,593	23,414	39,216
Services & Other Operating Expenses	311,019	101,582	119,380	156,546	141,433	173,401	145,598	139,748	150,527	175,093	195,123	114,266
Capital Outlay	112,380	29,355	-	12,500	12,500	-	12,500	12,500	12,500	12,500	12,500	57,500
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	628,151	696,387	760,974	850,206	691,063	726,577	738,684	705,746	725,079	755,671	750,583	675,219
Operating Cash Inflow (Outflow)	(244,304)	(357,866)	(105,584)	197,766	44,897	57,210	108,759	(175,731)	101,507	(153,256)	(23,699)	295,907
Accounts Receivable	860,108	-	-	40,711	-	-	-	-	-	-	-	-
Other Current Assets	127,423	-	-	-	-	-	-	-	-	-	(5,155)	-
Accounts Payable	(9)	779	23	(4,516)	20	36	635	(308)	(519)	(92)	(883)	-
Other Current Liabilities	(145,690)	207,039	11,971	8,236	(17,733)	12,815	6,139	3,086	(5,255)	38,457	(49,034)	-
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	3,331	-	-	-	-	-	-	-	-	-
Ending Cash	4,164,821	4,014,773	3,924,514	4,166,711	4,193,895	4,263,956	4,379,489.75	4,206,537	4,302,269	4,187,378	4,108,607	4,404,514

Cycle: FY2025-2026; Fund Class: <All>; Fund Columns: <All Funds>,62; Account Code
Expression: ([Fund] = '62') ; Balance Date: 09/30/2026; Detail: No

Description	Total
9110-7639 - Cash In Treasury	\$ 1,972,208.85
9124-4000 - Cash In Bank - Wells Fargo Petty Cash	\$ 2,554.73
9126-3366 - Cash In Bank - US Bank	\$ -
9124-3994 - Cash in Bank - Wells Fargo Sweep	\$ 2,099,926.68
9124-4018 - Cash in Bank - Wells Fargo Operating	\$ (150,176.68)
9191 - Due to / from - Community Montessori	\$ -
9210- AR PCSGP Grant	\$ -
9219- AR Special Education (Fed)	\$ 91,443.00
9226- AR Child Nutrition (Fed)	\$ -
9230- AR State Aid	\$ -
9232- AR Property Tax	\$ -
9233- AR Lottery	\$ 39,238.58
9239- AR Special Education	\$ -
9246- AR Child Nutrition (State)	\$ -
9253- AR ASAP	\$ -
9260- AR Misc	\$ -
9312 - Due from CM	\$ -
9330- Prepaid Expenditures	\$ -
9340- Due from US Bank	\$ -
9420 - Land Improvement	\$ 38,879.18
9425 - Accumulated Depreciation - Land Improvements	\$ (38,879.18)
9430 - Buildings	\$ 378,516.38
9436 - Accumulated Depreciation - Buildings	\$ (332,999.62)
9440 - Equipment	\$ 517,782.62
9445 - Accumulated Depreciation- Equipment	\$ (470,361.25)
9360 - Other Assets Deposits	\$ 93,630.73
9371 - Right of Use Asset Operating	\$ 2,711,426.71
9372 - Right of Use Asset Operating Accumulated Amortization	\$ (1,730,705.87)
Subtotal of Account Group: Assets	\$ 5,222,484.86
9500 - Accounts Payable	\$ 124,437.03
9501- Accrued Accounts Payable	\$ -
9514 - AP Other	\$ -
9515 - AP Payroll Processing Fee	\$ 1,243.75
9515 - Ramp EEI	\$ (57,877.19)
9515 - CCSB-Ramp	\$ 72,611.91
9520 - Met Legal	\$ 15.19
9522 - Group Life Insurance	\$ 873.56
9523 - Voluntary Benefits	\$ 623.21
9525 - FSA	\$ 4,140.92
9540 - Payroll Taxes Liability	\$ 36,142.69
9555 - STRS Liability	\$ 90,861.27
9570 - Wages Payable	\$ 131,174.38
9572 - Accrued PTO/Vacation	\$ 109,468.53
9580 - 403B	\$ 10,489.41
9585 - Training	\$ -
9640 - Current Loans (ASAP)	\$ -
9641 - Right of Use Operating Liability	\$ 1,060,310.62
9650 - Deferred Revenue	\$ -
9655 - Deferred Rent	\$ -
9669 - Other General Long Term Debt	\$ -
APSB - AP Balancing	\$ (122,716.03)
Subtotal of Account Type: Liability	\$ 1,461,799.25
9760 - Fund Balance, unreserved	\$ 4,468,440.69
Net Increase/Decrease	\$ (707,755.08)
Subtotal of Account Type: Fund Balance/Retained Earnings	\$ 3,760,685.61
Subtotal of Account Group: Liabilities/Fund Balance	\$ 5,222,484.86

Coversheet

Consideration of Revised and Voided Policies

Section: XI. Action Item(s) for Element Education
Item: A. Consideration of Revised and Voided Policies
Purpose: Vote
Submitted by: Terri Novacek
Related Material: Confidentiality Board Policy Clean.pdf
Confidentiality Board Policy.pdf
Employee Personnel Files Policy Clean.pdf
Employee Personnel Files Policy.pdf
Employment Process Policy Clean.pdf
Employment Process Policy.pdf
Employment Verifications and References Policy.pdf
Artificial_Intelligence.pdf
Artificial Intelligence Usage (former policy).pdf

BACKGROUND:

Revised Board Policies

Confidentiality

- Includes definition of confidential information
- Clarifies that information used for legitimate educational/business purposes is protected from unauthorized access, disclosure, or misuse

Employee Personnel Files

- Includes payroll record requests to be fulfilled within 20 calendar days, as required by law.

Employment Process

- Incorporates Basic Skills and Termination of Employment policy
- Includes AI use statement
- Specifically states language regarding:
 - not hiring employees convicted of sex offenses or violent/serious felonies
 - not engaging in unfair immigration-related practices in the hiring process

Employment Verifications and References

- Extracted from Termination of Employment policy
- Distinguishes between professional and personal references
- Includes release of records regarding substantiated egregious misconduct

AI Policy

- Revised to meet California Department of Education guidelines.

To Be Voided Policies:

These policies have been incorporated into the Employment Process policy and the Employment Verifications and References policy.

Determination of Start Date

Basic Skills Proficiency

Termination of Employment

RECOMMENDATION:

Approve the revised policies and void the three policies that have been incorporated into the revisions.

Confidentiality

Purpose: To protect the confidentiality, privacy, and security of confidential information obtained in the course of Element Education (“Element”) operations, and to ensure compliance with applicable federal and California law.

Scope:

All Governing Board Members, employees, volunteers, student interns, and independent contractors of Element Education (“Element”).

Definition:

Confidential Information includes, but is not limited to:

- Student education records
 - Anything in writing containing personally identifiable information
- Special education, Section 504, and health records
- Employee personnel files, medical information, and payroll data
- Disciplinary records
- Governing Board materials designated as confidential
- Electronic data, passwords, and system access credentials
- Discussions regarding employees or students

Policy:

The principle of confidentiality must be maintained in all programs, departments, functions, and activities.

Confidential information obtained through Element shall be used solely for legitimate educational or business purposes and shall be protected from unauthorized access, disclosure or misuse. All individuals are responsible for maintaining confidentiality and privacy in accordance with this policy and applicable law.

Individuals may have access to multiple databases with student and employee information. Individuals are limited to viewing only the information relevant to their position. Accessing and viewing non-relevant information may lead to disciplinary action, including and up to termination.

Individuals shall not disclose or discuss confidential information, whether on or off duty, with unauthorized individuals or anyone outside of Element unless authorized by the Executive Director or designee. Confidential information includes, but is not limited to:

- Employee and Student Information: Any information regarding an employee or student, including confirmation of whether an individual is or is not an employee or student of Element
- Individual Records: Any confidential records or information pertaining to an employee or student, whether obtained or accessed on or off duty.
- Confidential Meetings and Proceedings: Information discussed or disclosed during confidential meetings or proceedings, including:
 - Individualized Education Program (IEP) meetings
 - Section 504 meetings
 - Student discipline meetings, and
 - Personnel meetings or closed sessions of the Board.

Information requested by anyone outside of Element will not be provided over the telephone in accordance with the Family Educational Rights and Privacy Act (FERPA), unless as authorized or required by applicable federal and state laws and regulations.

This policy does not prohibit disclosures that are required by law, necessary to prevent harm, or required by court order or subpoena.

Employees must refer all questions from outside parties to the Executive Director or designee.

No one is permitted to remove or make copies of any Element records, reports, or documents without prior written approval from the Executive Director.

All individuals under this policy shall receive training upon hire and periodically thereafter.

Unauthorized disclosure or misuse of confidential information may result in disciplinary action up to and including termination and/or legal consequences. Suspected breaches must be reported immediately to the Director of Human Resources.

Element prohibits retaliation against individuals who report suspected confidentiality violations in good faith.

Adopted: 10/24/2001

Revised: 10/23/2026 (Pending Board Approval)

Confidentiality

Purpose: To protect the confidentiality, privacy, and security of confidential information obtained in the course of Element Education (“Element”) operations, and to ensure compliance with applicable federal and California law.

Scope:

All Governing Board Members, employees, and volunteers, student interns, and independent contractors of Element Education (“Element”)-

Definition:

Confidential Information includes, but is not limited to:

- Student education records
 - Anything in writing containing personally identifiable information
- Special education, Section 504, and health records
- Employee -personnel files, medical information, and payroll data
- Disciplinary records
- Governing Board materials designated as confidential
- Electronic data, passwords, and system access credentials
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Confidential information obtained through Element shall be used solely for legitimate educational or business purposes and shall be protected from unauthorized access, disclosure or misuse. All individuals are responsible for maintaining confidentiality and privacy in accordance with this policy and applicable law.

Individuals may have access to multiple databases with student and employee information. Individuals are limited to viewing only the information relevant to their position. Accessing and viewing non-relevant information may lead to disciplinary action, including and up to termination.

