

Magnolia Public Schools

Regular Board Meeting

Date and Time

Thursday December 11, 2025 at 6:00 PM PST

Location

Home Office: 250 E. 1st Street, Suite 1500, Los Angeles CA 90012

Access to the Board Meeting

Teleconferencing locations are provided at each Magnolia Science Academy school site:

- Magnolia Science Academy-1 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-2 (17125 Victory Blvd, Van Nuys, CA 91406)
- Magnolia Science Academy-3 (1254 E Helmick St, Carson, CA 90746)
- Magnolia Science Academy-4 (11330 W Graham Place, Los Angeles, CA 90064)
- Magnolia Science Academy-5 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-6 (745 S. Wilton Ave, Los Angeles, CA 90005)
- Magnolia Science Academy-7 (18355 Roscoe Boulevard, Northridge, CA 91325)
- Magnolia Science Academy-8 (6411 Orchard Ave, Bell, CA 90201)
- Magnolia Science Academy-Santa Ana (2840 W 1st Street, Santa Ana, CA 92703)
- Magnolia Science Academy-San Diego (6525 Estrella Ave, San Diego, CA 92120)
- Magnolia Science Academy-Orange County Anaheim (412 W. Carl Karcher Way, Anaheim, CA 92801)
- Magnolia Science Academy-Orange County Placentia Yorba Linda (1891 Kellogg Dr, Anaheim, CA 92807)

Any interested parties or community members from remote locations may attend the meeting at any Magnolia Science Academy school, or the addresses where Board Members are joining from.

• 6525 Estrella Ave, San Diego, CA 92120 (Dr. Salih Dikbas)

Dialing information for this meeting is included below:

Dial in: 1-669-444-9171

Meeting ID: 978 5606 4990 - Passcode: 021250

Zoom: https://zoom.us/j/97856064990?pwd=MHhBZCtGT0xEMIZpNEZQZVJ3RDBPZz09

Accessibility

In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Members of the public who need special accommodations or translation are strongly encouraged to contact Magnolia Public Schools at least 24 hours in advance of the Board meeting so assistance can be assured. Please contact Jennifer Lara at 213-628-3634 or email jlara@magnoliapublicschools.org with such requests.

Any public records relating to an agenda item for an open session which are distributed to all, or a majority of all, of the Board Members shall be available for public inspection.

Public Comment Procedures

Magnolia Public Schools greatly values public comment during Board meetings. For members of the public who would like to speak, please fill out the Public Speaker Form which can be accessed at magnoliapublicschools.org, there will also be speaker cards to be filled out prior to the beginning of the meeting. By law, the Board is only allowed to discuss or take action on items listed on the agenda. The Board may, at its discretion, refer a matter to MPS staff or add the issue to a future board meeting date for discussion. Public speakers are limited to three (3) minutes and speakers with interpreters up to six (6) minutes.

Please note that the agenda presenting times for when that item will be discussed, or taken action on, is subject to change on the day of the Board meeting to accommodate public speaker times indicated above.

For any questions regarding this meeting please email <u>board@magnoliapublicschools.org</u> or call (213) 628-3634 ext. 21101.

Board Members:

Mr. Mekan Muhammedov, Chair

Ms. Sandra Covarrubias, Vice-Chair

Dr. Umit Yapanel

Dr. Salih Dikbas

Ms. Diane Gonzalez

Mr. Serdar Orazov

Student Board Member:

Ms. Sofia Perez

CEO & Superintendent:

Mr. Alfredo Rubalcava

Agenda

			Purpose	Presenter	Time
I.	Оре	ening Items			6:00 PM
	Оре	ening Items			
	A.	Call the Meeting to Order			1 m
	В.	Pledge of Allegiance			1 m
	C.	Record Attendance and Guests			1 m
	D.	Approval of Agenda	Vote		1 m
	E.	Public Comments			20 m
	F.	Announcements - CEO & Superintendent, Board, Student Board Member			5 m
	G.	Approval of Minutes from MPS Regular Board Meeting - November 13, 2025	Approve Minutes		1 m
II.	Info	ormations/Discussion Items			6:30 PM
	A.	Data Presentation: MPS' Performance on the CA School Dashboard	Discuss	David Yilmaz & Gokhan Serce	30 m
	B.	Presentation of the Inaugural MPS 2024-25 Annual Report	Discuss	Brenda Olivares & Bryant Olandes	20 m
	C.	Presentation of the MPS Capacity Building Engagement Report	Discuss	Steve Budhraja	15 m
	D.	Enrollment Update	Discuss	Brenda Olivares	15 m
III.	Clo	sed Session			7:50 PM

			Purpose	Presenter	Time
	A.	Public Announcement of Closed Session	FYI		1 m
	B.	Public Employee Discipline/Dismissal Release (§ 54957)			40 m
	C.	Conference with Legal Counsel – Anticipated Litigation			60 m
		Initiation of litigation pursuant to §54956.9(c): 3 ca	ses		
	D.	Conference with Real Property Negotiations (§ 54956.8)			5 m
		Property: 1115-1125 Lillian Way, 6331-6363 Santa Monica Boulevard, Los Angeles, CA Agency Negotiation: Alfredo Rubalcava Negotiating Parties: Magnolia and Current Owner Under Negotiation: Terms of Potential Purchase in	of Property	vard, 6325 Santa	
	E.	Report Out of Closed Session	FYI		1 m
IV.	Act	ion Items			9:37 PM
	A.	Approval of the Revised MPS Board Committee Structure	Vote	Umit Yapanel	5 m
	B.	Approval of the MPS 2030 Strategic Plan	Vote	Alfredo Rubalcava & Erdinc Acar	60 m
	C.	Approval of First Interim Reports for the 2025-26 Fiscal Year	Vote	Finance Committee	15 m
	D.	Approval of Board Resolution for Creation & Elimination of Positions Across MPS Network for the Improvement of Educational Programs for Students	Vote	Fiorella Del Carpio	10 m
	E.	Approval of Intra-Organization Loan from Magnolia Science Academy-Bell to Magnolia Educational & Research Foundation	Vote	Finance Committee	5 m
	F.	Approval of Intra-Organization Loan from Magnolia Educational & Research Foundation to Magnolia Science Academy-Orange County	Vote	Finance Committee	5 m

			Purpose	Presenter	Time
	G.	Approval of Underwriter for Financing (Supplemental) for Magnolia Science Academy- 5 Project	Vote	Finance Committee	10 m
	H.	Approval of Revised MPS Home Office Management Fee Policy	Vote	Finance Committee	5 m
	I.	Approval of Change Order from Pro-Craft Construction Inc. Increment 1 for the Magnolia Science Academy-5 Project	Vote	Patrick Ontiveros	10 m
	J.	Approval of Title Transfer of 18120 Sherman Way from MPS to MPM 18120 Sherman Way LLC	Vote	Patrick Ontiveros	5 m
	K.	Approval of Updated 2025-26 MPS Employee Handbook	Vote	Fiorella Del Carpio	5 m
V.	Clo	sing Items		11:	:52 PM
	A.	Adjourn Meeting			1 m

Coversheet

Announcements - CEO & Superintendent, Board, Student Board Member

Section: I. Opening Items

Item: F. Announcements - CEO & Superintendent, Board, Student Board

Member Purpose:

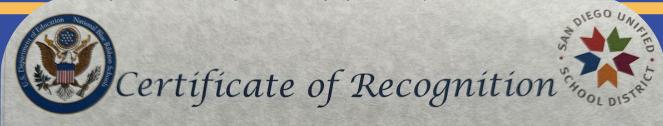
Submitted by:

Related Material: Announcements December 2025.pdf



CEO & Superintendent Announcements

December 11, 2025



Presented to:

Magnolia Science Academy

National Blue Ribbon School for Success

Dr. Coof, Patterson, Board President

Sabrina Bazzo, Board Trustee

SEAL S

Richard Barrera, Board Vice President

Shana Hazan, Roard Trustee

Pharon Whitehurst - Payre Dr. Sharon Whitehurst-Payne, Board Trustee

December 2025

San Diego Unified Schools - Regular Board Meeting - Agenda - Thursday December 11, 2025 at 6:00 PM San Diego Unified School District Recognizing MSA-San Diego

MSA-San Diego was honored to welcome SDUSD Board Member Shana Hazan and Charter Office representatives Deidre Walsh and Tiffany DeGraffenreid in recognition of the school's 2025 National Blue Ribbon School achievement (CA Blue Ribbon School).

The visit was hosted by MPS Board Member Dr. Salih Dikbas, MSA-San Diego Principal Megan Craig and MPS Home Office staff.





During the visit, SDUSD Board Member, Shana Hazan, presented an official Certificate of Recognition from the SDUSD Board of Trustees. Guests toured classrooms and met with students in Robotics and Broadcasting, celebrating the innovation and excellence of the MSA-San Diego community.

Coversheet

Approval of Minutes from MPS Regular Board Meeting - November 13, 2025

Section: I. Opening Items

Item: G. Approval of Minutes from MPS Regular Board Meeting - November 13,

2025

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Regular Board Meeting on November 13, 2025



Magnolia Public Schools

Minutes

Regular Board Meeting

Date and Time

Thursday November 13, 2025 at 6:00 PM

Location

Home Office: 250 E 1st Street, Suite 1500, Los Angeles CA 90012

Board Members:

Mr. Mekan Muhammedov, Chair

Ms. Sandra Covarrubias, Vice-Chair

Dr. Umit Yapanel

Dr. Salih Dikbas

Ms. Diane Gonzalez

Mr. Serdar Orazov

Student Board Member:

Ms. Sofia Perez

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez, M. Muhammedov, S. Covarrubias, S. Orazov, U. Yapanel (remote)

Directors Absent

S. Dikbas

Guests Present

J. Lara

I. Opening Items

A. Call the Meeting to Order

M. Muhammedov called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Nov 13, 2025 at 6:06 PM.

B. Pledge of Allegiance

Board, staff and guests conducted the pledge of allegiance.

C. Record Attendance and Guests

Refer to the attendance information recorded above. S. Perez, Student Board Member, was present.

D. Approval of Agenda

- D. Gonzalez made a motion to approve the agenda as presented.
- S. Orazov seconded the motion.
- S. Perez, Student Board Member, gave her preferential opinion as a statement of yes for this item.

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

Roll Call

S. Orazov Aye S. Dikbas Absent M. Muhammedov Aye U. Yapanel Aye

D. Gonzalez Aye

S. Covarrubias

E. Public Comments

No public comments were made at this time.

F. Announcements - CEO & Superintendent, Board, Student Board Member

G. Serce, Chief Academic Officer, shared that Magnolia Science Academy (MSA)-San Diego was recognized as a 2025 California Blue Ribbon School for closing the achievement gap. He added that five (5) charter schools in California received this recognition. M. Craig, MSA-San Diego Principal, shared how proud she was of the students and staff. She thanked the school community and the MPS network and Board. She also added that MSA-San Diego will be celebrating their 20th year and will have a gala celebration for the schools accomplishments over the years. S. Orazov, Board Member, also added more recognitions of past staff who shaped the school to what it is today.

B. Olivares, Chief Impact Officer, shared the CalKids Community workshop hosted at MSA-2 in partnership with the California State Treasurer's Office and State Treasurer, Fiona Ma. Videos of a message from Fiona Ma was shown in addition to a news segment about the event. A. Rubalcava, CEO & Superintendent, added his appreciation to the State Treasurer's Office and will be looking forward to co-presenting at the California Charter School Association Conference.

E. Acar, Deputy Superintendent, provided updates on the 2030 strategic plan work. The plan will come before the Board and public at the December board meeting.

S. Perez, Student Board Member, spoke about her first meeting and experience so far at the Los Angeles County Office of Education (LACOE) Superintendent Student Advisory Council. She added that she collaborated with other students and will be composing a project surrounding the roles of immigrants and their positions. She added that their group will be creating a video to educate their audience seeing how this topic is important in today's climate.

Board Members shared their comments surrounding all the great updates and thanked all those involved.

G. Approval of Minutes from MPS Regular Board Meeting - October 9, 2025

- D. Gonzalez made a motion to approve the minutes from Regular Board Meeting on 10-09-25.
- M. Muhammedov seconded the motion.
- S. Perez, Student Board Member, gave her preferential opinion as a statement of yes for this item.

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

Roll Call

S. Covarrubias Aye

M. Muhammedov Aye

U. Yapanel Aye

S. Dikbas Absent

S. Orazov Aye

D. Gonzalez Aye

II. Closed Session

A.

Public Announcement of Closed Session

M. Muhammedov, Board Chair, announced that the Board will be going into closed session to discuss public employee discipline/dismissal release, conference with legal counsel on anticipated litigation, and conference with real property negotiations. They would report on any actions taken.

B. Public Employee Discipline/Dismissal Release (§ 54957)

Item was discussed in Closed Session.

C. Conference with Legal Counsel - Anticipated Litigation

Item was discussed in Closed Session.

D. Conference with Real Property Negotiations (§ 54956.8)

Item was discussed in Closed Session.

E. Report Out of Closed Session

M. Muhammedov, reported in open session at 10:09pm that on all items in closed session, the Board took no action and directed staff to take next steps.

III. Action Items

A. Approval of Board Resolution for Restructuring of Position(s) Across MPS Network for the 2025-26 School Year

F. Del Carpio, Chief People Officer, reported that the action being presented was part of the responsibility to ensure long-term sustainability, instructional quality, fiscal health, and alignment with the organization's STEAM-focused mission. She noted that certain campuses did not meet projected enrollment targets, resulting in network-wide budget shortfalls. In response, a hiring freeze was instituted for certain positions, with an organizational focus on enrollment and ADA improvement. She stated that school leaders and the Home Office collaborated to analyze enrollment and ADA trends, review budgets, and identify cost-saving adjustments with an emphasis on protecting the student learning experience. The review of staffing models and the proposed restructuring represented a final measure. The restructuring includes role eliminations, role modifications/additions, internal reassignments, and alignment of structures to operational needs. She further stated that employees whose roles are impacted will remain employed through the end of the calendar year. They will maintain full benefits through their final day, receive holiday pay and payout of unused accrued time, and be guaranteed a first-round interview for any open MPS positions for which they qualify and apply. She also noted that if approved by the Board, formal notifications and communication would occur immediately. Board expressed the difficulty of this decision and recognized the impact.

An announcement was made noting that Student Board Member, S. Perez, left the meeting early.

- M. Muhammedov made a motion to approve the resolution for restructuring position(s) across the MPS network to strengthen educational programs, support student achievement, enhance organizational efficiency, and ensure long-term sustainability and ensure strategic alignment for the 2025–26 school year with implementation effective date of January 1, 2026.
- D. Gonzalez seconded the motion.
- S. Covarrubias stepped out of the room during the presentation and vote and was recorded as absent for this item.

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

Roll Call

S. Dikbas Absent
U. Yapanel Aye
S. Orazov Aye
S. Covarrubias Absent
M. Muhammedov Aye
D. Gonzalez Aye

B. Approval of General Contractor for Magnolia Science Academy-5 Charter School Facilities Program Increment #2

- P. Ontiveros, General Counsel & Director of Facilities, provided background of the project and recent updates. He added that they received three (3) bids for which staff reviewed diligently for compliance. With consultation of legal counsel they proposed to accept Del Amo Construction LLC. He discussed the budget implications and staff efforts to decrease the deficit. Representatives from Gateway provided details of the images on report and discussed the timeline for 2026-27 occupancy date. Board Members questions were addressed by staff and Gateway representatives.
- M. Muhammedov made a motion to approve (1) the selection of Del Amo Construction LLC ("DAC") as the General Contractor for the amenities and auxiliary work portion of the increment number 2 scope of work for the Magnolia Science Academy-5 project at 7111 Winnetka Avenue (the "Project") and its bid of Seven Million Four Hundred Eight Thousand Seven Hundred Seventeen Dollars (\$7,408,717) and (2) further approve that MPS Staff be authorized to negotiate and sign a contract with DAC in such form as MPS Staff may deem appropriate and in the best interests of MPS.
- D. Gonzalez seconded the motion.
- S. Covarrubias stepped out of the room during the presentation and vote and was recorded as absent for this item.

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

Roll Call

U. Yapanel AyeS. Dikbas AbsentS. Orazov Aye

Roll Call

D. Gonzalez Aye

S. Covarrubias Absent

M. Muhammedov Aye

C. Approval of Solar Contractor for Magnolia Science Academy-5 Charter School Facilities Program Increment #2

P. Ontiveros, General Counsel & Director of Facilities, reported that the item is related to the previous item on the project's increment 2 stage. He discussed the three (3) bids that were received the the process in recommending approval of Pro-Craft Construction, Inc. He added that they were also in the increment 1 contractor. He reviewed the budget implications and reiterated that staff is working to reduce the deficit of the projects cost. P. Ontiveros, proposed to remove clause two (2) of the report's motion to ensure transparency to the Board and to track all dollars to this project. Board Members had no objections to the recommendation to remove section two (2) and their questions were addressed by staff and Gateway representatives.

The section on the motion that will be removed is "(2) approve a contingency of One Hundred Thousand Dollars (\$100,000) for unforeseen conditions (which would be taken from the contingency that the Project is already carrying)"

M. Muhammedov made a motion to amend the existing motion and (1) approve the selection of Pro-Craft Construction, Inc. ("PCC") as the contractor for the solar photovoltaic carport portion of the increment number 2 scope of work for the Magnolia Science Academy-5 project at 7111 Winnetka Avenue (the "Project") and its bid of Eight Hundred Eighty Nine Thousand Dollars (\$889,000), and (3) further approve that MPS Staff be authorized to negotiate and sign a contract with PCC in such form as MPS Staff may deem appropriate and in the best interests of MPS.

S. Orazov seconded the motion.

Motion was revised to remove section two (2) on the report's proposed action.

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

Roll Call

U. Yapanel AyeS. Dikbas AbsentS. Orazov AyeS. Covarrubias AbstainM. Muhammedov AyeD. Gonzalez Aye

D. Approval of Gibson Dunn to Provide Legal Counsel to Magnolia Public Schools on an As-Needed Basis

P. Ontiveros, General Counsel & Director of Facilities, reported MPS works with multiple law firms based on the organization's need and this proposed action would be to add Gibson Dunn as another law firm to utilize as the need arises.

- S. Orazov made a motion to approve Gibson Dunn to provide legal counsel to Magnolia Public Schools on an as-needed basis.
- D. Gonzalez seconded the motion.

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

Roll Call

S. Covarrubias Aye

M. Muhammedov Aye

S. Dikbas Absent

S. Orazov Aye

U. Yapanel Aye

D. Gonzalez Aye

E. Approval of Updated English Learner (EL) Master Plan

K. Mann, Director of EL & ELA Programs, reported on the updated English Learner Master Plan for immediate implementation across the MPS network. She reported that since the last board approval in August there have been several significant updates that have occurred which prompted a mid-year revision. She reported that NWEA released a new norming study which has updated the MAP growth norms as well as the cut-scores used for SBAC projections. Additionally, ELAC Bylaws and the EL Master Plan was updated by legal counsel, YM&C. She added that sections L through P of the EL Master Plan was strengthened. These sections focused on improving communication compliance and program evaluations, clarified required parent outreach and ELAC membership and duties, established a formalized process for the annual ELD program evaluations, reinforces commitment to translating documents for language groups representing at least 15% of student enrollment, and outlined the annual parent notification process for language programs and parent translation rights.

- S. Orazov made a motion to approve the changes to the Magnolia Public Schools English Learner Master Plan for the 2025-2026 school year.
- S. Covarrubias seconded the motion.

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

Roll Call

U. Yapanel AyeS. Dikbas AbsentM. Muhammedov AyeS. Orazov AyeD. Gonzalez AyeS. Covarrubias Aye

F. Approval of Custodial and Janitorial Services Vendors to the Approved Vendors List

S. Acar, Chief Operations Officer, reported on the RFP process for the custodial and janitorial services for private sites. If board approved these vendors will be added to the approved vendors list. He added that they had an Evaluation Committee which consisted

of private site school principals, Deputy Superintendent, E. Acar, and the Facilities Department.

- S. Orazov made a motion to approve the following three (3) vendors to the approved vendors list to generate a pool of approved companies for custodial and janitorial services. The vendors are Side by Side, CCS, and Facilities 360.
- D. Gonzalez seconded the motion.

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

Roll Call

M. Muhammedov Aye

S. Orazov Aye
D. Gonzalez Aye
S. Dikbas Absent
U. Yapanel Aye
S. Covarrubias Aye

G. Approval of Integrated Pest Management Policy as a MPS Policy for Compliance with AB 2260 / Healthy Schools Act (2000)

- S. Acar, Chief Operations Officer, reported on the Integrated Pest Management Policy which is a compliance matter that must be board approved. It will ensure compliance with the California Healthy Schools Act by adopting a standardized policy, training protocol, and notification system for pesticide management and integrated pest control practices. He added that he will be the person to ensure compliance of this policy. Furthermore, with the Accountability Department, ensure annual notifications to families. Board Members questions were addressed by staff.
- D. Gonzalez made a motion to approve the Integrated Pest Management (IPM) Policy and authorization to implement the Healthy Schools Act (AB 2260, 2000) compliance program across all MPS sites.
- S. Orazov seconded the motion.

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

Roll Call

S. Orazov Aye
S. Dikbas Absent
U. Yapanel Aye
S. Covarrubias Aye
M. Muhammedov Aye
D. Gonzalez Aye

H. Approval of the MPS SB 1383 Waste Diversion Requirements Compliance Policy

S. Acar, Chief Operations Officer, reported that public schools are required to work with their city or county waste management company to pick-up meals/foods that are not used. He noted that in MPS schools that waste is minimal because of the tracking of meals. He also noted that this is for private sites. If board approved they will work with the

waste management companies for pick-up times at the private sites. Board Members questions were addressed by staff.

M. Muhammedov made a motion to approve the adoption of the MPS SB 1383 Compliance Policy to ensure all Magnolia Public Schools meet California's organic waste diversion and edible food recovery requirements.

S. Orazov seconded the motion.

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

Roll Call

S. Orazov Aye
U. Yapanel Aye
S. Covarrubias Aye
S. Dikbas Absent
D. Gonzalez Aye
M. Muhammedov Aye

IV. Informations/Discussion Items

A. MPS Annual Authorizer Oversight Reports

D. Yilmaz, Chief Accountability Officer, presented the oversight report given to MPS by the San Diego Unified School District. G. Serce, Chief Academic Officer, presented the feedback and review under Operations & Academics. J. Lara, Board Secretary, presented the review and feedback under Governance. S. Budhraja, Chief Financial Officer, presented the analysis and feedback under Finance. Board Members questions were addressed by staff.

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:15 PM.

Respectfully Submitted,

M. Muhammedov

Coversheet

Data Presentation: MPS' Performance on the CA School Dashboard

Section: II. Informations/Discussion Items

Item: A. Data Presentation: MPS' Performance on the CA School Dashboard

Purpose: Discuss

Submitted by:

Related Material: II_A_Performance on the CA School Dashboard.pdf



Agenda Item:	II A: Information/Discussion Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	David Yilmaz, Chief Accountability Officer Gokhan Serce, Chief Academic Officer
RE:	Data Presentation: MPS's Performance on the CA School Dashboard

Action Proposed:

N/A

Purpose:

We are pleased to share the latest performance data for Magnolia Public Schools (MPS) as presented in the 2025 California School Dashboard. This comprehensive tool provides valuable insights into our schools' progress across various metrics.

Regularly reviewing and analyzing this data is essential for identifying trends, reflecting on our practices, and implementing continuous improvements. By doing so, we ensure that our educational programs meet the evolving needs of our students and maintain high standards of excellence.

We encourage all educational partners to engage with this information to support our collective goal of enhancing student learning outcomes.

Background:

The California School Dashboard (Dashboard) is an online tool that provides communities across the state with access to key performance data for K-12 schools and districts. It features clear, easy-to-read reports on multiple measures of school success, supporting a broader focus on student learning, equity, and data-driven decision-making. Over the past decade, the Dashboard has played a crucial role in improving student outcomes by expanding the review of performance metrics at both the state and local levels. For more information, please visit the California School Dashboard at www.caschooldashboard.org.



While the Dashboard provides reports for individual schools, it does not generate an aggregate report for charter organizations with multiple schools. To address this, we have developed an internal accountability page that consolidates performance data for all Magnolia Public Schools (MPS). This tool enables easy comparison between MPS schools, local districts, and state benchmarks. Additionally, it allows us to analyze student group performance across schools—for example, evaluating outcomes for Students with Disabilities at different MPS campuses.

Our internal Dashboard page supports data-driven discussions, facilitates the sharing of best practices, and informs next steps during our monthly school leader meetings. Some of the charts and visuals from this page are included in the attached report for reference.

Moving forward, we plan to present our California School Dashboard data annually to the Academic Committee and the Board to ensure continued transparency and strategic improvement planning.

Analysis:

Please find attached our detailed analysis of Magnolia Public Schools' (MPS) performance on the 2025 California School Dashboard. This report offers insights into our schools' achievements and areas for growth.

Impact:

MPS is a data-driven organization committed to continuous improvement. The Home Office, in collaboration with school leadership and office teams, closely monitors student achievement data. This data is regularly shared, reviewed, and analyzed with school teams to ensure informed decision-making. The Home Office academic and accountability teams facilitate discussions, share best practices, and support strategic planning for next steps.

In addition, California provides a three-tiered system of support for Local Education Agencies (LEAs) and schools:

- Level 1 (General Support): Available to all LEAs and schools.
- Level 2 (Differentiated Assistance): Targeted support for LEAs facing specific performance challenges, including significant disparities among student groups.
- Level 3 (Intensive Intervention): State-mandated intervention for LEAs with persistent performance issues and a lack of improvement over time.



Based on the 2024 and 2025 Dashboard results, no MPS school has been identified for Level 2 support (Differentiated Assistance - DA). This designation would allow an eligible school to receive customized support aimed at addressing performance challenges and improving student outcomes. Please let us know if you have any questions or need further clarification.

Exhibits:

1. MPS's Performance on the 2025 CA School Dashboard



MPS's Performance on the 2025 CA School Dashboard

Home Office December 2025

State Measures

State Measures

State measures allow for comparisons across schools and districts.

- · Academic Indicators (Academic—English Language Arts, Academic—Mathematics)
- Chronic Absenteeism Indicator
- College/Career Indicator
- · English Learner Progress Indicator
- · Graduation Rate Indicator
- Science Indicator
- · Suspension Rate Indicator

Results are presented for all districts, schools, and student groups (for example, racial/ethnic groups, socioeconomically disadvantaged, English learners, long-term English learners, homeless, foster youth, and students with disabilities).

On the Dashboard, schools and districts receive one of five Performance Levels for each eligible state measure. The Performance Levels are determined using current year and prior year data and are represented by a color ranging from Red (lowest performance) to Blue (highest performance).











Lowest Performance

Highest Performance

caschooldashboard.org



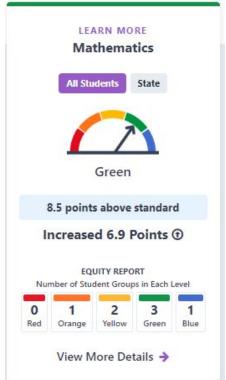
The California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

LEAs, schools, and student groups must have at least **30 or more** students in both the current and prior year in the **denominator** of the state indicator to receive a Performance Level (color).

How a Performance Color is Determined

Change

	Level	Declined Significantly from Prior Year	Declined from Prior Year	Maintained from Prior Year	*Increased from Prior Year	Increased Significantly from Prior Year		
	Very High in Current Year	Yellow	Green	Blue	*Blue	Blue		
	*High in Current Year	*Orange	*Yellow	*Green	*Green	Blue		
	Medium in Current Year	Orange	Orange	Yellow	Green	Green		
•	Low in Current Year	Red	Orange	Orange	Yellow	Yellow		
	Very Low in Current Year	Red	Red	Red	Orange	Yellow		



MPS's Performance in English Language Arts (3-8,11)

Change

MPS's Performance in English Language Arts (3-8,11)

CEO Metric: All student groups across MPS will show growth on the CAASPP-ELA/Literacy assessments by a 3-point or more increase from the prior year as measured by the CA School Dashboard.

Actual: Change: Overall, MPS increased by 8.9 points. 9 out of 10 schools

showed an increase of 3 points or more in schoolwide results.

2024-25 ELA (3-8,11) - All Students Change

5.1

52

8.2

8.9

9.9

11.6

13.7

Change in Average Distance from Standard

15.6

24.8

20

37.6

-10.9

MSA-1

MSA-SA

MSA-SD

MSA-Bell

MPS

MSA-3

MSA-6

MSA-4

MSA-2

MSA-7

MSA-5

-20

Yellow

Yellow

Yellow

Green

Yellow

Powered by Boar Track 955,483

2.488

1.785

185,923

MPS

MPS-LA

LAUSD

SDUSD

SAUSD

Increased

+8.9 points

Increased

+9.4 points

Increased

+10.4 points

Increased

+5.3 points

Increased

+6.1 points

Increased

+5.1 points

Low

9.7 points below standard

Low

25.9 points

below standard

Low

17.8 points below standard

High

12.4 points

above

standard

Low

45.5 points

Low

MSA-2

MSA-3

MSA-4

MSA-5

MSA-6

MSA-7

MSA-Bell

MSA-SD

MSA-SA

Student

Performance

Orange

Yellow

Yellow

Green

Green

Green

Green

Yellow

Blue

Green

28.5 points below standard

Increased +9.9 points

Change

Declined

10.9 points

Increased Significantly

+15.6 points

57

All Students (ALL)

Status

Low

42.3 points below standard

Low

31.9 points below standard

Low

Number of

Students

411

339

221

103

122

149

383

254

High

Increased 13.9 points +13.7 points standard Medium

9.7 points above standard

Increased Significantly

+37.6 points Increased +11.6 points

+8.2 points

Increased

+5.2 points

Increased

Medium 16.2 points standard Medium 3.5 points

Increased Significantly

above standard

+24.8 points Increased

Low 41.9 points below standard

Very High

50.8 points

standard

Medium

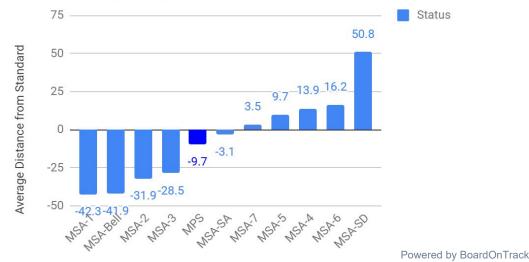
below standard

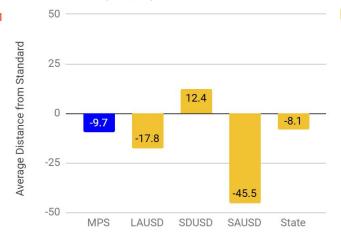
MPS's Performance in English Language Arts (3-8,11)

Status: Overall, MPS's current status is 9.7 points below standard, which is 1.6 points lower than the state average of 8.1 points below standard.

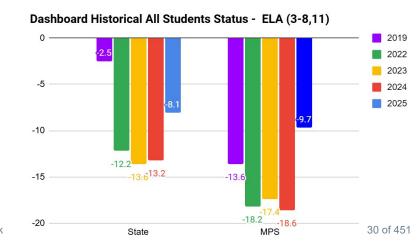
6 out of 10 schools have achieved higher performance statuses than the state average.

2024-25 ELA (3-8,11) - All Students Status

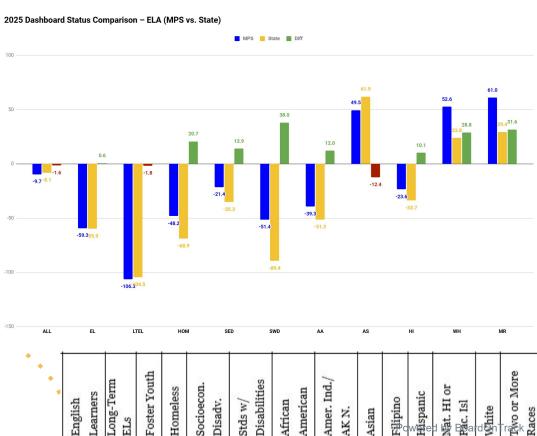




Status



MPS Equity Report - English Language Arts (3-8,11)



than the state average for the following student groups: EL, HOM, SED, SWD, AA, HI, WH, and MR.

the state average for the following student groups:

LTEL and AS.

Overall, MPS has achieved performance statuses lower than

of Grps Grps W/a

Color

ALL

Yellow

Green

MSA-1

MSA-2

MSA-3 MSA-4

MSA-5

EL

LTEL FOS HOM

English Language Arts (3-8, 11)

SED SWD

PI

MPS's Performance in Mathematics (3-8,11)

Change

CEO Metric: All student groups across MPS will show growth on the CAASPP-Mathematics assessments by a 3-point or more increase

from the prior year as measured by the CA School Dashboard.

MSA-3

MSA-4

MSA-7

MSA-Bell

MSA-SD

MSA-SA

MSA-1

MSA-2

Orange

Yellow

Student

Performance

Red

Orange

All Students (ALL)

Very Low

95.7 points below standard

Very Low

104.5 points

below standard

Low

below standard

Number of

Students

417

94.2 points below standard -1.5 points Low Increased Significantly 66.2 points

Actual:

MSA-1

MSA-3

MSA-2

MPS

MSA-SD

MSA-SA

MSA-Bell

MSA-4

MSA-6

MSA-7

MSA-5

-40

-21.8

-20

2024-25 Mathematics (3-8,11) - All Students Change

15

8.3

27.4

20

Change in Average Distance from Standard

31.5

32.3

40

Change: Overall, MPS increased by 8.3 points. 7 out of 10 schools showed an increase of 3 points or more in schoolwide results.

70.9

60

MPS-LA

LAUSD

SDUSD

SAUSD

Yellow

Yellow

Yellow

Green

Yellow

Powered by Board on Track 981,500

2.489

1.763

182,564

45,112

18 129

Low 53.4 points below standard

Low

78.2 points

below standard

Low

48.9 points

below standard

Medium

19.1 points below standard

Low

78.2 points

below standard

Low

MSA-5 Increased +8.3 points MSA-6

Increased

+8.1 points

Increased

+11.5 points

Increased

+4.5 points

Increased

+4.7 points

Increased

+5.2 points

Green Green

Green

Yellow

Green

Yellow

107

277

Medium Increased 8.6 points below standard Medium

Significantly +70.9 points Increased Significantly

Change

Decreased Significantly

-21.8 points

Increased

+6.0 points

Maintained

+27.4 points

121 17.0 points below standard +31.5 points Medium Increased 130 9.7 points below standard Low 362 90.6 points below standard High 26.9 points above standard

Low

26.0 points

Significantly

+32.3 points

Increased +12.8 points Maintained +0.4 points

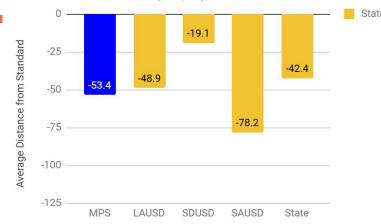
Increased

33095 politis

MPS's Performance in Mathematics (3-8,11)

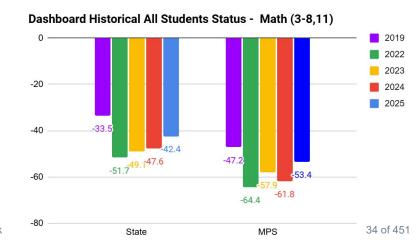
Status: Overall, MPS's current status is 53.4 points below standard, which is 11.0 points lower than the state average of 42.4 points below standard.

5 out of 10 schools have achieved higher performance statuses than the state average.

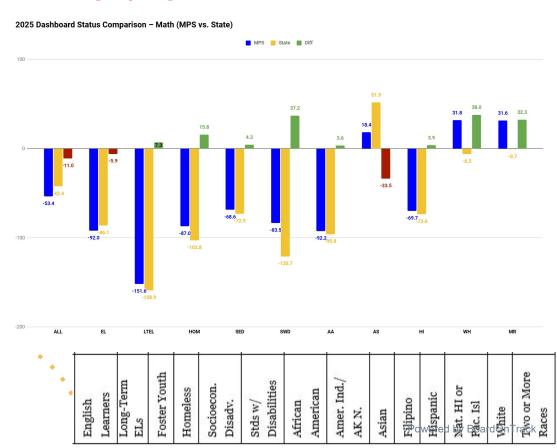


2024-25 Mathematics (3-8,11) - All Students Status









Overall, MPS has achieved performance statuses higher than the state average for the following student groups: LTEL, HOM, SED, SWD, AA, HI, WH, and MR.