~~All employees will, to the best of their ability, ensure confidentiality and privacy with regard to history, records, and discussions about the students they serve. This means that employees~~Individuals shall not disclose or discuss confidential information, whether on or off duty, with unauthorized individuals or anyone outside of Element unless authorized by the Executive Director or designee. Confidential information includes, but is not limited to:

- ~~Employee and Student Information: any information about regarding an employee person~~or student, including confirmation of whether the individual is or is not the fact that the person is or is not served an employee or student of by Element, to anyone outside of Element unless authorized by the Executive Director or other authorized personnel designee.
- ~~Individual Records: Any confidential records or information pertaining to an employee or student, whether obtained or accessed on or off duty.~~
- ~~Confidential Meetings and Proceedings: Information discussed or disclosed during confidential meetings or proceedings, including:~~
 - ~~IEP meetings~~
 - ~~Section 504 meetings~~
 - ~~Student discipline meetings~~
 - ~~Personnel or Board closed sessions~~

~~The principle of confidentiality must be maintained in all programs, departments, functions, and activities. Information requested by anyone outside of Element will not be given over the telephone in accordance with the Family Educational Rights and Privacy Act (FERPA), unless as authorized or required by applicable federal and state laws and regulations. -~~

~~This policy does not prohibit disclosures that are required by law, necessary to prevent harm, or required by court order or subpoena.~~

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Adopted: 10/24/2001

Revised: ~~6/25/2019~~ 10/23/2026 (Pending Board Approval)

Employee Personnel Files - Board Policy

Purpose:

Element Education ("Element") recognizes the importance of maintaining accurate, confidential, and legally compliant employee personnel records

Scope:

All employees of Element Education ("Element").

Policy:

Personnel File Maintenance

Element shall maintain confidential employee personnel files that contain only information permitted by applicable Federal, State, and Local laws and information reasonably necessary for Element business operations.

The Executive Director is responsible for ensuring the confidentiality, integrity, and proper maintenance of all employee personnel files.

Certain documents required by law or policy to be maintained separately from the regular personnel file shall be retained following an employee separation from employment for the period required by federal or state laws.

Access to File

Personnel files are the property of Element. Access to the personnel files is limited to a legitimate business need on a need-to-know basis.

The following individuals may inspect personnel files in the normal performance of their job duties the Executive Director, Director of Human Resources, or designee.

Employees may review and/or request a copy of their personnel file in accordance with applicable law.

An Executive Director may share relevant documents from an employee's personnel file with the Governing Board in accordance with Board procedures and applicable confidentiality requirements.

Employees are responsible for keeping their contact information, including mailing address and telephone number, current in Element's payroll platform.

Any change in legal name must be reported immediately to the Director of Human Resources.

Requests for Copy of Personnel File

Requests from an employee or the employee's authorized representative to inspect or receive a copy of the employee's personnel file must be submitted in writing to the Director of Human Resources.

- Copies of personnel files shall be provided within thirty (30) calendar days from the date the request is received.
- Requests for payroll records shall be provided within twenty (20) calendar days from the date the request is received.

A former employee may be charged a fee not to exceed the actual cost of reproduction. If records are mailed, the former employee may be required to reimburse Element for actual postal expenses.

Element shall comply with no more than one (1) request per year by a former employee or the former employee's representative to inspect or receive a copy of the personnel file, except as otherwise required by law.

Retention Period

Employee personnel files and related employee records shall be retained following separation of employment in accordance with Element's retention schedule and applicable federal or state laws, whichever is greater.

Retention periods include, but are not limited to, the following:

- Five (5) Years
 - Injury and workers' compensation records
- Four (4) Years
 - Employee personnel files
 - Employee payroll records
 - Documents containing Social Security numbers
 - Interview evaluation forms and pre-employment reference checks
- Three (3) Years
 - Medical documents, including benefits data and FMLA/CFRA records
 - Form I-9: Three (3) years from hiring date or one (1) year after termination, whichever is greater)

Adopted: 10/24/2001

Revised: 10/23/2026 (pending Board Approval)

Employee Personnel Files - Board Policy

Purpose:

Element Education ("Element") recognizes the importance of maintaining accurate, confidential, and legally compliant employee personnel records

Scope:

All employees of Element Education ("Element").

Policy:

Personnel File Maintenance

Element shall maintain confidential employee personnel files that contain only information permitted by applicable Federal, State, and Local laws and information reasonably necessary for Element business operations.

The Executive Director is responsible for ensuring the confidentiality, integrity, and proper maintenance of all employee maintaining Element personnel files confidentiality.

Certain documents required by law or policy to be maintained separately from the regular personnel file will shall be retained after following an employee termination separation from employment for a the period of time as required by federal or state laws.

Access to File

Personnel files are the property of Element. Access to the personnel files is limited to a legitimate business need on a need-to-know basis. Only

The following individuals will have access to may inspect personnel records files in the normal performance of their job duties the Executive Director, Director of Human Resources, or designee. in the normal performance of their duties.

Employees may review and/or request a copy of their personnel file in accordance with applicable law.

An Executive Director may share relevant documents from an employee's personnel file with the Governing Board in accordance with Board procedures and applicable confidentiality requirements.

It is the responsibility of the employees are responsible for keeping to update their contact information, including mailing address and telephone number, current in Element's payroll/HR payroll platform.

Any change in legal name ~~should must~~ be reported immediately ~~reported by the employee~~ to the Director of Human Resources.

Requests for Copy of Personnel File

~~Any~~ Requests ~~from an employee or the employee's authorized representative to inspect or receive for a copy of an the employee's personnel file by the Employee or the Employee's representative~~ must be ~~made submitted~~ in writing to the Director of Human Resources.

- ~~Copies of personnel files shall The copy will~~ be provided within thirty (30) calendar days from the date the request is received ~~by the Director of Human Resources.~~
- ~~Requests for payroll records shall be provided within twenty (20) calendar days from the date the request is received.~~

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Element shall comply with ~~only no more than one (1)~~ request per year by a former employee or the former employee's representative to inspect or receive a copy of the ~~employee's~~ personnel file, except as otherwise required by law.

Retention Period

Employee personnel files ~~and related employee records shall be are r~~retained ~~after following separation of employment in accordance with termination~~ Element's retention schedule for the period of time stated or as required by and applicable federal or state laws, whichever is greater.

Retention periods include, but are not limited to, the following:

- Five (5) Years
 - Injury and workers' compensation records
- Four (4) Years
 - Employee personnel files
 - Employee payroll records
 - Documents containing Social Security numbers
 - Interview evaluation forms and pre-employment reference checks
- Three (3) Years

- Medical documents, including benefits data and FMLA/~~CFRA~~ records
- ~~Form I-9 Forms~~: ~~Three~~ (3) years from hiring date or ~~one~~ (1 year after termination, whichever is greater).

Adopted: 10/24/2001

Revised: ~~06/28/2023~~ 10/23/2026 (pending Board Approval)

Employment Process – Board Policy

Purpose: To establish a lawful, equitable, and consistent employment process for Element Education (“Element”) that supports the recruitment, selection, employment, and separation of qualified employees in compliance with all applicable federal, state, and local laws.

Scope:

All employees and applicants for employment with Element.

Policy:

Recruitment and Hiring

Element shall recruit, screen, and select qualified and suitable candidates for employment based on job-related criteria. All recruitment and hiring practices shall comply with applicable Federal, State, and local laws, regulations, and board policies and procedures, including but not limited to Criminal Background Clearance requirements and Equal Employer Opportunity laws.

Element shall not hire employees convicted of sex offences or violent/serious felonies.

Element may require candidates for employment to demonstrate skills proficiency. As part of the interview or pre-employment process, candidates may be asked to participate in standardized assessments, including but not limited to math, writing, or job-related skills assessments, consistent with applicable law.

If artificial intelligence (AI) is used as part of the hiring process, Element will conduct bias testing of systems to ensure compliance with workplace discrimination.

Element shall not engage in unfair immigration-related practices against an applicant in retaliation for exercising certain legal rights. Element shall not engage in any conduct related to any person’s perceived immigration status that would:

- Reasonably tend to dissuade the person from exercising or attempting to exercise their rights; or
- Induce a person to engage in conduct that they have the right to abstain from.

Final hiring decisions shall be made only by the Executive Director or designee. All employment with Element is at-will.

Transfers and Promotions

When appropriate and consistent with operational needs, Element may promote or transfer current employees into vacant positions to support employee development, retention, and organizational growth. All transfers and promotions shall be based on qualifications, performance, and business necessity.

Employment Separation

Element maintains an at-will employment relationship with its employees. Employment may be terminated by either Element or the employee:

- At any time
- With or without cause
- With or without prior notice

Employees may be separated from employment voluntarily or involuntarily. All separations shall be conducted in compliance with applicable law.

Terminations must not be:

- Discriminatory
- Retaliatory
- In violation of public policy
- In conflict with statutory or contractual protections applicable to non-at-will positions
- Based solely on basis that a certificated employee is convicted of a sex offense, if the employee has obtained certificate of rehabilitation and pardon and has maintains an active teaching credential

Element shall not solely rely on Automated Decision Systems, including Artificial Intelligence, when making termination decisions.

- Voluntary Resignation

A voluntary resignation occurs when the employee initiates separation from employment.

Eligibility for unemployment insurance benefits is determined by the Employment Development Department (EDD). Element reserves the right to respond to and contest unemployment claims as permitted by law.

- Involuntary Resignation

Element may terminate an at-will employee at any time, with or without cause or notice. Termination decisions shall be made by the Executive Director or designee.

Element does not accept written responses or rebuttals to terminations decisions for inclusion in the employee's personnel file.

- Final Pay

Upon separation from employment, final wages shall be paid in accordance with the requirements of the California Labor Code.

Adopted: 10/24/2001

Revised: 10/23/2026 (*Pending Board Approval*)

Employment Process – Board Policy

Purpose: To establish a lawful, equitable, and consistent employment process for Element Education (“Element”) that supports the recruitment, selection, employment, and separation of qualified employees in compliance with all applicable federal, state, and local laws.

Scope:

All employees and applicants for employment with Element.

Policy:

Recruitment and Hiring

Element ~~will~~shall recruit, ~~screen,~~ and select qualified and suitable candidates for employment based on job-related criteria. ~~vacancies and ensure compliance with~~All recruitment and hiring practices shall comply with applicable Federal, State, and local laws, ~~regulations, and board policies;~~ and procedures, including but not limited to ~~concerning employment including compliance with the Criminal Background Clearance requirements and~~ Equal Employer Opportunity ~~policy~~laws.

Element shall not hire employees convicted of sex offences or violent/serious felonies.

Element may require ~~c~~andidates for employment to demonstrate ~~basic~~skills proficiency. As part of the interview or pre-employment process, candidates may be asked to participate in ~~a~~standardized assessments, including but not limited to ~~for~~ math, and writing, or ~~a~~skills assessment prior to an offer of employment or as part of the interview ~~process.~~job-related skills assessments, consistent with applicable law.

If artificial intelligence (AI) is used as part of the hiring process, Element will conduct bias testing of systems to ensure compliance with workplace discrimination.

Element shall not engage in unfair immigration-related practices against an applicant in retaliation for exercising certain legal rights. Element shall not engage in any conduct related to any person's perceived immigration status that would:

- Reasonably tend to dissuade the person from exercising or attempting to exercise their rights; or
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Final hiring decisions shall be made only by the Executive Director or designee. All employment with Element is at-will.

Transfers and Promotions

When appropriate and consistent with operational needs, Element ~~will~~ may promote ~~and or~~ transfer ~~current~~ employees into vacant positions to support employee development, retention, and organizational growth. ~~whenever possible so as to enable employees to develop and grow.~~ All transfers and promotions shall be based on qualifications, performance, and business necessity.

Termination of ~~Employment~~ Separation

Element and employees maintain an at-will employment relationship.

Element maintains an at-will employment relationship with its employees. Employment may be terminated by either Element or the employee:

- At any time
- With or without cause
- With or without prior notice

Employees may be separated from employment voluntarily or involuntarily. All separations shall be conducted in compliance with applicable law.

Terminations must not be:

- Discriminatory
- Retaliatory
- In violation of public policy
- In conflict with statutory or contractual protections applicable to non-at-will positions

Commented [KS1]: Incorporated Termination of Employment Policy

- ~~Based solely on basis that a certificated employee is convicted of a sex offense, if the employee has obtained certificate of rehabilitation and pardon and has maintains an active teaching credential~~

~~Element shall not solely rely on Automated Decision Systems, including Artificial Intelligence, when making termination decisions.~~

- Voluntary Resignation

~~A v~~Voluntary ~~termination resignation~~ occurs when the employee initiates ~~the~~ separation from employment.

~~Employees who voluntarily resign are not e~~Eligibility for unemployment compensation insurance benefits is determined by the Employment Development Department (EDD). ~~and Element reserves the right to respond to and contest all such claims~~unemployment claims as permitted by law.

- Involuntary Resignation

Element ~~and its staff members have the right to may~~ terminate ~~the employment an at-will employee at any time, relationship at any time,~~ with or without cause or notice. ~~Termination decisions shall be made by the Executive Director or designee.~~

~~3.-Termination Responses~~

Element does not accept written responses ~~or rebuttals~~ to terminations ~~decisions for inclusion.~~ Any responses received will not be placed in the ~~E~~employee's ~~P~~personnel ~~F~~file.

- Final Pay~~check~~

~~Upon separation from employment, final wages shall be paid in accordance with the requirements of the California Labor Code.~~

~~6.-Letters of Reference and Employee Verification~~

~~The Director of Human Resources is responsible for responding to requests for credit or employment verification. Human Resources will verify:-~~

~~-~~

~~a.-Date of hire~~

Commented [KS2]: Created new policy: Employment Verifications & Letters of Reference

~~a. –Date of termination–~~

~~b. –Last position held–~~

~~-~~
~~Salary verifications are not provided. For credit purposes, employees can use previous pay stubs to confirm compensation.~~

7. ~~Requests~~ for Copy of Personnel File

~~Any requests for a copy of the employee's personnel file by the Employee or the Employee's representative must be made in writing to the Director of Human Resources. The copy will be provided within 30 days from the date the request is received by the Director of Human Resources. The employee may choose to either pick up the copy of the personnel file from the Administrative Office or have it mailed to a given address. A former employee may receive a copy at a charge not to exceed the actual cost of reproduction. For personnel files sent by mail, the employee may be required to reimburse the employer for actual postal expenses.~~

~~-~~
~~Element shall comply with only one request per year by a former employee or the employee's representative to inspect or receive a copy of the employee's personnel file.~~

~~-~~
~~Employee personnel files are retained for the period of time as per the Employee Personnel policy or as required by law, whichever is greater.~~

Adopted: 10/24/2001

Revised: ~~06/28/2023-10/23/2026 (Pending Board Approval)~~

Commented [KS3]: Added to Employee Personnel File Policy

Employment Verification & References – Board Policy

Purpose: To establish uniform, lawful, and consistent procedures for responding to employment verification requests and requests for references during and after employment with Element Education (“Element”), while protecting employee privacy and minimizing legal risk to Element.

Scope: Element Education (“Element”) employees and former employees

Policy:

Element shall provide accurate and consistent information in response to employment verification and professional reference requests. Upon receipt of a legitimate request, the Director of Human Resources shall respond to requests for verification of employment or professional reference letters. Compensation information shall be released only with written employee authorization or as required by law.

Element may disclose an employee’s eligibility for rehire to prospective employers as protected by federal and state laws and regulations. California law protects employers from defamation claims when providing reference information to prospective employer who requests it, provided the employer acts without malice.

Upon request, Element shall release egregious misconduct information and redacted employment records regarding substantiated egregious misconduct reported to the CTC in accordance with CTC guidelines, CA Education Code, AB2534, and SB848.

Employment verification and professional references by the Director of Human Resources shall not be influenced by protected characteristics or include retaliatory or misleading statements.

Employees shall not be retaliated against for requesting verification or references.

Adopted: 10.23.2026 (Pending Board Approval)

Subject: Artificial Intelligence (AI) Policy

Date of Origination:

Last Revision Date:

Scope:

- All TK-12 students
- All instructional and school-sponsored activities
- All school-managed devices, networks, and learning platforms
- Any school-authorized AI applications or services

Policy

Purpose: Element Education recognizes that Artificial Intelligence (AI) is becoming an increasingly important part of education, work, and daily life. We believe students must learn both with AI and about AI to be prepared for college, careers, and civic life. AI should enhance teaching, learning, and school operations while preserving the central role of human relationships, educator judgment, and student thinking. Artificial intelligence is a tool to support human-centered learning environments and should not replace the critical thinking, creativity, decision-making, or personal connections that define effective education.

The goal is not to merely regulate AI use, but to prepare students to become informed, ethical, creative, and responsible users of artificial intelligence in an increasingly AI-enabled world by:

- Promoting safe, ethical, and responsible use of AI technologies.
- Developing AI literacy and digital citizenship skills.
- Enhancing teaching, learning, creativity, and problem-solving.
- Protecting academic integrity.
- Safeguarding student privacy and data security.
- Ensuring equitable access to AI-enabled learning opportunities.

Parents and guardians will be informed regarding AI tools used by the school in accordance with applicable law.

Definitions

Artificial Intelligence (AI)

Technology that enables computer systems to perform tasks that traditionally require human intelligence, including reasoning, problem-solving, language processing, pattern recognition, decision-making, and content generation.

Generative AI

A subset of artificial intelligence capable of creating original content such as:

- Text
- Images
- Audio
- Video
- Computer code
- Presentations
- Other digital media

AI Literacy

The knowledge and skills needed to understand, evaluate, use, and create with AI responsibly, ethically, and effectively.

School-Approved AI Tool

Any AI application or platform approved by the school for student use and vetted for privacy, safety, and educational appropriateness.

Overview

- AI should enhance learning rather than replace thinking, creativity, or skill development.
- Students and staff remain responsible for decisions, interpretations, and final work products.
- AI use should be disclosed when required and used openly and honestly.
- Students should have fair access to AI learning opportunities regardless of background, experience, or resources.
- Student data must be protected and used in accordance with applicable privacy laws and school policies.
- Students will learn to use AI respectfully, responsibly, and ethically.

Personally Identifiable Information (PII)

Information that can directly or indirectly identify a student such as:

- Photographs
- Unique personal characteristics
- Information that would allow a reasonable person in the school community to identify a student with reasonable certainty
- Student name
- Parent or guardian names
- Address
- Student identification number
- Email address
- Date of birth

A. AI Literacy Standards

The school shall provide age-appropriate AI literacy instruction at all grade levels. At each level, ethical implications will be addressed in an age-appropriate manner:

- Algorithmic bias
- Fairness and discrimination
- Environmental impacts
- Mental health implications
- Workforce and economic impacts
- Responsible innovation

Transitional Kindergarten through Grade 2

Students will:

- Understand that some technology can generate answers, pictures, and ideas.
- Learn that AI tools are created by people.
- Practice asking questions and comparing AI responses with teacher guidance.
- Demonstrate safe and respectful use of digital tools.
- Learn not to share personal information with AI systems.

Grades 3-5

Students will:

- Identify common uses of AI in everyday life.
- Understand that AI can make mistakes.

- Distinguish between human-created and AI-generated content.
- Evaluate information for accuracy and reliability.
- Practice responsible and ethical use of AI tools.
- Use AI with teacher supervision for brainstorming and feedback.

Grades 6-8

Students will:

- Understand how AI systems are trained using data.
- Recognize bias, misinformation, and inaccuracies in AI outputs.
- Analyze ethical implications of AI technologies.
- Use AI tools responsibly in research and content creation.
- Provide appropriate attribution and disclosure when AI is used.
- Evaluate AI-generated information against credible sources.
- Evaluate AI-generated content for misinformation, disinformation, manipulated media, and other forms of misleading information.

Grades 9-12

Students will:

- Analyze the societal, economic, legal, and ethical impacts of AI.
- Evaluate the strengths and limitations of AI systems.
- Understand concepts such as algorithms, machine learning, bias, and data privacy.
- Use AI strategically to enhance research, problem-solving, and creativity.
- Demonstrate transparency regarding AI use.
- Critically assess AI-generated information and outputs.
- Apply AI tools in ways that reflect academic integrity and professional standards.
- Analyze the role of AI in information ecosystems, public discourse, civic, participation, and democratic institutions.

B. Student Use of Artificial Intelligence

Students may access AI tools:

- When approved by the school;
- When directed by a teacher;
- During designated instructional activities; or
- For approved independent learning activities.

Teachers may restrict or prohibit AI use for specific assignments, assessments, or learning experiences. Unless otherwise restricted by the teacher, students may use approved AI tools for:

Learning Support

- Generating ideas and inspiration
- Brainstorming
- Exploring different viewpoints
- Developing questions
- Clarifying concepts

Planning and Organization

- Creating outlines
- Organizing information
- Developing project plans
- Structuring written work

Feedback and Revision

- Improving grammar and mechanics
- Refining clarity and organization
- Receiving feedback on student-created drafts
- Strengthening communication skills

Creativity and Innovation

- Designing projects
- Creating multimedia content
- Solving problems
- Exploring creative approaches to learning

C. Prohibited Uses of AI

Students may not use AI tools to:

Academic Dishonesty

- Complete assignments when not permitted
- Generate work and submit it as entirely their own
- Circumvent learning objectives
- Cheat on tests, quizzes, or assessments

Plagiarism

- Present AI-generated content without attribution when attribution is required
- Represent AI-created work as original student work

Harmful Conduct

- Bully, harass, intimidate, or threaten others
- Create harmful, offensive, discriminatory, or inappropriate content
- Create deceptive or misleading content intended to harm others

Privacy Violations

- Upload confidential student information
- Share personally identifiable information
- Reveal passwords or private school data
- Submit sensitive information to unauthorized AI systems

Unauthorized Use

- Use non-approved AI tools when school approval is required
- Evade school monitoring or technology safeguards

D. Artificial Intelligence Use in Student Assignments

Core Principle

AI use is permitted or restricted based on the learning goal of each assignment. Educational Facilitators determine when and how AI may be used.