Overall, MPS has achieved performance statuses lower than the state average for the following student groups: EL and AS.

Mathematics (3-8, 11)

AS FI PI WH

LTEL FOS HOM SED SWD

of Grps w/a

3

EL

ALL

MSA-1 MSA-2

MSA-3

MSA-4 MSA-5

MSA-6

MSA-7 **MSA-Bell** MSA-SD MSA-SA

MPS's Performance in Science (5,8,HS)

Change

7.5

CEO Metric: All student groups across MPS will show growth on the CAASPP-Science assessments by a 3-point or more increase from the prior year as measured by the CA School Dashboard.

Change: Overall, MPS declined by -0.8 points. 2 out of 10 schools

showed an increase of 3 points or more in schoolwide results.

2024-25 Science (5,8,HS) - All Students Change

2

Change in Average Science Points

Actual:

MSA-Bell

MSA-3

MSA-2

MSA-SA

MSA-5

MSA-1

MSA-SD

MSA-4

MSA-7

MSA-6

MPS

-3.4

-33

-2.7

-2.6

-1.7

Yellow

Yellow

Green

Green

Yellow

Powestell by Boardon Track 314,58

MPS-I A

LAUSD

SDUSD

SAUSD

Medium

50.8 science

points

Medium

47.3 science

points

Medium

49.3 science

points

High

56.8 science

points

Medium

45.5 science

points

Medium

52.6 science

points

732

79.395

19,290

8.191

MSA-3

Maintained

-0.8 points

Maintained

-1.2 points

Increased

+2.6 points

Maintained

+1.6 points

Maintained

+1.8 points

Maintained

+1.5 points

MSA-4

MSA-5

MSA-6

MSA-7

MSA-Bell

MSA-SD

MSA-SA

Yellow

Student

Performance

Yellow

Orange

Orange

Yellow

Green

Orange

Blue

37

35

129

All Students (ALL)

Status

Medium

48.0 science

Low

44 9 science

points

Low

42.0 science

Number of

Students

192

150

points Medium 52.4 science

Maintained +1.9 points

Change

Maintained

-0.1 points

Declined

-2.7 points

Declined

-3.3 points

points Medium

54.0 science

Maintained -1.7 points

60.3 science points

Increased Significantly +7.5 points

Increased

-3.4 points

Maintained

+1.3 points

Declined

37 Polomis

Medium

+3.2 points

51.2 science

points Low

44.9 science

points

Very High

70.2 science

points

Medium

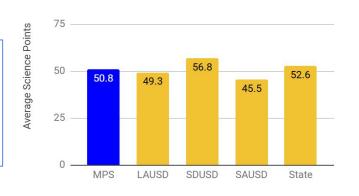
51.2 science

Declined

MPS's Performance in Science (5,8,HS)

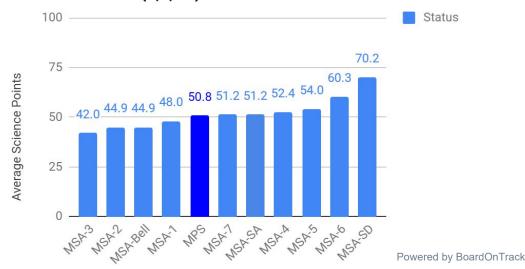
Status: Overall, MPS's current status is 50.8 science points, which is 1.8 points lower than the state average of 52.6 science points.

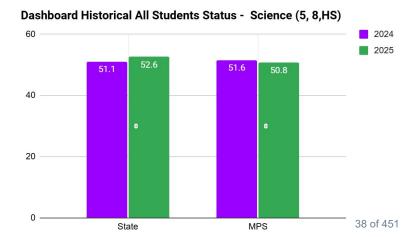
3 out of 10 schools have achieved higher performance statuses than the state average.



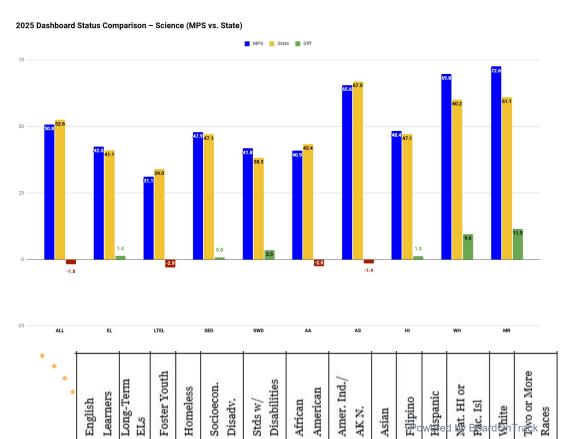
Status

2024-25 Science (5,8,HS) - All Students Status





MPS Equity Report - Science (5,8,HS)





LTEL FOS HOM SED SWD

ALL

Science (5, 8, HS)

Overall, MPS has achieved performance statuses higher than the state average for the following student groups: EL, SED, SWD, HI, WH, and MR.

Overall, MPS has achieved performance statuses lower than the state average for the following student groups: LTEL, AA, and AS.

PI WH

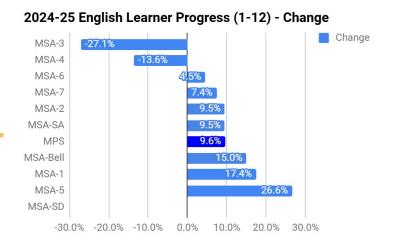
MPS's Performance in English Learner Progress (1-12)

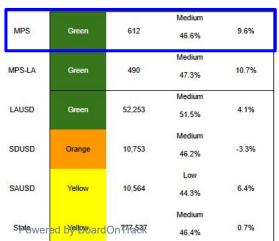
MPS's Performance in English Learner Progress (1-12)

CEO Metric: Percentage of ELs who increased at least one English Learner
Progress Indicator (ELPI) Performance Level (PL) or who maintained ELPI PL 4
(ELP) between prior and current year as measured by the CA School Dashboard
Target: 250% Actual: 46.6%

Status: Overall, MPS's status is 46.6%. 4 out of 10 schools have a status of 50% or greater.

Change: MPS increased by 9.6 percentage points. 7 out of 9 schools showed an increase of 2 percentage points or more.





All Students					
Student Performance	Number of Students	Status	Change		
		Low	*		
Yellow	172	40.7%	17.4%		
		Low			
Yellow	86	41.9%	9.5%		
		Very Low			
5.52	17	11.8%	-27.1%		
		Medium			
	18	50.0%	-13.6%		
Blue		Very High			
	49	79.6%	26.6%		
		High			
	21	57.1%	4.5%		
		Low			
Yellow	67	41.8%	7.4%		
		High			
Blue	60	60.0%	15.0%		
-	, 1	-	-%		
		Low			
Yellow	122	43.4%	4195145		

MSA-1

MSA-2

MSA-3

MSA-4

MSA-5

MSA-6

MSA-7

MSA-Bell

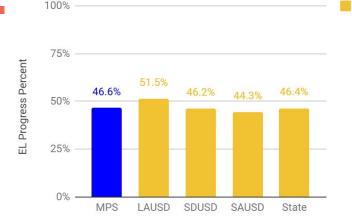
MSA-SD

MSA-SA

MPS's Performance in English Learner Progress (1-12)

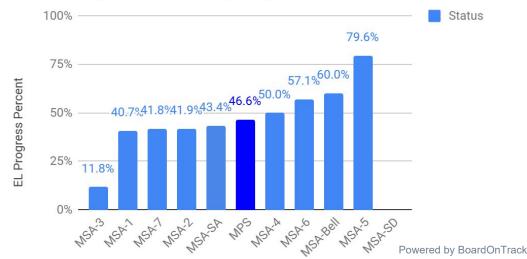
Status: Overall, MPS's current status is 46.6%, which is 0.2 percentage points higher than the state average of 46.4%.

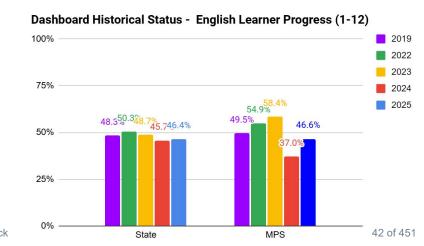
Four of 9 schools have achieved higher performance statuses than the state average.



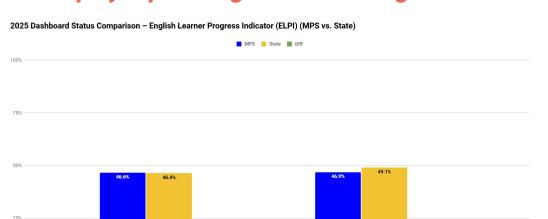
Status

2024-25 English Learner Progress (1-12) - Status





MPS Equity Report - English Learner Progress (1-12)



ALL (EL)





English Learner

Progress (1-12)

Grps

R/

LTEL

0

of

Grps

w/a

Color

0

ALL

(EL)

Yellow

Yellow

Yellow

Blue

MSA-1

MSA-2

MSA-Bell

MSA-SD MSA-SA

MPS Green MPS-LA 3 Green Overall, MPS has achieved a performance

status lower than the state average for the LTEL student group.

19

43 of 451

LTEL

MPS's Performance in College/Career Indicator (9-12)

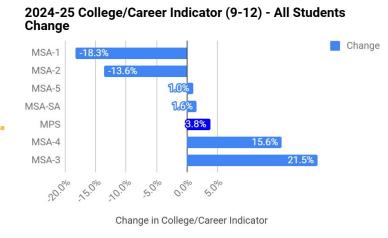
MPS's Performance in College/Career Indicator (9-12)

CEO Metric: 55% or more of MPS seniors will earn the "Prepared" designation on the College Career Indicator (CCI) as measured by the CA School Dashboard, with the ultimate goal of 100% preparedness for all.

Target: ≥ 55% Actual: **76.1**%

Status: Overall, MPS's status is 76.1%. 6 out of 6 schools have a status of 55% or greater.

Change: MPS increased by 3.8 percentage points. 2 out of 6 schools showed an increase of 2 percentage points or more.





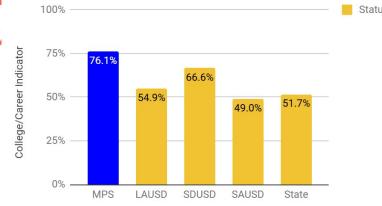
	All Stude	III (ALL)	
Student Performance	Number of Students	Status	Change
		Very High	Declined
Green	101	71.3%	-18.3% pts
		High	Declined
Yellow	58	65.5%	-13.6% pts
		Very High	Increased
Blue	61	78.7%	+21.5% pts
		Very High	Increased
2	32	90.6%	+15.6% pts
		Very High	Maintained
2	19	89.5%	+1.0% pts
		Very High	Maintained
Blue	38	81.6%	45.6% At 51

All Students (ALL)

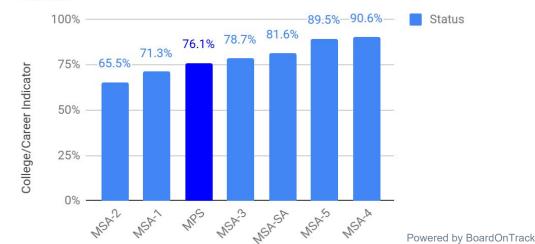
MPS's Performance in College/Career Indicator (9-12)

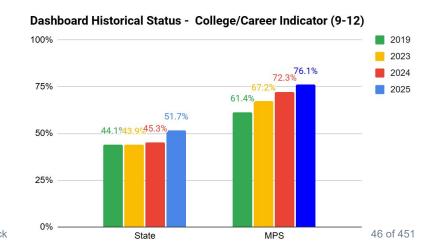
Status: Overall, MPS's current status is 76.1%, which is 24.4 percentage points higher than the state average of 51.7%.

6 out of 6 schools have achieved higher performance statuses than the state average.

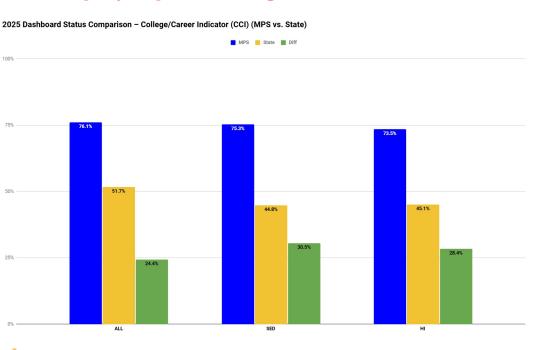


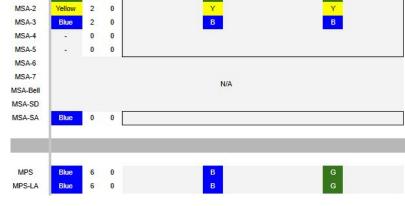
2024-25 College/Career Indicator (9-12) - All Students Status





MPS Equity Report - College/Career Indicator (9-12)





Overall, MPS has achieved performance statuses higher than the state average for the following student groups:

SED and HI.

MPS's Performance in Graduation Rate (9-12)

MPS's Performance in Graduation Rate (9-12)

CEO Metric: Graduation Rate of 95% or more as measured by the CA School

Dashboar<u>d, wit</u>h the ultimate goal of 100%

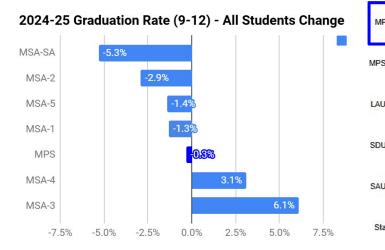
Target: ≥ 95% Actual: 96.5%

Status: Overall, MPS's status is 96.5%. 3 out of 6 schools have a status of

95% or greater.

Change: MPS declined by 0.3 percentage points. 2 out of 6 schools

showed an increase of 1 percentage point or more.



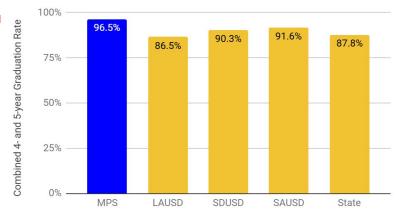


All Students (ALL)					
Student Performance	Number of Students	Status	Change		
10		Very High	Declined		
Blue	103	96.1%	-1.3% pts		
		High	Declined		
Yellow	59	94.9%	-2.9% pts		
Blue		Very High	Increased		
	61	100.0%	+6.1% pts		
		Very High	Increased		
176	32	96.9%	+3.1% pts		
		High	Declined		
-	19	94.7%	-1.4% pts		
		High	Declined		
Yellow	38	94.7%	459386f pts 1		

MPS's Performance in Graduation Rate (9-12)

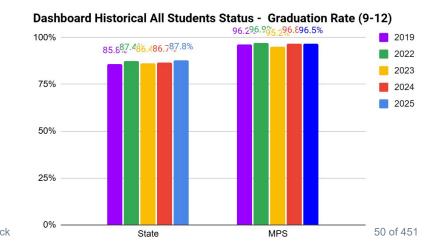
Status: Overall, MPS's current status is 96.5%, which is 8.7 percentage points higher than the state average of 87.8%.

6 out of 6 schools have achieved higher performance statuses than the state average.

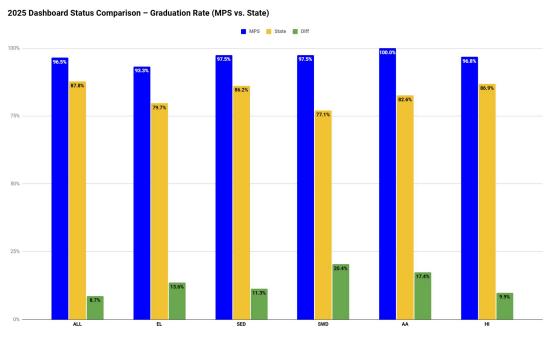


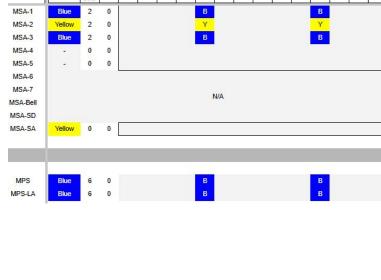






MPS Equity Report - Graduation Rate (9-12)





EL LTEL FOS HOM SED

Graduation Rate (9-12)

SWD

of Grps Grps W/a

Color

Overall, MPS has achieved performance statuses higher than the state average for the following student groups:

EL, SED, SWD, AA, and HI.

MPS's Performance in Chronic Absenteeism Rate (TK-8)

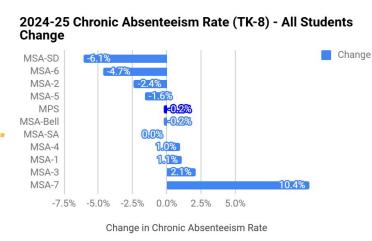
MPS's Performance in Chronic Absenteeism Rate (TK-8)

CEO Metric: Chronic Absenteeism Rate of 20% or less, with the ultimate goal of 0% Target: ≤ 20% Actual: 21.1%

Status: Overall, MPS's status is 21.1%. 4 out of 10 schools have a status of 20% or less.

Change: MPS declined (improved) by 0.2 percentage points. 4 out of 10

schools showed a decline of 0.5 percentage points or more.



Maintained Very High MPS Red 2.677 21 1% -0.2% pts Verv High Increased MPS-LA Red 1.860 24 0% +1.1% pts Very High Declined LAUSD 268.519 Orange 21.9% -1.5% pts High Declined SDUSD Yellow 70.601 19.0% -2.4% pts High Declined SAUSD Yellow 23.728 15.4% -1.5% pts

Powerellowy Boardenrack

Student Number of Status Performance Students Very High Increased

403 Red 24.1%

High

16.9%

320

All Students (ALL)

Very High

Increased

29.3%

+2.1% pts

Change

+1.1% pts

Declined

-2.4% pts

Declined

-1.6% pts

Declined

Very High

24.5%

High

Very High Increased

Red

Orange

Yellow

Red

Yellow

Orange

Yellow

Red

MSA-1

MSA-2

MSA-3

MSA-4

MSA-5

MSA-6

MSA-7

MSA-Bell

MSA-SD

MSA-SA

Declined

-1.5% pts

30.0% +1.0% pts

106

132

400

465

352

15.9% High

-4.6% pts Increased Significantly

275 Red

27.3%

+10.4% pts

Very High

Maintained -0.2% pts

27.0% High

Declined

Significantly

High

13.8%

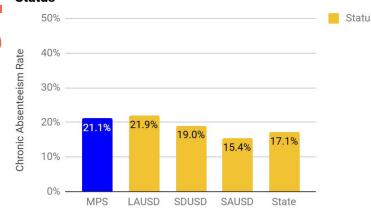
15.1%

-6.1% pts Maintained 5.0% fots51

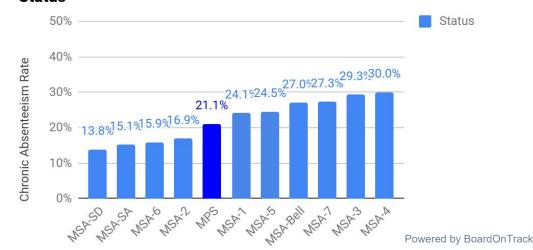
MPS's Performance in Chronic Absenteeism Rate (TK-8)

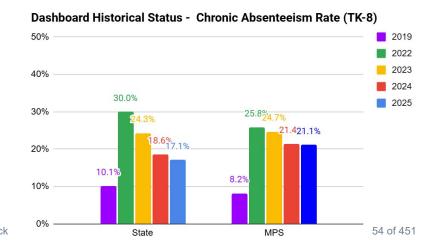
Status: Overall, MPS's current status is 21.1%, which is 4.0 percentage points higher than the state average of 17.1%.

4 out of 10 schools have achieved lower (better) performance statuses than the state average.



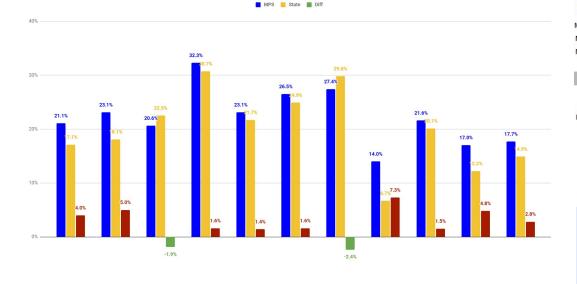
2024-25 Chronic Absenteeism Rate (TK-8) - All Students Status

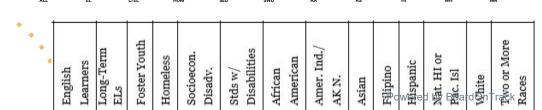


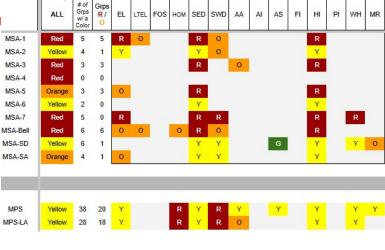


MPS Equity Report - Chronic Absenteeism Rate (TK-8)









Chronic Absenteeism Rate (TK-8)

Overall, MPS has achieved performance statuses lower (better) than the state average for the following student groups:

LTEL and AA.

Overall, MPS has achieved performance statuses higher than the state average for the following student groups:

EL, HOM, SED, SWD, AS, HI, WH, and MR.

MPS's Performance in Suspension Rate (TK-12)

Orange

Orange

Blue

Green

Green

Green)

Change

MPS-LA

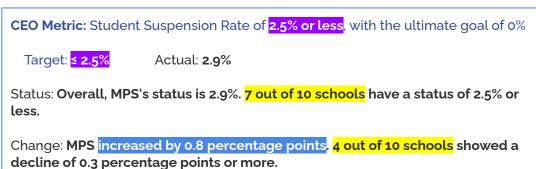
LAUSD

SDUSD

SAUSD

2025 CA School Dashboard

MPS's Performance in Suspension Rate (TK-12)



2.5%

2.8%

2024-25 Suspension Rate (TK-12) - All Students Change

0.8%

Change in Suspension Rate

MSA-SA

MSA-6

MSA-3

MSA-SD

MSA-4

MSA-7

MSA-5

MSA-2

MSA-1

MSA-Bell

MPS

-1.3%

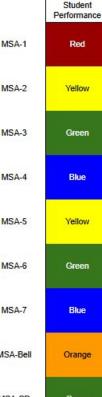
-1.3%

-0.4%

0.0%

-1.5% -1.0% -0.5% 0.0% 0.5% 1.0%







Green



438

155

245

134

280

408

472

550



Increased

Significantly









Very Low 0.0%

Medium

6 4%

Low

1.9%

Low

2.0%

Maintained

Increased

+2.8% pts

Declined

-0.3% pts

Declined

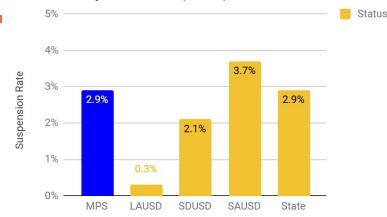
517.38/f plt5 1

All Students Number of Status Change Students

MPS's Performance in Suspension Rate (TK-12)

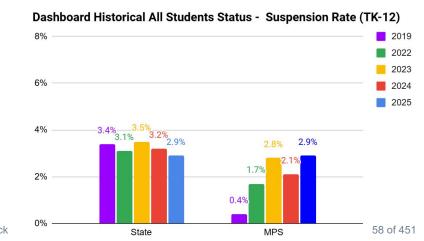
Status: Overall, MPS's current status is 2.9%, which is the same as the state average of 2.9%.

7 out of 10 schools have achieved lower (better) performance statuses than the state average.

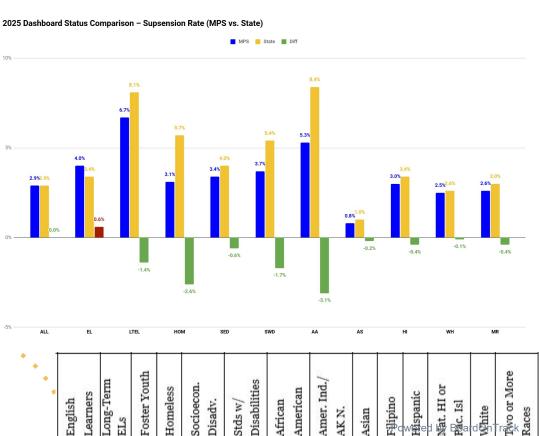


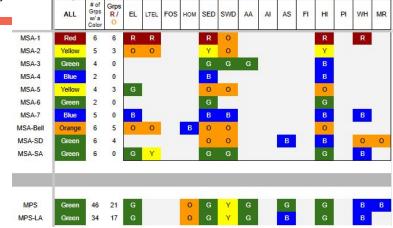
2024-25 Suspension Rate (TK-12) - All Students Status





MPS Equity Report - Suspension Rate (TK-12)





Suspension Rate (TK-12)

Overall, MPS has achieved performance statuses lower (better) than the state average for the following student groups:

LTEL, HOM, SED, SWD, AA, AS, HI, WH, and MR.

Overall, MPS has achieved performance statuses higher than the state average for the following student groups:

EL

Differentiated Assistance (DA) Eligibility

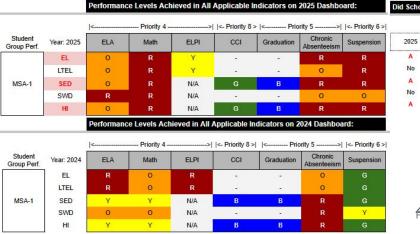
Differentiated Assistance (DA)

LCFF DIFFERENTIATED ASSISTANCE (DA)

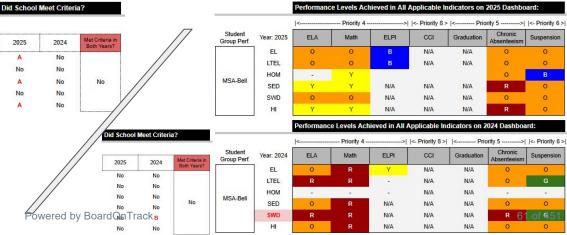
DA Eligibility Based on Performance Levels Achieved in All Applicable Indicators on 2025 and 2024 Dashboards: (2025, 2024)

Student	EL	LTEL	FOS	ном	SED	SWD	AA	AS	FI	н	PI	WH	MR	LCFF Priority LCFF Priority Name	Criteria	Value	Description
roup Perf.		LILL	100	HOM	old.	0110	An.	7.0		- "			- IVII C	LCFF Priority 1 Basics	Not Met for Two or More Years on Local Performance Indicator		The contract of the contract o
MSA-1	A, No	No, No	920	- 12	A, No	No, No	H)	2	N=8	A, No	940	12	12	LOSS Drivity 2 Involvementation of State Academic Standard	nd Not Met for Two or More Years on Local Performance Indicator	Α	Met Criteria in Priority Areas 4, 5, and 6
MSA-2	No. B	No. No		-	No. No	No. B				No. No				ECFF Priority 2 Implementation of State Academic Standa	Not wet for two or wide reals on Local Performance indicator		Met Criteria in Priority Areas 4 and 5
	110, 2	110, 110												LCFF Priority 3 Parent Engagement	Not Met for Two or More Years on Local Performance Indicator	С	Met Criteria in Priority Areas 5 and 6
MSA-3	-	20	-	-	No, No	No, No	No, No	-	-	No, No	-	12	-		For all student groups except the LTEL student group: - Red on both ELA and Math indicators, or:	n	Met Criteria in Priority Areas 4 and 6
MSA-4	-	8-0	-	192	No. No	No, No	2	-	0.49	No, No	-	194	18	LCFF Priority 4 Pupil Achievement	- Red on ELA or Math indicator AND Orange on the other, or,	U	
MSA-5	No. No				No. No	No. No				No. No					- Red on the ELPI (for the EL student group only)		Met Criteria in Priority Areas 4 and 8
	CAMPAGE 1844	100	-	15	12 30 14 12 12 12	140, 140	0	- 5	-	0.0000000	-	15	10		For the LTEL Student Group only: Red or Orange on the ELPI	F	Met Criteria in Priority Areas 5 and 8
MSA-6	No, -	-	25	-	No, No	_	-	2		No, No	121	72	12	LCFF Priority 5 Pupil Engagement	Red on Graduation rate indicator, or; Red on Chronic Absence Indicator	G	Met Criteria in Priority Areas 6 and 8
MSA-7	No. No		-	-	No. No	No. No	-	-	-	No. No	-	1-	-	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	Red on Chloric Absence Indicator		Met Criteria in Priority Areas 4. 5. and 8
104 D-11						N- D						***			Red on Suspension Rate Indicator, or:	n	Met Criteria in Priority Areas 4, 5, and 6
MSA-Bell	No, B	No, -	85783	05	No, No	No, B	3	5	155	No, No	850	No, -	17	LCFF Priority 6 School Climate	Not Met for Two or More Years on Local Indicator	1	Met Criteria in Priority Areas 4, 6, and 8
MSA-SD	No, No	-	920	1/2	No, No	No, No	-, No	No, No	-	No, No		No, No	No, No	LCFF Priority 7 Access to a Broad Course of Study	Not Met for Two or More Years on Local Performance Indicator	J	Met Criteria in Priority Areas 5, 6, and 8
MSA-SA	No, No	No, No	373	(5	No, No	No, B	(m)	70	7.58	No, No	17.0	No, No	-	LCFF Priority 8 Outcomes in a Broad Course of Study	Red on College/Career Indicator	K	Met Criteria in Priority Areas 4, 5, 6, and 8

MSA-1 is at risk of entering DA status in 2026.



MSA-Bell exited DA status.



CA Distinguished School Program Eligibility

CASCHOOL RECOGNITION PROGRAM (CSRP

Is my school eligible for the California Distinguished Schools Program?

Schools recognized for Exceptional Student Performance are among the highest in overall student achievement, while also showing strong indicators of student engagement and positive school climate. To qualify for an Exceptional Student Performance recognition, schools must have achieved among the highest levels of ELA and math achievement for all students, and must have also achieved a "blue" or "green" status on the Dashboard for one or more of the following indicators: all students' ELA achievement, math achievement, suspension indicator, or chronic absenteeism indicator. Schools cannot have received a "red" or "orange" status on any Dashboard indicator. In order to certify the legitimacy of these results, schools must have ensured that 95 percent of students participated in statewide assessments for the 2023-24 and 2024-25 school years.

Data Portal -> Equity Report & TA ->

Change

(24 to 25)

-10.9

15 6

99

13.7

37.6

11.6

24.8

82

5.2

5.1

ELA

Color

Orange

Yellow

Yellow

Green

Green

Green

Green

Yellow

Blue

Green

Year: 2025

Schoolwide

Perf. MSA-1

MSA-2

MSA-3

MSA-4

MSA-5

MSA-6

MSA-7

MSA-Bell

MSA-SD

MSA-SA



Change

(24 to 25)

2.5%

1.7%

-0 4%

-0.1%

1.2%

-1.3%

0.0%

28%

-0.3%

-1.3%

Color

Red

Yellow

Red

Red

Orange

Yellow

Red

Red

Yellow

Orange

Chronic Absenteeism

-6.1% by Board

Color

Red

Yellow

Green

Blue

Yellow

Green

Blue

Orange

Green

Green

Suspension

Prompt: What improvements would have made your school eligible for this award?

Change

(24 to 25)

-218

60

-15

27.4

70.9

31.5

323

128

0.4

10 5

Color

Red

Orange

Orange

Yellow

Green

Green

Green

Yellow

Green

Yellow

Math

	Year: 2025	levels of EL	ong the highest A and math ement?	Blue/Green in one or more of ELA, math, susp,	No Red/Orange on any	Met All Criteria?
Change (24 to 25)	Schoolwide Perf.	ELA	Math	or chronic abs?	Dashboard indicator?	Omona.
enteeism	MSA-1	No	No	No	No	No
1.1%	MSA-2	No	No	No	No	No
-2.4%	MSA-3	No	No	Yes	No	No
2.1%	MSA-4	Yes	No	Yes	No	No
1.0%	MSA-5	Yes	Yes	Yes	No	No
-1.6%	MSA-6	Yes	Yes	Yes	Yes	Yes
-4.6%	MSA-7	Yes	Yes	Yes	No	No
10.4%	MSA-Bell	No	No	No	No	No
-0.2%		100				
-6.1%	MSA-SD	Yes	Yes	Yes	Yes	Yes
y BoardOn	Track MSA-SA	Yes	No	Yes	No	№ 63 of 4

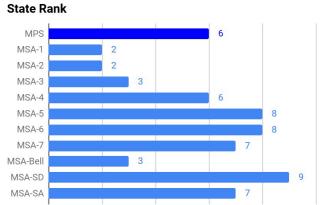
Met Exceptional Student Performance Criteria?

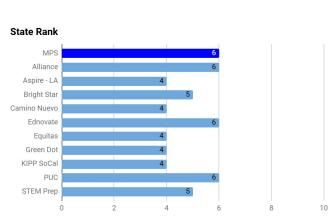
CCSA School Comparison SnapshotsState and Similar Students Ranks

State Rank

10

CCSA Snapshots - State Rank





2

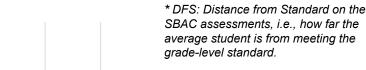
CEO Metric: State Rank on the CCSA Snapshots report based on the averaging of ELA DFS* and Math DFS* on the CA School Dashboard

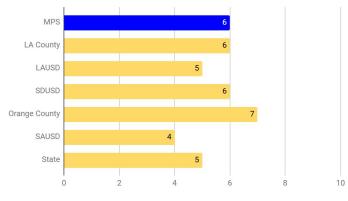
Target: 6 Actual: 2022-23: 5 2023-24: 5 2024-25: 6

Status: Overall, MPS has a state rank of 6.

6 out of 10 schools have a state rank of 6 or greater.

5 out of 10 schools have a state rank of 7 or greater.



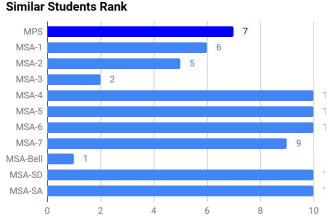


CCSA Snapshots Side-by-Side School Comparison Tool: <u>Link</u>

41

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CCSA Snapshots - Similar Students Rank



Similar Students Rank

MPS Alliance

Aspire - LA

Bright Star Camino Nuevo

> Ednovate Equitas

Green Dot

KIPP SoCal

STEM Prep

CEO Metric: Similar Students Rank on the CCSA Snapshots report based on the averaging of ELA DFS* and Math DFS* on the CA School Dashboard in comparison to similar schools Target: 8 Actual: 2022-23: 8 2023-24: 8 2024-25: 7

Status: Overall, MPS has a state rank of 7.

6 out of 10 schools have a state rank of 9 or greater.

(1 school has a rank of 9 and five schools have a rank of 10.)

10



Similar Students Rank

* DFS: Distance from Standard on the SBAC assessments, i.e., how far the average student is from meeting the grade-level standard.

CCSA Snapshots Side-by-Side School Comparison Tool: <u>Link</u>

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Coversheet

Presentation of the Inaugural MPS 2024-25 Annual Report

Section: II. Informations/Discussion Items

Item: B. Presentation of the Inaugural MPS 2024-25 Annual Report

Purpose: Discuss

Submitted by:

Related Material: II_B_2024-25 MPS Annual Report.pdf



Agenda Item:	II B: Information/Discussion Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Bryant Olandes, Director of Advancement
RE:	Presentation of the Inaugural MPS 2024-25 Annual Report

Action Proposed:

N/A

Purpose:

To present Magnolia Public Schools' first comprehensive Annual Report, summarizing academic outcomes, financial performance, organizational milestones, community engagement initiatives, and strategic priorities for the 2024–25 school year. The report is intended to inform the Board, celebrate network achievements, and serve as a public-facing artifact for external partners and funders.

Background:

For the first time, MPS has developed a formal Annual Report to consolidate and communicate key accomplishments, data, and strategic developments across the network. This effort reflects a growing best practice among high-performing charter management organizations and nonprofit institutions, and aligns with MPS's long-term commitment to transparency, stewardship, and stakeholder engagement.

The inaugural report was developed through extensive cross-departmental collaboration, consolidating academic performance data, financial audits, facilities updates, community school initiatives, and strategic visioning work conducted during the 2024-25 year.



Impact:

The Annual Report strengthens MPS's public presence, enhances organizational credibility, and establishes a communication tool that can be used for:

- Fundraising and grant development
- Community and partner engagement
- Recruitment of staff and families
- Board and authorizer reporting
- Strategic planning and performance monitoring

The report positions MPS competitively among peer CMOs and provides a foundation for future annual reporting cycles.

Budget Implications:

Minimal. Costs are limited to design and production (digital and print), allocated within the Impact Department's existing board-approved budget.