Assignment-Level AI Framework

Level 0: No AI Use

- AI tools may not be used at any stage.
- Any AI use constitutes a violation of academic integrity.

Level 1: AI as a Thought Partner

Students may:

- Brainstorm ideas
- Explore perspectives
- Ask questions
- Generate topics

Students may not:

- Generate answers

- Generate solutions
- Create final products

Level 2: AI for Structure and Feedback

Students may:

- Receive feedback on drafts
- Improve clarity and organization

Students may not:

- Create outlines
- Organize ideas
- Draft content

Final work must reflect the student's own thinking and language.

Level 3: AI-Supported Creation

Students may:

- Draft content with AI assistance
- Revise work using AI tools
- Collaborate with AI appropriately

Students must disclose how the AI tool was used. (Example: "I used AI to improve sentence clarity and suggest organizational changes").

Level 4: AI-Integrated Assignment

- AI use is intentionally embedded in the learning experience.
- Students may be expected to evaluate, critique, compare, or improve AI-generated work.
- Assessment focuses on student reasoning, reflection, and effective use of AI.

AI Disclosure Requirements

When AI use is permitted (Levels 1-4), students may be required to:

- Identify the AI tool used
- Describe how the tool supported their work
- Provide prompts, outputs, or process notes when requested
- Distinguish personal work from AI-assisted work

Failure to disclose required AI use may be treated as an academic integrity violation.

Academic Integrity

Students remain responsible for all submitted work regardless of whether AI was used.

Students must:

- Verify information generated by AI
- Review AI-generated content for accuracy
- Cite sources as required
- Demonstrate understanding of submitted work

AI detection software shall not be used as the sole basis for determining academic dishonesty, assigning grade penalties, or imposing disciplinary action. Concerns regarding inappropriate AI use shall be evaluated using multiple forms of evidence, including student work processes, demonstrated understanding, assignment history, teacher observation, and student reflection.

Privacy, Safety, and Data Protection

The school will evaluate AI tools for student privacy, security, accessibility, and educational suitability before approval.

Students shall:

- Use only approved AI services when required by the school.
- Avoid entering personal, confidential, or sensitive information into AI systems.
- Follow all school technology-use policies.
- Respect intellectual property and copyright requirements.

All AI use shall comply with applicable federal and state laws, including:

- Family Educational Rights and Privacy Act (FERPA)
- California Education Code Section 49073.1
- Applicable student privacy, accessibility, and data security requirements

Approved AI vendors shall:

- Protect student data from unauthorized access or disclosure.
- Prohibit the use of student data for advertising purposes.
- Prohibit training public AI models using student data unless expressly authorized.
- Maintain data breach notification procedures.
- Provide mechanisms for data deletion when services are discontinued.

School-approved AI systems shall be reviewed to ensure compliance with relevant legal obligations.

Consequences for Misuse

Consequences shall be developmentally appropriate and proportional to the nature of the violation. Violations of this policy may result in:

- Requiring assignment revision or resubmission
- Academic integrity consequences
- Temporary or permanent loss of AI privileges
- Technology-use restrictions
- Parent or guardian notification
- Additional disciplinary action consistent with school policy

E. Staff Responsibilities

School employees shall:

1. Clearly communicate AI expectations and assignment levels.
2. Model ethical and transparent use of AI.
3. Teach AI literacy and responsible use.
4. Consider age, developmental appropriateness, and learning objectives.
5. Protect student data and privacy.
6. Avoid requiring students to use unapproved AI platforms.
7. Monitor AI-supported activities and provide appropriate guidance.
8. Verify AI-generated content for accuracy, bias, appropriateness, and instructional suitability prior to use with students, families, or staff.
9. Participate in professional learning regarding AI literacy, ethical AI use, privacy protections, instructional applications, and emerging AI developments.
10. Refrain from entering personally identifiable student information, education records, disciplinary information, health information, special education records, or confidential family information into AI systems unless:
 - The AI system has been formally approved by the school;

- Appropriate data privacy agreements are in place;
- Use complies with FERPA, applicable state law, and school policy; and
- Disclosure is permitted under applicable legal requirements or exceptions.

When AI tools are used to assist with feedback, instructional support, grading support, coaching, intervention planning, or assessment processes, staff shall use only school-approved systems that meet applicable privacy and security requirements. Staff remain responsible for ensuring that student records and personally identifiable information are protected and disclosed only as permitted by law.

AI tools may assist educators in generating feedback, recommendations, instructional materials, or administrative efficiencies; however, credentialed staff remain responsible for reviewing all AI-generated outputs and retain sole authority for final grades, evaluations, educational decisions, and professional judgments. AI shall not be used as the sole basis for educational, disciplinary, or student-support decisions.

F. Policy Review and Continuous Improvement

The school shall periodically review AI tools, practices, and this policy to ensure continued alignment with educational goals, evolving technologies, legal requirements, and stakeholder feedback.

Approved AI systems may be reevaluated for privacy, effectiveness, accessibility, equity, and educational value.

G. Use of AI by School Employees

Staff may use approved AI tools to support planning, communication, data analysis, drafting, lesson design, and administrative efficiency. Staff shall not rely solely on AI-generated outputs when making educational, disciplinary, academic, or student-support decisions. Professional judgment remains the responsibility of the employee.

Artificial Intelligence Usage - Students

Subject:	Artificial Intelligence Usage
Date of Origin:	09/26/2025

Scope:

All Element students.

Definitions:

Artificial Intelligence (AI) Usage: The application of technology and computer systems to perform tasks or produce output requiring human-like intelligence.

Generative AI: Specific subfield of AI focused on creating new, original content such as text, images, video, audio, and code, in response to a user's prompt or request.

Policy:

Purpose: The use of AI applications and technology is intended to support students' learning and enhance their writing skills by providing them with assistance and feedback on language-related tasks.

Access: Students will be provided access to AI applications and technology as-needed, only during designated times, or when specifically instructed to do so by their instructor. Instructors may prohibit the use of AI for some or all assignments.

Student Guidelines:

Permitted Uses of AI at Element Schools:

- Generative AI for the planning elements of academic tasks such as gaining inspiration, brainstorming, organizing, and structuring
- Generative AI for revising, gaining feedback for making improvements to the clarity or quality of work to improve the final project
- All work submitted by students must be original or properly attributed to external sources. Students are required to acknowledge when AI tools have been used in academic tasks.

Prohibited Uses of AI at Element Schools:

- **Bullying/Harassment:** AI should not be used to create content that is harmful or threatening to others.
- **Plagiarism:** AI should not be used to generate content that is submitted as the student's own work.
- **Cheating:** AI should not be used by students to complete assignments instead of completing the work themselves.

Noncompliance may result in the loss of access to AI applications and technology, enforcement of the independent study contract violation protocols, or other disciplinary action as determined by the School Director or designee.

Coversheet

Consideration of FY25-26 Financial Audit

Section: XI. Action Item(s) for Element Education
Item: B. Consideration of FY25-26 Financial Audit
Purpose: Vote
Submitted by: Doug Miller
Related Material: M-104 Element Ed. Comm Letter 6.30.2026.pdf
M-104 Element Ed. Audit Report 6.30.2026.pdf

BACKGROUND:

California Education Code 41020.

1. It is the intent of the Legislature to encourage sound fiscal management practices among local educational agencies for the most efficient and effective use of public funds for the education of children in California by strengthening fiscal accountability at the school district, county, and state levels.

Our auditing firm Silva & Silva concluded their audit of Element Education, Inc in October 2026. The audit report did not have any findings.

RECOMMENDATION:

Approve the audit report from Silva & Silva for FY25-26.

SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS



October 3, 2026

To the Governing Board
Element Education, Inc.
Escondido, California

We have audited the financial statements of Element Education, Inc. as of and for the year ended June 30, 2026, and have issued our report thereon dated October 3, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated January 22, 2026, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Element Education, Inc. solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's 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* dated October 3, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Element Education, Inc. are described in Note 2 to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consent.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgment.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no corrected or uncorrected misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no matters that affect the form and content of the Auditor's Report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated October 3, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Element Education, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Element Education, Inc.'s auditors.

This report is intended solely for the information and use of the governing board and management of Element Education, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.



Brea, California
October 3, 2026

Combined Financial Statements
June 30, 2026

Element Education, Inc.
Charter No. 1946 and 1947

Element Education, Inc.

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SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS



Independent Auditor's Report

Governing Board
Element Education, Inc.
Escondido, California

Report on the Audit of the Combined Financial Statements

Opinion

We have audited the combined financial statements of Element Education, Inc. (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the combined statement of financial position as of June 30, 2026, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements.

In our opinion, the accompanying combined financial statements referred to above present fairly, in all material respects, the financial position of Element Education, Inc. as of June 30, 2026, 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 audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Combined Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 combined 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 combined 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 combined 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 Organization'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 combined financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 combined financial statements as a whole. The accompanying supplementary information on pages 19-24 is presented for purposes of additional analysis and is not a required part of the combined 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 combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information are fairly stated in all material respects in relation to the combined 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 combined financial statements and our auditor's report thereon. Our opinion on the combined 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 combined financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the combined 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 our report dated October 3, 2026, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Organization's 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 Organization's internal control over financial reporting and compliance.



Brea, California
October 3, 2026

Element Education, Inc.
Combined Statement of Financial Position
June 30, 2026

ASSETS

Current Assets

Cash and cash equivalents	\$ 5,914,110
Accounts receivable	2,755,890
Prepaid expenses	321,908
Total Current Assets	<u>8,991,908</u>

Non-Current Assets

Security deposits	132,720
Property and equipment, net	4,690,008
Operating lease right-to-use, net	3,241,470
Total Non-Current Assets	<u>8,064,198</u>

Total Assets	<u><u>\$ 17,056,106</u></u>
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LIABILITIES

Current Liabilities

Accounts payable	\$ 763,136
Current portion of operating lease liability	1,095,603
Current portion of notes payable	169,819
Total Current Liabilities	<u>2,028,558</u>

Long-Term Obligations

Operating lease liability	2,334,294
Notes payable	825,998
Total Liabilities	<u>5,188,850</u>

NET ASSETS

Without Donor Restrictions

Designated by Board	9,009,554
Undesignated	2,857,702
Total Unrestricted	<u>11,867,256</u>

Total Liabilities and Net Assets	<u><u>\$ 17,056,106</u></u>
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Element Education, Inc.
Combined Statement of Activities
Year Ended June 30, 2026

REVENUES

Local Control Funding Formula	\$ 16,131,500
Federal revenues	291,943
Other State revenues	3,436,027
Local revenues	227,329
Interest income	162,736

Total Revenues	20,249,535
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EXPENSES

Program services	
Education	15,633,197
Support services	
Management and general	3,999,158

Total Expenses	19,632,355
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CHANGE IN NET ASSETS	617,180
NET ASSETS, BEGINNING OF YEAR	11,250,076
NET ASSETS , END OF YEAR	\$ 11,867,256

Element Education, Inc.
Combined Statement of Functional Expenses
Year Ended June 30, 2026

Program Services

Certificated salaries	\$ 6,884,292
Classified salaries	2,053,404
Employee benefits	3,198,102
Instructional materials and supplies	617,370
Professional services and other fees	1,022,409
Operation and housekeeping services	72,306
Occupancy: Rental leases, repairs, and noncapitalized improvements	564,801
District Oversight Fees	129,052
Office expenses	315,068
Nutrition	152,786
Travel conferences	19,587
Dues and memberships	1,698
Interest	89,941
Insurance	119,501
Communications	68,043
Utilities	67,440
Depreciation	257,397
Total Program Services	<u>15,633,197</u>

Management and General

Certificated salaries	178,978
Classified salaries	1,186,376
Employee benefits	406,563
Instructional materials and supplies	219,971
Professional services and operating fees	700,944
Operation and housekeeping services	186,685
Occupancy: Rental leases, repairs, and noncapitalized improvements	348,040
District Oversight Fees	32,263
Special education	138,418
Nutrition	91,442
Travel conferences	24,331
Dues and memberships	40,282
Interest	129,427
Insurance	95,927
Communications	29,914
Utilities	125,247
Depreciation	64,350
Total Management and General	<u>3,999,158</u>
Total Functional Expenses	<u>\$ 19,632,355</u>

See Notes to Combined Financial Statements

Element Education, Inc.
Combined Statement of Cash Flows
Year Ended June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 617,180
Adjustments to reconcile change in net assets to net cash provided by Operating Activity	
Depreciation expense	321,747
Changes in operating assets and liabilities	
Increase in accounts receivable	(549,102)
Decrease in prepaid expenses and other assets, net	27,380
Decrease in accounts payable	(325,485)
Increase in net operating lease asset and liability	(4,951)
Net Cash Provided by Operating Activities	<u>86,769</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Capital Assets	<u>(264,895)</u>
Net Cash Used for Investing Activities	<u>(264,895)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal payments	<u>(162,724)</u>
Net Cash Used for Financing Activities	<u>(162,724)</u>

NET DECREASE IN CASH AND CASH EQUIVALENTS	(340,850)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>6,254,960</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 5,914,110</u>

Supplementary Information

Cash paid for interest	<u>\$ 165,232</u>
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Noncash transaction

STRS On Behalf payments	<u>\$ 694,072</u>
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Note 1 - Principal Activity and Significant Accounting Policies

Organization

Element Education, Inc. (the Organization) was incorporated in the State of California in 2001 as a nonprofit public benefit corporation that is organized under the Nonprofit Public Benefit Corporation Law exclusively for charitable and educational purposes within the meaning of 501(c)(3) of the Internal Revenue Code of 1954. The Charter School was approved by the San Diego County Office of Education in December 2017. The Charter School opened in 2018 and currently serves approximately 1,350 students in grades TK through twelve. On July 1, 2021, both Charter Schools were renewed by San Diego County Office of Education for five years ending June 30, 2026. However, on July 10, 2023, the Governor signed Senate Bill 114 (Stats. 2023, Ch.48, Sec. 43) which amended *EC* Section 47607.4 to extend the terms of charter schools that expire on or between January 1, 2024, and June 30, 2027, by one additional year.

Element Education, Inc. (the Organization) was incorporated in the State of California on September 26, 2001, as a Non-Profit Public Benefit Corporation and commenced operations in October of 2001. The Organization operates two charter schools (the Charter Schools) in San Diego County and a home office, which provides support for the charter schools. Its administrative office is located at 1441 Montiel Road, Suite 143 in Escondido, California. The mission of the Organization is to enable students to become competent contributing members of society equipped with reading, writing, math, technology, and problem-solving skills necessary for success in a rapidly changing world.

Charter school numbers authorized by the State: 1946 and 1947

Community Montessori (charter #1947) is a TK-8 charter school that was granted its charter by the San Diego County Office of Education during 2018. For July 1, 2021, Community Montessori was renewed for a five-year period ending June 30, 2027. Dimensions Collaborative Charter School [charter #1946] is a TK-12 charter school that was granted a charter under the sponsorship of the San Diego County Office of Education during 2018. For July 1, 2021, Dimensions Collaborative Charter School was renewed for a five-year period ending June 30, 2027. All schools were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public school system. The Organization receives its funding in the same way as do traditional public schools and is open to all students in San Diego and contiguous counties.

Other Related Entities

Joint Powers Agency and Risk Management Pools - The Organization is associated with the Schools Excess Liability Fund Joint Powers Agency (the JPA). The JPA does not meet the criteria for inclusion as a component unit of the Organization. Additional information is presented in Note 9 to the combined financial statements.

Basis of Accounting

The accompanying combined financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations. Revenues are recognized as discussed below, and expenditures are recognized in the accounting period in which the liability is incurred.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor 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 restrictions. The Governing Board has designated, from net assets without donor restrictions, net assets for an operating reserve of \$9,009,554 for categorical programs, Buildings, and Economic Uncertainties.

Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) 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 restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization did not have net assets with donor restrictions for the year ended June 30, 2026.

Cash and Cash Equivalents

The Organization considers all cash including cash in County Investment Pool and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2026, the Organization had approximately \$734,025 in excess of FDIC-insured limits.

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2026 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Property and Equipment

Property and equipment additions over \$5,000 are recorded at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the combined statement of activities. Cost of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2026.

Right of Use Leased Assets and Liabilities

Right to use leased assets and the related liabilities are recognized at the lease commencement date and represent the Organization's right to use an underlying asset and lease obligations for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or the useful life of the underlying asset using the straight-line method. The amortization period varies among the leases.

Revenue and Revenue Recognition

Operating funds for the Organization are derived principally from state and federal sources. The Organization receives state funding based on each of the enrolled student's average daily attendance (ADA) in its school. Contributions are recognized when cash or notification of an entitlement is received.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the combined statement of financial position.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2026.

Functional Allocation of Expenses

The combined financial statements report categories of expenses that are attributed to program service activities or supporting services activities such as management and general activities and fundraising and development activities. The costs of program and supporting services activities have been summarized on a functional basis in the combined statement of activities. The combined statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

Income Taxes

The Organization including other related entities noted above, are organized as a California nonprofit corporation and have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and qualifies for the charitable contribution deduction. It is also exempt from State franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization determined that it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Management believes that the Organization has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the combined financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Element Education, Inc.
Notes to Combined Financial Statements
June 30, 2026

Note 2 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the combined statement of financial position date, comprise the following:

Cash and Cash Equivalents	\$ 5,914,110
Receivables	<u>2,755,890</u>
Total	<u>\$ 8,670,000</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. In addition, the Organization has funds maintained in San Diego County Treasury.

Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2026:

Land and land improvements	\$ 2,734,341
Building	3,837,492
Furniture and equipment	<u>750,084</u>
Total	<u>7,321,917</u>
Less: accumulated depreciation	<u>(2,631,909)</u>
Total Property and Equipment	<u>\$ 4,690,008</u>

Note 4 - Notes Payable

Notes payable consist of the following at June 30, 2026:

Wells Fargo Bank Loans

Loan 1: On December 1, 2014, the Organization entered into a note payable agreement with Wells Fargo Bank for \$1,175,000 with payments of principal and interest in the amount of \$8,636 commencing monthly beginning January 15, 2015, at a fixed rate of 3.850% on an actual/360 simple interest basis. The note matures on December 15, 2029. As of June 30, 2026, the balance was \$343,269.

Element Education, Inc.
Notes to Combined Financial Statements
June 30, 2026

Loan 2: On August 24, 2018, the Organization entered into a note payable agreement with Wells Fargo Bank for \$1,150,000 with payments of principal and interest in the amount of \$8,866 commencing monthly beginning November 15, 2019, at a fixed rate of 4.550% on an actual/360 simple interest basis. The note matures on September 15, 2033. As of June 30, 2026, the balance was \$652,548.

Summary

Changes in obligations for the fiscal year ended June 30, 2026 are as follows:

	Balance June 30, 2025	Payments	Balance June 30, 2026	Due in One Year
Wells Fargo Bank Loan 1	\$ 431,822	\$ 88,553	\$ 343,269	\$ 92,140
Wells Fargo Bank Loan 2	726,719	74,171	652,548	77,679
Total	<u>\$ 1,158,541</u>	<u>\$ 162,724</u>	<u>\$ 995,817</u>	<u>\$ 169,819</u>

Required payments on the long-term notes payable at June 30, 2026, are as follows:

Fiscal Year Ending	Principal	Interest	Total
2027	\$ 169,819	\$ 40,280	\$ 210,099
2028	176,984	33,047	210,031
2029	184,704	25,327	210,031
2030	139,950	18,262	158,212
2031	93,385	13,009	106,394
Thereafter	230,975	12,632	243,607
Total	<u>\$ 995,817</u>	<u>\$ 142,557</u>	<u>\$ 1,138,374</u>

Note 5 - Leases

The Organization leases certain real property for the operations of the charter school located in San Diego County, California, and equipment at various terms under long-term non-cancelable operating leases. The leases expire at various dates through June 2032 and provide for renewal options ranging up to 5 years. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options that are reasonably certain to be exercised. The Organization's operating leases provide for increases in future minimum annual rental payments. Additionally, the operating lease agreements require the Organization to pay real estate taxes, insurance, and repairs.

Element Education, Inc.
Notes to Combined Financial Statements
June 30, 2026

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined by using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to the real property and equipment classes of assets.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

The Organization elected the practical expedient to not separate lease and non-lease components for real property and equipment leases.