Exhibits:

• 2024-25 MPS Annual Report

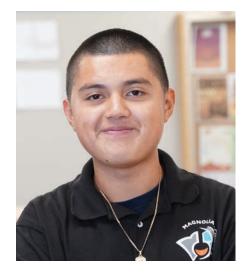
2024-25 ANNUAL REPORT

Celebrating Academic Growth, Innovation, and Community Impact



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A DISTINGUISHED AWARD-WINNING STEAM EDUCATION

Magnolia Public Schools is powered by STEAM excellence in education, through the energy of dedicated experienced educators, and student creative endeavor.

From Los Angeles County to Orange County and San Diego, across a dozen campuses serving more than 3,800 students and over 450 educators and staff, Magnolia is invested in Southern California's future with award-winning academic Science, Technology, Engineering, Art, and Mathematics (STEAM) programming that challenges students to think critically through solutions and innovation.



The recipient of prestigious local and national awards, including the California Distinguished School and the California Charter Schools Association's Hart & Vision Award for its outstanding work in the education field, Magnolia Public Schools consistently outpaces student achievement at regional and state levels. This is largely due to the efforts of educators who work in unison with families and communities to achieve the dream of higher education and career success for each child.

Magnolia proves time and again that when given access to resources, support, and a high-quality public education, all children can achieve their full potential. Its transformative and distinctive educational experience begins in TK-12, while its legacy creates a pipeline of highly-educated critical thinkers who are socially responsible members of a global community and contribute to a better future. Successful alumni prove that the Magnolia way is working.



"Our success belongs to our dedicated educators, driven students, and supportive families. One team, one mission. MSA-7 is a California Distinguished School. Once Distinguished, always Distinguished. I'm proud of every Dolphin and excited for what's next."

– Musa Avsar, MSA-7, Northridge, Principal



FROM THE CHIEF EXECUTIVE OFFICER & SUPERINTENDENT

Dear Magnolia Community,

The 2024-25 school year has been a breakthrough phase leading to notable transformation, discovery and advancement for Magnolia Public Schools. From record-breaking college acceptances and expanding dual-enrollment opportunities, to state and national recognitions for positive school culture, Magnolia is a blueprint for what is possible in public education through collective purpose and innovation.

With ongoing changes to education policy, Magnolia remains unwavering in its mission to offer a whole-child safe, nurturing, high-quality STEAM public education that prepares students for college and careers. Magnolia students learn to become active participants in the creation of a more peaceful and inclusive world through the rigor of science, the power of creativity, and the strength of character.

This year, we've seen a significant increase in student growth and impact, as well as organizational recognition and success, particularly in these areas:

- ▶ Ninety-three percent acceptance rate of seniors to two and four-year colleges
- ▶ Reclassification of dozens of English Learners as fluent English proficient, reflecting Magnolia's commitment to equity, multilingualism, and academic achievement
- ► Students compete in *statewide and national robotics and AI robotics competitions* alongside private school counterparts
- ▶ All high schools offer pathways that earn students college credits before graduation
- Expanded Learning programming growth in funding and student participation
- A Magnolia STEAM Expo at Cal State L.A. celebrating creativity, robotics, and hands-on discovery reflecting our vision for the future of learning

Recognition by California PBIS (Positive Behavioral Interventions and Supports) with Silver, Gold and Platinum level awards for a whole-child positive school culture

These accomplishments are a tribute to the dedication of our teachers, the persistence of our students, and parent participation. Thank you for your commitment to this important work.

While the Annual Report is a reflection of recent accomplishments, we're building upon this momentum to propel us to new levels of achievement for our students. Together, we are building the next generation of innovators, thinkers, and compassionate citizens of the world.

Adelante,

Alfredo Rubalcava Magnolia Public Schools

Alfredo Predralcava

73 of 451



all students, especially students living in underserved communities.

Magnolia's dedicated educators and staff bring learning to life through hands-on, inquiry-based, and technology-integrated instruction. The network ensures students are well-rounded and college-ready by offering smaller class sizes, individualized attention and more in a safe, thriving, welcoming learning environment.

Compared to students from similar schools, Magnolia graduates are...

Fifty-four percent more likely to graduate from a STEM field (Females)

Fifty-four percent more likely to earn college degrees

Forty percent more likely to enroll in college

Twenty-two percent more likely to graduate from a STEM field

"Together, we're building a pipeline to STEAM fields, and helping students achieve higher education goals. I'm grateful for the amazing work that makes Magnolia a top charter public school network in Southern California."

– Alfredo Rubalcava, CEO & Superintendent

Campuses

MPS operates ten schools across Los Angeles, Orange, and San Diego counties, including:

- ► **MSA-1 (Reseda):** Grades 6-12
- ► MSA-2 (Lake Balboa): Grades 6-12
- **► MSA-3 (Carson):** Grades 6-12
- ► MSA-4 (Venice): Grades 6-12
- ► MSA-5 (Winnetka): Grades 6-12
- ► MSA-6 (Koreatown): Grades 6-8
- ► MSA-7 (Northridge): Grades TK-5
- ► MSA-Bell: Grades 6-8
- ► MSA-Santa Ana: Grades TK-12
- ► MSA-San Diego: Grades 6-8
- ▶ MSA-Orange County (Anaheim): Grades TK-6*
- MSA-Orange County (Placentia-Yorba Linda): Grades TK-3*

*Grades TK-12 by 2030

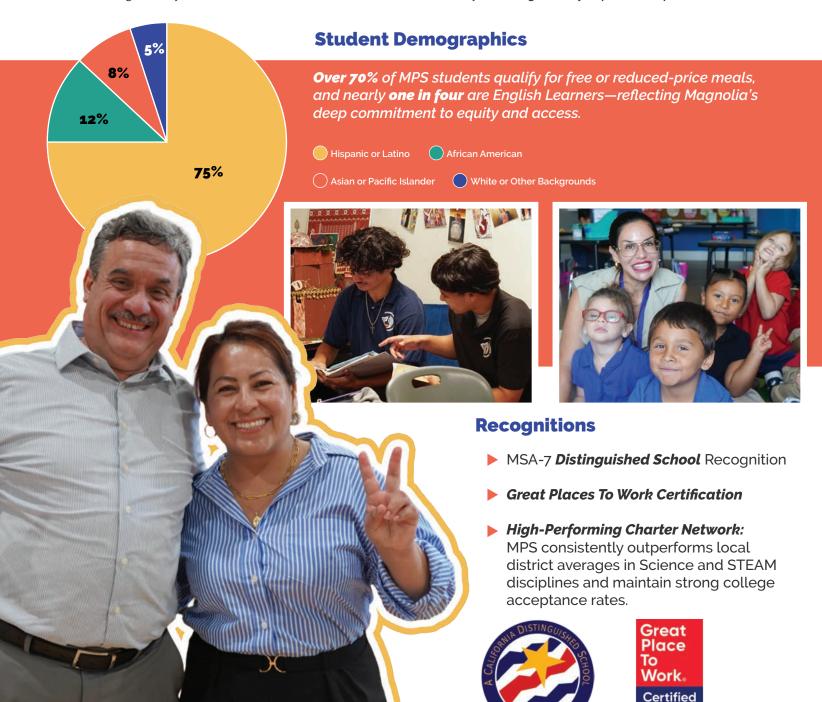
MSA-1, 2, 3, and 5 are authorized by the Los Angeles County Office of Education (LACOE)

MSA-4, 6, 7, and Bell are authorized by the Los Angeles Unified School District (LAUSD)

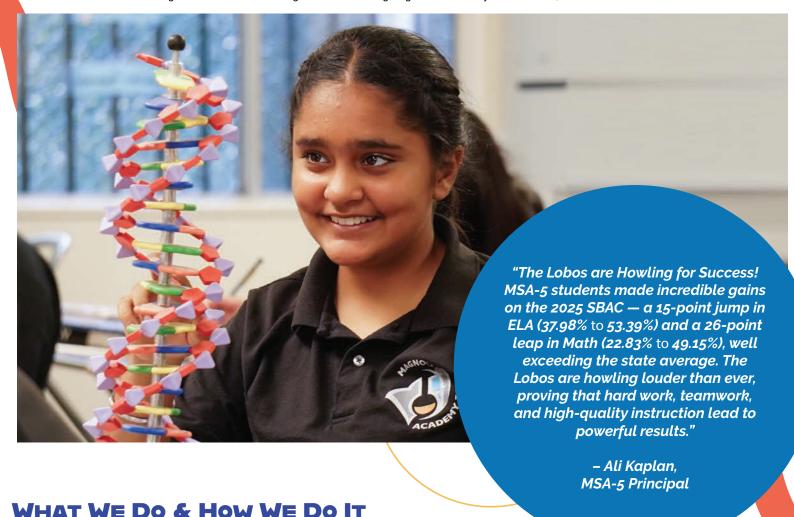
MSA-Santa Ana is authorized by the State Board of Education (SBE)

MSA-San Diego is authorized by the San Diego Unified School District (SDUSD)

MSA-Orange County Anaheim and Placentia-Yorba Linda are authorized by the Orange County Department of Education (OCDE)



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WHAT WE BO WHOM WE BOTT

All schools serve English Language Learners, Special Education students, and students on the federal Free and Reduced Lunch program, which makes Magnolia's success all the more noteworthy in closing academic achievement gaps and helping students reach their potential.

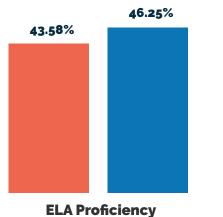
At the time of its founding in 2002, Magnolia Public Schools came into an education space demonstrating significant achievement gaps and low student proficiency in Grades K-12, particularly for economically disadvantaged students, special education students, and English Language learners. This prompted the California State Legislature to develop a California Master Plan for Education, which noted that, "The sobering reality of California's education system is that too few schools can now provide the conditions in which the State can fairly ask students to learn to the highest standards, let alone prepare themselves to meet their future learning needs."

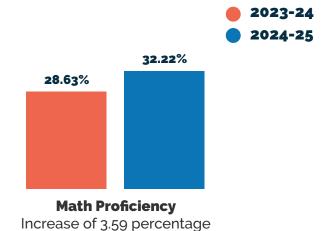
Today, Magnolia exhibits steady academic growth and postsecondary readiness across its network of schools via rigorous instruction, expanded access to advanced coursework, and targeted support for English Learners and Students with Disabilities. Magnolia maintains academic performance above or on par with state averages across multiple measures.

According to the 2024-25 California Department of Education's California Assessment of Student Performance and Progress (CAASPP) report, the state's end-of-year assessment for ELA and math that measures college and career readiness and is also known as Smarter Balanced Assessment (SBAC), some MPS student scores surpassed those of regional school districts like Los Angeles, Santa Ana and San Diego.

Standardized Test Results

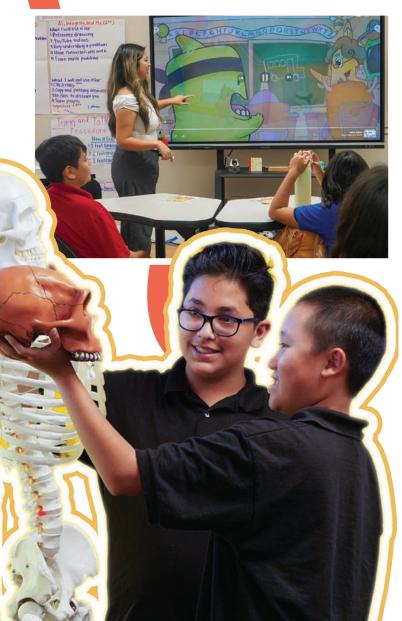
CAASPP (SBAC 2025 Results)





Increase of 2.67 percentage points from 2024

Several schools posted notable gains—particularly MSA-5 (+15 points ELA; +26 points Math) and MSA-SD maintaining top-tier ELA proficiency (72%) well above county averages.



MAP Growth

(NWEA Proficiency Projections, Spring 2025)

points from 2024

- Reading projections show 47.33% of MPS students expected to meet/exceed CAASPP standards (+1.9 points YoY).
- ► Math projections indicate 34.15% meeting/exceeding proficiency, reflecting a 5.9-point gain from 2024.
- ▶ MPS outperformed statewide growth trends

Advanced Placement (AP) Programs

- ▶ Network-wide, MPS offered 52 AP courses across subjects from STEM to Humanities
- ▶ 247 students enrolled in AP courses during 2024–25, with 62% scoring 3 or higher on AP exams — outperforming the state average of 56%
- Top performers included MSA-5 (80% scores 3+) and MSA-SA (67%)

Dual-Enrollment Partnerships

Through collaborations with local community colleges (LA Pierce, West LA, LA Harbor, Santa Ana College), students earn college credits in high-level courses such as English 1000, Biology 003, Sociology 001, and Political Science.

Across the Magnolia network, students enrolled in more than 100 dual-enrollment sections during Fall 2025, with nearly half participating in Intersegmental General Education Transfer Curriculum (IGETC)-approved college courses.

GRADUATION AND COLLEGE READINESS

96.7%

Graduation Rate for the Class of 2024 (above state average of 86.4%)

93%

Seniors Graduated and Accepted to 2-Year or 4-Year Colleges

88%

College Eligibility of graduates who met UC/CSU A–G requirements, surpassing state (51.9%) and county (59.5%) benchmarks

83%

First-Generation College Students

68%

Accepted to 4-Year Institutions

62%

Advanced Placement Exam Passing Rate





AN EXPANSIVE PORTFOLIO OF EXTRACURRICULAR ACTIVITIES

More than 1,200 students participated in extracurricular programs such as clubs or athletics; a record high for Magnolia.

Extracurricular programs include:

- ► STEAM & Robotics Competitions: Each MSA campus hosts competitive robotics teams that participate in FIRST Tech and VEX competitions.
- Visual & Performing Arts: Theater and music departments produce shows and performances engaging hundreds of students from throughout Magnolia's network.
- ▶ **Athletics:** Middle and high school teams compete in soccer, basketball, volleyball, and cross-country, with several students earning league recognition.
- Student Leadership: Associate Student Body (ASB) and service club initiatives like Community Schools Day and STEM for All Week, raise awareness and school spirit.

FINANCIAL STEWARDSHIP

expenses of \$82.4 million.

MPS to strengthen reserves, advances key facilities projects, and expands student-centered programs while ensuring fiscal stability.

In the 2023-24 fiscal year, Magnolia Educational & Research Foundation (MERF), which manages all MPS schools, showed steady operations and a solid foundation for long-term sustainability, as Magnolia diversified revenue streams and continued

investments in classrooms, staff, and student programs, showing a total revenue of \$87.9 million and total

With strong financials, Magnolia experienced continued growth in the following year. This positive performance marked another year of responsible financial stewardship, enabling MPS to strengthen reserves, advance key facilities projects, and expand student-centered programs.

how to strategize."

– Frank Martinez, student

"As part of the Magnolia Science Academy robotics team, I am learning many valuable skills like teamwork, leadership, and

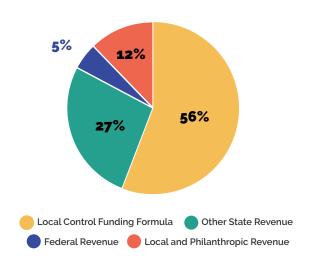
- Frank Martinez, student member of the MSA-Santa Ana Al Robotics Team

Key Financial Highlights

Change in Net Assets (Surplus)	\$5.5 million
Total Assets	\$206.3 million
Total Liabilities	\$160.6 million
Net Assets (Ending Balance)	\$45.7 million

Revenue Composition

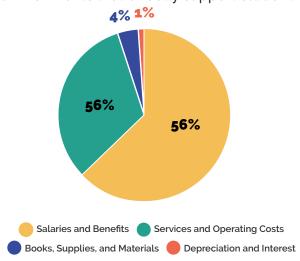
Funding sources remained balanced and stable, with the majority of revenue derived from public education funding supplemented by grants, philanthropy, and federal programs.



The increase in "Other State Revenue" reflects growth in facilities reimbursements, expanded learning programs, and categorical support, while local revenue includes philanthropic contributions and foundation grants that enhanced STEAM education and student enrichment. These include funds from the Community Engagement Initiative.

Expenditures and Investment Priorities

MPS strategically invests the majority of its expenditures in people and learning environments that directly support student



Magnolia maintained efficient cost ratios aligned to instructional priorities and continued to fund capital projects at MSA-2, MSA-5, and MSA-7, advancing long-term infrastructure stability.

Financial Health and Reserves

The audited balance sheet shows 200+ days of cash on hand, debt-service coverage above 2×, and continued investment-grade metrics consistent with MPS's Baa3 Moody's rating (Stable Outlook) reaffirmed in early 2025. These indicators highlight MPS's disciplined approach to liquidity, reserve management, and debt oversight, ensuring operational flexibility amid changing funding conditions.

CHAMPIONS IN EDUCATION

Teachers are the single most important school factor in a student's academic success, studies show.

Magnolia Public Schools - Regular Board Meeting - Agenda - Thursday December 11, 2025 at 6:00 PM

Magnolia employs more than 450 dedicated educators and staff, each contributing to a culture of collaboration and innovation that defines the network's schools. In 2024-25, more than 77% of teachers held advanced degrees, exceeding the statewide average and underscoring Magnolia's commitment to academic rigor and professional growth.

Magnolia's workforce also reflects the diverse communities it serves. Nearly one in three teachers identifies as Hispanic or Latino, and representation among African American educators is more than double the state average.

Teacher skills must be nurtured. For this reason, Magnolia encourages a culture of continued learning, growth and improvement for its educators. Throughout the year, staff participate in professional learning focused on data-driven instruction, differentiated teaching, and culturally responsive practices.

Network-wide symposiums and collaborative Professional Learning Communities (PLCs) provide space for teachers to share strategies, strengthen instructional coherence, and deepen alignment around Magnolia's STEAM framework. Additionally, Magnolia invests in teacher leadership development through coaching and career pathways that encourage internal growth and stability across schools.

VOICES FROM OUR TEAM

Magnolia's sense of community extends to its staff, who describe their work not just as a job, but as a shared mission:

- "The camaraderie among coworkers makes it feel like family."
- "Innovation is encouraged we're trusted to bring new ideas to life."
- "The organization truly cares about serving communities and supporting its people."

These reflections speak to what defines Magnolia as an employer of choice: a mission-driven community where educators feel empowered to make a lasting difference.













STATE-OF-THE-ART FACILITIES, INNOVATIVE TECHNOLOGIES, AND RESOURCES

As an educational institution focused on academic excellence in STEAM and whole-child development, Magnolia is invested in providing safe and modern learning environments akin to those offered by competitive private schools.

Across the network Magnolia is investing in learning environments that reflect its commitment to excellence in STEAM education and nurture all aspects of a child's growth.

Capital projects and technology enhancements advanced significantly in 2024–25, ensuring that every campus is equipped with 21st century technologies – ready to meet the needs of today's learners and tomorrow's innovators.

Here are some of the exciting modernization projects reshaping the Magnolia experience:

- ▶ MSA-1 (Reseda): A new gymnasium for student and community programming spaces. In addition, MSA-1 completed major site upgrades, including a roof replacement, HVAC modernization, and parking lot improvements.
- ▶ **MSA-2 (Lake Balboa):** A new purpose-built campus is coming to 16600 Vanowen Street. The project has City of Los Angeles CUP approval and entered the design and preconstruction phase in partnership with Berliner Architects.
- MSA-5 (Winnetha): A new state-of-the-art campus at 7111 Winnetka Avenue, is slated for completion in July 2026. The facility will feature advanced STEAM labs, collaborative classrooms, and sustainable design elements.
- ▶ **MSA-7 (Northridge):** Expansion plans are underway to increase student capacity with additional STEAM programming and community space.
- ▶ **MSA-Orange County (Anaheim):** Magnolia's growing Orange County presence now includes a property at 412 Carl Karcher Way, which supports the long-term goal of establishing a permanent regional cluster.

Magnolia's Information Technology Department continues to enhance cybersecurity, strengthen cloud infrastructure, and integrate scalable systems that support both instructional and operational excellence. In summary, Magnolia's campuses are updated with the latest technology; safe, connected, and equipped to deliver transformative learning.

Tech-savvy students require updated technology. This is why classrooms are equipped with interactive displays, cloud-based learning platforms, and adaptive instructional software that enables data-driven, personalized learning.

"Magnolia has become more than a school: it's a community resource where families feel heard and empowered."

- Parent Advisory Council Member. MSA-Bell

NURTURING THE WHOLE CHILD

Magnolia acknowledges the importance of family and community connections that support each child's identity, while responding to individual and diverse needs.

The California Community Schools Partnership Program (CCSPP) builds on this enduring foundation by strengthening and scaling this work. It aligns instruction, wellness, and family engagement so that every student thrives, individually.

Community Schools Strategic Vision

Magnolia's community schools model is guided by the network's Strategic Vision for Community Schools and aligns with pillars connecting academic achievement to holistic development. Across the network, Community School coordinators, site leaders, and parent advisory councils advance this vision daily, transforming campuses into dynamic centers of learning and belonging.



Integrated Student
Supports

More than 40 community partners collaborated with Magnolia this year, an increase of 25% from the prior year.



Family and Community
Engagement

Partnerships supported nearly 70% of MPS students and families, aligning resources to increase attendance, engagement, and academic success.



Collaborative Leadership and Shared Power

The Parent and Community
Advisory Councils (PAC/CAC)
met eight times this year to
review academic priorities,
safety plans, and budgets,
ensuring community
perspectives guide
decision-making.



Extended and Enriched Learning Opportunities

With ELO-P and philanthropic support,
Magnolia delivered 200,000+ hours of enrichment, from robotics and performing arts to academic tutoring and service learning.

Schools like MSA-Bell and MSA-Santa Ana expanded counseling hours and launched family resource centers through partnerships with I Have a Dream Foundation, LA Education Partnership, and Cal State LA.







Magnolia 2030 is a five-year strategic plan designed to guide the network through its next chapter ensuring lasting academic excellence, organizational strength, and managed growth. The plan, which advances our mission of preparing every Magnolia student to lead and thrive in a rapidly changing world, is shaped by the voices of students, families, and educators.

Magnolia 2030, the organization's five-year expansion plan is anchored in three long-term pillars that define its path forward:

Student Experience

Magnolia seeks to deepen academic excellence through a unified TK-12 STEAM framework, expand dual-enrollment and early-college pathways, and grow enrichment opportunities in athletics, robotics, and the arts in a safe, inclusive, and learning engaging environment.

Organizational Talent

Magnolia will expand professional learning, strengthen leadership pipelines, and maintain equitable compensation structures that sustain a high-performing, mission-driven workforce.

Operational Excellence

Magnolia will build efficient, service-oriented systems that support schools through data-driven accountability, modernized operations, and transparent financial management.



AN EYE TO THE FUTURE

Magnolia Public Schools is a charter public school network built with the purpose of building a better world and a mission to bring STEAM-focused learning to some of the region's most underserved communities and prove that when resources, commitment and investments are present in public education, the future is brighter for students, families and communities.

The 2024–25 fiscal year was a transformative year of growth, collaboration, and purpose for Magnolia Public Schools. Across all campuses, students achieved significant academic milestones, educators advanced innovative teaching practices, and above all, Magnolia's community strengthened its shared commitment to equity and excellence.

This year also marked a pivotal moment in Magnolia's long-term vision for growth and expansion. Guided by the Magnolia 2030 Strategic Plan and our Growth and Facilities Master Plan, the network opened two new Magnolia Science Academy-Orange County campuses in Anaheim and Placentia-Yorba Linda. The

young campuses expand access to a top college-preparatory education and lays the groundwork for a regional cluster model with operational sustainability and community impact at its center.

A third Orange County campus scheduled to open in Irvine in 2026, continues Magnolia's growth thoughtfully and strategically. Supported by partnerships with OCDE, the federal Charter School Program (CSP) CMO Expansion Grant, and the Charter School Growth Fund (CSGF), the new campus is a welcomed addition to the Magnolia family of high-quality STEAM schools.

Through the collective efforts of our students, families, educators, and partners, Magnolia has advanced its mission of preparing students for success in college, career, and life, Grounded in a solid, proven model of STEAM excellence and innovation in education, Magnolia successfully and consistently prepares students for success in college, career, including highly-competitive STEAM fields.

These achievements reflect the dedication and support of partners who believe in the power of public education to change lives; the power of Magnolia to build a stronger, more sustainable education model that empowers students to lead with curiosity, compassion and purpose. Magnolia extends its heartfelt gratitude to the Board of Directors, staff, families, donors, and community partners whose commitment makes this progress possible.



Board Chair

Mekan Muhammedov

Board Member Salih Dikbas, Ph.D. **Board Vice-Chair**

Sandra Covarrubias

Board MemberDiane Gonzalez

Board Member Umit Yapanel, Ph.D.

Student Board Member

Naim Bayraktar









To Donate, scan the QR code above.

For more information or partnership opportunities, please contact:

Website: www.magnoliapublicschools.org

Email: communications@magnoliapublicschools.org

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Coversheet

Presentation of the MPS Capacity Building Engagement Report

Section: II. Informations/Discussion Items

Item: C. Presentation of the MPS Capacity Building Engagement Report

Purpose: Discuss

Submitted by:

Related Material: II_C_Capacity Building Engagement Report.pdf



Agenda Item:	II C: Information/Discussion Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Presentation of the Capacity Building Engagement Report for Magnolia Public Schools

Action Proposed:

N/A

Purpose:

The Capacity Building Engagement for Magnolia Public Schools was completed by McConnel Jones (MJ) as part of our partnership with the Charter School Growth Fund (CSGF). MJ worked directly with MPS Finance Team staff and reviewed MPS's existing practices related to Board Governance, Fiscal Controls and Finance and Accounting practices.

MJ identified specific functions within the three areas and developed positive assertions for each. MJ developed an assertion checklist and asked MPS management to answer each assertion "Yes" or "No" and to provide comments where applicable. MJ requested supporting documentation for all "Yes" responses so that we could test the assertion. If the documentation supported the assertion, MJ concurred with MPS. If the documentation did not support the assertion, or partially supported it, or if MPS responded "No," MJ developed an observation and an improvement opportunity for that assertion.

The report includes some areas of potential opportunities to strengthen practices in areas including IT & Data, Whistleblower, Board and Staff Training, Banking and Employee Loans as presented by the McConnel Jones Team.



Budget Implications:

Since the report was conducted on behalf of the Charter School Growth Fund, there is no fiscal impact to MPS as it relates to this item. All costs for McConnel Jones have been paid for by the Charter School Growth Fund.

Exhibits:

• Capacity Building Engagement for Magnolia Public Schools – Full Report







FINALREPORT

Capacity Building Engagement for Magnolia Public Schools

ON BEHALFOF THE

Charter School Growth Fund

November 21, 2025





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Transmittal Letter

November 21, 2025

Magnolia Public Schools 250 E. 1st. Street, Suite 1500 Los Angeles, CA 90012

Dear Magnolia Public Schools Governing Board:

McConnell Jones (MJ) is pleased to present our final report on the capacity building engagement for Magnolia Public Schools (MPS) on behalf of the Charter School Growth Fund (CSGF). We conducted the review in accordance with the engagement letter between CSGF and our firm executed on December 20, 2021.

The review consisted of a high-level diagnostic of board governance, fiscal controls, and finance and accounting that resulted in eight (8) observations and capacity building opportunities that are discussed in this report.

We appreciate the cooperation of MPS staff who assisted us during this review. Without their cooperation and support, it would not have been possible to complete the project successfully. We look forward to the opportunity to serve MPS again in the future.

Gilbert R. Hopkins, CPA
Director, McConnell Jones

November 21, 2025

Illes R. Harkin

4828 Loop Central Dr. Suite 1000 Houston, TX 77081 Phone: 713.968.1600 Fax: 713.968.1601

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EXECUTIVE SUMMARY

McConnell Jones LLP (MJ) is pleased to present this final report on our high-level diagnostic review of Magnolia Public Schools (MPS) conducted in compliance with the Charter School Growth Fund's (CSGF) capacity building program. This executive summary outlines what we did, how we did it, what we observed, and what we offer as opportunities for improvement.

What We Did

Magnolia Public Schools (MPS) are tuition-free charter schools with campuses throughout Southern California that focus on Science, Technology, Engineering, Arts, and Math (STEAM). MPS offers small class sizes, focused attention from teachers, and campuses that foster safe learning environments. MJ performed a general diagnostic of MPS in the following three areas to identify capacity building opportunities:

- Board Governance: Capacity to evolve in alignment with MPS's future needs.
- **Fiscal Controls:** Capacity for key fiscal policies to protect MPS now and in the future.
- **Finance & Accounting:** Capacity for staff skill sets, contractors, and financial reporting to align with organizational needs.

How We Did It

MJ identified specific functions within the three areas and developed positive assertions for each. For example, we developed the following assertions for the board training function of Board Governance.

Governance-Board Training Assertions

- 1. A documented process exists for onboarding new board members.
- 2. New board members receive training regarding their responsibilities as board members.
- 3. Board members receive ongoing training during their term.

We then developed an assertion checklist and asked MPS management to answer each assertion "Yes" or "No" and to provide comments where applicable. MJ requested supporting documentation for all "Yes" responses so that we could test the assertion. If the documentation supported the assertion, MJ concurred with MPS. If the documentation did not support the assertion, or partially supported it, or if MPS responded "No," MJ developed an observation and an improvement opportunity for that assertion.

This engagement involved examining available information at a high level to test MPS's assertions in each area. We did not audit or conduct an in-depth evaluation of the documentation provided. Had we done so, additional observations and opportunities might have been noted.

What We Observed and Identified as Improvement Opportunities

The following section provides a summary of observations and opportunities in each of the three areas examined. A more detailed analysis follows the summary. MJ's <u>suggested</u> implementation priority for the opportunities is based on the color-coded categories shown below.

Symbol	Implementation Priority
	High
	Medium
	Low

SUMMARY OF OVERALL RESULTS

Figure 1 summarizes the results of MJ's high-level review of the assessed areas. See the detailed section of this report for the entire assessment.

Function	Observations	Opportunities	Implementation Priority & Timeframe
Board Training	1. The Board Handbook describes onboarding activities that occur during the first three months of a new board member's tenure. However, MPS indicated that although new board members are shown specific platforms and speak to other senior leadership from all departments, dates of new board member	1. Maintain board member training records that include the training organization, description of training received, date completed, and a copy of the certificate of completion.	0-12 months



Function	Observations	Opportunities	Implementation Priority & Timeframe
	onboarding activities are not documented. Best		
	practices for onboarding new board members		
	suggest that records, including dates of training		
	activities, be maintained.		

Management's Response: The MPS Management Team concurs that while we have adopted nearly all of the policies noted including conflict of interest, public disclosure and Bylaws, we could formalize these policies and update them more frequently specifically as it relates to new governing board members.

Board Training	2. MPS's Board Handbook specifies that board members are expected to participate in annual Brown Act and conflict-of-interest training. MPS provided certificates of completion for only one board member who fulfilled the training requirement in July 2024.	2. Encourage and facilitate the participation of all board members in Browns Act and conflict-of-interest training each year, as required by the Board Handbook.	0-12 months

Management's Response: MPS provides all Brown Act and conflict of interest training to all governing board members. However, we concur that we need to maintain copies of certification of completion available for reference as necessary.

<i>y</i> 3			
Board Conduct	3. MPS has a board member conflict-of-interest policy that includes provisions on purpose, disqualification, and disclosure during board meetings. In addition, Article VII-Board Section 20 of the Bylaws requires compliance with conflict-of-interest laws including Section 81000 and 1090 of the Government Code (the Code). These laws regulate ethical conduct, campaign finance, and conflicts of	 3. Incorporate provisions in the conflict-of-interest policy to: a. define key terms; b. expand disclosure requirements; c. require each board member to sign a conflict-of-interest affidavit annually; d. outline clear procedures for identifying, reporting, and addressing conflicts; 	0-6 months

Function	Observations	Opportunities	Implementation Priority & Timeframe
	interest for California public officials and prohibit board members from participating in transactions where they have material financial interests. While a conflict-of-interest policy exists, it could be strengthened by including best practice and key Code provisions.	e. specify prohibited activities; f. emphasize the importance of adhering to the policy; g. provide initial and ongoing conflict-of- interest training to board members; and h. require and document periodic review and update of the conflict- of-interest policy to reflect changes in laws and best practices.	

Management's Response: As required under the California Fair Political Practices Commission (FPPC), MPS maintains Form 700s that are signed annually by governing board members and other relevant management team members. We agree that there may future opportunities to strengthen these COI policies.

Banking & Cash

4. MPS management indicated that the school uses some ACH and online banking treasury management services provided by its depository. Banks offer various cash management tools that cater specifically to the cash management needs of various institutions that enable them to streamline their financial operations, manage cash flow, and plan for future growth. MPS does not need all these services at present. However, as the school grows and expands capacity, it should

- 4. Explore treasury
 management services that
 banks offer to help
 organizations manage
 finances effectively and
 efficiently. While not all the
 following services are
 necessary at the present
 time, MPS should consider
 their use to build capacity as
 the school grows and
 circumstances change.
- 1. Remote Deposit Capturedeposit checks electronically without visiting a bank branch. (Not needed presently)
- 2. **Merchant Services** use means of accepting credit and debit card



0-6 Months

Function	Observations	Opportunities	Implementation Priority & Timeframe
	reconsider its need for such services.	payments. (Not needed presently) 3. Cash Flow Forecasting and Budgeting-tools that assist organizations with creating accurate forecasts and managing their budgets more efficiently. 4. Fraud Prevention-implement account reconciliation and similar services to protect against unauthorized transactions. 5. Investments- Explore options for investing excess funds to earn interest.	

Management's Response: MPS does not anticipate the use of Remote Deposit capture as it is not needed at this time. Additionally, we do not foresee the need to accept credit cards as we are not in the business of selling specific goods or services. In regard to cash flow forecasting, we engage in the process internally with the support of our back-office provider and do need assistance with additional tools as it relates to this process. The MPS Finance Department is exploring new ways to invest excess funds by potentially moving our bank accounts to another commercial bank.

<i>J</i> 1			
IT & Data	5. MPS management indicated that the school does not train employees in techniques to prevent social engineering attacks. Providing employees with social engineering training is crucial because it empowers them to recognize and respond effectively to social engineering attacks that depend upon human behavior. Well-trained employees can serve as a strong line of defense to identify cyber threats thereby preventing	 5. Establish a comprehensive awareness and training program to strengthen MPS's human firewall against social engineering attacks that includes the following: Training sessions on how staff can recognize and respond to social engineering tactics such as phishing, pretexting, and baiting. Frequent updates on emerging threats and trends through 	0-6 Months

Function	Observations unauthorized access to MPS's systems and sensitive information.	Opportunities newsletters, bulletins, or digital platforms. • Practice drills and simulated phishing campaigns to reinforce learning and gauge staff preparedness.	Implementation Priority & Timeframe
		 Protocols for reporting suspected social engineering attempts or security incidents. Up-to-date resources and support channels for employees seeking advice or further information on cybersecurity. Regular review and update of training program content based on feedback and changes in the threat landscape. 	
O	Response: MPS Management cod cyber threats and offer the appro	oncurs that we can explore ways opriate trainings to our staff.	to combat social
Employee Loans	6. MPS management indicated that the school does not make employee loans. Article XIII Section 1-Loans to Directors and Officers of the Bylaws restricts loans to directors or officers. However, the Financial Policies and Procedures manual does not contain any provisions prohibiting employee loans. The primary purpose of an	6. Include a provision in Financial Policies and Procedures manual regarding MPS's position on personal loans, salary advances, or similar forms of financial assistance including whether exceptions will ever be considered and under what conditions.	0-12 Months



Function	Observations	Opportunities	Implementation Priority & Timeframe
	employee loan policy is to clarify the school's stance regarding financial transactions between the school and its employees. A documented employee loan policy would enable MPS to communicate its stance regarding employee loans		
	and avoid misplaced expectations and misunderstandings.		

Management's Response: MPS does not engage in the practice of providing loans to staff members. We will update our Fiscal Policies and Procedures Handbook to document this practice.

Whistleblower

7. MPS has a whistleblower policy that outlines the purpose and scope of the policy and prohibits retaliatory actions. There are also whistleblower provisions in the Fiscal **Policies and Procedures** manual. Although these documents contain most elements of a best practice whistleblower policy, they lack an easily accessible hotline number that whistleblowers can use to report anonymously if they choose. A hotline would add another means by which whistleblowers can report alleged misconduct or violations of school rules and regulations. Caddo

Parish Schools in

Shreveport, Louisiana has an effective hotline page on

7. Add a fraud hotline to the Whistleblower policy and Fiscal Policies and Procedures manual to promote a culture of confidentiality, transparency, and accountability, and provide notification to employees of its existence through email and to schools and the public by posting the hotline on the school's website. Refer to the fraud hotline on the Caddo Parish Schools website for an example.