The Organization has leasehold improvements related to leases with entities under common control. The improvements are being amortized using the useful life that the assets will be useful to the common control group and that useful life exceeds the related lease terms. The unamortized balance of leasehold improvements at June 30, 2026 was \$410,864. At June 30, 2026, the remaining useful life of the leasehold improvements to the common control group ranged between 2 to 15 years and the remaining lease term ranged between 3 to 9 years.

Total lease costs for the year ended June 30, 2026, were as follows:

Operating lease cost	\$ 1,267,664
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The following table summarizes the supplemental cash flow information for the year ended June 30, 2026:

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	\$ 1,267,664
Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	\$ 3,421,470

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term:	
Operating leases	3.46 Years
Weighted-average discount rate:	
Operating leases	4.33%

Element Education, Inc.
Notes to Combined Financial Statements
June 30, 2026

The future minimum lease payments under non-cancelable operating leases with terms greater than one year are listed below as of June 30, 2026:

Operating Leases June 30, 2026			
	Community Montessori	Dimensions	Total
2027	\$ 600,721	\$ 397,956	\$ 998,677
2028	618,891	183,394	802,285
2029	706,756	189,476	896,232
2030	230,969	194,919	425,888
2031	237,448	195,816	433,264
Thereafter	160,382	-	160,382
Total lease payments	2,555,167	1,161,561	3,716,728
Less interest	185,581	101,250	286,831
Present value of lease liabilities	<u>\$ 2,369,586</u>	<u>\$ 1,060,311</u>	<u>\$ 3,429,897</u>

Note 6 - Net Assets

Net assets consist of the following at June 30, 2026:

Net Assets Without Donor Restrictions:		
Designated for categorical programs	\$	245,838
Designated for Buildings		3,000,000
Designated for Economic Uncertainties		5,763,716
Unrestricted		2,857,702
Total Net Assets	<u>\$</u>	<u>11,867,256</u>

Note 7 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS).

The details of the plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. If a participating employer stops contribution to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers as all plan assets are held by the plan and all benefit obligations are borne by the STRP.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2024, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The Organization contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

Element Education, Inc.
Notes to Combined Financial Statements
June 30, 2026

The STRP provisions and benefits in effect at June 30, 2026, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

Contributions

Required member, the Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2026, are presented above and the Organization's total contributions were \$2,017,379.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$694,072 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

403(b) Tax Deferred Annuity Plan

The Organization sponsors a tax-deferred annuity plan (the Plan) qualified under IRC Section 403(b) covering all full-time employees. The current plan provides for elective deferrals beginning at the date of hire, subject to the applicable annual contribution limits. The employer match applies to active Classified Staff at 100% of elective deferrals, up to the CalSTRS employer contribution rate less the employer Social Security tax rate (12.9% for FY2025-26). During the year ended June 30, 2026, the Organization contributed \$120,308 to the plan.

Note 8 - Contingencies, Risks, and Uncertainties

The Organization 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 reimbursement, if required, would not be material.

Note 9 - Risk Management*Participation in Joint Powers Authority*

The Organization is a participant in the Schools Excess Liability Fund Joint Powers Authority (the JPA) for risk management services for workers' compensation insurance and charter school liability insurance. The relationship between the Organization and the JPA is such that the JPA is not considered a component unit of the Organization for financial reporting purposes.

The JPA has budgeting and financial reporting requirements independent of member units and the JPA's financial statements are not presented in these financial statements; however, transactions between the JPA and the Organization are included in these statements. Audited financial statements for the JPA were not available for fiscal year 2025-2026 at the time this report was issued. However, financial statements should be available from the respective agency.

During the year ended June 30, 2026, the Organization made payments of \$40,858 to the JPA for services received. At June 30, 2026, the Organization had no recorded accounts receivable or accounts payable to the JPA.

Note 10 - Related Party Transactions*Authorizing Agency*

The Organization makes payments to the authorizing agency, San Diego County Office of Education, to provide required services for oversight. Fees associated with oversight consisted of 1.0 percent of revenue from local control funding formula sources. Total fees payable to the authorizing agency for oversight fees amounted to \$161,315 for the fiscal year ending June 30, 2026.

Note 11 - Subsequent Events

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the combined financial statements through October 3, 2026, which is the date the combined financial statements were available to be issued.

Subsequent to June 30, 2026, the Organization entered into a new lease agreement with Ascension Lutheran Church to lease building space for classroom space used by Dimensions Collaborative School with a lease term commencing on July 1, 2026. The lease has a term of ten years. The Organization expects to recognize a right-of-use asset and corresponding lease liability upon commencement of the lease in accordance with applicable accounting guidance. As of June 30, 2026, the lease had not commenced and, accordingly, no right-of-use asset or lease liability related to this lease was recognized in the accompanying financial statements.

Supplementary Information
June 30, 2026

Element Education, Inc.

Element Education, Inc.
Schedule of Average Daily Attendance
Year Ended June 30, 2026

Community Montessori

	Final Report	
	Revised	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	462.89	462.18
Fourth through sixth	254.80	253.25
Seventh and eighth	80.09	79.49
Total Regular ADA	<u>797.78</u>	<u>794.92</u>

Dimensions

	Final Report	
	Second Period	Annual
	Report	Report
Regular ADA		
Transitional kindergarten through third	170.61	173.59
Fourth through sixth	116.37	118.08
Seventh and eighth	90.82	90.30
Ninth through twelfth	146.09	147.25
Total Regular ADA	<u>523.89</u>	<u>529.22</u>

The Organization only operates Non-Classroom Based Instruction.

Element Education, Inc.
Schedule of Instructional Time
Year Ended June 30, 2026

Community Montessori

Grade Level	Traditional Calendar	Multitrack Calendar	Status
	Number of Actual Days	Number of Actual Days	
TK/Kindergarten	177	NA	Complied
Grades 1 - 3			
Grade 1	177	NA	Complied
Grade 2	177	NA	Complied
Grade 3	177	NA	Complied
Grades 4 - 6			
Grade 4	177	NA	Complied
Grade 5	177	NA	Complied
Grade 6	177	NA	Complied
Grades 7 - 8			
Grade 7	177	NA	Complied
Grade 8	177	NA	Complied

Dimensions

Grade Level	Traditional Calendar	Multitrack Calendar	Status
	Number of Actual Days	Number of Actual Days	
TK/Kindergarten	177	NA	Complied
Grades 1 - 3			
Grade 1	177	NA	Complied
Grade 2	177	NA	Complied
Grade 3	177	NA	Complied
Grades 4 - 6			
Grade 4	177	NA	Complied
Grade 5	177	NA	Complied
Grade 6	177	NA	Complied
Grades 7 - 8			
Grade 7	177	NA	Complied
Grade 8	177	NA	Complied
Grades 9 - 12			
Grade 9	177	NA	Complied
Grade 10	177	NA	Complied
Grade 11	177	NA	Complied
Grade 12	177	NA	Complied

The Organization's charter schools are 100 percent independent study; therefore, this schedule has been modified accordingly.

See Notes to Supplementary Information

Element Education, Inc.
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2026

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2026.

Element Education, Inc.
Combining Statement of Financial Position
June 30, 2026

	Community Montessori	Dimensions	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ 2,346,817	\$ 3,567,293	\$ 5,914,110
Accounts receivable	1,765,099	990,791	2,755,890
Prepaid expenses	194,484	127,424	321,908
Total Current Assets	<u>4,306,400</u>	<u>4,685,508</u>	<u>8,991,908</u>
Non-Current Assets			
Security deposits	35,758	96,962	132,720
Property and equipment, net	4,597,070	92,938	4,690,008
Operating lease right-to -use, net	2,260,749	980,721	3,241,470
Total Non-Current Assets	<u>6,893,577</u>	<u>1,170,621</u>	<u>8,064,198</u>
Total Assets	<u>\$ 11,199,977</u>	<u>\$ 5,856,129</u>	<u>\$ 17,056,106</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 435,759	\$ 327,377	\$ 763,136
Current portion of operating lease liability	766,922	328,681	1,095,603
Current portion of notes payable	169,819	-	169,819
Total Current Liabilities	<u>1,372,500</u>	<u>656,058</u>	<u>2,028,558</u>
Long-Term Obligations			
Operating lease liability	1,602,664	731,630	2,334,294
Notes payable	825,998	-	825,998
Total Liabilities	<u>3,801,162</u>	<u>1,387,688</u>	<u>5,188,850</u>
NET ASSETS			
Without Donor Restrictions			
Designated by Board	5,290,796	3,718,758	9,009,554
Undesignated	2,108,019	749,683	2,857,702
Total Unrestricted	<u>7,398,815</u>	<u>4,468,441</u>	<u>11,867,256</u>
Total Net Assets	<u>7,398,815</u>	<u>4,468,441</u>	<u>11,867,256</u>
Total Liabilities and Net Assets	<u>\$ 11,199,977</u>	<u>\$ 5,856,129</u>	<u>\$ 17,056,106</u>

Element Education, Inc.
Combining Statement of Activities
Year Ended June 30, 2026

	Community Montessori	Dimensions	Total
REVENUES			
Local Control Funding Formula	\$ 9,546,217	\$ 6,585,283	\$ 16,131,500
Federal revenues	178,503	113,440	291,943
Other State revenues	1,988,882	1,447,145	3,436,027
Local revenues	200,191	27,138	227,329
Interest income	74,668	88,068	162,736
Total Revenues	<u>11,988,461</u>	<u>8,261,074</u>	<u>20,249,535</u>
EXPENSES			
Program services			
Education	8,449,060	7,184,137	15,633,197
Support services			
Management and general	2,357,376	1,641,782	3,999,158
Total Expenses	<u>10,806,436</u>	<u>8,825,919</u>	<u>19,632,355</u>
CHANGE IN NET ASSETS	1,182,025	(564,845)	617,180
NET ASSETS, BEGINNING OF YEAR	<u>6,216,790</u>	<u>5,033,286</u>	<u>11,250,076</u>
NET ASSETS , END OF YEAR	<u>\$ 7,398,815</u>	<u>\$ 4,468,441</u>	<u>\$ 11,867,256</u>

Note 1 - Purpose of Supplementary Schedules**Schedule of Average Daily Attendance**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the Organization. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to local education agencies. This schedule provides information regarding the attendance of students at the Organization.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of *Education Code* Sections 47612 and 47612.5, if applicable.

California Education Code Section 46021(a) states this schedule does not apply to independent study programs; although such schedule has been presented to show the number of days offered only.

Reconciliation of Annual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the net assets reported on the unaudited actual financial report to the audited financial statements.

Combining Statement of Financial Position and Combining Statement of Activities

The combining statement of financial position and combining statement of activities report the activities of the Organization's charter schools and are presented on the accrual basis of accounting. Eliminating entries in the combining statement of financial position and combining statement of activities are for activities between the Organization's charter schools.

Other Information

June 30, 2026

Element Education, Inc.

Element Education, Inc.
Local Education Agency Organization Structure
June 30, 2026

ORGANIZATION

Element Education, Inc. (the Organization) operates Dimensions Collaborative (Charter Number 1946) and Community Montessori (Charter Number 1947) under a charter agreement granted by the San Diego County Office of Education. The Organization operates two schools serving students in transitional kindergarten through grade twelve.

GOVERNING BOARD

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Chris Nunley	President	June 30, 2026
Barbara Rohrer	Vice President	June 30, 2027
Suhas Subramanya	Board Clerk	June 30, 2026
Terry Breckenridge	Community Member	June 30, 2027
Leila Cavazos	DCS Parent Representative	June 30, 2027
Amy Schaner	CM Parent Representative	June 30, 2026

ADMINISTRATION

Terri Novacek	Executive Director
Doug Miller	Chief Business Officer

Independent Auditor's Reports
June 30, 2026

Element Education, Inc.

SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS



Independent Auditor's 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*

Governing Board
Element Education, Inc.
Escondido, 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 (*Government Auditing Standards*), the combined financial statements of Element Education, Inc. (the Organization), which comprise the combined statement of financial position as of June 30, 2026, and the related combined statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the combined financial statements and have issued our report thereon dated October 3, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organization'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 combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 entity's combined 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's combined 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 combined 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Brea, California
October 3, 2026

SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS



Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

Governing Board
Element Education, Inc.
Escondido, California

Report on Compliance

Opinion on State Compliance

We have audited Element Education, Inc.'s (the Organization) compliance with the requirements specified in the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2026.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2026.

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 (*Government Auditing Standards*), and the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards 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 Organization 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 opinion. Our audit does not provide a legal determination of the Organization'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 Organization's state programs.

Auditor's Responsibilities 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 Organization'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 the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a 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 Organization's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization'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 the *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization's compliance with the state laws and regulations applicable to the following items:

2025-2026 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Not Applicable
Teacher Certification and Misassignments	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Not Applicable
Ratio of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Not Applicable
School Accountability Report Card	Not Applicable

2025-2026 K-12 Audit Guide Procedures	Procedures Performed
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Not Applicable
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
Comprehensive School Safety Plan	Yes
Attendance Recovery	Not Applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” above indicates that either the Organization did not offer the program during the current fiscal year, did not participate in it, or that the program is intended for a different type of local education agency.

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.

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 *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Brea, California
October 3, 2026

Schedule of Findings and Questioned Costs
June 30, 2026

Element Education, Inc.

Element Education, Inc.
Summary of Auditor's Results
Year Ended June 30, 2026

Consolidated Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to combined financial statements noted?	No

State Compliance

Internal control over state compliance for programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

Element Education, Inc.
Financial Statement Findings
Year Ended June 30, 2026

None reported.

Element Education, Inc.
State Compliance Findings and Questioned Costs
Year Ended June 30, 2026

None reported.

Element Education, Inc.
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2026

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Coversheet

Consideration of the Executive Advisor and Educational Coach Job Description

Section:	XI. Action Item(s) for Element Education
Item:	C. Consideration of the Executive Advisor and Educational Coach Job Description
Purpose:	Vote
Submitted by:	Terri Novacek
Related Material:	Executive Advisor and Educational Coach 10.23.26.pdf

BACKGROUND:

The Executive Advisor and Educational Coach provides strategic advisory and coaching support to the Governing Board, Executive Director, credentialed staff, and parents during a period of leadership transition. This role acts as a resource for organizational continuity, institutional knowledge transfer, educational coaching, and strategic guidance.

Financial Impact: As per Certificated Manager Salary Schedule

RECOMMENDATION:

Approve job description.

Executive Advisor and Educational Coach

Position Summary

The Executive Advisor and Educational Coach provides strategic advisory and coaching support to the Governing Board, Executive Director, credentialed staff, and parents during a period of leadership transition. Serving in a consultative capacity, this role acts as a resource for organizational continuity, institutional knowledge transfer, educational coaching, and strategic guidance while maintaining no direct supervisory responsibilities. The Executive Advisor and Educational Coach supports the preservation of Element Education's culture, mission, vision, and values, offering insight, mentorship, and historical perspective to strengthen organizational effectiveness and continuity. Reporting to the Executive Director as designated by the Governing Board, the Advisor maintains the highest standards of professionalism and confidentiality while serving as a trusted ambassador for the organization and its educational philosophy.

Essential Functions

Board and Executive Leadership Support

- Serve as a thought partner to the Governing Board and Executive Director.
- Provide historical context and organizational insight to support decision-making.
- Offer guidance on strategic priorities, culture, and long-term initiatives.
- Assist with leadership transition and continuity planning.

Staff Coaching and Development

- Provide coaching and mentorship to credentialed staff.
- Support professional growth, instructional leadership, and problem-solving.
- Facilitate occasional trainings, workshops, or reflective discussions.
- Serve as a resource for best practices in personalized and family-centered education.

Parent Coaching and Support

- Provide consultation and coaching to parents regarding student learning, educational planning, and family engagement.
- Support the development of parent education initiatives and resources.

Special Projects

- Complete board- or Executive Director-assigned projects aligned with organizational priorities.
- Assist with documentation, process improvement, and knowledge transfer.

- Maintain podcast

Accountability and General Administration

- Attend and participate in all required meetings, trainings, and school functions
 - Promote and participate in the creative exchange of ideas
- Observe confidentiality
- Return all correspondence, including phone calls and emails, in a timely manner
 - Be accessible during business hours and respond to administrative needs and inquiries

Public Relations

- Develop positive relationships with parents and the general public
- Communicate and support the Organization's mission, policies, and procedures
- Represent Element Education and its programs in a positive and professional manner

Professional and Organizational Development

- In collaboration with the Chief Business Officer and the Executive Director, plan for own career growth and ongoing professional development
 - Seek innovative approaches to self-directed learning and formal training
 - Other duties as assigned
-

Knowledge, Skills, & Abilities

- Knowledge of and experience with:
 - Different educational philosophies, including Montessori, independent study/homeschool, constructivist, and flex-based learning models
 - Different learning styles and power traits training
 - Training in Learning Success Personalized Learning Model
 - A wide range of K-8 curriculum in all subject areas
 - Technology, Microsoft Office 365 and its' applications, and DocuSign
- Ability to:
 - Establish and maintain effective relationships
 - Demonstrate willingness to help others and foster a cooperative and positive working environment
 - Exercise emotional maturity in communicating with students, parents, colleagues, and the public

- Professionally deal with stressful situations, including potentially irate and emotionally agitated members of the public
 - Possess a friendly and approachable demeanor
 - Work independently with minimal supervision
 - Be self-motivated and well-organized
 - Work under pressure, prioritize, multi-task, and meet deadlines
 - Demonstrate good judgement
 - Think strategically and independently
 - Accept responsibility and constructive criticism
 - Communicate clearly and concisely, both orally and in writing
 - Use appropriate language, tone, and English usage
 - Maintain records as directed by supervisor
 - Maintain confidentiality regarding students, families, and staff
 - Remotely and/or virtually perform duties and attend meetings, as needed
 - Regularly practice reflective observation and maintain growth mindset
 - Familiarity and commitment to the mission and educational philosophy of Element Education
-

Requirements

- Bachelor's Degree
- Clear California Teaching Credential, or equivalent
- Reliable vehicle/transportation
- Valid driver's license
- Current auto insurance

Upon Hire/Offer

- First Aid/CPR/AED certification
 - Tuberculosis clearance
 - Background clearance
 - DMV Clearance
-

Employment: At-Will

Reports To: Executive Director

Classification: Certificated

Salary: As per Certificated Manager Salary Scale

Benefits: Comprehensive health & wellness package, CalSTRS, Accrued PTO

Work Schedule: Full-Time; 10 months/year

FLSA Classification: Exempt

Location: Hybrid; Schedule to be set by Director

* Requires travel throughout San Diego County.

Physical Demands

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to read, speak, see, and hear well enough to communicate by telephone, electronically, in person, and in the classroom. Employee must also regularly be able to write, file, type, and operate a computer, telephone, general office equipment, and classroom equipment. While in the classroom, the employee is also regularly required to extend arm with upper extremities to write on whiteboard which may require neck rotation to look back at the class. The employee is frequently required to stand and walk throughout the classroom while maneuvering in tight spaces as well as frequently kneel, stoop, or crouch when working with classroom equipment, helping students, etc. A moderate amount of work is completed on electronic mobile and desktop devices. The employee will occasionally sit for an extended period of time which is done at a desk with forward bending from the waist, leaning on forearms, and looking down which requires neck flexion. It is necessary to grasp and manipulate pens, markers, scissors, staplers, etc., occasionally or frequently, depending on the day. Employee might occasionally move materials and classroom furniture to manipulate the classroom layout and be able to lift and carry up to 25 lbs. The employee is required to deal with irate members of the public and stressful situations.

The employee must have reliable transportation and be able to attend meetings at various Element Education regions.

Work Environment

The work environment characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of this

job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

This position works in a variety of settings including, but not limited to, classrooms, outdoors, the home office, Learning Centers, and the Administrative Office. The employee may experience heat or cold extremes as well as fumes, odors, and dust. Noise level is moderate to loud.

Element Education is an Equal Employment Opportunity employer.

Coversheet

Consideration of the Revised Conflict of Interest Code and Adopting Resolution.

Section:	XI. Action Item(s) for Element Education
Item:	D. Consideration of the Revised Conflict of Interest Code and Adopting Resolution.
Purpose:	Vote
Submitted by:	Terri Novacek
Related Material:	Conflict of Interest BP Clean.pdf Conflict of Interest BP.pdf Updated Conflict of Interest Code Resolution10.23.26.pdf

BACKGROUND:

The Conflict of Interest Code has been revised to incorporate Title 2, California Code of Regulations, Section 18730, by reference, as requested by the County. The accompanying adopting resolution has also been amended to include the required incorporation language.

The revisions clarify the incorporation of the Fair Political Practices Commission's regulations into Element Education's Conflict of Interest Code.

RECOMMENDATION:

Approve the revised Conflict of Interest Code and adopt the accompanying resolution as presented.

BP: Governance**Conflict of Interest Code****Scope:**

All officials and designated employees are required to submit a statement of economic interest.