Function	Observations	Opportunities	Implementation Priority & Timeframe
	its website that can be used		
	as an example. As of the		
	date of this report, it could		
	be located at:		
	https://www.caddoschools.		
	org/page/fraud-hotline		

Management's Response: While MPS Management agrees that Whistleblower policies can be effective, we do not have sufficient financial or human resources to be able to provide a hotline at this time. However, we will continue to explore ways to promote Whistleblower protections in the future.

However, we wi	u commue to explore ways to prof	mote whistieblower protections in th	e juiure.
Staff Training	8. MPS provided evidence of training for instructional staff. Management said that the Finance team had limited opportunities to attend training due to budget constraints. Moreover, management indicated that accounting staff receive standardized training throughout the year with organizations such as School Services of California, Los Angeles County Office of Education, California Association of School Business Officials, and materials from the Charter School Growth Fund. However, standardized training could be strengthened by maintaining evidence such as training schedules, course descriptions, and completion certificates.	8. Implement a cost-effective accounting staff training program that encompasses technical skills, compliance, soft skills, collaboration, practical experience, and continuous learning to promote the proficiency of accounting staff and the overall advancement of the financial accounting function.	0-12 Months

Management's Response: The MPS Management Team concurs and will continue to provide training opportunities for accounting staff as they become available throughout the year.

FIGURE 1: Executive Summary of Observations and Opportunities.



DETAILED ANALYSIS RESULTS

This section of the report presents the results of the analysis performed for each of the three (3) areas reviewed.

AREA 1 – BOARD GOVERNANCE

Review Area:	Board Governance
Objective:	Examine whether board governance has the capacity to evolve in alignment with the charter school's future needs.

Assertion No.	Assertion The board reviews executive	Assertion True? MPS's Response Ex	Assertion Supported? MJ's Response ecutive Compe	Observation/Opportunity nsation None
	compensation annually.	163	les	INOTIC
			Board Structu	ıre
2.	A process exists for selecting board members, establishing terms, selecting officers, and establishing committees.	Yes	Yes	None
			Board Traini	ng
3.	A documented process exists for onboarding new board members.	Yes	Yes	None
4.	New board members receive training	No	Partially	Observation 1: The Board Handbook describes onboarding activities that occur during the first three months of a new board

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		Assertion	Assertion				
		True?	Supported?				
Assertion No.	Assertion	MPS's	MJ's	Observation/Opportunity			
NO.	regarding their	Response	Response	member's tenure. However, MPS			
	responsibilities			indicated that although new board			
	as board			members are shown specific platforms			
	members.			and speak to other senior leadership from			
				all departments, dates of new board			
				member onboarding activities are not documented. Best practices for			
				onboarding new board members suggest			
				that records, including dates of training			
				activities, be maintained.			
				Opportunity 1:			
				Maintain board member training records			
				that include the training organization,			
				description of training received, date			
				completed, and a copy of the certificate of completion.			
5.	Board			Observation 2:			
	members			MPS's Board Handbook specifies that board			
	receive			members are expected to participate in			
	ongoing			annual Brown Act and conflict-of-interest			
	training during their term.			training. MPS provided certificates of completion for only one board member who			
	then term.			fulfilled the training requirement in July			
		Yes	Partially	2024.			
				Opportunity 2:			
				Encourage and facilitate the participation of all board members in Browns Act and			
				conflict-of-interest training each year, as			
				required by the Board Handbook.			
	Board Member Capabilities & Skills						
6.	Board members have						
	the requisite						
	skills and	Yes	Yes	None			
	experience to						
	perform their						

Assertion No.	Assertion duties effectively. Each board member possesses the essential attributes of an effective board member.	Assertion True? MPS's Response	Assertion Supported? MJ's Response	Observation/Opportunity None
			Board Condu	oct
8.	Conflict-of- interest, nepotism, and ethics policies exist for board members, executives, and leadership.	Yes	Partially	Observation 3: MPS has a board member conflict-of- interest policy that includes provisions on purpose, disqualification, and disclosure during board meetings. In addition, Article VII-Board Section 20 of the Bylaws requires compliance with conflict-of-interest laws including Section 81000 and 1090 of the Government Code (the Code). These laws regulate ethical conduct, campaign finance, and conflicts of interest for California public officials and prohibit board members from participating in transactions where they have material financial interests. While a conflict-of-interest policy exists, it could be strengthened by including best practice and key Code provisions. Opportunity 3: Incorporate provisions in the conflict-of- interest policy to: a. define key terms; b. expand disclosure requirements; c. require each board member to sign a conflict-of-interest affidavit annually;

		0 1:	0 - 1	
		Assertion True?	Assertion Supported?	
Assertion		MPS's	MJ's	
No.	Assertion	Response	Response	Observation/Opportunity
				 d. outline clear procedures for identifying, reporting, and addressing conflicts; e. specify prohibited activities; f. emphasize the importance of adhering to the policy; g. provide initial and ongoing conflict-of-interest training to board members; and h. require and document periodic review and update of the conflict-of-interest policy to reflect changes in laws and best practices.
	Board members understand their role and receive training to discourage micromanaging.	Yes	Yes	None
	The board works constructively with the chief executive officer (CEO) to resolve issues and concerns.	Yes	Yes	None
		Boai	rd/CEO Commu	unication
	Open, effective communicatio n exists between the board and CEO for both normal and emergency situations.	Yes	Yes	None
			Board Meetir	ngs



Assertion No.	Assertion	Assertion True? MPS's Response	Assertion Supported? MJ's Response	Observation/Opportunity
12.	Board meetings comply with state guidelines including compliance with open meeting requirements.	Yes	Yes	None
13.	The board complies with closed meeting requirements.	Yes	Yes	None
			Board Polici	es
14.	The board and legal counsel review board policies, which are readily available to stakeholders.	Yes	Yes	None

FIGURE 2: Board Governance-Detailed Assertions, Conclusions, Observations, and Opportunities.

AREA 2 – FISCAL CONTROLS

Review Area:	Fiscal Controls
Objective:	Examine whether key controls have evolved to protect the charter school now and in the future.

		Assertion True?	Assertion Supported?	
Assertion		MPS'	MJ's	
No.	Assertion	Response	Response	Observation/Opportunity
		A	Accounting	
1.	The school consistently receives unqualified opinions on its audited financial statements.	Yes	Yes	None
2.	The school implements recommendations from internal and external reviews to strengthen its internal controls.	Yes	Yes	None
3.	The tone for communicating the importance of ethical conduct and strong internal controls is set at the top with the board and CEO thereby encouraging and empowering compliance throughout the school.	Yes	Yes	None
4.	Accounts receivable and accounts payable	Yes	Yes	None

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		Assertion	Assertion	
		True?	Supported?	
Assertion	Assertion	MPS'	MJ's	Observation /Our auturity
No.	are liquidated in a	Response	Response	Observation/Opportunity
	timely manner.			
5.	The school has comprehensive policies and procedures for identifying, recording, tracking, recording, inventorying, recording, and retiring fixed assets.	Yes	Yes	None
6.	Bank reconciliations are prepared for all accounts on a timely basis.	Yes	Yes	None
7.	Bank reconciliations are reviewed and approved by an individual not involved in the reconciliation process.	Yes	Yes	None
		Segre	gation of Dutie	s
8.	Duties for recording journal entries are segregated from approving journal entries.	Yes	Yes	None
9.	Duties for processing, approving, and making deposits and payments are	Yes	Yes	None



		Assertion	Assertion	
		True?	Supported?	
Assertion		MPS'	MJ's	
No.	Assertion	Response	Response	Observation/Opportunity
	segregated from			
	preparing bank reconciliations.			
10				
10.	Duties for			
	requisitioning, purchasing,			
	receiving, and	Yes	Yes	None
	paying for goods	163	163	None
	and services are			
	segregated.			
11.	Duties for			
11.	establishing and			
	approving new			
	vendors and			
	maintaining the	Voc	Voc	None
	vendor database	Yes	Yes	None
	are segregated			
	from processing			
	and approving			
	vendor payments.			
12.	Duties for setting			
	up employees in			
	the payroll system			
	and making			
	changes to	Yes	Yes	None
	employee payroll records should be			
	segregated from			
	duties for paying			
	employees.			
Expense Reimbursement				
13.	Expense			
	reimbursements			
	are governed by			
	policies and	Yes	Yes	None
	procedures that are			
	readily available to			
	employees.			



Assertion No.	Assertion Expense reimbursements	Assertion True? MPS' Response	Assertion Supported? MJ's Response	Observation/Opportunity
	are reviewed and approved by the appropriate level of authority.	Yes	Yes	None
		Finar	ncial Reporting	
15.	Internal financial reports are timely, reliable, accurate, and complete.	Yes	Yes	None
		Bar	nking & Cash	
16.	Cash and check stock are safeguarded.	Yes	Yes	None
17.	Wire transfers are reviewed and approved by the appropriate level of management.	Yes	Yes	None
18.	The school uses treasury management services and solutions provided by its depository.	Yes	Partially	Observation 4: MPS management indicated that the school uses some ACH and online banking treasury management services provided by its depository. Banks offer various cash management tools that cater specifically to the cash management needs of various institutions that enable them to streamline their financial operations, manage cash flow, and plan for future growth. MPS does not need all these services at present. However, as the school grows and expands capacity, it should reconsider its need for such services. Opportunity 4:

		Assertion	Assertion	
		True?	Supported?	
Assertion No.	Assertion	MPS' Response	MJ's Response	Observation/Opportunity
110.	ASSERTION	Response	пезропае	Explore treasury management services
				that banks offer to help organizations
				manage finances effectively and
				efficiently. While not all the following
				services are necessary at the present
				time, MPS should consider their use to
				build capacity as the school grows and
				circumstances change.
				1. Remote Deposit Capture -deposit
				checks electronically without visiting a
				bank branch. (Not needed presently)
				2. Merchant Services - use means of
				accepting credit and debit card
				payments. (Not needed presently)
		3. Cash Flow Forecasting		3. Cash Flow Forecasting and
				Budgeting-tools that assist
				organizations with creating accurate
				forecasts and managing their budgets
				more efficiently.
				4. Fraud Prevention-implement account
				reconciliation, and similar services to
				protect against unauthorized
				transactions.
				5. Investments - Explore options for
				investing excess funds to earn interest.
		F	Purchasing	
19.	The school			
	purchases the right			
	goods and services			
	in the right	Yes	Yes	None
	quantity, in the	Tes	res	Notic
	right condition,			
	delivered to the			
	right place, at the			



Assertion No.	Assertion right time, at the right price, all in accordance with state laws, local	Assertion True? MPS' Response	Assertion Supported? MJ's Response	Observation/Opportunity
	policies, and sound internal controls.			
			IT & Data	
20.	The school implements data access controls to protect sensitive applications and information.	Yes	Yes	None
21.	The school has a comprehensive cybersecurity strategy for how the school will secure IT assets and data and minimize cyber risks.	Yes	Yes	None
22.	The school trains employees in techniques to prevent social engineering attacks.	No	No	Observation 5: MPS management indicated that the school does not train employees in techniques to prevent social engineering attacks. Providing employees with social engineering training is crucial because it empowers them to recognize and respond effectively to social engineering attacks that depend upon human behavior. Well-trained employees can serve as a strong line of defense to identify cyber threats thereby preventing unauthorized access to MPS's systems and sensitive information.



	<u></u>				
		Assertion	Assertion		
		True?	Supported?		
Assertion No.	Assertion	MPS' Response	MJ's Response	Observation/Opportunity	
NO.	Assertion	Response	Response	Opportunity 5:	
				Establish a comprehensive awareness and training program to strengthen	
				MPS's human firewall against social	
				engineering attacks that includes the	
				following:	
				Jonewing.	
				 Training sessions on how staff 	
				can recognize and respond to	
				social engineering tactics such	
				as phishing, pretexting, and	
				baiting.	
				 Frequent updates on emerging 	
				threats and trends through	
				newsletters, bulletins, or digital	
				platforms.	
				Practice drills and simulated	
				phishing campaigns to reinforce learning and gauge staff preparedness.	
				Protocols for reporting	
				suspected social engineering	
				attempts or security incidents.	
				Up-to-date resources and	
				support channels for employees	
				seeking advice or further	
				information on cybersecurity.	
				Regular review and update of	
				training program content based	
				on feedback and changes in the	
				threat landscape.	
		Rel	lated Parties		
23.	The school has				
	written policies and	Yes	Yes	None	
	procedures				

		Assertion	Assertion			
A		True?	Supported?			
Assertion No.	Assertion	MPS' Response	MJ's Response	Observation/Opportunity		
110.	governing related	пезропас	пезропас			
	party transactions.					
		Em	ployee Loans			
24.	The school has			Observation 6:		
	written policies and			MPS management indicated that the		
	procedures			school does not make employee loans.		
	governing			Article XIII Section 1-Loans to Directors		
	employee loans.			and Officers of the Bylaws restricts loans		
				to directors or officers. However, the		
				Financial Policies and Procedures		
				manual does not contain any provisions		
				prohibiting employee loans. The primary		
				purpose of an employee loan policy is to		
				clarify the school's stance regarding financial transactions between the		
				school and its employees. A		
		No	No	documented employee loan policy		
		140	110	would enable MPS to communicate its		
				stance regarding employee loans and		
				avoid misplaced expectations and		
				misunderstandings.		
				Opportunity 6:		
				Include a provision in Financial Policies		
				and Procedures manual regarding MPS's		
				position on personal loans, salary		
				advances, or similar forms of financial assistance including whether exceptions		
				will ever be considered and under what		
				conditions.		
			Payroll			
25.	The school has					
	written payroll					
	policies and					
	procedures to	Yes	Yes	None		
	ensure payroll					
	processing is					
	timely, accurate,					

Assertion No.	Assertion and in accordance with applicable	Assertion True? MPS' Response	Assertion Supported? MJ's Response	Observation/Opportunity
	laws, local policies, and sound internal controls.			
		Autor	mated Controls	
26.	Automated controls exist within key business processes such as accounts payable, purchasing, and payroll.	Yes	Yes	None
		Closi	ng Procedures	
27.	Procedures exist to ensure that the books are closed timely each month.	Yes	Yes	None
		Ma	jor Contracts	
28.	Major contracts are managed and monitored for vendor performance and compliance.	Yes	Yes	None

		Assertion	Assertion	
A		True?	Supported?	
Assertion No.	Assertion	MPS' Response	MJ's Response	Observation/Opportunity
	7.555.65		nistleblower	- — — — — — — — — — — — — — — — — — — —
29.	The school has a			Observation 7:
	fraud hotline and procedures in place to protect the confidentiality of whistleblowers.	Yes	Partially aff Training	MPS has a whistleblower policy that outlines the purpose and scope of the policy and prohibits retaliatory actions. There are also whistleblower provisions in the Fiscal Policies and Procedures manual. Although these documents contain most elements of a best practice whistleblower policy, they lack an easily accessible hotline number that whistleblowers can use to report anonymously if they choose. A hotline would add another means by which whistleblowers can report alleged misconduct or violations of school rules and regulations. Caddo Parish Schools in Shreveport, Louisiana has an effective hotline page on its website that can be used as an example. As of the date of this report, it could be located at: https://www.caddoschools.org/page/fraud-hotline Opportunity 7: Add a fraud hotline to the Whistleblower policy and Fiscal Policies and Procedures manual to promote a culture of confidentiality, transparency, and accountability, and provide notification to employees of its existence through email and to schools and the public by posting the hotline on the school's website. Refer to fraud hotline on the Caddo Parish Schools website for an example.
		St	arr Training	

Assertion No.	Assertion	Assertion True? MPS' Response	Assertion Supported? MJ's Response	Observation/Opportunity	
30.	Accounting staff receive training where appropriate based on their role and responsibilities.	Yes	No	Observation 8: MPS provided evidence of training for instructional staff. Management said that the Finance team had limited opportunities to attend training due to budget constraints. Moreover, management indicated that accounting staff receive standardized training throughout the year with organization such as School Services of California, Langeles County Office of Education, California Association of School Busine Officials, and materials from the Chart School Growth Fund. However, standardized training could be strengthened by maintaining evidence such as training schedules, course descriptions, and completion certificates. Opportunity 8: Implement a cost-effective accounting staff training program that encompasses technical skills, compliance, soft skills, collaboration, practical experience, and continuous learning to promote the proficiency of accounting staff and the overall advancement of the financial accounting function.	
31.	The school maintains insurance coverage for general liability, worker's compensation, property casualty,	Yes	Insurance Yes	None	

Assertion		Assertion True? MPS'	Assertion Supported? MJ's	
No.	Assertion	Response	Response	Observation/Opportunity
	auto, crime, errors & omissions, directors & officers, student accident, internet liability, tuition fees, umbrella liability, and other coverages as deemed necessary.			

FIGURE 3: Fiscal Controls-Detailed Assertions, Conclusions, Observations, and Opportunities.

AREA 3 – FINANCE & ACCOUNTING CAPACITY

Review Area:	Finance & Accounting Capacity
Objective:	Examine whether staff skill sets, contractors, and reporting align with organizational needs.

		Assertion True?	Assertion Supported?	
Assertion No.	Assertion	MPS's Response	MJ's Response	Observation/Opportunity
	Assertion		f Skill Sets	Observation, Opportunity
1.	Accounting staff have the requisite skills and experience to perform their duties effectively.	Yes	Yes	None
		Staff Position	ons & Contractor	s
2.	The school balances its use of employees and contractors.	Yes	Yes	None

FIGURE 4: Finance & Accounting Capacity-Detailed Assertions, Conclusions, Observations, and Opportunities.



APPENDIX – IMPLEMENTATION PRIORITY & TIMEFRAME

This appendix lists the opportunities in this report by review area and the following suggested implementation priority:

Priority Legend:







	Report		Suggested		
Review Area	Recommendati on Number	Opportunities	Priority	Timeframe	
IT & Data	5	Establish a comprehensive awareness and training program to strengthen MPS's human firewall against social engineering attacks that includes the following: • Training sessions on how staff can recognize and respond to social engineering tactics such as phishing, pretexting, and baiting. • Frequent updates on emerging threats and trends through newsletters, bulletins, or digital platforms. • Practice drills and simulated phishing campaigns to reinforce learning and gauge staff preparedness. • Protocols for reporting suspected social engineering attempts or security incidents. • Up-to-date resources and support channels for employees seeking advice or further information on cybersecurity. • Regular review and update of training program content based on feedback and changes in the threat landscape.		0-6 months	
Whistleblower	7	Add a fraud hotline to the Whistleblower policy and Fiscal Policies and Procedures manual to promote a culture of confidentiality, transparency, and accountability, and provide notification to employees of its existence through email and to schools and the public by posting the hotline on the school's website. Refer to the fraud hotline on the Caddo Parish Schools website for an example.	•	0-6 months	
Board Training	1	Maintain board member training records that include the training organization, description of training received, date completed, and a copy of the certificate of completion.	<u> </u>	0-12 months	
Board Training	2	Encourage and facilitate the participation of all board members in Browns Act and conflict-of-interest training each year, as required by the Board Handbook.	<u> </u>	0-12 months	

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Board Conduct	3	Incorporate provisions in the conflict-of-interest policy to: a. define key terms; b. expand disclosure requirements; c. require each board member to sign a conflict-of-interest affidavit annually; d. outline clear procedures for identifying, reporting, and addressing conflicts; e. specify prohibited activities; f. emphasize the importance of adhering to the policy; g. provide initial and ongoing conflict-of-interest training to board members; and h. require and document periodic review and update of the conflict-of-interest policy to reflect changes in laws and best practices.	•	0-6 months
Banking & Cash	4	Explore treasury management services that banks offer to help organizations manage finances effectively and efficiently. While not all the following services are necessary at the present time, MPS should consider their use to build capacity as the school grows and circumstances change. 1. Remote Deposit Capture-deposit checks electronically without visiting a bank branch. (Not needed presently) 2. Merchant Services- use means of accepting credit and debit card payments. (Not needed presently) 3. Cash Flow Forecasting and Budgeting-tools that assist organizations with creating accurate forecasts and managing their budgets more efficiently. 4. Fraud Prevention- use account reconciliation, and similar services to protect against unauthorized transactions. 5. Investments- Explore options for investing excess funds to earn interest.		0-6 months
Staff Training	8	Implement a cost-effective accounting staff training program that encompasses technical skills, compliance, soft skills, collaboration, practical experience, and continuous learning to promote the proficiency of accounting staff and the overall advancement of the financial accounting function.	<u> </u>	0-12 months
Employee Loans	6	Include a provision in Financial Policies and Procedures manual regarding MPS' position on personal loans, salary advances, or similar forms of financial assistance including whether exceptions will ever be considered and under what conditions.		0-12 months

Coversheet

Enrollment Update

Section: II. Informations/Discussion Items

Item: D. Enrollment Update

Purpose: Discuss

Submitted by:

Related Material: II_D_Enrollment Update-December 2025.pdf



Agenda Item:	II D: Information/Discussion Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Dr. Brenda D. Olivares, Chief Impact Officer
RE:	Enrollment Update 2026-27

Action Proposed:

N/A

Purpose:

The purpose of today's presentation is to inform and update Board members about the current state of enrollment, with our focus for recruitment efforts to convert to applications towards our registration targets by school site.

Background:

Understanding that we did not meet enrollment targets for the current school year, practices and data dives have been revised towards improving the enrollment infrastructure.

Analysis:

Moving forward, we will work to project where we currently are with recruitment efforts towards the enrollment goal for the 2026-27 school year. Previous practices had us only comparing the data from the previous enrollment cycle, but that is not the practice moving forward, as that analysis would only have us reflect on information that may lead us to the same outcomes as before, and does not set us up for success. This is still a work in progress as we make adjustments to the enrollment forecast process.

Communication with school site leaders and the home office support staff is critical through the process, as meeting enrollment goals encompasses many elements from marketing, branding, student experience, and family satisfaction, which contribute to returning students and attracting new students to our learning community.



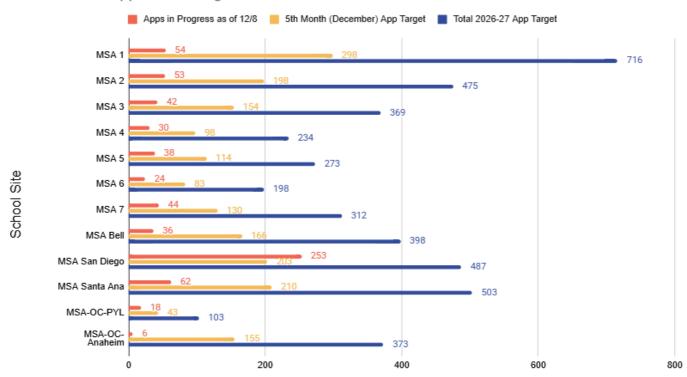
The Chief Impact Officer (CIO) met with each school site leader to review the tiered enrollment targets for their school site. We reviewed a three-tiered enrollment target breakdown. Understanding that not all applications will convert into enrollment, we have to work towards a higher goal than the budget driver baseline goal for each site. Each school site leader and CIO is committed to meeting the registration targets for their school sites.

Monitoring progress toward the goal is critical, and having milestones in place is part of the revised practices for the enrollment infrastructure. The visuals below illustrate where we are in comparison to the total goal of enrollment applications for new students that must be in the SchoolMint pipeline to meet the Registration Enrollment Target for each school site. I included a view of this time compared to last year's applications in the system, but moving forward, this comparison is not the driving metric. This is based on a 12-month window as the new enrollment cycle for the 2026-27 school year opened in August. We are currently off track to meet the goal for our annual school site goals, and understanding this is a new format to help adjust recruitment strategies is part of the continued work with each school site. We will be monitoring the gap to goal weekly and monthly and make pivots in strategy if needed. The next milestone is January 2026, when schools return from Winter Break. This will allow us to analyze and make any needed adjustments for winter melt (students who may have exited after the first semester). The second visual is of the progress towards the goal when we incorporate current students we expect to return based on persistence data. This is a more comfortable projection as you see progress to the goal for school sites increase, and the reality is we cannot get comfortable with the data; we will continue to monitor and work towards increasing application targets that result in meeting registration targets.

School Site	2026-27 Registration Target This includes New Students & Returning	2026-27 Application Target for New Students We need this many New Student Apps in the pipeline to reach REG target	2026-27 FDOS Enrollment Target First Day of School Enrollment	Applications In Progress on SchoolMint	This Time Last School Year 2025-26 Source	Application Count Gap to Goal	Monthly App Target Goal Met	Annual Goal Met Year to Date
MSA 1	912	716	Target 777	54	89	662	18.10%	7.54%
MSA 2	567	475	483	53	57	422	26.78%	11.16%
MSA 3	518	369	439	42	32	327	27.32%	11.38%
MSA 4	173	234	145	30	23	204	30.77%	12.82%
MSA 5	257	273	303	38	22	235	33.41%	13.92%
MSA 6	198	198	164	24	41	174	29.09%	12.12%
MSA 7	348	312	293	44	41	268	33.85%	14.10%
MSA Bell	509	398	433	36	50	362	21.71%	9.05%
MSA San Diego	557	487	505	253	169	234	124.68%	51.95%
MSA Santa Ana	792	503	671	62	22	441	29.58%	12.33%
MSA-OC-PYL	59	103	47	18		85	41.94%	17.48%
MSA-OC- Anaheim	284	373	240	6	N/A	367	3.86%	1.61%
<u>Totals</u>	5174	4441	4500	660	546	4514	35.67%	14.86%



12/8: 2026-27 Application Progress



2026-27 School Level Progress to Registration Goal

School, grade level breakd	lown available here			New Students	Returning	Total		
School	FDOS Goal	Registration Goal	# New Students Needed	Est. RVs	Est. ITR	Est. RVs + ITR	% to Registration Goal	Gap to Registration Goal
MSA 1	777	912	368	33	544	577	63%	335
MSA 2	483	567	231	27	336	363	64%	204
MSA 3	439	518	218	27	300	327	63%	191
MSA 4	145	173	95	15	78	93	54%	80
MSA 5	303	257	127	17	130	147	57%	110
MSA 6	164	198	112	14	86	100	51%	98
MSA 7	293	348	131	24	217	241	69%	107
MSA Bell	433	509	271	26	238	264	52%	245
MSA OC-Anaheim	240	284	230	13	54	67	24%	217
MSA OC-PYL	47	59	56	5	3	8	14%	51
MSA San Diego	505	557	271	127	286	413	74%	144
MSA Santa Ana	671	792	265	37	527	564	71%	228
Network	4500	5174	2375	365	2799	3164	61%	2010

Impact:

As one of the main economic drivers, this new strategy is critical for working to meet enrollment targets.

Coversheet

Approval of the Revised MPS Board Committee Structure

Section: IV. Action Items

Item: A. Approval of the Revised MPS Board Committee Structure

Purpose: Vote

Submitted by:

Related Material: IV_A_Revised MPS Board Committee Structure.pdf



Agenda Item:	IV A: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Dr. Umit Yapanel, Chair of Nominating/Governance Committee
Staff Lead(s):	Dr. Umit Yapanel, Chair of Nominating/Governance Committee
RE:	Approval of the Revised MPS Board Committee Structure

Action Proposed:

I recommend for the Board to motion to approve the revised MPS Board Committee Structure, effective December 12, 2025.

Purpose:

Mr. Serdar Orazov commenced his service on the MPS Board of Directors on October 9, 2025, increasing the Board to six (6) directors. Assignment to one or more standing committees was deferred pending an analysis of his professional expertise and its alignment with the needs of the organization. Upon completion of the Board's review of the existing committee structure, his committee appointment(s) would become effective on December 12, 2025.

Background:

Committees shall be comprised of no more than three (3) directors, as a majority of the Board may not serve on any single committee. As prescribed in the MPS Bylaws, committees must include a minimum of two (2) directors and include only members of the Board of Directors (excluding advisory committees). Each committee serves at the pleasure of the Board, and the Board may also appoint alternate committee members.



Analysis:

The following committee revisions are proposed:

- Mr. Serdar Orazov shall be appointed to the Finance Committee as Chair.
- Mr. Serdar Orazov shall be appointed to the Audit/Facilities Committee.
- Dr. Salih Dikbas shall be removed from the Finance Committee.
- Mr. Serdar Orazov shall be added as an alternate for the Educational Partners & Development Committee.

The revisions ensure that the Finance Committee remains comprised of less than a majority of the Board. In addition, these changes complete the membership of the Audit/Facilities Committee, increasing its composition from two (2) directors to three (3) directors. Furthermore, it is recommended that the expertise of Mr. Serdar Orazov be utilized to best serve under the proposed committees.

Any further adjustments, if necessary, will be discussed at the Regular Board Meeting scheduled for December 11, 2025.

Previous MPS Board Committee Structure Board approved on June 26, 2025:

	Magnolia Public Schools 2025-26 Board Committee Structure						
		Academic	Audit/Facilities	Finance	Nominating/ Governance	Educational Partners & Development	
Mr.	Mekan Muhammedov		Chair	Х			2
Ms.	Sandra Covarrubias	Х			Х	Chair	3
Dr.	Umit Yapanel			Х	Chair	Х	3
Dr.	Salih Dikbas	Х		Chair	Х		3
Mrs.	Diane Gonzalez	Chair	Х				2
	Alternate	Dr. Yapanel	Dr. Dikbas	Mrs. Gonzalez	Mr. Muhammedov	Dr. Dikbas	



Recommended MPS Board Committee Structure (Revised):

			agnolia Pub committee S				
		Academic	Audit/Facilities	Finance	Nominating/ Governance	Educational Partners & Development	
Mr.	Mekan Muhammedov		Chair	Х			2
Ms.	Sandra Covarrubias	Х			Х	Chair	3
Dr.	Umit Yapanel			Х	Chair	Х	3
Dr.	Salih Dikbas	Х			Х		2
Mrs.	Diane Gonzalez	Chair	Х				2
Mr.	Serdar Orazov		Х	Chair			2
	Alternate	Dr. Yapanel	Dr. Dikbas	Mrs. Gonzalez	Mr. Muhammedov	Mr. Orazov	

Coversheet

Approval of the MPS 2030 Strategic Plan

Section: IV. Action Items

Item: B. Approval of the MPS 2030 Strategic Plan

Purpose: Vote

Submitted by:

Related Material: IV_B_MPS 2030 Strategic Plan.pdf



Agenda Item:	IV B: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Erdinc Acar, Deputy Superintendent
RE:	Approval of the Magnolia Public Schools 2030 Strategic Plan

Action Proposed:

I recommend that the Board motion to approve the Magnolia Public Schools 2030 Strategic Plan as presented, including the finalized strategic priorities, key actions, metrics, and the high-level implementation roadmap, authorizing the executive team to initiate the implementation phase on January 1, 2026.

Purpose:

To present the completed MPS 2030 Strategic Plan and the November progress update to the Board for approval. This approval will formalize MPS's five-year strategic direction and allow for coordinated execution across all departments and schools beginning in 2026.

Background:

For the past nine months, Magnolia has partnered with **MGT Impact Solutions** to develop a comprehensive, multi-phase strategic plan. The work included:

Phase 1 – Organizational Visioning (10 weeks)

Development of a common fact base through review of documents, data, and organizational performance. (See progress update page 4)

Phase 2 – Plan Design (10 weeks)

Stakeholder engagement, design sessions, and alignment on priority areas and key actions.

• More than **1,450 educational partners engaged**, including students, families, teachers, principals, and staff (Strategic Plan p. 9)

Phase 3 – Finalization & Socialization (6 weeks)

- Finalizing the plan based on feedback
- Internal socialization with principals, instructional staff, Home Office, and the Board
- Developing the high-level implementation roadmap
- Family engagement rollout
- Public communications through newsletters and social media
- Full project closeout on November 21

Analysis:

Scope of the Strategic Plan

The final plan centers on **three Priority Areas** (Strategic Plan pp. 6–7) the three priorities are framed as drivers to achieve Magnolia's "North Star"—becoming the *flagship charter network where every student thrives academically, socially, and emotionally*.:

OUR STRATEGIC PLAN: MAGNOLIA 2030 - KEY ACTIONS

In order to elevate the student experience, cultivate organizational talent, and strengthen operational excellence, Magnolia will prioritize the following key actions:

STUDENT EXPERIENCE



- Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.
- 2. Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.
- Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.

ORGANIZATIONAL TALENT



- Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.
- Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.
- 3. Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

OPERATIONAL EXCELLENCE



- Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.
- Foster a balance of centralized and regional support structures rooted in a customer-service mindset.
- 3. Create clear communication norms and a centralized information hub
- Strengthen student recruitment and enrollment (SRE) systems to support long-term financial sustainability and enable a robust college STEAM experience for MPS scholars.

Stakeholder Feedback (Educational Partners)

Across the strategic plan and update documents, feedback themes include:

Students & Families

- Desire for more STEAM, extracurriculars, and academic rigor (Plan p. 11)
- Need for consistent communication and clarity from schools (Plan p. 16)

Teachers & Principals

- Need for consistent curriculum, clearer expectations, and better coaching systems (Plan pp. 11, 16)
- Need for relief from operational burdens to focus on instruction (Plan pp. 21–22)

Home Office

• Need for clear SOPs, stronger training, better communication protocols (Plan pp. 21–22)

Implementation & Monitoring

- 1. External-Facing Strategic Plan Document Public summary of priorities & metrics
- 2. **High-Level Implementation Plan** Quarterly milestones across all areas
- 3. Priority Area Project Plans Team-owned task lists with owners, deadlines, and dependencies

This structure moves MPS from strategy to execution and ensures accountability at all levels.

Monitoring & Adjustment

- Annual review cycle
- Quarterly progress monitoring
- Board updates aligned to milestones
- Integration into Asana for project tracking

Impact:

Approval of the MPS 2030 Strategic Plan will:

- Establish a unified and coherent direction for five years
- Strengthen instructional quality and STEAM identity across all campuses
- Build sustainable talent systems and improve staff retention
- Reduce operational burden on principals by introducing regional and centralized supports
- Improve student recruitment and long-term ADA sustainability
- Support expansion and facilities development
- Enable transparent, data-driven accountability

Budget Implications:

Implementation requires investments in:

Professional development and coaching

- SOP development and training
- Data and technology systems (i.e., Asana, Abre and centralized information hub)
- Enrollment and marketing infrastructure
- Facilities acquisition and capital projects

Expense assumptions have been incorporated into multi-year financial projections and supported by regular funding streams, and grants and support from CSGF and CSP programs.

Exhibits:

- Exhibit A: Magnolia 2030 Strategic Plan
- Exhibit B: Magnolia 2030 Strategic Plan Progress Update

Magnolia Public Schools 2030 Strategic Plan

December 2025

LETTER FROM THE CHIEF EXECUTIVE OFFICER



Dear Magnolia Community,

Over the past two decades, Magnolia Public Schools has grown from a bold idea into a thriving network of schools that serve thousands of students with heart, purpose, and excellence. Today, we take the next step forward—together.

Our new five-year strategic plan, Magnolia 2030, is more than a roadmap but rather a promise. A promise to our students that we will meet their brilliance with opportunity. A promise to our families that we will walk alongside them as partners in learning. This is also a promise to our educators that we will invest in their growth, voice, and leadership.

This plan is rooted in the voices of our community: students, families, teachers, and leaders, who have shared their dreams, challenges, and aspirations. It builds on the foundation of our Magnolia Graduate Profile to ensure our students are equipped with the skills and competencies they will need to be successful. Magnolia 2030 brings this vision to life by focusing on the priorities that will guide our work:

- Ensure every learner has access to rigorous academic and enriching opportunities promoting a cross-disciplinary Science, Technology, Engineering, Art, and Math (STEAM) education and a supportive school climate within state-of-the-art facilities
- Retain, support and empower exceptional staff organization-wide to grow professionally and lead within the Magnolia network
- Strengthen operational systems that support every school with excellence and care

This is our path forward. It is ambitious, but it is achievable because it is built on the strengths and determination of our community. I invite you to join us in this work. To dream with us, build with us, and lead with us. Magnolia's future is bright, and it belongs to all of us.

Adelante.

Alfredo Rubalcava

Superintendent and Chief Executive Officer, Magnolia Public Schools



MAGNOLIA PUBLIC SCHOOLS SNAPSHOT

Magnolia Public Schools (MPS) has been serving the needs of communities since the opening of our first school site in 2002. MPS primarily serves minority and low income students across the Los Angeles, Orange County and San Diego areas. Three of our schools, MSA-2 Valley, MSA-7 Northridge, and MSA San Diego have achieved the coveted California Distinguished status. MSA San Diego has also been recognized as a California Blue Ribbon School.



TOTAL **STUDENTS**

3.811

Hispanic: 75% **Black: 7%**

All Other: 18%

Economically Disadvantaged: 78%* English Language Learners: 17%

Special Education: 17%



Los Angeles Schools

MSA-1 Reseda - Grades 6-12

MSA-2 Valley - Grades 6-12

MSA-3 Carson - Grades 6-12

MSA-4 Venice - Grades 6-12

MSA-5 Lobos - Grades 6-12

MSA-6 - Grades 6-8

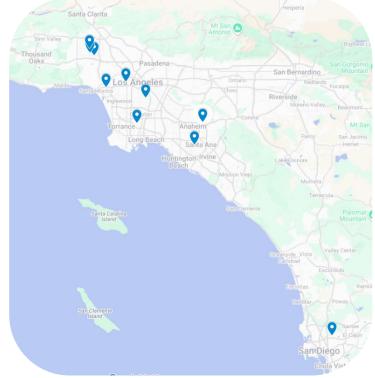
MSA-7 Northridge - Grades TK-5

MSA-8 Bell - Grades 6-8

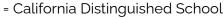
Orange County Schools

MSA Santa Ana - Grades TK-12 MSA OC Anaheim - Grades TK-6 (expanding to TK-12) MSA OC PYL - Grades TK-2 (expanding to TK-12)

San Diego Schools







MAGNOLIA MISSION & VISION

Magnolia's 5-year strategic plan serves as a roadmap to achieve the organization's long-term goals by aligning initiatives and resources with its mission and vision, ensuring that every student benefits from a safe, nurturing, and high-quality STEAM education.

MISSION

Magnolia Public Schools provides a safe and nurturing community using a whole-child approach to provide a high-quality, college preparatory STEAM educational experience in an environment that cultivates respect for self and others.





VISION

Graduates of Magnolia Public Schools commit to building a more peaceful and inclusive global **society** by transforming traditional ideas with creative thinking, effective communication, and the rigor of science.

Magnolia Public Schools faces a complex operating environment shaped by enrollment declines, mounting economic pressures, shifting post-pandemic needs, and facility constraints. By recognizing these challenges and opportunities, the strategic plan positions Magnolia to respond proactively and continue delivering on its mission.

Population Trends & Economic Pressure

California's declining student population is creating increased enrollment competition among districts and charters. In addition, rising costs, uncertain funding streams, and reductions in one-time relief funds create budgetary stress at the school and Home Office level, requiring efficient, centralized systems.

Post-Pandemic Shifts in People Needs

The pandemic permanently changed student and staff needs, especially around professional-personal balance. As organizations face increasing competition for exceptional talent, supporting staff sustainability alongside student well-being demands innovative systems and resources.

Regulatory Headwinds & Infrastructure Challenges

Many Magnolia campuses continue to operate in leased or shared facilities. Ongoing challenges including limited access to suitable sites, inconsistent application of Prop. 39, and the scarcity of development opportunities across Southern California impact Magnolia's ability to establish dedicated facilities. Magnolia will pursue a comprehensive facilities development plan that invests in purpose-built schools and supportive programs to sustain and enhance high-quality teaching, learning, and educational experiences across the network.

Note: Magnolia's 2030 strategic plan focuses on external factors that can be directly influenced through our initiatives. We recognize that our students, families, and staff have also been impacted by broader socio-political factors such as immigration enforcement and community safety concerns. While not addressed directly through this plan's initiatives, these realities continue to inform Magnolia's commitment to creating safe, inclusive, and supportive school environments.

OUR STRATEGIC PLAN: MAGNOLIA 2030 - PRIORITY AREAS

Magnolia's success will depend on our ability to deliver on three key priorities: **elevating the student experience**, **cultivating organizational talent**, and **strengthening operational excellence**. These priorities will ensure we bring our vision to life and fulfill our promise to students, families, and communities.

STUDENT EXPERIENCE



By elevating the student experience, Magnolia ensures every learner develops core competencies that foster a competitive advantage and distinguish them through meaningful academic and enrichment opportunities.

ORGANIZATIONAL TALENT



By investing in our people, Magnolia strengthens its commitment to the growth and development of educators and staff, ensuring they are equipped, supported, and inspired to foster the core competencies our students need to thrive.

OPERATIONAL EXCELLENCE



Through operational excellence, school sites will build the strong systems, resources, and environments that will allow teaching and learning to flourish.

OUR STRATEGIC PLAN: MAGNOLIA 2030 - KEY ACTIONS

In order to elevate the student experience, cultivate organizational talent, and strengthen operational excellence, Magnolia will prioritize the following key actions:

STUDENT EXPERIENCE



- Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.
- 2. Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.
- 3. Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.

ORGANIZATIONAL TALENT



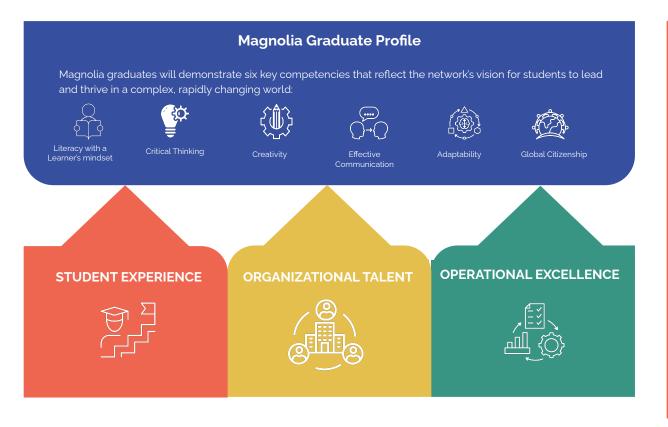
- 1. Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.
- 2. Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.
- 3. Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

OPERATIONAL EXCELLENCE



- 1. Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.
- 2. Foster a balance of centralized and regional support structures rooted in a customer-service mindset.
- 3. Create clear communication norms and a centralized information hub
- **4. Strengthen Student Enrollment, Recruitment, and Growth Systems**for Sustainability and Expansion.

Through the **Magnolia Graduate Profile**, we have developed the competencies all Magnolia students will demonstrate by graduation. Our promise to families and communities is that our students will graduate from our schools not only prepared for college and career, but equipped to shape a more just, innovative, and connected world. By focusing on **student experience**, **organizational talent**, and **operational excellence**, we will ensure that we are bringing this vision to life.



Graduate Profile Competencies

- **1. Literacy with a Learner's Mindset** building deep knowledge across subjects, embracing curiosity, and sustaining a love for lifelong learning.
- **2. Critical Thinking** analyzing, evaluating, and solving complex problems with sound judgment.
- **3. Creativity** generating original ideas and innovative solutions by thinking beyond traditional boundaries.
- **4. Effective Communication** expressing ideas clearly and empathetically across diverse settings, audiences, and mediums.
- **5. Adaptability** demonstrating resilience, flexibility, and openness to feedback in the face of change and challenge.
- **6. Global Citizenship** valuing diversity, cultivating compassion, and contributing to inclusive and peaceful communities.

THE STRATEGIC PLANNING PROCESS Agenda - Thursday December 11, 2025 at 6:00 PM

MPS enlisted the support of a third-party consultant, MGT Impact Solutions (MGT), to facilitate a comprehensive strategic planning process between May and November 2025 focused on gathering and reviewing existing documents and data to develop a common fact base of MPS' current state operations, as well as targeted engagement with students, families, and staff to ensure the ACTIONS, METRICS, and MILESTONES in the strategic plan would have a meaningful and lasting impact on MPS students.

MPS Strategic Plan

Review Existing **Documents &** Data

Collect MPS Educational Partners' Input

Draft & Socialize Strategic Plan with MPS **Educational Partners**

Refine Strategic Plan & Finalize



MPS Educational Partners Engagement

From May to August of 2025, MGT conducted interviews, focus group sessions, and surveys with more than 1,450 educational partners with deep roots in MPS schools. In mid-September of 2025, more than 15 MPS leaders gathered for an all-day design session to begin the strategic plan creation process.



850+ Students



600+ Families



11 Principals



8 Teachers



16 Home Office Staff Members



PRIORITY AREA #1

STUDENT EXPERIENCE



- Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.
- 2. Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.
- 3. Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.

ORGANIZATIONAL TALENT



- Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.
- Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.
- 3. Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

OPERATIONAL EXCELLENCE



- Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.
- Foster a balance of centralized and regional support structures rooted in a customer-service mindset.
- 3. Create clear communication norms and a centralized information hub.

STUDENT EXPERIENC



Empowering every student through academic excellence, STEAM innovation, and vibrant school communities.

WHY THIS MATTERS

A clearly defined academic model and extracurriculars promoting a cross-disciplinary Science, Technology, Engineering, Art, and Math (STEAM) education ensures consistency, equity, and intentionality in what and how students learn, so that they are better prepared for real-world challenges. A safe, vibrant, and inspiring physical environment is a critical enabler and a strong signal to students that they are valued and that their education matters. By focusing on elevating the student experience, Magnolia will be better positioned to attract students, address their post-pandemic needs, and usher in continued growth.

WHAT WE HEARD:

- ⇒ Students valued engaging instruction and the opportunity to participate in college readiness programs, including dual enrollment courses.
- ⇒ Families asked for greater academic expectations in math, science, reading, and writing, with earlier access to honors and AP classes.
- ⇒ Students, families, and teachers value experiences like STEAM expos, robotics and extracurricular offerings like sports, art, and theater that build students' diverse skill sets, confidence and sense of belonging. However, students currently do not have equitable access to all offerings across campuses.
- ⇒ Teachers and principals expressed pride in Magnolia's STEAM identity but called for stronger instructional systems and consistent curriculum alignment and coaching.
- ⇒ Teachers and principals recommended building STEAM opportunities consistently into facilities planning and improving access to high-quality technology.



Education here is not just about academics but about making learning fun, engaging, and accessible for every student.

Teachers meet children right where they are and guide them forward, ensuring no one is left behind in learning or in enjoying the process of learning.

- Parent at MSA San Diego

Being truly student-centered is our superpower. Our students and their success are at the heart of everything that we do.

- Magnolia Staff

KEY CHALLENGES IMPACTING STUDENT EXPERIENCE AT MAGNOLIA



Academic performance needs strengthening as ELA and Math proficiency scores differ significantly across campuses and student groups. Based on 2024-25 SBAC scores, across the network:

- 46.25% of students are proficient in ELA
- 32.22% of students are proficient in Math



STEAM offerings and quality of instruction are inconsistent across schools. There is currently no network-wide framework or consistent implementation.



Extracurriculars, such as clubs and afterschool activities, are a priority for students and their families. 31% of students and 32% of family survey respondents indicated this was an area that their school should focus on improving most by providing more high-quality offerings.



Magnolia currently owns only 27% of its campuses. Campus sites that are in district owned facilities have inconsistent access to science and art facilities and struggle to secure spaces for school and community events.



STUDENT EXPERIENCE

By **elevating the student experience** through a unified academic model and extracurricular opportunities, an enhanced STEAM framework, and vibrant learning environments, Magnolia will empower students to discover their passions and confidently pursue future success.

	Actions	Metrics of Success
1	Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.	 MPS network average proficiency on state testing for ELA, Math, and Science will surpass the state average. 80% of students are prepared for college and careers based on the College/Career Indicator (CCI).
2	Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.	 90% of middle and high school students take an AI or technology course and/or experience blended learning with MPS AI/technology framework. 90% of elementary school students experience blended learning with MPS AI/technology framework.
3	Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.	50% of schools are in privately owned facilities.



STUDENT EXPERIENCE

Implementation Milestones

Action	Year 1 (SY 2025-26)	Year 2 (SY 2026-27)	Year 3 (SY 2027-28)	Year 4 (SY 2028-29)	Year 5 (SY 2029-30)
Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.	Standardize ELA and Math instruction across schools	Create professional development plans for teachers aligned with standardized instruction in ELA, Math, and Science Codify Magnolia's college/career readiness (CCR) model	Create CTE pathway professional development to support CCR program implementation Implement minimum required extracurricular offerings across all schools Standardize Science instruction across schools.	Design common instructional benchmark assessments in ELA and Math Implement CCR program across all schools	Adjust instruction as necessary based on benchmark assessment data Design common instructional benchmark assessments in Science Monitor student progress in science assessments to ensure students are on track Standardize History/Social Studies instruction across schools
Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.	Draft MPS AI/ technology framework	Conduct a STEAM audit to assess current programs, resources, and gaps and define MPS' version of STEAM Create a PD plan for Al/technology framework	Adopt and modify a unified STEAM framework aligned with MPS mission and vision. Implement PD plan for AI/technology framework.	Create a PD plan for a unified STEAM framework. Develop a STEAM equity dashboard.	Implement PD for a unified STEAM framework and begin collecting feedback. Implement a STEAM equity dashboard
Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.	Align on core requirements for science/tech labs and extracurricular spaces and incorporate into all new building designs	Move MSA-5 to a new MPS' owned campus Co-locate MSA-4 and MSA-6 to a new MPS' owned campus Open OC school #3	Move MSA-2 to a new MPS' owned campus Execute MSA-7 campus plan Implement organization-wide facilities maintenance process y BoardOnTrack	Execute MSA-3 campus plan Refine and sustain organization-wide facilities maintenance process	Open OC school #4

PRIORITY AREA #2

STUDENT EXPERIENCE



- Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.
- Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.
- Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.

ORGANIZATIONAL TALENT



- 1. Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.
- 2. Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.
- 3. Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

OPERATIONAL EXCELLENCE



- Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.
- Foster a balance of centralized and regional support structures rooted in a customer-service mindset.
- Create clear communication norms and a centralized information hub.

Organizationa l Talent



Retain, support and empower exceptional staff organization-wide to grow professionally and lead within the Magnolia network.

WHY THIS MATTERS

A mission-driven, diverse, and empowered team is the foundation of every great school. When Magnolia attracts, develops, and retains exceptional educators and staff, students benefit from consistent relationships, inspired teaching, and a stable learning environment. By becoming an Employer of Choice through transparent and equitable compensation, clear career pathways, and a culture of belonging, Magnolia strengthens its capacity to deliver a high-quality, college preparatory STEAM educational experience. By focusing on organizational talent, Magnolia will be better positioned to address post-pandemic staff needs and economic pressures by reducing staff turnover, thereby ensuring vibrant learning communities.

WHAT WE HEARD:

- ⇒ Leaders, principals and teachers noted that while Magnolia attracts passionate educators, retention rates remain low due to non-competitive
- compensation in comparison to peer districts, year-to-year contracts, and limited support structures.
- ⇒ Teachers and principals emphasized the importance of structured professional development, stronger onboarding and new teacher supports, clear career pathways, and recognition systems to boost morale and retention.
- ⇒ Leaders noted the balance between centralization and school-level autonomy needs to be redefined to better support principals and increase their capacity to focus on instructional coaching.
- ⇒ Students and Families appreciate Magnolia's caring staff but call for clearer communication, fair treatment, stronger conflict resolution, and leadership that is both approachable and accountable. They also call for better support and retention of experienced and special education teachers.



66 What I really like about my school is that all staff and teachers care about you and are kind to you, it makes you feel included and this makes you actually want to come to school.

In order to have strong schools you need strong educators. We're a team that leans in, we're scrappy and young, we will get there and figure it out. Everyone here leads with heart.

KEY CHALLENGES IMPACTING ORGANIZATIONAL TALENT AT MAGNOLIA



Staffing ratios and tenure vary significantly across the network, with nearly a quarter of MPS staff having joined within the past year.

MPS' ratio of Home Office FTEs per 100 students falls below the 1.5 average for similar-sized networks.



Teacher retention varies significantly by school, with clear connections to both staff satisfaction and student academic outcomes. Teacher salaries vary in competitiveness: while teacher salaries are competitive with other charter management organizations, they fall short when compared to district-level



While MPS has a richly diverse staff, leadership roles are notably less representative of the network's demographic makeup.

compensation.



Staff satisfaction varies across schools. Home Office departments, roles, and demographics, with early-career staff and staff of color reporting lower satisfaction, while those in leadership roles show higher levels of satisfaction and retention.



ORGANIZATIONAL TALENT

By defining Magnolia as an Employer of Choice through inclusive talent recruitment, role clarity and equitable compensation, and cohesive professional development, Magnolia will cultivate a thriving workforce committed to its mission and long-term growth.

	Actions	Metrics of Success
1	Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.	 85% of principals and teachers will choose to stay at Magnolia (while maintaining a 95% retention rate for Home Office staff).
2	Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.	 75% of teachers and Home Office staff will be satisfied with their work at Magnolia (while maintaining at least 90% satisfaction rate by Principals and Assistant Principals). At least 75% of staff agree that pay is fair and transparent.
3	Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.	 100% of staff will engage in professional growth opportunities annually. At least 80% of staff will rate professional growth opportunities as valuable.



ORGANIZATIONAL TALENT

Implementation Milestones

Action	Year 1 (SY 2025-26)	Year 2 (SY 2026-27)	Year 3 (SY 2027-28)	Year 4 (SY 2028-29)	Year 5 (SY 2029-30)
Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.	Develop Employee Value Proposition (EVP) and begin design of career sites.	Launch EVP and careers site. Develop and launch a Candidate Experience Survey. Implement onboarding plans for all roles.	Strengthen recruitment pipelines with university & partner organizations. Expand onboarding support to include coaching & mentoring.	Refine recognition and be Use multi-year data to re and interview panel diver Sustain Great Place To W	fine recruitment training rsity.
Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.	Finalize compensation philosophy and system design.	Implement the new compensation structure for all staff.	Gather staff perception data on fairness.	Conduct first annual equity audit and market review and adjust salary bands, if needed.	Sustain system with annual audits & reviews
Foster a culture of coaching and career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.	Develop Magnolia's coaching framework to support growth across all roles, and create a new admin structure that enables principals to focus on instructional leadership and strengthen teaching and learning.	Implement new leveling framework to define role expectations and career progression across all positions. Continue leadership coaching focused on high-quality instruction.	Apply the leveling framework to guide development and coaching for all roles, connecting growth expectations to performance and instructional impact.	Expand professional development pathways, blending internal learning opportunities and external partnerships that support role-specific growth.	Evaluate and refine the coaching and development systems to ensure they drive instructional excellence and sustained employee growth.
		Powered by	BoardOnTrack		151

STUDENT EXPERIENCE



- Define and codify an academic model through rigorous academics and extracurricular programs that prepare all students for college, career, and life.
- 2. Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.
- 3. Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that suppor student learning and well-being.

ORGANIZATIONAL TALENT



- Establish Magnolia as an Employer
 of Choice by recruiting and retaining
 diverse, mission-driven talent through
 high-quality recruitment, onboarding,
 and recognition practices.
- Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.
- career growth by strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

PRIORITY AREA #3

OPERATIONAL EXCELLENCE



- Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.
- 2. Foster a balance of centralized and regional support structures rooted in a customer-service mindset.
- **3.** Create **clear communication norms** and a **centralized information hub**.
- 4. **Strengthen Student Enrollment, Recruitment, and Growth Systems**for Sustainability and Expansion.

PRIORITY #3

Operational Excellence



Establishing clear systems, balanced support, and strong communication to ensure consistency and alignment across the Magnolia network.

WHY THIS MATTERS

Efficient, reliable systems are essential to creating the conditions where great teaching and learning can thrive. Through our focus on operational excellence, every school will be supported by clear systems, streamlined operations, and effective communication so educators can focus more fully on instruction and student support. By building a consistent, service-oriented foundation across all schools, Magnolia will manage enrollment pressures, rising costs, and post-pandemic demand, ensuring resources are used wisely and every campus runs smoothly in support of student success.

WHAT WE HEARD:

- ⇒ Home Office leaders noted that the lack of standard operating procedures and clear policies left staff working reactively, highlighting the need for stronger systems and training.
- ⇒ Principals reported being overburdened with administrative tasks such as payroll, finance, and procurement, stressing that more centralized support is needed to allow focus on instructional coaching.
- ⇒ Leaders described misalignment between the Home Office and school sites, pointing to a decentralized structure and calling for a customer-service model with more equitable support.
- ⇒ Teachers and staff cited unclear communication protocols and the absence of a central hub for information, underscoring the need for shared norms and a streamlined knowledge base.



If we invest in clear systems and structures, it will pay off in the long run.

- Magnolia Staff

All staff are deeply
mission-aligned, leading with
heart, and committed to making
decisions that are in the best
interest of students. There is an
'all-hands on deck' culture
across the organization.
- Magnolia Staff

KEY CHALLENGES IMPACTING OPERATIONAL EXCELLENCE AT MAGNOLIA



Principals spend a significant portion of their time on operational tasks such as finance, HR, and procurement, limiting their capacity to focus on instructional leadership.



Magnolia's wide geographic spread strains leadership capacity, as the current structure lacks sufficient region-specific roles and coaching support. Regional Directors of Operations, instructional coaches, and regionally aligned principal coaching are needed to ensure more responsive and effective support.



New systems are not always intuitive or supported by sufficient training, creating challenges for effective adoption and implementation.



Delays and back-and-forth communication between the Home Office and schools hinder timely issue resolution, highlighting the need for a more service-oriented Home Office that partners with schools to co-create solutions.



PRIORITY #3



OPERATIONAL EXCELLENCE

By building **centralized systems** with **training for consistent implementation**, fostering balanced regional and central support rooted in a customer-service mindset, and creating clear communication norms with a central information hub, Magnolia will strengthen alignment, efficiency, and support across the organization.

	Actions	Metrics of Success
7	Establish centralized systems , processes and standard operating procedures and create training systems to support implementation with fidelity.	 90% of core operational workflows will be documented in finalized Standard Operating Procedures (SOPs). At least 90% of staff will express satisfaction with the clarity, consistency, and accessibility of operations-related resources.
8	Foster a balance of centralized and regional support structures rooted in a customer-service mindset.	At least 80% of operations-related requests will be resolved at the regional level within 72 hours or less, on average.
9	Create clear communication norms and a centralized information hub.	At least 80% of instructional and operational staff will engage with the centralized information hub on a monthly basis.
10	Strengthen Student Enrollment, Recruitment, and Growth Systems for Sustainability and Expansion.	 100% of Magnolia schools will meet or exceed their enrollment projections by July 1 each year. Enrollment will grow by at least 5% annually network-wide.





OPERATIONAL EXCELLENCE

Implementation Milestones

L						
	Action	Year 1 (SY 2025-26)	Year 2 (SY 2026-27)	Year 3 (SY 2027-28)	Year 4 (SY 2028-29)	Year 5 (SY 2029-30)
	Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity	Finalize top 20 standard operating procedures (SOPs) and develop training plans for staff.	Expand SOP library, establish support channels, and roll out SOP training network-wide.	Establish an annual process to refine SOPs and training based on collected data.	Execute annual proces training based on colle	
	Foster a balance of centralized and regional support structures rooted in a customer-service mindset	Develop a shared vision for centralized vs. regional vs. school-based roles.	Pilot Ops Manager role at 3–5 campuses.	Expand Ops Manager model to 50–70% of schools,	Deploy Ops Manager role across all MPS campuses and monitor performance metrics.	Refine and sustain regional support model. Analyze the instructional impact and retention benefits of principal time reallocation enabled by Ops Manager support.
	Create clear communication norms and a centralized information hub	Develop internal and external communication guides with norms and protocols.	Design the structure of the centralized information hub and pilot it with a few departments.	Launch the centralized information hub org-wide, roll out training to all users, and monitor key metrics.		improvement loop for the hub and communication
	Strengthen Student Enrollment, Recruitment, and Growth Systems for Sustainability and Expansion.	Complete SRE process audit and mapping across all schools.	Launch Enrollment & Recruitment Dashboard network-wide.	Launch regional enrollment support model and deploy resources to priority campuses. Launch Family Ambassador and Community Partner programs at all sites.	school and regional tea	ming schools in the annual
			Powered by BoardC	nTrack		156 24

EXTERNALITIES IMPACTING MAGNOLIA Magnolia Public Schools - Regular Board Meeting - Agenda - Thursday December 11, 2025 at 6:00 PM

Magnolia Public Schools faces a complex operating environment shaped by enrollment declines, mounting economic pressures, shifting post-pandemic needs, and facility constraints. By recognizing these challenges and opportunities, the strategic plan positions Magnolia to respond proactively and continue delivering on its mission.

Population Trends & Economic Pressure

California's declining student population is creating **increased enrollment competition among districts and charters.** In addition, **rising costs, uncertain funding streams, and reductions in one-time relief funds create budgetary stress** at the school and Home Office level, requiring efficient, centralized systems.

Post-Pandemic Shifts in People Needs

The pandemic permanently changed student and staff needs, especially around professional-personal balance. As organizations face increasing competition for exceptional talent, supporting staff sustainability alongside student well-being demands innovative systems and resources.

Political, Regulatory & Infrastructure Headwinds

Magnolia operates in a complex environment. ICE raids, shifting immigration policies, and ongoing challenges with local public school districts affect family stability, renewals, and facility access. Many campuses remain in leased or shared spaces, with limited access to suitable sites and inconsistent application of Prop. 39.



Magnolia Public Schools 2030 Strategic Plan Update

December 2025



Project Update

01



Phase 3: Finalizing Magnolia's 2030 Strategic Plan

Goal: Develop a **compelling 5-year strategy** for Magnolia Public Schools with **clear sequencing and measures of success**, by establishing a **common fact base as a starting point for strategy development**, and supporting the **strategic plan's socialization efforts** to ensure Magnolia's board and staff alignment.

Mid-May 2025 mid-August 2025 November 2025 Plan Socialization **Organizational Visioning Plan Design** Support 10 weeks 6 weeks **Phase 3 Priorities** Support internal socialization of strategic plan Finalize strategic plan document based on received feedback Done Develop high-level implementation roadmap Finalize all project deliverables and facilitate closeout meeting

Priority Areas for 2030 Plan

Based on stakeholder input, Magnolia Public Schools is prioritizing three critical areas—student experience, school talent, and operational excellence—to achieve its "North Star" goal of becoming the flagship charter network where every student thrives academically, socially, and emotionally.

STUDENT EXPERIENCE



By elevating the student experience, Magnolia ensures every learner develops core competencies that foster a competitive advantage and distinguish them through meaningful academic and enrichment opportunities.

ORGANIZATIONAL TALENT



By investing in our people,
Magnolia strengthens its
commitment to the growth
and development of
educators and staff,
ensuring they are equipped,
supported, and inspired to
foster the core
competencies our students
need to thrive.

OPERATIONAL EXCELLENCE



Through operational excellence, school sites will build the strong systems, resources, and environments that will allow teaching and learning to flourish.



Key Actions by Priority Area

Coming out of the September 12 in-person design session, MPS leaders aligned on the following **nine key actions**Magnolia will be laser-focused on to drive progress in each priority area.

STUDENT EXPERIENCE



Define and codify an academic model

through rigorous academics and extracurricular programs that prepare all students for college, career, and life.

Enhance the STEAM framework by defining a consistent student experience across campuses and broadening equitable access for students to explore STEAM careers and pathways.

Strengthen Magnolia's physical environment and invest in school facilities to create safe, vibrant and inclusive environments that support student learning and well-being.

ORGANIZATIONAL TALENT



Establish Magnolia as an Employer of Choice by recruiting and retaining diverse, mission-driven talent through high-quality recruitment, onboarding, and recognition practices.

Advance equity in compensation and role clarity by ensuring fair, transparent pay structures and clearly defined, sustainable roles for all employees.

Foster a culture of coaching and career growthby strengthening instructional leadership, defining clear role expectations through the leveling framework, and expanding professional development pathways that support every employee's growth and impact.

OPERATIONAL EXCELLENCE



Establish centralized systems, processes and standard operating procedures and create training systems to support implementation with fidelity.

Foster a balance of centralized and regional support structures rooted in a customer-service mindset.

Create clear communication norms and a centralized information hub.

Strengthen Student Enrollment, Recruitment, and Growth Systems for Sustainability and Expansion.



Looking Ahead

02



From Strategy to Execution

The below outlines how the MPS 2030 Strategic Plan will move from a **shared vision** to **detailed**, **team-owned implementation**.

EXTERNAL

MPS 2030 Strategic Plan



- A concise, external-facing document that highlights the most compelling metrics and milestones for funders, families, and the broader public.
- Featured on MPS website, newsletters, and in public communications.

INTERNAL

High Level Implementation Plan



- High-level Implementation steps for each strategic priority to help guide planning and coordination across teams.
- Outlines quarterly milestones needed to reach 2030 goals.

Priority Area Project Plans



- Each priority area owner, in collaboration with their teams, develops the specific tasks, owners, due dates, and dependencies necessary to accomplish annual milestones.
- Operationalizes the strategic plan day-to-day.

December



In Progress

Ongoing Review & Adjustment

An ongoing process to **review progress** in each priority area, **share updates with key stakeholders**, and **incorporate the latest available information** to ensure the plan remains actionable and relevant

Next Steps

03



Key Upcoming Dates

December

- December 4: Principals Update
- December 11: Board Meeting Update and Approval of the Plans

We are here

Other Updates

- Family engagement will take place through principal-led meetings with families and a dedicated feedback mailbox established to collect input and questions related to the strategic plan.
- Magnolia plans to share the strategic plan more broadly with external audiences in December through its newsletter and social media channels.

Coversheet

Approval of First Interim Reports for the 2025-26 Fiscal Year

Section: IV. Action Items

Item: C. Approval of First Interim Reports for the 2025-26 Fiscal Year

Purpose: Vote

Submitted by:

Related Material: IV_C_First Interim Reports 2025-26 FY.pdf



Agenda Item:	IV C: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Finance Committee
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of First Interim Reports for the 2025-26 Fiscal Year

Action Proposed:

I recommend that the Board motion to approve the First Interim Report for 2025-26 for all Magnolia Science Academy schools and the Home Office.

Purpose:

Local Education Agencies (LEAs) are required to file two interim reports during the fiscal year as an update of their financial condition under Education Code (EC) Sections 35035(g), 42130 and 42131. The First Interim Report represents actuals data from July 1, through October 31, for the 2025-26 fiscal year.

Background:

Each year, MPS staff provides updates to the board on its operating budget. This is a snapshot of the 2025-26 Budget based on information that is currently available to include updated enrollment projections and other data from the State enacted Budget and subsequent trailer legislation.

Analysis:

The 2025-26 First Interim Report reflects actuals data through October 31, 2024 and provides detailed information on each MPS school and its financial position.



Exhibits:

- 2025-26 First Interim Budget presentation
- 2025-26 First Interim Budget (full report) with financial data on individual MPS schools.



2025-26 FIRST INTERIM BUDGET

DECEMBER 11,2025

BOARD MEETING



2025-26 First Interim Budget: Executive Summary

- This First Interim provides our organization's most current snapshot of financial health, reflecting actuals through October 31 and updated funding assumptions based on our current enrollment as noted below:
 - Average Daily Attendance of 3,491 which is an overall decrease of 345 ADA from the July Budget.
 - Revenues of \$83.7 million, decrease of \$3.9 million from the July Budget
 - Expenditures of \$87.6 million, increase of \$800k from the July Budget
 - Net operating deficit of \$3.9 million, which is an increase of \$4.7 million from the July Budget
- MPS's overall cash position remains positive with a projected ending cash balance of \$21.6 million as of June 30, 2026.

Magnolia Public Schools - Regular 2025-26 First Interim Budget		4	Annual Budge	et
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:		3,837	3,491	(345
SUMMARY Revenue				
LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues	14,467,068 526,518 7,843,733 4,354,293	57,624,582 3,558,631 15,221,689 11,169,212	52,369,342 3,563,296 17,468,286 10,263,469	(5,255,24) 4,66 2,246,59
Total Revenue	27,191,612	87,574,114	83,664,393	(905,74 (3,909,72
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures Net Revenues	7,185,252 5,081,157 4,456,559 1,928,406 8,152,329 313,248 135,176 27,252,127	26,053,947 14,770,961 14,406,839 3,344,030 26,742,780 1,199,938 263,514 86,782,011	25,930,093 13,986,136 14,795,787 3,400,226 27,028,652 1,284,385 1,157,124 87,582,403	(123,85 (784,82 388,94 56,19 285,87 84,44 893,61 800,39
Fund Balance Beginning Balance (Unaud.) Net Revenues Ending Fund Balance Components of Fund Bal. Available For Econ. Uncert. Restricted Balances (Est.) Net Fixed Assets			60,879,675 (3,918,010) 56,961,665 21,541,997 2,900,973 32,518,696	24.6% of Exp 3.3% of Exp 37.1% of Exp

While the loss of LCFF revenues due to the decline in 345 ADA was substantial, there were other programs that provided one-time funds (CSCSP, LRBG, etc) to support to schools

Magnolia Public Schools**20925126 First Interim Burdger** ta BY Sulf-Stay December 11, 2025 at 6:00 PM

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Enrollment	665	440	388	121	191	154	271	388	577	473	78		3,746
Attendance	614.66	410.58	356.45	110.49	175.41	146.06	252.38	358.98	545.58	447.82	72.98		3,491
ADA%	92.39%	93.26%	91.83%	91.41%	92.01%	94.67%	93.05%	92.48%	94.58%	94.74%	94.00%		93.20%
Revenue													
LCFF Entitlement	9,917,316	6,530,557	5,272,782	1,866,581	2,853,771	2,161,105	3,979,799	5,137,865	8,525,172	5,102,846	1,021,548	-	52,369,342
Federal Revenue	547,996	540,993	214,090	98,859	338,121	335,847	182,299	257,428	456,089	402,614	188,960	-	3,563,296
Other State Revenues	4,241,555	2,084,897	1,387,859	514,631	1,516,195	455,641	1,910,986	1,084,247	2,349,301	1,721,451	201,523	-	17,468,286
Other Local Revenues	407,545	161,000	33,952	133,049	32,597	145,564	296,430	346,422	201,673	120,000	121,379	8,263,858	10,263,469
Total Revenue	15,114,412	9,317,447	6,908,683	2,613,120	4,740,684	3,098,157	6,369,514	6,825,962	11,532,235	7,346,911	1,533,410	8,263,858	83,664,393
Expenses													
Certificated Salaries	4,709,446	2,650,512	2,543,726	1,048,157	1,800,588	1,111,067	1,871,552	2,306,624	4,092,462	2,541,422	1,254,537	-	25,930,093
Classified Salaries	1,752,025	1,090,689	824,618	239,631	657,045	411,252	808,743	872,112	1,263,384	501,754	302,611	5,262,272	13,986,136
Benefits	2,414,813	1,320,524	1,281,168	490,357	977,217	550,427	1,039,913	1,283,464	2,118,633	1,146,792	492,848	1,679,631	14,795,787
Books and Supplies	518,468	439,848	241,914	102,241	221,728	158,459	184,343	358,272	366,258	406,513	244,500	157,681	3,400,226
Services and Operations	5,117,569	4,086,298	2,233,023	1,020,636	991,812	843,450	2,245,259	2,123,955	2,790,950	2,519,197	789,637	2,266,867	27,028,652
Depreciation / Cap Outlay	315,808	51,482	48,651	10,910	24,179	2,838	68,247	54,940	631,178	75,636	-	515	1,284,385
Other Outflows	15,000	-	-	-	-	-	722,290	-	293,654	3,180	108,000	15,000	1,157,124
Total Expenses	14,843,129	9,639,352	7,173,101	2,911,932	4,672,570	3,077,493	6,940,347	6,999,367	11,556,518	7,194,495	3,192,133	9,381,965	87,582,403
Net Revenue	271,283	(321,905)	(264,417)	(298,812)	68,115	20,664	(570,833)	(173,406)	(24,284)	152,416	(1,658,723)	(1,118,107)	(3,918,010)
Fund Balance													
Beginning Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	-	709,937	60,879,675
Net Revenue	271,283	(321,905)	(264,417)	(298,812)	68,115	20,664	(570,833)	(173,406)	(24,284)	152,416	(1,658,723)	(1,118,107)	(3,918,010)
Projected Ending Balance	12,640,886	5,471,104	2,814,749	763,026	14,130,082	2,586,366	2,876,397	7,232,743	8,582,607	1,930,599	(1,658,723)	(408,170)	56,961,665
Ending Bal. as % of Exp.:	85.2%	56.8%	39.2%	26.2%	302.4%	84.0%	41.4%	103.3%	74.3%	26.8%	-52.0%	-4.4%	65.0%

First Interim projections show deficit spending for most of our schools and home office, resulting in a reduction of overall fund balances as ongoing expenditures exceed recurring revenues.