Definitions:

FPPC: Fair Political Practices Commission

Designated Positions:

Designated Positions	Disclosure Category	Filing Agency
Governing Board Members & Alternates	1, 2	FPPC
Governing Board Member Candidates	1, 2	FPPC
Executive Director	1, 2	FPPC
Chief Officers	3	FPPC
School Directors, Director of Student Services, Director of Advancement and Public Affairs	3	San Diego County Board of Supervisors
Consultants/New Positions (as determined by Executive Director, or designee)	1,2,3	San Diego County Board of Supervisors

Policy

The designated positions shall submit a statement of economic interest (Form 700) to the appropriate filing agency. Element Education shall retain the statements and make all retained statements available for public inspection and reproduction during regular business hours.

Disclosure Categories:

- Category 1

Designated positions assigned to this category must report:

a. Interests in real property within the boundaries of Element Education facilities that are used by Element schools or are of the type that could be acquired by Element Education as well as real property within two miles of the property used or the potential site.

b. Investments and business positions in business entities, and sources of income (including gifts, loans, and travel payments) of the type that engage in the purchase or sale of real property or are engaged in building construction or design.

- Category 2

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by Element Education.

- Category 3

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by the school.

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Executive Director or designee. A consultant is

an individual who, pursuant to a contract with the charter school, makes a governmental decision whether to: (2 CCR 18700.3)

- Approve a rate, rule, or regulation
- Adopt or enforce a law
- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
- Authorize the charter school to enter into, modify, or renew a contract that requires charter school approval
- Grant charter school approval to a contract that requires charter school approval and in which the charter school is a party, or to the specifications for such a contract
- Grant charter school approval to a plan, design, report, study, or similar item
- Adopt or grant charter school approval of charter school policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the charter school, serves in a staff capacity with the charter school and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the charter school that would otherwise be performed by an individual holding a position specified in the charter school's conflict of interest code. (2 CCR 18700.3)

Title 2 California Code of Regulations Section 18730

The terms of Title 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference.

Adopted: 1/21/2006

Revised: 10/23/2026 (Pending Board Approval)

BP: Governance**Conflict of Interest Code****Scope:**

All officials and designated employees are required to submit a statement of economic interest.

~~Designated Positions~~	~~Disclosure Category~~	~~Filing Agency~~
~~Governing Board Members & Alternates~~	~~1, 2~~	~~FPPE~~
~~Governing Board Member Candidates~~	~~1, 2~~	~~FPPE~~
~~Executive Director~~	~~1, 2~~	~~FPPE~~
~~Chief Officers~~	~~3~~	~~FPPE~~
~~School Directors, Director of Student Services, Director of Advancement and Public Affairs~~	~~3~~	~~San Diego County Board of Supervisors~~
~~Consultants/New Positions (as determined by Executive Director, or designee)~~	~~1, 2, 3~~	~~San Diego County Board of Supervisors~~

Definitions:

FPPE: Fair Political Practices Commission

Designated Positions:

<u>Designated Positions</u>	<u>Disclosure Category</u>	<u>Filing Agency</u>
<u>Governing Board Members & Alternates</u>	<u>1, 2</u>	<u>FPPC</u>
<u>Governing Board Member Candidates</u>	<u>1, 2</u>	<u>FPPC</u>
<u>Executive Director</u>	<u>1, 2</u>	<u>FPPC</u>
<u>Chief Officers</u>	<u>3</u>	<u>FPPC</u>
<u>School Directors, Director of Student Services, Director of Advancement and Public Affairs</u>	<u>3</u>	<u>San Diego County Board of Supervisors</u>
<u>Consultants/New Positions (as determined by Executive Director, or designee)</u>	<u>1,2,3</u>	<u>San Diego County Board of Supervisors</u>

Policy

The designated positions shall submit a statement of economic interest (Form 700) to the appropriate filing agency. Element Education shall retain the statements and make all retained statements available for public inspection and reproduction during regular business hours.

Disclosure Categories:

- Category 1

Designated positions assigned to this category must report:

a. Interests in real property within the boundaries of Element Education facilities that are used by Element schools or are of the type that could be acquired by Element Education as well as real property within two miles of the property used or the potential site.

b. Investments and business positions in business entities, and sources of income (including gifts, loans, and travel payments) of the type that engage in the purchase or sale of real property or are engaged in building construction or design.

- Category 2

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by Element Education.

- Category 3

Designated positions assigned to this category must report investments and business positions in business entities and sources of income (including receipt of gifts, loans, and travel payments) that are contractors engaged in the performance of work or services, or sources that manufacture, sell, repair, rent or distribute school supplies, books, materials, school furnishings or equipment of the type to be utilized by the school.

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Executive Director or designee. A consultant is an individual who, pursuant to a contract with the charter school, makes a governmental decision whether to: (2 CCR 18700.3)

- Approve a rate, rule, or regulation
- Adopt or enforce a law
- Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
- Authorize the charter school to enter into, modify, or renew a contract that requires charter school approval
- Grant charter school approval to a contract that requires charter school approval and in which the charter school is a party, or to the specifications for such a contract
- Grant charter school approval to a plan, design, report, study, or similar item

- Adopt or grant charter school approval of charter school policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the charter school, serves in a staff capacity with the charter school and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the charter school that would otherwise be performed by an individual holding a position specified in the charter school's conflict of interest code. (2 CCR 18700.3)

Title 2 California Code of Regulations Section 18730

The terms of Title 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference.

Adopted: 1/21/2006

Revised: ~~8/28/26~~10/23/2026 (Pending Board Approval)

RESOLUTION OF THE GOVERNING BOARD OF ELEMENT EDUCATION, INC.

AMENDING THE CONFLICT OF INTEREST CODE AND APPENDIX

WHEREAS, the Political Reform Act, Government Code sections 87300-87313, requires each public agency in California to adopt and maintain a conflict of interest code; and

WHEREAS, Education Code section 47604.1 requires charter schools in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of Element Education, Inc. previously adopted a Conflict of Interest Code and Appendix; and

WHEREAS, Government Code section 87306 requires an agency to amend its conflict of interest code when changed circumstances necessitate an amendment; and

WHEREAS, Title 2, section 18730 of the California Code of Regulations provides that incorporation by reference of the terms of that regulation, together with an agency-specific appendix designating positions and disclosure categories, constitutes the adoption and amendment of a conflict of interest code in conformance with the Political Reform Act; and

WHEREAS, Element Education, Inc. has reviewed its Conflict of Interest Code and determined that it should be amended to identify the appropriate filing agency for each designated position; and

WHEREAS, the amended Conflict of Interest Code and Appendix presented to the Governing Board identify whether designated positions file with the Fair Political Practices Commission (FPPC) or the San Diego County Board of Supervisors, as applicable; and

WHEREAS, the amended Conflict of Interest Code and Appendix presented to the Governing Board are intended to supersede the prior version of the Conflict of Interest Code and Appendix; and

NOW, THEREFORE, BE IT RESOLVED THAT the Governing Board of Element Education, Inc. hereby approves and adopts the amended Conflict of Interest Code and Appendix of Designated Positions and Disclosure Categories, as presented, and authorizes its submission to the applicable code reviewing body for approval as required by law.

BE IT FURTHER RESOLVED that the terms of 2 California Code of Regulations Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by reference. Regulation 18730 and the attached Appendix, designating positions and establishing disclosure categories, shall constitute the Conflict of Interest Code of Element Education, Inc.

PASSED AND ADOPTED this 23rd day of October 2026, by the Governing Board of Element Education, Inc., by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTAIN: _____

Dated: October 23, 2026

Board Member

Board Member

Board Member

Board Member

Board Member

Board Member

Coversheet

Consideration of Community Montessori Adopted Curriculum

Section: XII. Action Items for Community Montessori
Item: A. Consideration of Community Montessori Adopted Curriculum
Purpose: Vote
Submitted by: Earl Otte
Related Material: 2627_ACD_InstMaterials CM.pdf

BACKGROUND:

The school regularly reviews and updates its Board-adopted curriculum. The following curriculum resources have been added:

- McGraw-Hill School Education -Reading Wonders
- The McGraw Hill Reading Wonders b
- Push Play
- Positive Prevention Plus

RECOMMENDATION:

Approve the additions to the Board-adopted curriculum for Community Montessori as presented.



Instructional Materials List

Charter School: **Community Montessori**
Fiscal Year: **2026-27**

Subject (Including English Learner Materials)	Materials	Publisher	Date Adopted	On SBE Curriculum List Y/N	If not on SBE List: Has item been Common Core aligned? Y/N	Notes
Mathematics	Montessori Materials	Montessori	Aug-05	N	Yes	
Mathematics	Dimensions Math	SRA/McGraw-Hill	Aug-25	N	Yes	
Mathematics	Reflex Math	Explore Learning	Aug-25	N	Yes	
Mathematics	Math	Pearson	Aug-18	Y	Yes	
Mathematics	iReady, Math	Curriculum Associates	Aug-15	N	Yes	
Mathematics	Generation Genius	Newsela	Aug-20	N	Yes	
Mathematics	Mathlinks	McGraw-Hill	Aug-20	Y	Yes	
Mathematics	Math, Pre-Algebra, Algebra	Pearson	Aug-15	Y	Yes	
ELA	Montessori Materials	Montessori	Aug-05	N	Yes	
ELA	LOE Foundations	Logic of English	Sep-24	N	Yes	
ELA	LOE Essentials	Logic of English	Sep-24	N	Yes	
ELA	iReady, Reading	Curriculum Associates	Aug-15	N	Yes	
ELA	Cursive Loops and Groups	Pearson	Aug-25	N	N	At time Common Core did not reference teaching cursive
ELA	Junior Great Books	The Great Book Foundation	Aug-15	N	Yes	
Social Science	Montessori Materials	Montessori	Aug-05	N	Yes	
Social Science	My World History-SS for California	Pearson Scott Foresman	Aug-13	Y	Yes	
Social Science	Prentice Hall Social Studies	Pearson Prentice Hall	Aug-13	Y	Yes	
Science	Montessori Materials	Montessori	Aug-05	N	Yes	
Science	Generation Genius	Newsela	Aug-20	N	Yes	
Science	Inspire Science	McGraw-Hill	Aug-15	Y	Yes	
VPA	Montessori Materials	Montessori	Aug-15	n	Yes	VPA offered in 7th and 8th grade
ELA	McGraw-Hill School Education -Reading Wonders b	McGraw-Hill	Oct-26	Y	Yes	
ELA	The McGraw Hill Reading Wonders b	McGraw-Hill	Oct-26	Y	Yes	
PE	Push Play		Oct-26	Y	Yes	
Mental Health	Positive Prevention Plus	Positive Prevention	Oct-26	Y	Yes	CA Healthy Youth Act