First Interim Budget: Fiscal Position Including and Excluding One-Time Funds

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Enrollment	665	440	388	121	191	154	271	388	577	473	78		3,746
Attendance	614.66	410.58	356.45	110.49	175.41	146.06	252.38	358.98	545.58	447.82	72.98		3,491
ADA%	92.39%	93.26%	91.83%	91.41%	92.01%	94.67%	93.05%	92.48%	94.58%	94.74%	94.00%		93.209
D													
Revenue	0.047.046	0.500.557	E 070 700	4.000.504	0.050.774	0.464.405	2.070.700	E 427.00E	0.505.470	E 400 046	4 004 540		50,000,040
LCFF Entitlement	9,917,316	6,530,557	5,272,782	1,866,581	2,853,771	2,161,105	3,979,799	5,137,865	8,525,172	5,102,846	1,021,548	-	52,369,342
Federal Revenue	547,996	540,993	214,090	98,859	338,121	335,847	182,299	257,428	456,089	402,614	188,960	-	3,563,296
Other State Revenues	4,241,555	2,084,897	1,387,859	514,631	1,516,195	455,641	1,910,986	1,084,247	2,349,301	1,721,451	201,523	_	17,468,286
Other Local Revenues	407,545	161,000	33,952	133,049	32,597	145,564	296,430	346,422	201,673	120,000	121,379	8,263,858	10,263,469
Total Revenue	15,114,412	9,317,447	6,908,683	2,613,120	4,740,684	3,098,157	6,369,514	6,825,962	11,532,235	7,346,911	1,533,410	8,263,858	83,664,393
Expenses													
Certificated Salaries	4,709,446	2,650,512	2,543,726	1,048,157	1,800,588	1,111,067	1,871,552	2,306,624	4,092,462	2,541,422	1,254,537	_	25,930,093
Classified Salaries	1,752,025	1,090,689	824,618	239,631	657,045	411,252	808,743	872,112	1,263,384	501,754	302,611	5,262,272	13,986,136
Benefits	2,414,813	1,320,524	1,281,168	490,357	977,217	550,427	1,039,913	1,283,464	2,118,633	1,146,792	492,848	1,679,631	14,795,787
Books and Supplies	518,468	439,848	241,914	102,241	221,728	158,459	184,343	358,272	366,258	406,513	244,500	157,681	3,400,226
Services and Operations	5,117,569	4,086,298	2,233,023	1,020,636	991,812	843,450	2,245,259	2,123,955	2,790,950	2,519,197	789,637	2,266,867	27,028,652
Depreciation / Cap Outlay	315,808	51,482	48,651	10,910	24,179	2,838	68,247	54,940	631,178	75,636	_	515	1,284,385
Other Outflows	15,000	-	-	-	-	-	722,290	_	293,654	3,180	108,000	15,000	1,157,124
Total Expenses	14,843,129	9,639,352	7,173,101	2,911,932	4,672,570	3,077,493	6,940,347	6,999,367	11,556,518	7,194,495	3,192,133	9,381,965	87,582,403
Net Revenue with One-time funds	271,283	(321,905)	(264,417)	(298,812)	68,115	20,664	(570,833)	(173,406)	(24,284)	152,416	(1,658,723)	(1,118,107)	(3,918,010
<u> </u>													
One-time Funds Included	\$1,982,008	\$1,029,435	\$512,166	\$316,792	\$1,027,244	\$413,462	\$601,640	\$425,918	\$895,274	\$1,056,923	\$83,300	\$291,379	\$8,635,541
Not Dovonuo wlaut Ono timo fur	v. (1 710 725)	(1 251 240)	(776 F92)	(615,604)	(050 120)	(202 709)	(1 172 472)	(500 224)	(010 EE9)	(904 507)	(1.742.022)	(1 400 496	112 552 551
Net Revenue w/out One-time fur	10 (1,/10,/25)	(1,351,340)	(776,583)	(615,604)	(959,129)	(392,798)	(1,172,473)	(599,324)	(919,558)	(904,507)	(1,742,023)	(1,409,486	(12,553,551

One-time funds improve the short-term financial picture, but reliance on them masks the fact that most schools' sites have a structural operating deficit.

2025-26 Year to Date Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Projected Avg. Daily Attendance	614.66	410.58	356.45	110.49	175.41	146.06	252.38	358.98	545.58	447.82	72.98		3,491
Revenue													-,
LCFF Entitlement	2,639,607	1,824,514	1,344,895	495,466	758,514	438,981	925,684	1,245,517	2,168,045	1,302,964	1,322,881	-	14,467,068
Federal Revenue	86,031	48,636	35,452	18,509	22,907	23,918	49,510	69,265	52,783	12,585	106,922	-	526,518
Other State Revenues	550,182	470,208	372,218	162,880	4,720,401	163,109	406,264	284,437	438,908	275,127	-	-	7,843,733
Other Local Revenues	119,141	6,896	23,203	55,168	8,791	42,432	82,334	114,222	49,230	51,125	1,233,423	2,568,330	4,354,293
Total Revenue	3,394,961	2,350,254	1,775,768	732,023	5,510,612	668,440	1,463,792	1,713,441	2,708,966	1,641,801	2,663,227	2,568,330	27,191,612
Expenses													
Certificated Salaries	1,383,301	699,184	642,676	308,175	509,542	280,425	545,264	618,526	1,138,076	728,963	326,885	4,236	7,185,252
Classified Salaries	547,206	351,172	249,736	80,828	200,470	128,729	256,828	285,511	434,168	135,747	295,120	2,115,642	5,081,157
Benefits	745,803	414,092	359,101	141,244	258,031	152,821	303,928	366,236	608,910	316,017	171,245	619,133	4,456,559
Books and Supplies	248,637	168,990	109,530	40,827	134,727	104,202	92,928	185,574	228,847	138,937	247,216	227,991	1,928,406
Services and Operations	1,305,755	1,162,899	698,166	337,558	236,716	291,586	711,464	659,394	760,273	655,685	496,312	836,521	8,152,329
Depreciation / Cap Outlay	116,255	1,589	3,899	487	1,139	360	14,433	2,629	152,102	20,226	-	129	313,248
Other Outflows	-	-	-	-	-	-	-	-	124,680	776	9,720	-	135,176
Total Expenses	4,346,956	2,797,927	2,063,107	909,119	1,340,624	958,124	1,924,844	2,117,869	3,447,056	1,996,349	1,546,498	3,803,653	27,252,127
		=											
Net Revenue	(951,995)	(447,674)	(287,340)	(177,096)	4,169,988	(289,683)	(461,052)	(404,428)	(738,090)	(354,549)	1,116,728	(1,235,323)	(60,515)
Fund Balance													
Beginning Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	-	709,937	60,879,675
Net Revenue	(951,995)	(447,674)	(287,340)	(177,096)	4,169,988	(289,683)	(461,052)	(404,428)	(738,090)	(354,549)	1,116,728	(1,235,323)	(60,515)
Current Net Asset Balance	11,417,608	5,345,335	2,791,826	884,742	18,231,955	2,276,019	2,986,178	7,001,721	7,868,801	1,423,634	1,116,728	(525,386)	60,819,160

Year To Date Actuals are helpful for monitoring expenditures, but less indicative for revenues, which often arrive months after they are earned.

BUDGET VS ACTUALS SPENDING BY CATEGORY

2025-26 Year to Date Expenses - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF
Expenses												
Certificated Salaries	29.37%	26.38%	25.27%	29.40%	28.30%	25.24%	29.13%	26.82%	27.81%	28.68%	26.06%	0.00%
Classified Salaries	31.23%	32.20%	30.29%	33.73%	30.51%	31.30%	31.76%	32.74%	34.37%	27.05%	97.52%	40.20%
Benefits	30.88%	31.36%	28.03%	28.80%	26.40%	27.76%	29.23%	28.53%	28.74%	27.56%	34.75%	36.86%
Books and Supplies	47.96%	38.42%	45.28%	39.93%	60.76%	65.76%	50.41%	51.80%	62.48%	34.18%	101.11%	144.59%
Services and Operations	25.52%	28.46%	31.27%	33.07%	23.87%	34.57%	31.69%	31.05%	27.24%	26.03%	62.85%	36.90%
Depreciation / Cap Outlay	36.81%	3.09%	8.01%	4.46%	4.71%	12.70%	21.15%	4.78%	24.10%	26.74%	0.00%	25.05%
Other Outflows	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42.46%	24.40%	9.00%	0.00%
Total Budget Spent	29%	29%	29%	31%	29%	31%	28%	30%	30%	28%	48%	41%

The school year has been one-third completed and most sites appear to be on track with spending on personnel expenditures with an average of 31.4% spent (cert, class & employee benefits).

Expenditures for books and supplies have been spent down by 49.7% on average excluding MSA-OC.

Expenditures for services and other operating have been spent down by 29.3% on average excluding MSA-OC.

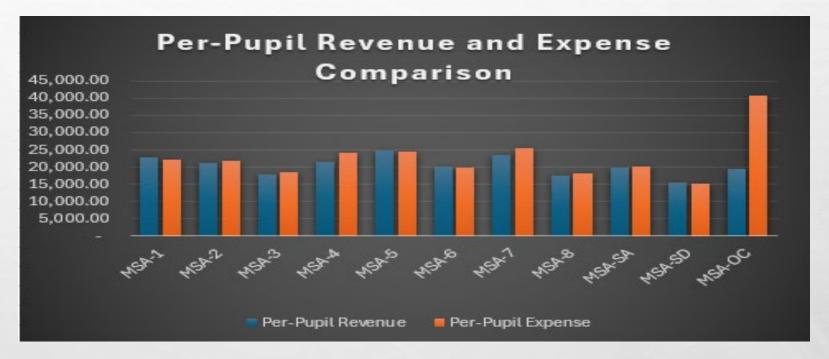
Year to date expenses for MSA-OC are higher due to start-up costs, and these will be reevaluated during the next budget cycle.

2025-26 Monthly Cash Flow (Actuals + Projections)

AULADO														
All MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	TOTAL							
BEGINNING CASH	23,710,601	23,965,894	21,914,803	21,892,177	23,928,303	21,023,047	20,476,436	21,439,554	20,418,730	20,282,493	22,441,549	21,982,623		
Revenue														
LCFF Entitlement	412,029	3,747,700	4,615,473	5,691,866	2,992,178	3,040,479	4,715,931	3,488,160	4,324,158	6,001,302	4,277,549	4,336,400	4,726,117	52,369,342
Federal Revenue	106,922	39,328	70,838	309,430	37,988	17,479	688,748	37,988	17,479	688,748	37,988	17,479	1,492,879	3,563,296
Other State Revenues	221,143	301,533	1,988,927	5,332,130	1,263,836	1,279,566	1,368,238	1,334,483	1,783,129	1,816,165	1,593,750	(2,847,687)	2,033,074	17,468,286
Other Local Revenues	320,287	1,147,593	724,526	2,161,887	837,721	837,840	837,840	837,840	837,840	837,840	837,840	837,840	(793,422)	10,263,469
Total Revenue	1,060,381	5,236,154	7,399,764	13,495,313	5,131,723	5,175,364	7,610,758	5,698,471	6,962,605	9,344,055	6,747,127	2,344,031	7,458,647	83,664,393
_														
Expenses	705 457													
Certificated Salaries	735,157	2,092,194	2,164,480	2,193,421	2,078,995	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	25,930,093
Classified Salaries	1,276,259	1,227,837	1,277,132	1,299,928	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	639,817	13,986,136
Benefits	465,284	1,209,767 612,941	1,328,445 591.544	1,453,062	1,163,532 160,745	1,163,532 154,825	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532 161,590	1,030,970	14,795,787
Books and Supplies	627,581		2,110,289	96,340	2,112,915	2,112,915	161,590 2,112,915	161,590	161,590 2,112,915	161,590 2,112,915	161,590 2,112,915	2,112,915	186,709	3,400,226 27,028,652
Services and Operations Depreciation / Cap Outlay	746,036	2,181,535 55.948	226.045	3,114,469 31,255	111.728	111.728	111,728	2,112,915 111,728	111.728	111.728	111,728	111.728	1,973,004 77,310	1,284,385
Other Outflows	-	,	′		,	,	,		,					
	26,539	13,668	81,613	13,356	113,341	113,341	113,341	113,341	113,341	113,074	113,074	113,074	116,018	1,157,124
Total Expenses	3,876,857	7,393,890	7,779,549	8,201,832	6,774,402	6,772,718	6,779,483	6,779,483	6,779,483	6,779,216	6,779,216	6,779,216	6,107,059	87,582,403
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	7,160,763	485,482	514,683	532,008	488,984	584,229	495,450	459,183	239,450	-	-	-		10,960,232
Fixed Assets - Acquisitions	(309,227)	(586,925)	116,745	(492,727)	111,728	111,728	111,728	111,728	111,728	111,728	111,728	111,728		(378,307)
Accounts Payable - Current Year	(854,578)	485,636	(1,133,869)	558,978	(278,425)	(98,647)	(530,568)	(98,647)	(459,393)	-	-	-		(2,409,515)
Other	(2,925,189)	(277,547)	859,601	(3,855,615)	(1,584,865)	453,434	55,233	(412,076)	(211,144)	(517,512)	(538,565)	3,993,866		(4,960,379)
Total Other Transactions	3,071,769	106,645	357,159	(3,257,356)	(1,262,578)	1,050,744	131,843	60,189	(319,359)	(405,784)	(426,837)	4,105,594		3,212,030
Total Change in Cash	255,293	(2,051,091)	(22,626)	2,036,126	(2,905,256)	(546,611)	963,118	(1,020,824)	(136,237)	2,159,055	(458,926)	(329,590)		(705,980)
ENDING CASH	23.965.894	21.914.803	21.892.177	23.928.303	21.023.047	20,476,436	21,439,554	20.418.730	20.282.493	22,441,549	21.982.623	21,653,033	<<< = 90 days cash	_
ENDING CASH	23,303,094	21,314,003	21,032,111	23,320,303	21,023,047	20,470,430	21,433,334	20,410,730	20,202,493	22,441,349	21,302,02.	21,033,033	= 90 days cash	

While deficit spending has reduced the DOCH, MPS schools still maintain 90 DOCH and meet existing bond covenant requirements for select schools.

PER-PUPIL FINANCIAL COMPARISON



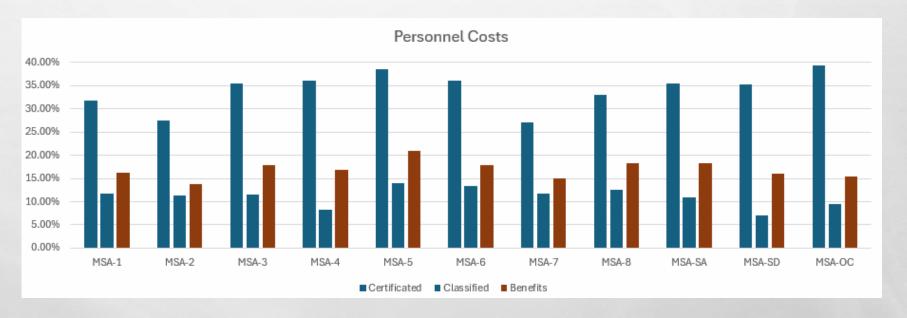
The average per pupil revenue MPS-wide is currently \$20,138 (includes one-time funds).

The average per pupil expense MPS-wide is currently \$20,449 (includes one-time funds).

*does not include MSA-OC

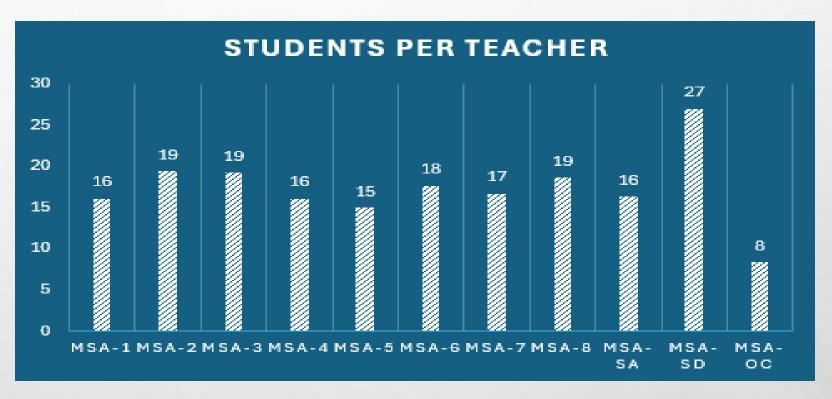
WHERE THE BUDGET GOES: MAJOR EXPENSE CATEGORIES

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC
Expenses											
Certificated Salaries	32%	27%	35%	36%	39%	36%	27%	33%	35%	35%	39%
Classified Salaries	12%	11%	11%	8%	14%	13%	12%	12%	11%	7%	9%
Benefits	16%	14%	18%	17%	21%	18%	15%	18%	18%	16%	15%
Books and Supplies	3%	5%	3%	4%	5%	5%	3%	5%	3%	6%	8%
Services and Operations	34%	42%	31%	35%	21%	27%	32%	30%	24%	35%	25%
Depreciation / Cap Outlay	2%	1%	1%	0%	1%	0%	1%	1%	5%	1%	0%
Other Outflows	0%	0%	0%	0%	0%	0%	10%	0%	3%	0%	3%
Total Expenses	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%



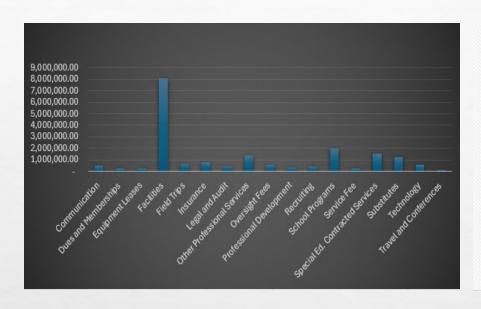
MPS spends on average 61.1% of total budgeted expenditures on Personnel costs.

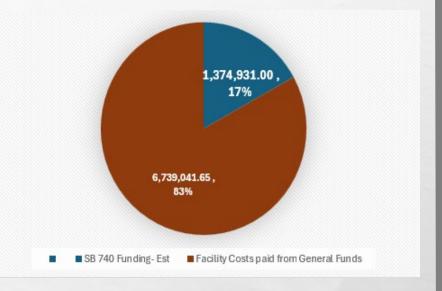
Students per Teacher by School



While the teacher-to-student ratio varies by site, MPS average is 18:1 across all sites excluding MSA-OC.

Facilities Costs: Largest Expense in Services and Operations





Facility costs represent the largest expense under Services and Operations. While SB 740 funding provides partial relief, it is only available to the following schools: MSA-1, 5, 7, and OC and covers about 17% of our total facility costs.

Facility Costs as % of Total Expenses- By Site

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC
Facility Costs (Rent, Utilities and Maintenance)	16%	18%	6%	11%	6%	6%	17%	8%	10%	11%	11%

We need to adjust MSA 7 to reflect interest expense

Magnolia I	Public Schools		
202	5 Bonds		
Debt Serv	vice Coverage		
	MSA-1	MSA-SA	MSA-SD
Net Income	\$271,283	(\$24,284)	\$152,416
Add Back: Depreciation	\$315,808	\$631,178	\$75,636
Add Back: Base Rent	\$1,843,253	\$293,654	\$541,258
Add Back: 50% of CMO Fee	\$553,116	\$553,116	\$382,714
Net Income Available For Debt Service	\$2,983,460	\$1,453,664	\$1,152,024
Debt Service/Base Rent	\$1,843,253	\$293,654	\$541,258
Debt Service Coverage	1.62	4.95	2.13
Limit	1.10	1.10	1.10
Compliance	Yes	Yes	Yes
Days Cash on Hand	124	63	80
Limit	45	45	45
Compliance	Yes	Yes	Yes

With First Interim Budget projections, MSA-1, SA, and SD are expected to meet the Debt Service Coverage requirements.



QUESTIONS & COMMENTS







2025-26 FIRST INTERIM BUDGET

DECEMBER 11,2025 BOARD MEETING



2025-26 July Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Enrollment	767	518	435	145	230	160	295	410	545	474	140		4,119
Attendance	708.63	483.09	399.46	132.54	211.62	151.47	274.50	379.17	515.46	449.07	131.60		3,836.61
ADA%	92.39%	93.26%	91.83%	91.41%	92.01%	94.67%	93.05%	92.48%	94.58%	94.74%	94.00%		93.14%
Revenue													
LCFF Entitlement	11,551,316	7,692,290	5,911,400	2,230,762	3,396,166	2,237,251	4,228,074	5,412,561	8,043,755	5,119,792	1,801,215	-	57,624,582
Federal Revenue	547,166	542,045	210,898	104,627	350,160	329,526	174,507	267,571	448,052	390,925	193,154	-	3,558,631
Other State Revenues	3,677,447	1,600,424	1,103,233	320,005	1,236,612	394,317	1,658,452	992,033	2,145,542	1,646,114	447,510	-	15,221,689
Other Local Revenues	326,980	191,000	33,952	143,444	32,597	121,138	280,822	336,461	323,052	120,000	-	9,259,766	11,169,212
Total Revenue	16,102,909	10,025,759	7,259,483	2,798,838	5,015,535	3,082,232	6,341,855	7,008,625	10,960,401	7,276,831	2,441,879	9,259,766	87,574,114
Expenses Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operations	5,099,574 1,993,022 2,585,723 564,360 5,211,857	2,736,232 1,220,124 1,388,103 492,265 4,099,631	2,686,150 829,292 1,369,947 223,173 2,048,465	1,123,904 246,745 466,228 86,502 840,151	1,780,414 687,409 915,149 250,931 988,222	1,097,888 435,755 488,139 126,965 893,749	1,842,596 933,343 1,016,413 140,000 2,298,796	2,372,082 928,855 1,253,434 282,881 2,091,013	3,568,808 1,442,069 1,894,902 347,258 2,806,163	2,519,931 533,121 1,055,623 406,513 2,414,335	1,226,368 230,729 370,237 247,500 1,010,673	5,290,495 1,602,939 175,681 2,039,727	26,053,947 14,770,961 14,406,839 3,344,030 26,742,780
Depreciation / Cap Outlay	257,444	51,482	48,651	10,910	24,179	2,838	68,247	54,940	631.178	49,553	1,010,073	515	1,199,938
Other Outflows	15,000	-	-	-		-	-	-	245,334	3,180	-	-	263,514
Total Expenses	15,726,980	9,987,838	7,205,678	2,774,440	4,646,305	3,045,334	6,299,396	6,983,206	10,935,712	6,982,258	3,085,507	9,109,358	86,782,011
Net Revenue	375,929	37,921	53.805	24,398	369,231	36.898	42,459	25,420	24.689	294,573	(643,628)	150.408	792,103
Net itevenue	373,323	37,321	33,003	24,330	303,231	30,030	42,433	25,420	24,003	234,373	(043,020)	130,400	7 32,103
Fund Balance													
Beginning Balance	11,927,885	5,842,324	3,037,983	1,135,067	7,756,807	2,668,012	3,386,285	7,681,061	9,476,180	2,238,384	-	674,161	55,824,149
Net Revenue	375,929	37,921	53,805	24,398	369,231	36,898	42,459	25,420	24,689	294,573	(643,628)	150,408	792,103
Projected Ending Balance	12,303,814	5,880,245	3,091,788	1,159,465	8,126,038	2,704,910	3,428,744	7,706,481	9,500,869	2,532,957	(643,628)	824,569	56,616,252
Ending Bal. as % of Exp.:	78.2%	58.9%	42.9%	41.8%	174.9%	88.8%	54.4%	110.4%	86.9%	36.3%	-20.9%	9.1%	65.2%

2025-26 First Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Enrollment	665	440	388	121	191	154	271	388	577	473	78		3,746
Attendance	614.66	410.58	356.45	110.49	175.41	146.06	252.38	358.98	545.58	447.82	72.98		3,491
ADA%	92.39%	93.26%	91.83%	91.41%	92.01%	94.67%	93.05%	92.48%	94.58%	94.74%	94.00%		93.20%
Revenue													
LCFF Entitlement	9,917,316	6,530,557	5,272,782	1,866,581	2,853,771	2,161,105	3,979,799	5,137,865	8,525,172	5,102,846	1,021,548	-	52,369,342
Federal Revenue	547,996	540,993	214,090	98,859	338,121	335,847	182,299	257,428	456,089	402,614	188,960	-	3,563,296
Other State Revenues	4,241,555	2,084,897	1,387,859	514,631	1,516,195	455,641	1,910,986	1,084,247	2,349,301	1,721,451	201,523	-	17,468,286
Other Local Revenues	407,545	161,000	33,952	133,049	32,597	145,564	296,430	346,422	201,673	120,000	121,379	8,263,858	10,263,469
Total Revenue	15,114,412	9,317,447	6,908,683	2,613,120	4,740,684	3,098,157	6,369,514	6,825,962	11,532,235	7,346,911	1,533,410	8,263,858	83,664,393
Expenses													1
Certificated Salaries	4,709,446	2,650,512	2,543,726	1,048,157	1,800,588	1,111,067	1,871,552	2,306,624	4,092,462	2,541,422	1,254,537	-	25,930,093
Classified Salaries	1,752,025	1,090,689	824,618	239,631	657,045	411,252	808,743	872,112	1,263,384	501,754	302,611	5,262,272	13,986,136
Benefits	2,414,813	1,320,524	1,281,168	490,357	977,217	550,427	1,039,913	1,283,464	2,118,633	1,146,792	492,848	1,679,631	14,795,787
Books and Supplies	518,468	439,848	241,914	102,241	221,728	158,459	184,343	358,272	366,258	406,513	244,500	157,681	3,400,226
Services and Operations	5,117,569	4,086,298	2,233,023	1,020,636	991,812	843,450	2,245,259	2,123,955	2,790,950	2,519,197	789,637	2,266,867	27,028,652
Depreciation / Cap Outlay	315,808	51,482	48,651	10,910	24,179	2,838	68,247	54,940	631,178	75,636	-	515	1,284,385
Other Outflows	15,000	-	-	-	-	-	722,290	-	293,654	3,180	108,000	15,000	1,157,124
Total Expenses	14,843,129	9,639,352	7,173,101	2,911,932	4,672,570	3,077,493	6,940,347	6,999,367	11,556,518	7,194,495	3,192,133	9,381,965	87,582,403
Net Revenue	271,283	(321,905)	(264,417)	(298,812)	68,115	20,664	(570,833)	(173,406)	(24,284)	152,416	(1,658,723)	(1,118,107)	(3,918,010)
Fund Balance													
Beginning Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	-	709,937	60,879,675
Net Revenue	271,283	(321,905)	(264,417)	(298,812)	68,115	20,664	(570,833)	(173,406)	(24,284)	152,416	(1,658,723)	(1,118,107)	(3,918,010)
Projected Ending Balance	12,640,886	5,471,104	2,814,749	763,026	14,130,082	2,586,366	2,876,397	7,232,743	8,582,607	1,930,599	(1,658,723)	(408,170)	56,961,665
Ending Bal. as % of Exp.:	85.2%	56.8%	39.2%	26.2%	302.4%	84.0%	41.4%	103.3%	74.3%	26.8%	-52.0%	-4.4%	65.0%



2025-26 Year to Date Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MSA-OC	MERF	TOTAL
Projected Avg. Daily Attendance	614.66	410.58	356.45	110.49	175.41	146.06	252.38	358.98	545.58	447.82	72.98		3,418
Revenue													·
LCFF Entitlement	2,639,607	1,824,514	1,344,895	495,466	758,514	438,981	925,684	1,245,517	2,168,045	1,302,964	1,322,881	-	14,467,068
Federal Revenue	86,031	48,636	35,452	18,509	22,907	23,918	49,510	69,265	52,783	12,585	106,922	-	526,518
Other State Revenues	550,182	470,208	372,218	162,880	4,720,401	163,109	406,264	284,437	438,908	275,127	-	-	7,843,733
Other Local Revenues	119,141	6,896	23,203	55,168	8,791	42,432	82,334	114,222	49,230	51,125	1,233,423	2,568,330	4,354,293
Total Revenue	3,394,961	2,350,254	1,775,768	732,023	5,510,612	668,440	1,463,792	1,713,441	2,708,966	1,641,801	2,663,227	2,568,330	27,191,612
Expenses													
Certificated Salaries	1,383,301	699,184	642,676	308,175	509,542	280,425	545,264	618,526	1,138,076	728,963	326,885	4,236	7,185,252
Classified Salaries	547,206	351,172	249,736	80,828	200,470	128,729	256,828	285,511	434,168	135,747	295,120	2,115,642	5,081,157
Benefits	745,803	414,092	359,101	141,244	258,031	152,821	303,928	366,236	608,910	316,017	171,245	619,133	4,456,559
Books and Supplies	248,637	168,990	109,530	40,827	134,727	104,202	92,928	185,574	228,847	138,937	247,216	227,991	1,928,406
Services and Operations	1,305,755	1,162,899	698,166	337,558	236,716	291,586	711,464	659,394	760,273	655,685	496,312	836,521	8,152,329
Depreciation / Cap Outlay	116,255	1,589	3,899	487	1,139	360	14,433	2,629	152,102	20,226	-	129	313,248
Other Outflows	-	-	-	-	-	-	-	-	124,680	776	9,720	-	135,176
Total Expenses	4,346,956	2,797,927	2,063,107	909,119	1,340,624	958,124	1,924,844	2,117,869	3,447,056	1,996,349	1,546,498	3,803,653	27,252,127
Net Revenue	(951,995)	(447,674)	(287,340)	(177,096)	4,169,988	(289,683)	(461,052)	(404,428)	(738,090)	(354,549)	1,116,728	(1,235,323)	(60,515)
Fund Balance													
Beginning Balance	12,369,603	5,793,009	3,079,166	1,061,838	14,061,967	2,565,702	3,447,230	7,406,149	8,606,891	1,778,183	-	709,937	60,879,675
Net Revenue	(951,995)	(447,674)	(287,340)	(177,096)	4,169,988	(289,683)	(461,052)	(404,428)	(738,090)	(354,549)	1,116,728	(1,235,323)	(60,515)
Current Net Asset Balance	11,417,608	5,345,335	2,791,826	884,742	18,231,955	2,276,019	2,986,178	7,001,721	7,868,801	1,423,634	1,116,728	(525,386)	60,819,160



2025-26 First Interim Budget			Annual Budge	et
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:		3,837	3,491	(345)
SUMMARY				
Revenue				
LCFF Entitlement	14,467,068	57,624,582	52,369,342	(5,255,240)
Federal Revenue	526,518	3,558,631	3,563,296	4,665
Other State Revenues	7,843,733	15,221,689	17,468,286	2,246,597
Other Local Revenues	4,354,293	11,169,212	10,263,469	(905,743)
Total Revenue	27,191,612	87,574,114	83,664,393	(3,909,721)
Expenditures				
Certificated Salaries	7,185,252	26,053,947	25,930,093	(123,854)
Classified Salaries	5,081,157	14,770,961	13,986,136	(784,825)
Benefits	4,456,559	14,406,839	14,795,787	388,947
Books and Supplies	1,928,406	3,344,030	3,400,226	56,196
Services and Operating Exp.	8,152,329	26,742,780	27,028,652	285,872
Depreciation & Cap Outlay	313,248	1,199,938	1,284,385	84,447
Other Outflows	135,176	263,514	1,157,124	893,610
Total Expenditures	27,252,127	86,782,011	87,582,403	800,392
Net Revenues	(60,515)	792,103	(3,918,010)	(4,710,113)
	(00,010)	732,100	(0,010,010)	(4,710,710)
Fund Balance Beginning Balance (Unaud.)			60,879,675	
Net Revenues			(3,918,010)	
Ending Fund Balance			56,961,665	
Components of Fund Bal.			,,	
Available For Econ. Uncert.			21,541,997	24.6% of Exp
Restricted Balances (Est.)			2,900,973	· ·
Net Fixed Assets			32,518,696	•
Ending Fund Balance			56,961,665	65.0% of Exp

	6 First Interim Budget			Annual Budge	et
CON	ISOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL				
LCFF E	ntitlement				
8011	State Aid	7,863,507	35,554,793	30,979,980	(4,574,813)
8012	EPA Entitlement	1,783,522	6,120,655	6,676,506	555,851
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	4,820,039	15,949,134	14,712,856	(1,236,278)
	SUBTOTAL - LCFF Entitlement	14,467,068	57,624,582	52,369,342	(5,255,240)
Federal	Revenue				
8181	SpEd - Revenue	_	412,015	437,490	25,475
8220	SchLunchFederal	_	- 1	-	
8285	SpEd - Revenue	74,286	219,746	223,772	4,026
8290	All Other Federal Revenue	452,232	2,926,870	2,902,034	(24,836)
8295	Federal Revenue PY Adj	-	-,,	-,,	-
	SUBTOTAL - Federal Revenue	526,518	3,558,631	3,563,296	4,665
011 0	4.4. B				
	tate Revenue	704 222	0.550.440	0.007.000	FF 400
8311 8520	SpEd Revenue	704,332	2,552,418	2,607,900	55,482
8550	SchoolNutrState MandCatRaimhura	-	100 207	114 006	- - 700
8560	MandCstReimburs	-	108,207	114,006	5,799
8590	StateLotteryRev AllOthStateRev	7 120 401	1,051,176	992,263	(58,913)
8595	State Rev PY Adj	7,139,401	11,509,888	13,754,117	2,244,229
0090	SUBTOTAL - Other State Revenue	7,843,733	15,221,689	17,468,286	2,246,597
		, ,	, ,	• •	, ,
Local R					
8600	Other Local Rev	-	-	302,000	302,000
8634	StudentLunchFee	-	2,000	2,000	-
8650	Leases &Rentals	-	-	-	-
8660	Interest	23,850	12,000	12,000	-
8662	Summer School	-	-	-	- (400.004)
8677	SpEd Revenue	267,417	966,423	805,529	(160,894)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	- 000 744	- 4 400 004	4 400 004	-
8701	CMO Fee - MSA-1	368,744	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	368,744	1,106,231	1,106,231	-
	CMO Fee - MSA-3	265,034 57,616	795,103	795,103	-
8703		01.0.10	172,849	172,849	-
8704	CMO Fee - MSA 5		207 449	207 440	
8704 8705	CMO Fee - MSA-5	69,139	207,418	207,418	-
8704 8705 8706	CMO Fee - MSA-5 CMO Fee - MSA-6	69,139 57,616	172,849	172,849	-
8704 8705 8706 8707	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7	69,139 57,616 184,372	172,849 553,115	172,849 553,115	-
8704 8705 8706 8707 8708	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8	69,139 57,616 184,372 265,034	172,849 553,115 795,103	172,849 553,115 795,103	- - -
8704 8705 8706 8707 8708 8709	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA	69,139 57,616 184,372 265,034 368,744	172,849 553,115 795,103 1,106,232	172,849 553,115 795,103 1,106,232	- - - - 316 021
8704 8705 8706 8707 8708 8709 8712	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD	69,139 57,616 184,372 265,034 368,744 149,802	172,849 553,115 795,103 1,106,232 449,406	172,849 553,115 795,103	- - - - 316,021 (611,929)
8704 8705 8706 8707 8708 8709 8712 8713	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD CMO Fee - MSA-OC	69,139 57,616 184,372 265,034 368,744 149,802 203,976	172,849 553,115 795,103 1,106,232 449,406 611,929	172,849 553,115 795,103 1,106,232 765,427	(611,929)
8704 8705 8706 8707 8708 8709 8712 8713 8699	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD CMO Fee - MSA-OC Other Revenue	69,139 57,616 184,372 265,034 368,744 149,802	172,849 553,115 795,103 1,106,232 449,406	172,849 553,115 795,103 1,106,232	
8704 8705 8706 8707 8708 8709 8712 8713 8699 8980	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD CMO Fee - MSA-OC Other Revenue Misc Revenue (Suspense 2)	69,139 57,616 184,372 265,034 368,744 149,802 203,976 1,525,044	172,849 553,115 795,103 1,106,232 449,406 611,929	172,849 553,115 795,103 1,106,232 765,427	(611,929)
8704 8705 8706 8707 8708 8709 8712 8713 8699	CMO Fee - MSA-5 CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD CMO Fee - MSA-OC Other Revenue	69,139 57,616 184,372 265,034 368,744 149,802 203,976	172,849 553,115 795,103 1,106,232 449,406 611,929	172,849 553,115 795,103 1,106,232 765,427	(611,929)

2025-2	6 First Interim Budget			Annual Budge	et
CON	ISOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrai	sing & Grants				
8802	Donations - Private	1,750	7,500	7,500	-
8803	Fundraising	81,393	263,015	263,015	-
	SUBTOTAL - Fundraising & Grants	83,143	270,515	270,515	-
TOTAL	REVENUE	27,191,612	87,574,114	83,664,393	(3,909,721)
			3,,01,,111	63,004,333	(0,000,121)
	NSES DETAIL				
	ated Salaries				
1100	TeacherSalaries	5,041,167	18,949,103	17,997,197	(951,906)
1200	Cert Aid	596,631	2,427,444	2,994,353	566,909
1300	Cert Adminis	1,547,454	4,677,400	4,938,543	261,143
	SUBTOTAL - Certificated Salaries	7,185,252	26,053,947	25,930,093	(123,854)
Classifi	ed Salaries				
2100	Instructional Aides	562,667	2,229,941	1,767,649	(462,292)
2200	Classified Support	1,479,925	4,108,725	3,778,876	(329,849)
2300	Classified Admin	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	3,776,670	(0_0,0.0)
2400	Clerical & Tech	3,026,290	8,330,141		58,170
2900				8,388,311	
2900	OtherClassStaff	12,275	102,153	51,300	(50,853)
	SUBTOTAL - Classified Salaries	5,081,157	14,770,961	13,986,136	(784,825)
Employ	ee Benefits				
3101	STRS-Certified	1,329,296	4,091,269	3,882,998	(208,271)
3102	STRS-Classified	279,259	1,270,056	1,527,110	257,054
3201	PERS-Cert	30,720	937,474	987,858	50,383
3202	PERS-Classified	620,973	1,017,069	656,530	(360,539)
3301	OASDI/Med-Cert	116,236	595,488	592,334	(3,154)
3302	OASDI/Med-Class	295,824	580,217	514,244	(65,973)
3401	HithWelfareCert	1,514,357	5,334,847	6,037,790	702,943
3402	HithWelfareCert	-	-	20,977	20,977
3501	UI-Certificated	13,019	176,333	171,040	(5,294)
3502	UI-Classified	2,771	-	521	521
3601	WorkersCmp-Cert	177,853	235,800	152,485	(83,316)
3602	WorkersCmp-Class	-	-	83,316	83,316
3701	Other Retirement-Cert	-	40 554	40.404	
3901	OthBenes-Class	76 246	12,554	13,121	567
3902 3990	OthBenes-Class PY Benefit Adjustments	76,246	155,733	155,465	(267)
999U	SUBTOTAL - Employee Benefits	4,456,559	14,406,839	14 705 707	388,947
	SUDTUTAL - Employee Benefits	4,456,559	14,406,839	14,795,787	388,947

2025-2	6 First Interim Budget			Annual Budge	et
CON	NSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books	& Supplies				
4100	Text&CoreCurric	444 255	440.002	E69 262	140 070
4200		411,355	419,992	568,262	148,270
	BooksOthRefMats	7,261	224,505	94,205	(130,300)
4300	Ins Mats & Sups 2	2,937	55,738	63,738	8,000
4310	Ins Mats & Sups	30,778	140,028	143,028	3,000
4315	OthrSupplies	11,616	38,527	56,227	17,700
4316	PBIS Prizes	1,578	- 004 000		45 400
4320	Office Supplies	69,542	221,223	236,625	15,402
4325	ProfDevMat&Sups	676	5,317	5,317	
4326	Arts&MusicSupps	4,655	83,156	90,156	7,000
4330	Staff Meals & Events	3,173	12,949	12,949	-
4335	PE Supplies	6,500	68,612	51,899	(16,713)
4340	Educat Software	315,868	499,788	440,563	(59,225)
4345	NonInstStdntSup	69,848	319,850	357,370	37,520
4346	TeacherSupplies	19,725	51,049	48,651	(2,398)
4350	Cust. Supplies	49,720	128,864	140,280	11,416
4351	Yearbook	1,477	5,218	5,218	-
4380	Marketing Materials	24,735	-	-	-
4382	Staff Gear	9,110	-	-	-
4390	Uniforms	189,705	190,511	227,369	36,858
4400	NonCapEquip-Gen	20,687	80,609	71,469	(9,140)
4410	ClssrmFrnEqp<5k	-	122,559	21,458	(101,101)
4430	OffceFurnEqp<5k	139,729	97,762	95,135	(2,627)
4440	Computers <\$5k	107,480	262,319	316,319	54,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	29,358	7,574	(21,784)
4480	FixedAssets Suspense-Equipment	-	-	-	
4710	Food	10,923	91,618	46,333	(45,285)
4720	Food:Other Food	88,426	193,478	300,081	106,603
4990	Prior Year Adj (Mat'ls)	-		-	-
4999	Misc Expenditure (Suspense)	330,901	1,000	_	(1,000)
	, , ,	1,928,406	3,344,030	3,400,226	56,196
	SUBTOTAL - Books and Supplies	1,928,406	3,344,030	3,400,226	56,196

2025-2	6 First Interim Budget			Annual Budge	et
CON	ISOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Service	s & Other Operating Expenses				
5101	CMO Fees	2,358,822	6,464,537	6,780,558	316,021
5200	Travel	1,424	5,120	5,120	310,021
5205	Conference Fees	149	29,788	29,788	
5210	MilesParkTolls	13,600	53,681	37,681	(16,000)
5215	TravConferences	13,000	55,001	37,001	(10,000)
5220	TraLodging	11,846	84,744	82,744	(2,000)
5300	DuesMemberships	171,629	251,650	251,650	(2,000)
5450	Other Insurance	447,657	729,924	792,924	63,000
5500	OpsHousekeeping	259,494	653,187	697,820	44,633
5510	Gas & Electric	317,412	637,774	832,542	194,768
5610	Rent & Leases	1,138,889	4,547,453	4,693,930	146,477
5611	Rent & Leases Interest	553,706	2,374,964	1,588,435	(786,529)
5620	EquipmentLeases	74,324	283,928	292,870	8,942
5621	EquipmentLeases EquipmentLeases- Interest	74,324	203,920	5,250	5,250
5630	Reps&MaintBldng	52,014	344,718	301,591	(43,127)
5800	ProfessServices	465,878	1,566,262	1,396,847	(169,415)
5810	Legal	45,086	226,085	285,135	59,050
5813	SchPrgAftSchool	424,805	1,072,491	1,586,815	514,324
5814	SchPrgAcadComps	4,495	15,273	26,273	11,000
5819	SchlProgs-Other	25,776	941,851	403,544	(538,307)
5820	Audit & CPA	2,083	124,719	124,719	(330,307)
5825	DMSBusinessSvcs	135,233	692,000	692,000	
5835	Field Trips	2,507	270,761	255,270	(15,491)
5836	FieldTrip Trans	97,614	341,644	402,644	61,000
5840	MarkngStdtRecrt	136,885	421,898	397,688	(24,210)
5850	Oversight Fees	42,520	568,128	547,110	(21,018)
5857	Payroll Fees	101,193	234,635	252,229	17,594
5860	Service Fees	8,169	54,025	54,025	17,534
5861	Prior Year Services	0,109	34,023	34,023	_
5863	Prof Developmnt	81,906	217,978	211,496	(6,482)
5864	Prof Develophinit Prof Dev-Other	41,196	169,457	153,233	(16,224)
5865	Prof Dev - LLM	71,130	103,437	100,200	(10,224)
5869	SpEd Ctrct Inst	357,575	1,408,754	1,343,289	(65,465)
5870	Livescan	4,582	11,571	16,522	4,951
5872	SPED Fees (incl Encroachment)	88,803	185,050	189,050	4,000
5875	Staff Recruiting	107	15,532	15,532	7,000
5884	Substitutes	299,014	815,795	1,215,430	399,635
5890	OthSvcsNon-Inst	5,000	010,790	1,210,400	
5900	Communications	25,453	57,905	57,905	
5910	Communications 2	1,830	37,303	37,303	
5920	TelecomInternet	46,097	304,131	388,551	84,420
5930	PostageDelivery	19,035	65,480	65,480	04,420
5930 5940	Technology	288,522	499,888	554,962	55,074
59 4 0 5990	Prior Year Adj (Services)	200,022	499,000	334,902	55,074
Jago	- '	(n 0.450.200	26 742 700	27.020.052	205 070
	SUBTOTAL - Services & Other Operating Ex	κp. 8,152,329	26,742,780	27,028,652	285,872

2025-2	26 First Interim Budget			Annual Budge	et
COI	NSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
-	Outlay & Depreciation				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400 6900	EquipFixed	242 240	1 100 039	1 204 205	- 04 447
6900	Depreciation	313,248	1,199,938	1,284,385	84,447
	SUBTOTAL - Capital Outlay & Depreciation	313,248	1,199,938	1,284,385	84,447
Other (Outflows				
7299	Other Outgo (not incl. SPED Encroachment)	_	-	-	_
7310	Indirect Costs	9,720	-	-	-
7438	InterestExpense	125,456	263,514	1,157,124	893,610
	SUBTOTAL - Other Outflows	135,176	263,514	1,157,124	893,610
TOTAL	EXPENSES	27,252,127	86,782,011	87,582,403	800,392
				DEL	TA MANAGED SOLUTIONS

				2025	5-26 Month	ly Cash Flo	w (Actuals -	+ Projectio	ns)					
AII MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	23,710,601	23,965,894	21,914,803	21,892,177	23,928,303	21,023,047	20,476,436	21,439,554	20,418,730	20,282,493	22,441,549	21,982,623		
Revenue														
LCFF Entitlement	412,029	3,747,700	4,615,473	5,691,866	2,992,178	3,040,479	4,715,931	3,488,160	4,324,158	6,001,302	4,277,549	4,336,400	4,726,117	52,369,34
Federal Revenue	106,922	39,328	70,838	309,430	37,988	17,479	688,748	37,988	17,479	688,748	37,988	17,479	1,492,879	3,563,29
Other State Revenues	221,143	301,533	1,988,927	5,332,130	1,263,836	1,279,566	1,368,238	1,334,483	1,783,129	1,816,165	1,593,750	(2,847,687)	2,033,074	17,468,28
Other Local Revenues	320,287	1,147,593	724,526	2,161,887	837,721	837,840	837,840	837,840	837,840	837,840	837,840	837,840	(793,422)	10,263,46
Total Revenue	1,060,381	5,236,154	7,399,764	13,495,313	5,131,723	5,175,364	7,610,758	5,698,471	6,962,605	9,344,055	6,747,127	2,344,031	7,458,647	83,664,39
Expenses														
Certificated Salaries	735,157	2,092,194	2,164,480	2,193,421	2,078,995	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	2,083,231	25.930.09
Classified Salaries	1,276,259	1,227,837	1,277,132	1,299,928	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	1,033,145	639,817	13,986,13
Benefits	465,284	1,209,767	1,328,445	1,453,062	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532	1,163,532	1,030,970	14,795,78
Books and Supplies	627,581	612,941	591.544	96,340	160,745	154,825	161,590	161,590	161,590	161,590	161,590	161,590	186,709	3,400,22
Services and Operations	746,036	2,181,535	2,110,289	3,114,469	2,112,915	2,112,915	2,112,915	2,112,915	2,112,915	2,112,915	2,112,915	2,112,915	1,973,004	27,028,65
Depreciation / Cap Outlay	-	55,948	226,045	31,255	111,728	111,728	111,728	111,728	111,728	111,728	111,728	111,728	77,310	1,284,38
Other Outflows	26,539	13,668	81,613	13,356	113,341	113,341	113,341	113,341	113,341	113,074	113,074	113,074	116,018	1,157,12
Total Expenses	3,876,857	7,393,890	7,779,549	8,201,832	6,774,402	6,772,718	6,779,483	6,779,483	6,779,483	6,779,216	6,779,216	6,779,216	6,107,059	87,582,40
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	7,160,763	485,482	514,683	532,008	488,984	584,229	495,450	459,183	239,450	-	-	-		10,960,23
Fixed Assets - Acquisitions	(309,227)	(586,925)		(492,727)	111,728	111,728	111,728	111,728	111,728	111,728	111,728	111,728		(378,30
Accounts Payable - Current Year	(854,578)	485,636	(1,133,869)	558,978	(278,425)	(98,647)	(530,568)	(98,647)	(459,393)					(2,409,51
Other	(2,925,189)	(277,547)		(3,855,615)	(1,584,865)	453,434	55,233	(412,076)	(211,144)	(517,512)	(538,565)	3,993,866		(4,960,37
Total Other Transactions	3,071,769	106,645	357,159	(3,257,356)	(1,262,578)	1,050,744	131,843	60,189	(319,359)	(405,784)	(426,837)	4,105,594		3,212,03
Total Change in Cash	255,293	(2,051,091)	(22,626)	2,036,126	(2,905,256)	(546,611)	963,118	(1,020,824)	(136,237)	2,159,055	(458,926)	(329,590)		(705,98
ENDING CASH	23,965,894	21.914.803	21.892.177	23.928.303	21.023.047	20,476,436	21.439.554	20.418.730	20.282.493	22.441.549	21,982,623	21,653,033	<<< = 90 davs cash	
		,,	,,				_1,100,004			, ,	,,	,,	1	
							■ END	ING CASH						
25,000,000														
24,000,000														
22,000,000														
21,000,000														
20,000,000														
19,000,000														
25,000,000														

Dec

Jan

Feb

Mar

Apr

May

Jun

Jul

Sep

Aug

Oct

Nov

2025-26 First Interim Budget						Annual Budget		
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						709	615	(94)
SUMMARY								
Revenue								
LCFF Entitlement	-	831,651	542,683	1,265,273	2,639,607	11,551,316	9,917,316	(1,634,000
Federal Revenue	-	-	-	86,031	86,031	547,166	547,996	830
Other State Revenues	31,327	57,239	353,401	108,215	550,182	3,677,447	4,241,555	564,108
Other Local Revenues	187	56,268	25,165	37,521	119,141	326,980	407,545	80,565
Total Revenue	31,514	945,158	921,249	1,497,040	3,394,961	16,102,909	15,114,412	(988,497
Expenditures								
Certificated Salaries	132.459	409.670	413,934	427,238	1,383,301	5.099.574	4,709,446	(390,128
Classified Salaries	98,487	136,738	150,909	161,071	547,206	1,993,022	1,752,025	(240,997
Benefits	60,035	204,589	227,377	253,802	745,803	2,585,723	2,414,813	(170,910
Books and Supplies	99,136	112,575	95,838	(58,912)	· · · · · · · · · · · · · · · · · · ·	564,360	518,468	(45,891
Services and Operating Exp.	68,955	382,430	373,866	480,505	1,305,755	5,211,857	5,117,569	(94,288
Depreciation & Cap Outlay	-	52,635	34,022	29,598	116,255	257.444	315,808	58,364
Other Outflows	_	-				15,000	15,000	-
Total Expenditures	459,071	1,298,636	1,295,947	1,293,302	4,346,956	15,726,980	14,843,129	(883,851
N-4 D					(054.005)	275 200	074 000	(40.4.0.40
Net Revenues					(951,995)	375,929	271,283	(104,646
Fund Balance								
Beginning Balance (Unaud.)							12,369,603	
Net Revenues							271,283	
Ending Fund Balance							12,640,886	
Commonante of Fund Bol								
Components of Fund Bal. Available For Econ. Uncert.							2 206 052	
							2,206,953	
Restricted Balances (Est.) Net Fixed Assets							1,682,090	
Net Fixed Assets Ending Fund Balance							8,751,842 12,640,886	

2025-26	First Interim Budget						Annual Budget		
MSA	\ 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL	•							
LCFF Er	ntitlement								
8011	State Aid	-	311,508	311,508	560,714	1,183,730	7,022,503	5,624,328	(1,398,175
8012	EPA Entitlement	-	-	-	473,384	473,384	1,581,047	1,699,467	118,420
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		520,143	231,175	231,175	982,493	2,947,766	2,593,521	(354,245
	SUBTOTAL - LCFF Entitlement		831,651	542,683	1,265,273	2,639,607	11,551,316	9,917,316	(1,634,000
Federal	Revenue								
8181	SpEd - Revenue	_	_	_	_	_	105,251	113,305	8,054
8220	SchLunchFederal	_	_	_	_	_		-	-
8285	SpEd - Revenue	_	_	_	_	_	_		_
8290	All Other Federal Revenue	_		_	86,031	86,031	441,915	434,691	(7,224
8295	Federal Revenue PY Adj	_	_	_	-	-			(, ,
0200	SUBTOTAL - Federal Revenue	_	-	-	86,031	86,031	547,166	547,996	830
	tate Revenue	0.4.00=	00.474	== ===	======				
8311	SpEd Revenue	31,327	32,471	58,633	58,633	181,064	603,157	609,519	6,362
8520	SchoolNutrState	-	-	-	-	-			
8550	MandCstReimburs	-	-	-	-	-	25,279	26,723	1,444
8560	StateLotteryRev	-	-	-	-	-	197,685	174,621	(23,064
8590	AllOthStateRev	-	24,768	294,768	49,582	369,118	2,851,326	3,430,692	579,366
8595	State Rev PY Adj		-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	31,327	57,239	353,401	108,215	550,182	3,677,447	4,241,555	564,108
Local Re	evenue								
8600	Other Local Rev	-	-	-	-	-		242,000	242,000
8634	StudentLunchFee	-	-	-	-	-	_	_	-
8650	Leases &Rentals	-	-	-	-	_		_	-
8660	Interest	-	-	-	-	_		_	-
8682	Summer School	-	-	-	-	_		_	-
8677	SpEd Revenue	_	_	_	_	_	191,895	_	(191,895
8695	Prior Year Adj (Local2)	_	_	_	_	_	_	_	-
8698	OthRev-Suspense	_	_	_	_	_		_	_
8701	CMO Fee - MSA-1	_	_	_	_	_		_	_
8702	CMO Fee - MSA-2	_	_	_	_	_		_	_
8703	CMO Fee - MSA-3	_	_	_	_	_	_	_	_
8704	CMO Fee - MSA-4	_		_	_	_			_
8705	CMO Fee - MSA-5	_		_	_	_]		_
8706	CMO Fee - MSA-6	_	_	_	_	_]		_
8707	CMO Fee - MSA-7	_	_	_	_	_]		_
8708	CMO Fee - MSA-8		_	_	_]]		
8709	CMO Fee - MSA-SA	_	_	_	_	_]		_
8712	CMO Fee - MSA-SD	-	-	-	-]]		_
8713	CMO Fee - MSA-SD	-	-	-	-	·	·	-	-
8699	Other Revenue	107	- 55 944	21,773	32 040	110,751	126,379	156 920	30.460
8980	Misc Revenue (Suspense 2)	187	55,844	21,113	32,948	110,731	120,379	156,839	30,460
8999	* * *	-	423	232	-	656]	-	-
しつつづ	Misc Revenue (Suspense)	187	56,268	22,005	32,948	111,407	318,274	398,839	-

2025-26	First Interim Budget						Annual Budget		
MSA	.1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrais	sing & Grants								
8802	Donations - Private	_	_	_	_	_	_	_	_
8803	Fundraising	_	_	3,160	4,574	7,734	8,706	8,706	_
0000	SUBTOTAL - Fundraising & Grants			3,160	4,574	7,734	8,706	8,706	
	CODICIAL Tundralong & Granto			0,100	4,014	1,104	0,700	0,100	
TOTAL F	REVENUE	31,514	945,158	921,249	1,497,040	3,394,961	16,102,909	15,114,412	(988,497
EYDEN	ISES DETAIL								
	ided Salaries								
Certifica 1100	TeacherSalaries TeacherSalaries	47 164	205 076	212 022	224 240	000 449	3,839,956	2 464 076	(378,880
	Cert Aid	47,161	305,876	313,032	324,349	990,418	· ' '	3,461,076	
1200		8,050	44,746	40,244	40,586	133,626	527,034	493,794	(33,240
1300	Cert Adminis	77,248	59,048	60,658	62,303	259,257	732,584	754,576	21,992
	SUBTOTAL - Certificated Salaries	132,459	409,670	413,934	427,238	1,383,301	5,099,574	4,709,446	(390,128
Classifie	ed Salaries								
2100	Instructional Aides	11,981	38,120	43,296	46,133	139,530	575,586	514,185	(61,400
2200	Classified Support	61,244	63,983	72,371	72,816	270,414	867,711	764,861	(102,849
2300	Classified Admin	_	_	_	_	_	_	_	_
2400	Clerical & Tech	25,262	34,635	35,241	42,123	137,261	496,339	472,978	(23,361
2900	OtherClassStaff	-	_	-	-	-	53,387	_	(53,387
	SUBTOTAL - Classified Salaries	98,487	136,738	150,909	161,071	547,206	1,993,022	1,752,025	(240,997
	no Domofita								
⊏ппріоує 3101	ee Benefits STRS-Certified	24,507	72,305	74,685	79,848	251,345	744,628	659,282	(85,345
3101	STRS-Classified	1,550	1,938	2,042	2,055	7,585	188,823	197,119	8,297
3201	PERS-Cert	1,330	3,961	3,888	(192)	7,658	227,462	216,792	(10,670
3202	PERS-Classified	20,773	32,311	36,234	36,581	125,898	156,536	99,892	(56,644
3301	OASDI/Med-Cert	1,920	6,848	6,900	7,313	22,981	123,336	113,998	(9,338
3302	OASDI/Med-Class	6,987	9,787	10,816	11,589	39,178	63,811	48,609	(15,202
3401	HlthWelfareCert	2,811	76,494	87,552	91,420	258,277	1,043,222	1,044,424	1,202
3402	HithWelfareClass	2,011	10,434		31,420	200,211	1,043,222	1,044,424	1,202
3501	Ul-Certificated	1,439	877	206	213	2,735	31,534	28,325	(3,209
3502	Ul-Classified	49	68	75	80	2,733	31,334	20,323	(0,208
3601	WorkersCmp-Cert	43	-	4,979	24,894	29,873	_	-	-
3602	WorkersCmp-Class	-	-	7,313	24,034	29,073	_		_
3701	Other Retirement-Cert	-	-	-	_	_	_		_
3901	OthBenes-Cert	-		-	_	_	1,378	1,151	(22
3902	OthBenes-Class	-		-	_	_	4,994	5,221	22
3990	PY Benefit Adjustments	-		-	_	_	4,994	5,221	_
JJ30	SUBTOTAL - Employee Benefits	60,035	204,589	227,377	253,802	745,803	2,585,723	2,414,813	(170,910

2025-26	First Interim Budget						Annual Budget		
MSA	1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies								
4100	Text&CoreCurric	_	20,544	4,322	2,315	27,181	40,000	55,000	15,000
4200	BooksOthRefMats		20,044	2,679	2,515	2,679	4,000	2,000	(2,000
4300	Ins Mats & Sups 2	-	-	898	99	997	6,000	6,000	(2,000
4300	Ins Mats & Sups 2	-	-	4,431	4,396	8,828	20,000	20,000	-
4315	OthrSupplies	1,086	- 118	555	4,390	1,758	15,000	10,000	(5,000
4316	PBIS Prizes	1,000	110	555	-	1,730	15,000	10,000	• • •
4310		2,521	- 701	4,395	2,822	10,438	20,000	20,000	-
4320 4325	Office Supplies ProfDevMat&Sups	2,521	701	4,395	2,022	10,436	20,000	20,000	-
4325	Arts&MusicSupps	-	-	2,480	-	2,480	5,000	5,000	-
4320 4330	Staff Meals & Events	-	2,100	2,460	-	2,460	5,000	5,000	-
4335 4335		-	2,100	-	-	2,100	15,000		/F 000
	PE Supplies	-	47.055	- 04 000	400		1	10,000	(5,000)
4340	Educat Software	5,900	17,255	34,022	400	57,577	100,000	70,222	(29,778)
4345	NonInstStdntSup	-	232	358	-	590	69,532	59,500	(10,032
4346	TeacherSupplies	-	537	1,279	657	2,472	5,273	5,273	-
4350	Cust. Supplies	39	2,927	213	17,184	20,363	42,182	42,182	-
4351	Yearbook	-	-	-	-	-	4,218	4,218	-
4380	Marketing Materials	-	19,183	-	-	19,183	-	-	-
4382	Staff Gear		-		-				
4390	Uniforms	23,147	-	23,147	-	46,295	40,000	66,300	26,300
4400	NonCapEquip-Gen	-	2,814	5,110	-	7,924	24,140	15,000	(9,140)
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	2,742	1,026	-	3,768	31,636	20,000	(11,636
4440	Computers <\$5k	-	756	351	-	1,107	50,000	59,000	9,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	10,545	-	(10,545
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	151	151	50,000	7,500	(42,500
4720	Food:Other Food	1,246	10,469	-	5,604	17,320	6,561	36,000	29,439
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	65,196	32,197	10,574	(92,539)	15,427	-	-	-
	SUBTOTAL - Books and Supplies	99,136	112,575	95,838	(58,912)	248,637	564,360	518,468	(45,891

2025-26	First Interim Budget						Annual Budget		
MSA	1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interin
Services	& Other Operating Expenses								
5101	CMO Fees	-	184,372	92,186	92,186	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	2,000	2,000	-
5210	MilesParkTolls	-	271	-	41	312	1,000	1,000	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	1,706	-	179	400	2,285	7,000	5,000	(2,000
5300	DuesMemberships	3,336	1,225	10,101	13,830	28,492	52,727	52,727	-
5450	Other Insurance	-	-	16,753	83,766	100,519	186,000	195,000	9,000
5500	OpsHousekeeping	460	8,125	15,421	24,758	48,764	250,000	250,000	-
5510	Gas & Electric	16,447	7,643	27,783	23,138	75,012	150,000	220,000	70,000
5610	Rent & Leases	-	5,994	5,994	7,118	19,105	928,782	1,372,916	444,134
5611	Rent & Leases- Interest	-	81,259	81,259	81,135	243,652	914,471	470,337	(444,134
5620	EquipmentLeases	1,002	10,415	7,320	14,708	33,444	94,909	94,909	-
5621	EquipmentLeases- Interest	_	_	_	_	_		3,000	3,000
5630	Reps&MaintBldng	_	10,180	_	2,759	12,939	150,000	100,000	(50,000
5800	ProfessServices	_	1,170	13,214	_	14,384	245,463	105,176	(140,288
5810	Legal	_	-	-	_	_	35,000	35,000	-
5813	SchPrgAftSchool	_	2,452	12,769	12,769	27,990	145,250	145,250	_
5814	SchPrgAcadComps	_	_, .0_	580	459	1,039	5,000	1,000	(4,000
5819	SchIProgs-Other	_	_	(674)		2,326	72,342	72,342	(1,000
5820	Audit & CPA		_	(074)	3,000	2,320	9,000	9,000	_
5825	DMSBusinessSvcs		_		_	_	9,000	9,000	_
5835	Field Trips	-	-	-	648	648	50,000	50,000	-
5836	FieldTrip Trans	1,490	2,090	1,380	040	4,960	50,000	50,000	-
5840	·	1,490	2,090	3,747	- - 000	9,670	50,000		(20.000
	MarkngStdtRecrt	-	-	3,747	5,923	9,670		30,000	(20,000
5850	Oversight Fees	4.505	- 0.000	0.440	0.404	44.007	114,994	114,994	-
5857	Payroll Fees	4,505	2,630	3,442	3,461	14,037	31,636	31,636	-
5860	Service Fees	-	-	-	-	-	16,873	16,873	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	22,479	335		22,814	35,000	35,000	-
5864	Prof Dev-Other	-	5,250	1,966	3,950	11,166	19,000	19,000	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	30,515	24,937	52,730	73,553	181,735	207,808	207,808	-
5870	Livescan	152	69	75	153	449	2,000	2,000	-
5872	SPED Fees (incl Encroachment)	-	1,145	2,060	2,060	5,265	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	5,134	4,832	24,764	34,730	161,356	161,356	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	-	4,946	-	4,946	10,545	10,545	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	2,424	2,770	491	516	6,202	10,000	50,000	40,000
5930	PostageDelivery	-	2,822	-	1,614	4,435	9,491	9,491	-
5940	Technology	6,917	-	14,979	3,796	25,691	87,978	87,978	-
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	68,955	382,430	373,866	480,505	1,305,755	5,211,857	5,117,569	(94,288

2025-26	First Interim Budget						Annual Budget		
MSA	. 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Canital (Outlay & Depreciation								
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_
6400	EquipFixed	_	_	_	_	_	_	_	_
6900	Depreciation	_	52,635	34,022	29,598	116,255	257,444	315,808	58,364
	SUBTOTAL - Capital Outlay & Depreciation		52,635	34,022	29,598	116,255	257,444	315,808	58,364
Other O	utflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	-	_	_	-	_	_	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	15,000	15,000	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	15,000	15,000	-
TOTAL E	EXPENSES	459,071	1,298,636	1,295,947	1,293,302	4,346,956	15,726,980	14,843,129	(883,851
								DELTA	MANAGED SOLUTION

2025-26 Monthly Cash Flow (Actuals + Projections) MSA-1 Jul Aug Oct Nov Dec Jan Feb Mar May Jun Accruals Sep Apr ACTUALS **ACTUALS ACTUALS** ACTUALS **BUDGET** BUDGET **BUDGET** BUDGET **BUDGET** BUDGET **BUDGET BUDGET BUDGET TOTAL** BEGINNING CASH 4,552,336 4,596,201 3,882,839 3,029,971 2,729,152 2,638,950 2,840,780 3,603,158 3,663,421 4,093,918 4,785,678 4,916,889 5,048,100 Revenue 831,651 542,683 1,265,273 544,646 544,646 1,018,030 544,646 774,608 1,247,992 774,608 774,608 1,053,923 9,917,316 LCFF Entitlement Federal Revenue 86,031 87,165 87,165 287,635 547,996 353,401 108,215 332,224 332,224 332,224 472,496 472,496 4,241,555 Other State Revenues 31,327 57,239 332,224 472,496 472,496 472,496 Other Local Revenues 407,545 187 56,268 25,165 37,521 32,045 32,045 32,045 32,045 32,045 32,045 32,045 32,045 32,045 **Total Revenue** 31,514 945,158 921,249 1,497,040 908,915 908,915 1,469,464 908,915 1,279,149 1,839,698 1,279,149 1,279,149 1,846,099 15,114,412 Expenses 132,459 409.670 413.934 369.572 369.572 369.572 369.572 369.572 4.709.446 427.238 369.572 369.572 369.572 369.572 Certificated Salaries 98,487 136,738 150,909 161,071 133,869 133,869 133,869 133,869 133.869 133.869 133,869 133.869 133,869 1.752.025 Classified Salaries Benefits 60,035 204,589 227,377 253,802 185,446 185,446 185,446 185,446 185,446 185,446 185,446 185,446 185,446 2,414,813 **Books and Supplies** 99,136 112,575 95,838 (58,912)29,981 29,981 29,981 29,981 29,981 29,981 29,981 29,981 29,981 518,468 Services and Operations 68,955 382,430 373,866 480,505 423,535 423,535 423,535 423,535 423,535 423,535 423,535 423,535 423,535 5,117,569 Depreciation / Cap Outlay 52,635 34,022 29,598 24,944 24,944 24,944 24,944 24,944 24,944 24,944 24,944 315,808 Other Outflows 1,250 1,250 1,250 1,250 1,250 1,250 1,250 1,250 5,000 15,000 **Total Expenses** 1,298,636 1,295,947 1,168,596 1,168,596 1,168,596 1,168,596 1,168,596 1,147,402 14,843,129 459,071 1,293,302 1,168,596 1,168,596 1,168,596 Other Transactions Affecting Cash Accounts Receivable - Current Year 1.663.547 73.982 106.470 239,450 239.450 239.450 239.450 239.450 3.041.248 23.096 34.716 24.944 24.944 24.944 24.944 24.944 24.944 (458.830) Fixed Assets - Acquisitions (288,080)(428, 115)24.944 24.944 Accounts Payable - Current Year (86,896)280,417 (440,474)45,613 (201,340)(286, 167) (60,792) (691,356) (94,914) 197,117 197.117 55,550 55,550 (4.286)(4,286)(4,286)(1,457,901) Other (817, 150)20,659 **Total Other Transactions** 471,422 (359,883)(478, 170)(504,558)169,480 461,511 461,511 319,944 319,944 20,659 20,659 923,177 43,864 (713,361) (852,869) (300,819) (90,201) 201,829 762,378 60,263 430,497 691,760 131,211 131,211 1,194,460 **Total Change in Cash ENDING CASH** 4,093,918 4,596,201 3,882,839 3,029,971 2,729,152 2,638,950 2,840,780 3,603,158 3,663,421 4,785,678 4,916,889 5,048,100 <<< = 124 days cash 6,000,000 ■ ENDING CASH 5,000,000 4,000,000 3,000,000 2,000,000

1,000,000

Jul

Aug

Sep

Oct

Nov

Dec

Jan

Feb

Mar

Apr

May

Jun

2025-26 First Interim Budget			Year to D	ate		Annual Budget		
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						483	411	(73)
SUMMARY								
Revenue								
LCFF Entitlement	-	577,953	375,741	870,820	1,824,514	7,692,290	6,530,557	
Federal Revenue	-	-	-	48,636	48,636	542,045	540,993	(1,052)
Other State Revenues	21,815	42,117	330,337	75,939	470,208	1,600,424	2,084,897	
Other Local Revenues	245	-	4,893	1,758	6,896	191,000	161,000	(30,000)
Total Revenue	22,060	620,070	710,971	997,153	2,350,254	10,025,759	9,317,447	(708,312)
Expenditures								
Certificated Salaries	65.785	202,927	212,390	218,081	699,184	2,736,232	2,650,512	(85,720)
Classified Salaries	72,749	90,382	92,640	95,402	351,172	1,220,124	1,090,689	(129,435)
Benefits	37,762	111,561	122,701	142,069	414,092	1,388,103	1,320,524	(67,580)
Books and Supplies	108,599	35,925	60,542	(36,076)	168,990	492,265	439,848	(52,417)
Services and Operating Exp.	127,417	349,479	295,620	390,385	1,162,899	4,099,631	4,086,298	(13,333)
Depreciation & Cap Outlay	-	795	397	397	1,589	51,482	51,482	-
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	412,311	791,068	784,291	810,257	2,797,927	9,987,838	9,639,352	(348,485)
Net Revenues					(447,674)	37,921	(321,905)	(359,827)
					()- /		(= ,==,	(===,= ,
Fund Balance								
Beginning Balance (Unaud.)							5,793,009	
Net Revenues							(321,905)	<u>)</u>
Ending Fund Balance							5,471,104	_
Components of Fund Bal.								
Available For Econ. Uncert.							3,086,282	
Restricted Balances (Est.)							534,203	
Net Fixed Assets							1,850,619	
Ending Fund Balance							5,471,104	

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	A 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL	•							
LCFF E	ntitlement								
8011	State Aid	-	213,971	213,971	385,147	813,089	4,628,831	3,688,147	(940,684)
8012	EPA Entitlement	-	-	-	323,903	323,903	1,053,896	1,109,993	56,097
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		363,982	161,770	161,770	687,522	2,009,563	1,732,417	
	SUBTOTAL - LCFF Entitlement		577,953	375,741	870,820	1,824,514	7,692,290	6,530,557	(1,161,733)
Foderal	Revenue								
8181	SpEd - Revenue		_	_	_	_	78,290	78,558	268
8220	SchLunchFederal	_	_	_	_	_	. 0,200		_
8285	SpEd - Revenue	_	_	_	_	_	_		_
8290	All Other Federal Revenue	_	_	_	48,636	48,636	463,755	462,435	(1,320)
8295	Federal Revenue PY Adj	_	_	_	-	-	-	_	(1,525)
	SUBTOTAL - Federal Revenue	-	-	-	48,636	48,636	542,045	540,993	(1,052)
	tate Revenue								
8311	SpEd Revenue	21,815	22,612	40,832	40.832	126,091	429,241	483,076	53,835
8520	SchoolNutrState	21,010	22,012	40,032	40,032	120,091	429,241	403,070	55,655
8550	MandCstReimburs	-	-	-	-	_	17,400	16,942	
8560	StateLotteryRev	_	-	-	-	_	137,412	116,642	, ,
8590	AllOthStateRev		19,505	289,505	35,107	344,117	1,016,371	1,468,237	
8595	State Rev PY Adj	_	-	200,000	-	-	1,010,071	1,100,207	-
	SUBTOTAL - Other State Revenue	21,815	42,117	330,337	75,939	470,208	1,600,424	2,084,897	484,473
 			<u> </u>						
Local R 8600	Other Local Rev								_
8713	CMO Fee - MSA-OC	-	-	-	-	-	_		-
8699	Other Revenue	245	-	- 1,241	-	1,486	161,000	131,000	(30,000)
8980	Misc Revenue (Suspense 2)	245	-	1,241	-	1,400	101,000	131,000	(30,000)
8999	Misc Revenue (Suspense)	-	-	-	-	_	_		-
0999	SUBTOTAL - Local Revenue	245		1,241		1,486	161,000	131,000	(30,000)

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	. 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrais	sing & Grants								
8802	Donations - Private	_	_	_	_	_	_	_	
8803	Fundraising			3,652	1,758	5,410	30,000	30,000	
0000	SUBTOTAL - Fundraising & Grants			3,652	1,758	5,410	30,000	30,000	-
	CODITINE Transferring & Cranto			0,002	1,100	0,410	00,000	00,000	
TOTAL I	REVENUE	22,060	620,070	710,971	997,153	2,350,254	10,025,759	9,317,447	(708,312)
EVDEN	ISES DETAIL								
	ided Salaries								
1100	TeacherSalaries	29,190	142.004	151.004	157 005	481,601	1 005 544	4 000 500	(193,042
1200	Cert Aid	29,190	143,081 22,880	151,994 22,880	157,335 22,880	68,640	1,995,544 260,700	1,802,502 363,102	102,402
1300		26 505							
1300	Cert Adminis SUBTOTAL - Certificated Salaries	36,595 65,785	36,966 202,927	37,516 212,390	37,866 218,081	148,943 699,184	479,988 2,736,232	484,908 2,650,512	4,920 (85,720)
	SUBTUTAL - Certificated Salaries	65,765	202,927	212,390	218,081	699,164	2,736,232	2,650,512	(85,720)
Classifie	ed Salaries								
2100	Instructional Aides	2,968	17,145	17,948	18,420	56,481	208,092	153,812	(54,280)
2200	Classified Support	50,793	54,817	56,067	58,194	219,871	658,145	529,188	(128,958)
2300	Classified Admin	-	-	-	-	2.0,0	-	-	(120,000)
2400	Clerical & Tech	18,987	18,420	18,624	18,788	74,820	353,887	407,689	53,802
2900	OtherClassStaff	_	_	_	_	_	-	_	_
	SUBTOTAL - Classified Salaries	72,749	90,382	92,640	95,402	351,172	1,220,124	1,090,689	(129,435)
Employe	ee Benefits								
3101	STRS-Certified	12,536	38,702	40,538	41,625	133,401	424,676	376,335	(48,341)
3102	STRS-Classified	1,133	1,133	1,133	1,133	4,531	79,965	107,083	27,118
3201	PERS-Cert	-,	-	-,	-,	.,001	86,147	88,194	2,047
3202	PERS-Classified	15,790	21,535	21,887	22,839	82,050	126,995	77,504	(49,491)
3301	OASDI/Med-Cert	954	2,938	3,071	3,154	10,117	58,396	55,498	(2,899
3302	OASDI/Med-Class	5,198	6,541	6,705	6,916	25,360	49,557	37,847	(11,711)
3401	HlthWelfareCert	1,603	39,704	45,769	46,638	133,714	501,334	518,435	17,102
3402	HlthWelfareCert	_	_	_	_	_	_	_	, · ·
3501	UI-Certificated	512	962	106	2,483	4,063	17,150	15,745	(1,405
3502	UI-Classified	36	45	46	48	175	-	-	-
3601	WorkersCmp-Cert	-	_	3,447	17,234	20,681	33,526	25,848	(7,678
3602	WorkersCmp-Class	-	-	-	-	-	-	7,678	7,678
3701	Other Retirement-Cert	-	-	-	-	-	-	-	_
3901	OthBenes-Cert	-	-	-	-	-	1,207	1,063	(144
3902	OthBenes-Class	-	-	-	-	-	9,149	9,293	144
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	37,762	111.561	122,701	142,069	414,092	1,388,103	1,320,524	(67,580

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies								
4100	Text&CoreCurric	59,477	1,986	2,749	1,223	65,435	75,000	75,000	_
4200	BooksOthRefMats	-	-,,,,,	_,	-,220	-	57,417	5,000	
4300	Ins Mats & Sups 2	_	_	98	_	98	6,000	6,000	(02,)
4310	Ins Mats & Sups	_	_	31	1,496	1,527	7,000	7,000	_
4315	OthrSupplies	_	_	_	_	_	_	_	_
4316	PBIS Prizes	_	_	_	_	_	_	_	_
4320	Office Supplies	113	878	7,190	3,834	12,015	45,000	45,000	_
4325	ProfDevMat&Sups	_	-	-	_	_	_	_	_
4326	Arts&MusicSupps	-	-	-	-	-	22,000	22,000	-
4330	Staff Meals & Events	-	-	-	-	-	-	_	-
4335	PE Supplies	-	-	3,039	-	3,039	5,000	5,000	-
4340	Educat Software	-	5,875	25,310	-	31,185	50,000	50,000	-
4345	NonInstStdntSup	1,575	-	60	-	1,635	41,900	41,900	-
4346	TeacherSupplies	-	383	-	-	383	3,076	3,076	-
4350	Cust. Supplies	-	-	677	1,918	2,595	20,506	20,506	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4382	Staff Gear	-	1,126	-	-	1,126	-	-	-
4390	Uniforms	9,008	-	9,559	-	18,567	22,557	22,557	-
4400	NonCapEquip-Gen	-	-	-	-	-	10,253	10,253	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	7,177	7,177	-
4430	OffceFurnEqp<5k	-	-	-	-	-	10,253	10,253	-
4440	Computers <\$5k	-	-	-	-	-	82,000	82,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	293	293	5,126	5,126	-
4720	Food:Other Food	-	9,033	-	-	9,033	22,000	22,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	38,425	16,644	11,830	(44,840)	22,059	-	-	-
	SUBTOTAL - Books and Supplies	108,599	35,925	60,542	(36,076)	168,990	492,265	439,848	(52,417)

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	184,372	92,186	92,186	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	_	-	-	1,000	1,000	-
5205	Conference Fees	-	-	-	-	-	3,076	3,076	-
5210	MilesParkTolls	-	795	109	24	928	2,051	2,051	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	79	-	79	2,000	2,000	-
5300	DuesMemberships	4,582	695	7,290	7,189	19,756	32,000	32,000	-
5450	Other Insurance	-	-	9,362	46,809	56,171	76,897	76,897	-
5500	OpsHousekeeping	-	-	-	-	-	30,000	30,000	-
5510	Gas & Electric	-	129	-	51,734	51,864	170,000	260,000	90,000
5610	Rent & Leases	34,739	39,030	39,149	39,268	152,186	435,067	534,840	99,773
5611	Rent & Leases- Interest	80,621	76,632	76,460	76,341	310,054	1,108,994	913,111	(195,883)
5620	EquipmentLeases	155	1,156	1,647	6,967	9,924	25,632	25,632	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	7,000	15,000	8,000
5800	ProfessServices	-	2,607	5,666	-	8,273	141,328	74,971	(66,357)
5810	Legal	-	-	-	-	-	20,506	20,506	-
5813	SchPrgAftSchool	-	19,331	19,331	19,331	57,993	204,000	204,000	-
5814	SchPrgAcadComps	-	-	-	-	-	4,101	4,101	-
5819	SchlProgs-Other	-	-	3,200	714	3,914	75,000	75,000	-
5820	Audit & CPA	-	-	-	-	-	12,816	12,816	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	25,000	25,000	-
5836	FieldTrip Trans	-	590	1,770	-	2,360	61,644	61,644	-
5840	MarkngStdtRecrt	-	-	3,747	4,340	8,087	25,000	25,000	-
5850	Oversight Fees	-	-	-	-	-	75,960	65,305	(10,655)
5857	Payroll Fees	3,218	1,844	2,108	2,154	9,323	25,632	25,632	-
5860	Service Fees	-	-	-	-	-	4,101	4,101	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	28,906	28,906	-
5864	Prof Dev-Other	-	-	-	-	-	26,145	26,145	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	2,569	5,912	8,482	145,845	120,000	(25,845)
5870	Livescan	-	-	-	-	-	769	769	-
5872	SPED Fees (incl Encroachment)	-	797	1,434	1,434	3,665	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	11,026	-	34,719	45,745	136,365	224,000	87,635
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	-	3,593	-	3,593	5,126	5,126	-
5910	Communications 2	-	1,384	-	-	1,384	-	-	-
5920	TelecomInternet	114	3,175	1,414	126	4,829	20,506	20,506	-
5930	PostageDelivery	-	1,010	-	1,136	2,146	5,126	5,126	-
5940	Technology	3,988	4,906	24,507	-	33,401	55,807	55,807	-
5990	Prior Year Adj (Services)		-		-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	127,417	349,479	295,620	390,385	1,162,899	4,099,631	4,086,298	(13,333)

2025-20	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	. 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Camital	Outlant & Damus sisting	•							
Capital 6100	Outlay & Depreciation								
	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-				-
6900	Depreciation		795	397	397	1,589	51,482	51,482	
	SUBTOTAL - Capital Outlay & Depreciation		795	397	397	1,589	51,482	51,482	-
Other O	utflows								
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	_	-	-
7310	Indirect Costs	_	_	_	_	_	_	_	_
7438	InterestExpense	_	_	_	_	_	_	_	_
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	412,311	791,068	784,291	810,257	2,797,927	9,987,838	9,639,352	(348,485
IOIAL	LAI ENOLO	412,011	131,000	104,231	010,237	2,131,321	9,301,030	D	MANAGED SOLUTIONS

				2025-26	Monthly	Cash Flow	(Actuals +	- Projectio	ns)					
MSA-2	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	2,087,301	2,079,160	1,494,296	1,405,966	1,348,234	1,109,669	997,233	1,297,023	939,377	792,048	1,072,071	964,183	856,294	
Revenue														
LCFF Entitlement	-	577,953	375,741	870,820	352,796	352,796	676,699	352,796	501,754	825,657	501,754	501,754	640,038	6,530,557
Federal Revenue	-	_	-	48,636	-	-	103,450	-	- 1	103,450	-	-	285,457	540,993
Other State Revenues	21,815	42,117	330,337	75,939	145,322	145,322	145,322	145,322	206,680	206,680	206,680	206,680	206,680	2,084,897
Other Local Revenues	245	í - I	4,893	1,758	18,922	18,922	18,922	18,922	18,922	18,922	18,922	18,922	2,732	161,000
Total Revenue	22,060	620,070	710,971	997,153	517,039	517,039	944,392	517,039	727,356	1,154,708	727,356	727,356	1,134,908	9,317,447
Expenses														
Certificated Salaries	65.785	202.927	212.390	218.081	216.814	216.814	216.814	216.814	216.814	216.814	216.814	216.814	216,814	2.650.512
Classified Salaries	72,749	90,382	92,640	95,402	82,169	82,169	82.169	82.169	82.169	82.169	82,169	82,169	82,169	1,090,689
Benefits	37,762	111,561	122,701	142,069	100,715	100,715	100,715	100,715	100,715	100,715	100,715	100,715	100,715	1,320,524
Books and Supplies	108,599	35,925	60,542	(36,076)	30,095	30,095	30,095	30,095	30,095	30,095	30,095	30,095	30,095	439,848
Services and Operations	127,417	349,479	295,620	390,385	324,822	324,822	324,822	324,822	324,822	324,822	324,822	324,822	324,822	4,086,298
Depreciation / Cap Outlav		795	397	397	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237	-	51,482
Other Outflows			00.	00.	0,20.	0,20.	0,20.	0,20.	0,20.	0,20.	0,20.	0,201		0.,.02
Total Expenses	412,311	791,068	784,291	810,257	760,851	760,851	760,851	760,851	760,851	760,851	760,851	760,851	754,615	9,639,352
Other Transactions Affecting Cash	ŕ	,	·	,	,	ŕ	ŕ	,	,	,	ŕ	,	,	, ,
Accounts Receivable - Current Year	1,129,935	23,680		124,390	15,126	15,126								1,308,257
Fixed Assets - Acquisitions	24,563	34,250	(4,217)	(215,757)	6,237	6,237	6,237	6,237	6,237	6,237	6,237	6,237		(111,268
Accounts Payable - Current Year	(269,800)	(201,683)	(57,368)	71,825	,	,	,	<i>'</i>	<i>'</i>	,	,	· ·		(457,025
Other	(502,589)	(270,113)	46,575	(225,086)	(16,115)	110,013	110,013	(120,070)	(120,070)	(120,070)	(80,629)	(80,629)		(1,268,773
Total Other Transactions	382,110	(413,866)	(15,010)	(244,628)	5,248	131,376	116,249	(113,834)	(113,834)	(113,834)	(74,393)	(74,393)		(528,809
Total Change in Cash	(8,141)	(584,864)	(88,330)	(57,732)	(238,564)	(112,436)	299,790	(357,646)	(147,329)	280,023	(107,888)	(107,888)	-	(850,714
ENDING CASH	0.070.400	1.494.296	1,405,966	1,348,234	4 400 000	997.233	1,297,023	939.377	792.048	1,072,071	964,183	856,294		•
ENDING CASH	2,079,160	1,494,296	1,405,966	1,340,234	1,109,669	997,233	1,297,023	939,377	792,046	1,072,071	964,163	050,294	<< = 32 days cash	
2,500,000							■ ENDING	CASH						
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2025-26 First Interim Budget			Year to Da	ate		Annual Budget		
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						399	356	(43)
<u> </u>								
SUMMARY								
Revenue								
LCFF Entitlement	-	430,762	272,854	641,279	1,344,895	5,911,400	5,272,782	(638,618)
Federal Revenue	-	-	-	35,452	35,452	210,898	214,090	3,192
Other State Revenues	17,165	28,301	275,707	51,045	372,218	1,103,233	1,387,859	284,626
Other Local Revenues	576	-	21,827	800	23,203	33,952	33,952	-
Total Revenue	17,741	459,063	570,387	728,576	1,775,768	7,259,483	6,908,683	(350,800)
Expenditures								
Certificated Salaries	76,827	187,927	190,744	187,178	642,676	2,686,150	2,543,726	(142,424)
Classified Salaries	68,133	51,292	65,115	65,196	249,736	829,292	824,618	(4,674)
Benefits	36,172	97,579	106,691	118,659	359,101	1,369,947	1,281,168	(88,779)
Books and Supplies	35,091	14,972	63,938	(4,471)	109,530	223,173	241,914	18,741
Services and Operating Exp.	9,119	236,861	174,676	277,510	698,166	2,048,465	2,233,023	184,558
Depreciation & Cap Outlay		1,949	975	975	3,899	48,651	48,651	· -
Other Outflows	_	_	-	_	-	· -	-	-
Total Expenditures	225,342	590,580	602,139	645,047	2,063,107	7,205,678	7,173,101	(32,578)
Net Revenues					(287,340)	53,805	(264,417)	(318,222)
					(====,====)		(==:,:::)	(***,===)
Fund Balance								
Beginning Balance (Unaud.)							3,079,166	
Net Revenues							(264,417)	
Ending Fund Balance							2,814,749	
Components of Fund Bal.								
Available For Econ. Uncert.							2,578,101	
Restricted Balances (Est.)							163,627	
Net Fixed Assets							73,021	
Ending Fund Balance							2,814,749	

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	. 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVEN	IUE DETAIL	•							
LCFF En	titlement								
8011	State Aid	-	146,527	146,527	263,748	556,802	3,384,242	2,811,643	(572,599)
8012	EPA Entitlement	-	-	-	251,204	251,204	865,481	957,078	91,597
8019	Prior Year Adjustments	-	_	-	_	_	-	-	_
8096	InLieuPropTaxes	-	284,235	126,327	126,327	536,889	1,661,677	1,504,061	(157,616)
	SUBTOTAL - LCFF Entitlement	-	430,762	272,854	641,279	1,344,895	5,911,400	5,272,782	(638,618)
Federal I	Revenue								
8181	SpEd - Revenue	-	_	-	_	-	57,164	62,284	5,120
8220	SchLunchFederal	-	-	_	_	_	-	-	
8285	SpEd - Revenue	_	_	_	_	_	_	_	_
8290	All Other Federal Revenue	_	_	_	35,452	35,452	153,734	151,806	(1,928)
8295	Federal Revenue PY Adj	_	_	_	-	-	-	-	(1,020)
0200	SUBTOTAL - Federal Revenue	-	-	-	35,452	35,452	210,898	214,090	3,192
Other St	ate Revenue								
8311	SpEd Revenue	17,165	17,792	32,128	32,128	99,213	367,537	333,075	(34,462)
8520	SchoolNutrState			-	-	-	-	-	(0.,.02)
8550	MandCstReimburs		_	_	_	_	14,183	15,730	1,547
8560	StateLotteryRev	_	_	_	_	_	109,394	101,267	(8,127)
8590	AllOthStateRev		10,509	243,579	18,917	273,005	612,119	937,787	325,668
8595	State Rev PY Adj		10,000	240,070	10,517	270,000	012,110	301,101	020,000
0090	SUBTOTAL - Other State Revenue	17,165	28,301	275,707	51,045	372,218	1,103,233	1,387,859	284,626
Local Re	NATUO .								
8600	Other Local Rev	_				_	_	_	_
8634	StudentLunchFee	_		_					
8650	Leases &Rentals	_		_	_				_
8660	Interest				_				
8682	Summer School	_		_	_				
8677	SpEd Revenue	_		_	_				
8695	Prior Year Adj (Local2)				_				
8698	OthRev-Suspense	_		_	_				_
8701	CMO Fee - MSA-1	_		_	_				_
8702	CMO Fee - MSA-2	_		_	_				_
8703	CMO Fee - MSA-3	_	_	_	_	_	_		-
8703	CMO Fee - MSA-4	-	-	-	-	_	-	_	
870 4 8705	CMO Fee - MSA-5	-	-	-	-	_	-	_	-
8706	CMO Fee - MSA-6	-	-	-	-	_	-	_	-
		_	_	_	_	_	_	_	-
8707 8708	CMO Fee - MSA-7 CMO Fee - MSA-8	-	-	-	-	_	-	-	-
8708 8709	CMO Fee - MSA-8 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-
8712		-	-	-	-	_	-	-	-
	CMO Fee - MSA - CC	-	-	-	-	-	-	-	-
8713	CMO Fee - MSA-OC	-	-	770	-	-	- 00.000		-
8699	Other Revenue	26	-	776	-	802	20,000	20,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-		-	-	-
8999	Misc Revenue (Suspense)	550	-	-	800	1,350	-		-
	SUBTOTAL - Local Revenue	576	-	776	800	2,152	20,000	20,000	-

2025-20	6 First Interim Budget			Year to Da	ate		Annual Budget		
MSA	\ 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrai	sing & Grants								
8802	Donations - Private					_	_	_	_
8803	Fundraising			21,051		21,051	13,952	13,952	
0000	SUBTOTAL - Fundraising & Grants			21,051		21,051	13,952	13,952	
	CODITIONAL Transactioning & Cranto	-		21,001		21,001	10,002	10,002	
TOTAL	REVENUE	17,741	459,063	570,387	728,576	1,775,768	7,259,483	6,908,683	(350,800
EXPEN	NSES DETAIL								
Certifica	ated Salaries								
1100	TeacherSalaries	32,975	128,177	130,232	124,648	416,032	1,960,470	1,783,804	(176,666
1200	Cert Aid	5,950	21,058	21,058	21,738	69,804	244,978	274,994	30,016
1300	Cert Adminis	37,902	38,692	39,454	40,792	156,840	480,702	484,929	4,227
	SUBTOTAL - Certificated Salaries	76,827	187,927	190,744	187,178	642,676	2,686,150	2,543,726	(142,424
Classifi	ed Salaries								
Ciassiii 2100	Instructional Aides	20,026	8,498	13,880	14,461	56,866	168,756	163,146	(5,610
2200	Classified Support	30,305	28,212	36,579	36,028	131,125	· ·	412,590	3,381
2200 2300	Classified Support	30,305	20,212	30,379	30,020	131,125	409,209	412,590	3,301
2400 2400	Classified Admiri	17,801	14,581	14,656	14,706	61,746	251,327	248,882	(2,445
2900	OtherClassStaff	17,001	14,561	14,030	14,700	01,740	251,527	240,002	(2,443
2300	SUBTOTAL - Classified Salaries	68,133	51,292	65,115	65,196	249,736	829,292	824,618	(4,674
	-								
	ee Benefits	44.007	04.070	04.070	00.040	440.070	400,000	000 440	/55.005
3101	STRS-Certified	11,987	34,272	34,272	33,348	113,879	422,382	366,446	(55,935
3102	STRS-Classified	3,221	- 0.457	0.457	0.457	3,221	60,459	91,413	30,953
3201 3202	PERS-Classified	2,157	2,157	2,157	2,157	8,626	104,417	126,981 92,902	22,564
3202 3301	PERS-Classified OASDI/Med-Cert	10,517	13,575	16,159	17,009	57,260	124,209	,	(31,307
3301		1,981	3,213	3,300	3,220	11,713	63,273	65,648	2,375
3302 3401	OASDI/Med-Class HlthWelfareCert	4,152 1,805	3,903 39,896	4,961 43,033	4,967 42,111	17,983 126,845	42,351 531,589	36,163 481,127	(6,187
3401 3402	HithWelfareCert	1,005	39,090	43,033	42,111	120,045	331,369	401,127	(50,462
3501	UI-Certificated	320	538	95	2.412	3,365	16,866	16,087	(779
3502	UI-Classified	34	26	32	32	124	10,000	10,067	(119
3601	WorkersCmp-Cert	34	20	2.681	13.404	16,085	_	-	-
3602	WorkersCmp-Class	-	-	۷,001	10,404	10,000	_	-	-
3701	Other Retirement-Cert	-	-	-	-	_	_	-	
8901	OthBenes-Cert	-	-	-	-	_	1,453	1,453	-
901 8902	OthBenes-Class	-	-	-	-	_	2,948	2,948	
3902 3990	PY Benefit Adjustments	-	-	-	-	_	2,940	2,940	-
JJJU	SUBTOTAL - Employee Benefits	36,172	97,579	106,691	118,659	359,101	1,369,947	1,281,168	(88,779

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies								
4100	Text&CoreCurric	_	_	27,208	20,760	47,967	24,016	75,000	50,984
4200	BooksOthRefMats	_	_			,	30,281	5,000	(25,281)
4300	Ins Mats & Sups 2	_	_	_	_	_	-	-	(20,201)
4310	Ins Mats & Sups	2.264	_	_	1,360	3.624	15,986	15,986	_
4315	OthrSupplies	_	_	_	_	-	6,088	6,088	_
4316	PBIS Prizes	_	_	_	_	-	_	-	_
	Office Supplies	45	554	1,129	1,002	2,731	7,748	7,748	_
4325	ProfDevMat&Sups	_	_	_	_	, -	, , , , , , , , , , , , , , , , , , ,	_	_
4326	Arts&MusicSupps	-	-	_	_	-	2,767	2,767	_
4330	Staff Meals & Events	-	-	_	_	-	_ ´ _	_	-
4335	PE Supplies	-	-	_	_	-	2,214	2,214	-
4340	Educat Software	-	-	22,997	_	22,997	54,658	48,760	(5,898)
4345	NonInstStdntSup	-	125	2,045	_	2,170	41,747	41,747	-
4346	TeacherSupplies	-	1,038	756	-	1,794	3,321	3,321	-
4350	Cust. Supplies	-	-	-	_	-	1,107	1,107	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4382	Staff Gear	-	-	-	-	-	-	-	-
4390	Uniforms	7,764	-	7,764	-	15,528	10,442	17,000	6,558
4400	NonCapEquip-Gen	-	-	-	-	-	4,000	4,000	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	2,088	2,088	-
4430	OffceFurnEqp<5k	-	-	497	-	497	2,088	-	(2,088)
4440	Computers <\$5k	-	-	-	-	-	2,088	2,088	
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	5,534	-	(5,534)
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	- 1
4710	Food	-	-	-	-	-	-	-	-
4720	Food:Other Food	282	1,950	-	3,171	5,403	7,000	7,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	24,735	11,305	1,542	(30,764)	6,818	-	-	-
	SUBTOTAL - Books and Supplies	35,091	14,972	63,938	(4,471)	109,530	223,173	241,914	18,741

2025-26	First Interim Budget			Year to Da	ate		Annual Budget			
MSA	3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Services	& Other Operating Expenses									
5101	CMO Fees	-	132,517	66,259	66,259	265,034	795,103	795,103	-	
5200	Travel - General	_	-	_	_	· -	,	-	-	
5005	Conference Fees	-	-	_	_	-	_	-	-	
5205	MilesParkTolls	_	-	97	37	134	553	553	-	
5215	TravConferences	_	-	_	_	-	-	-	-	
5220	TraLodging	-	-	-	271	271	3,133	3,133	-	
5300	DuesMemberships	1,270	201	4,681	10,412	16,564	15,000	15,000	-	
5450	Other Insurance	_	-	5,564	27,821	33,385	· -	54,000	54,000	
5500	OpsHousekeeping	-	686	_	121	807	34,980	34,980	-	
5510	Gas & Electric	_	-	_	_	-	-	-	-	
5610	Rent & Leases	_	71,468	31,357	31,357	134,182	444,696	396,288	(48,408)	
5611	Rent & Leases- Interest	_	-	_	_	-	· -	-	- 1	
5620	EquipmentLeases	_	861	1,497	2,330	4,688	10,000	15,000	5,000	
5621	EquipmentLeases- Interest	_	-	_	_	· -	,	1,000	1,000	
5630	Reps&MaintBldng	_	-	_	_	-	2,000	2,000	-	
5800	ProfessServices	_	195	4,172	_	4,367	110,291	72,219	(38,072)	
5810	Legal	-	-	_	_	_	5,000	55,000	50,000	
5813	SchPrgAftSchool	_	13,363	13,413	13,363	40,140	158,980	158,980	-	
5814	SchPrgAcadComps	_	-	_	_	-	· -	-	-	
5819	SchlProgs-Other	_	90	375	-	465	32,892	32,892	-	
5820	Audit & CPA	_	-	_	_	-	9,408	9,408	-	
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	-	-	-	14,000	14,000	-	
5836	FieldTrip Trans	-	-	3,838	-	3,838	20,000	30,000	10,000	
5840	MarkngStdtRecrt	-	-	3,747	3,569	7,316	15,000	15,000	-	
5850	Oversight Fees	-	-	-	-	-	57,953	52,727	(5,226)	
5857	Payroll Fees	2,059	1,482	1,766	1,809	7,116	22,137	22,137	- 1	
5860	Service Fees	-	-	-	20	20	7,309	7,309	-	
5861	Prior Year Services	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	2,496	-	-	2,496	6,000	6,000	-	
5864	Prof Dev-Other	-	-	5,250	-	5,250	6,000	6,000	-	
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	
5869	SpEd Ctrct Inst	-	-	18,986	43,363	62,348	100,000	126,264	26,264	
5870	Livescan	-	129	126	-	255	553	553	-	
5872	SPED Fees (incl Encroachment)	-	628	1,130	1,130	2,888	-	-	-	
5875	Staff Recruiting	-	-	-	-	-	-	-	-	
5884	Substitutes	-	10,890	-	69,786	80,676	70,000	200,000	130,000	
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	
5900	Communications	-	-	2,604	27	2,631	5,534	5,534	-	
5910	Communications 2	-	-	-	-	-	-	-	-	
5920	TelecomInternet	1,301	1,655	1,655	354	4,964	50,434	50,434	-	
5930	PostageDelivery	502	200	-	1,512	2,214	7,748	7,748	-	
5940	Technology	3,988	-	8,161	3,968	16,117	43,761	43,761	(0)	
5990	Prior Year Adj (Services)		-	-	-	-	-	-	-	
	SUBTOTAL - Services & Other Operating Exp.	9,119	236,861	174,676	277,510	698,166	2,048,465	2,233,023	184,558	

2025-2	6 First Interim Budget			Year to Da	ate	Annual Budget			
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital	Outlay & Depreciation								
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_
6400	EquipFixed	-	-	_	_	-	-	_	_
6900	Depreciation	-	1,949	975	975	3,899	48,651	48,651	-
	SUBTOTAL - Capital Outlay & Depreciation	-	1,949	975	975	3,899	48,651	48,651	-
Other C	outflows								
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	-	-	-	-
7310	Indirect Costs	-	-	_	_	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	225,342	590,580	602,139	645,047	2,063,107	7,205,678	7,173,101	(32,578
				, ,	•		, ,,,	D	AGED SOLUTIONS

2025-26 Monthly Cash Flow (Actuals + Projections) MSA-3 Jul Aug Sep ACTUALS ACTUALS Oct Nov Dec Jan Feb Mar Apr BUDGET May BUDGET Jun Accruals ACTUALS BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET TOTAL BEGINNING CASH 2,909,659 3,073,559 2,945,076 3,004,697 3,272,783 2,913,198 2,678,121 2,796,148 2,600,128 2,526,544 2,767,009 2,556,263 2,436,518 Revenue LCFF Entitlement 430,762 272,854 641,279 289,981 289,981 289,981 663,622 5,272,782 541,185 412,418 412,418 412,418 615,884 Federal Revenue 35.452 29.089 29.089 120.461 214.090 275,707 51,045 51,045 66,775 121,692 121,692 155,448 45,024 45,024 1,387,859 17,165 28,301 155,448 253,493 Other State Revenues Other Local Revenues 576 21,827 800 1,163 1,163 1,163 1,163 1,163 1,163 1,163 1,163 1.448 33,952 17,741 459,063 570,387 728,576 342,189 357,919 726,884 412,836 535,272 849,321 458,605 458,605 991,286 6,908,683 **Total Revenue** Expenses **Certificated Salaries** 76,827 187,927 190,744 187,178 211.228 211,228 211.228 211,228 211.228 211.228 211,228 211.228 211.228 2.543.726 Classified Salaries 68,133 51,292 65,115 65,196 63,876 63,876 63,876 63,876 63,876 63,876 63,876 63,876 63,876 824,618 36,172 97,579 106,691 118,659 102,452 102,452 102,452 102,452 102,452 102,452 102,452 102,452 102,452 1,281,168 **Benefits Books and Supplies** 35,091 14,972 63,938 (4,471)14,709 14,709 14,709 14,709 14,709 14,709 14,709 14,709 14,709 241,914 236,861 186,085 186,085 186,085 186,085 186,085 186,085 186,085 186,085 2,233,023 Services and Operations 9,119 174,676 277,510 46,175 Depreciation / Cap Outlay 1.949 975 975 4.973 4.973 4.973 4.973 4.973 4.973 4.973 4.973 4.973 48,651 Other Outflows **Total Expenses** 443,412 225.342 590.580 602.139 645.047 583.323 583.323 583.323 583.323 583.323 583.323 583.323 583.323 7.173.101 Other Transactions Affecting Cash Accounts Receivable - Current Year 835,380 15,041 36,930 85,432 15,860 1,004,504 15,860 Fixed Assets - Acquisitions 1.949 975 975 4,973 4.973 4.973 4.973 4.973 4.973 4,973 4.973 43,678 Accounts Payable - Current Year (147,589)8,927 12,895 70,912 (54,855)(316,291) (139,284)(30,506)(30,506)(30,506)Other (22,883)40,572 27,239 (30,506)(30,506)(91.000)(654, 177)**Total Other Transactions** 371.500 3.034 91.372 184.557 (118,452)(9.673)(25.533)(25.533)(25.533)(25.533)(86.027)4.973 339,150 (128,483) 59,621 268,087 (359,586) (235,077) 118,028 (196,020) 74,732 **Total Change in Cash** 163,900 (73,584)240,464 (210,746) (119,746)**ENDING CASH** 3,073,559 | 2,945,076 | 3,004,697 | 3,272,783 | 2,913,198 | 2,678,121 | 2,796,148 | 2,600,128 | 2,526,544 | 2,767,009 | 2,556,263 | 2,436,518 | <<< = 124 days cash ■ ENDING CASH 3,500,000 3,000,000 2,500,000 2,000,000 1,500,000 1,000,000 500,000 Jul Oct Nov Dec Jan Feb Mar May Aug Sep Apr Jun

2025-26 First Interim Budget			Year to D	ate		Annual Budget		
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						133	110	(22)
SUMMARY								
Revenue								
LCFF Entitlement	-	154,800	102,783	237,883	495,466	2,230,762	1,866,581	(364,181)
Federal Revenue	-	5,721	2,543	10,245	18,509	104,627	98,859	(5,768)
Other State Revenues	-	6,839	9,589	146,452	162,880	320,005	514,631	194,626
Other Local Revenues	-	26,595	19,419	9,154	55,168	143,444	133,049	(10,395)
Total Revenue	-	193,955	134,334	403,734	732,023	2,798,838	2,613,120	(185,718)
Expenditures								
Certificated Salaries	39,535	81,346	90,758	96,537	308,175	1,123,904	1,048,157	(75,747)
Classified Salaries	11,448	19,850	23,104	26,427	80,828	246,745	239,631	(7,114)
Benefits	11.516	37.748	42,502	49,477	141,244	466,228	490,357	24,129
Books and Supplies	19,187	2,712	20,988	(2,060)	40,827	86,502	102,241	15,739
Services and Operating Exp.	14,184	134,426	66,224	122,724	337,558	840,151	1,020,636	180,485
Depreciation & Cap Outlay	_	-	487		487	10,910	10,910	-
Other Outflows	_	_	-	_	_	-	-	_
Total Expenditures	95,870	276,082	244,062	293,105	909,119	2,774,440	2,911,932	137,491
Net Revenues					(177,096)	24,398	(298,812)	(323,209)
					(,555)		(===,=:=)	(020,200)
Fund Balance								
Beginning Balance (Unaud.)							1,061,838	
Net Revenues							(298,812)	<u> </u>
Ending Fund Balance							763,026	
Components of Fund Bal.								
Available For Econ. Uncert.							743,421	
Restricted Balances (Est.)								
Net Fixed Assets							19,605	
Ending Fund Balance							763,026	

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	A 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL								
	intitlement								
8011	State Aid		61,169	61,169	110,103	232,441	1,380,337	1,091,397	(288,940)
8012	EPA Entitlement		-	-	86,166	86,166	299,042	308,935	9,893
8019	Prior Year Adjustments				00,100	00,100	233,042	300,933	9,093
8096	InLieuPropTaxes	_	93,631	41,614	41,614	176,859	551,383	466,249	(85,134)
0000	SUBTOTAL - LCFF Entitlement		154,800	102,783	237,883	495,466	2,230,762	1,866,581	(364,181)
Federal	I Revenue								
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	_	-	-	-	-
8285	SpEd - Revenue	-	5,721	2,543	2,543	10,807	32,044	28,488	(3,556)
8290	All Other Federal Revenue	-	-	-	7,702	7,702	72,583	70,371	(2,212)
8295	Federal Revenue PY Adj	-	-	-	_	-	-	-	- 1
	SUBTOTAL - Federal Revenue	-	5,721	2,543	10,245	18,509	104,627	98,859	(5,768)
Other S	State Revenue								
8311	SpEd Revenue	-	-	-	-	-	11,203	-	(11,203)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	5,341	5,941	600
8560	StateLotteryRev	-	-	-	-	-	35,814	31,389	(4,425)
8590	AllOthStateRev	-	6,839	9,589	146,452	162,880	267,647	477,301	209,654
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	-	6,839	9,589	146,452	162,880	320,005	514,631	194,626
Local R	Revenue								
8600	Other Local Rev	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	20,595	9,155	9,154	38,904	112,944	102,549	(10,395)
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-
8713	CMO Fee - MSA-OC	-	<u>-</u>	-	-			-	-
8699	Other Revenue	-	6,000	8,630	-	14,630	500	500	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)		-	-			-	-	-
	SUBTOTAL - Local Revenue		26,595	17,785	9,154	53,534	113,444	103,049	(10,395)

2025-20	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	. 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrai	sing & Grants								
8802	Donations - Private	_	_	_	_	_	_		
8803	Fundraising	_	_	1,634	_	1,634	30,000	30,000	-
0000	SUBTOTAL - Fundraising & Grants			1,634		1,634	30,000	30,000	
	SOBTOTAL - Fundraising & Grants			1,034		1,034	30,000	30,000	<u> </u>
TOTAL I	REVENUE		193,955	134,334	403,734	732,023	2,798,838	2,613,120	(185,718)
EVDE	JOEC DETAIL								
	NSES DETAIL								
	ated Salaries	44.000	40.400	E4 000	F7 407	400.000	704.450	204.404	(450.007)
1100	TeacherSalaries	11,638	43,166	51,838	57,197	163,838	764,458	604,461	(159,997)
1200	Cert Aid	1,838	18,312	18,312	18,312	56,774	109,186	187,030	77,844
1300	Cert Adminis	26,060	19,868	20,608	21,028	87,563	250,260	256,667	6,407
	SUBTOTAL - Certificated Salaries	39,535	81,346	90,758	96,537	308,175	1,123,904	1,048,157	(75,747)
Classific	ed Salaries								
2100	Instructional Aides	2,518	6,916	10,170	13,493	33,097	87,209	76,370	(10,839)
2200	Classified Support	_,	-	-	-	_	69,525	72,250	2,725
2300	Classified Admin	_	_	_	_	_	-	,	_,
2400	Clerical & Tech	8,930	12,934	12,934	12,934	47,732	90,011	91,011	1,000
2900	OtherClassStaff	_	-	_	_		_	-	-
	SUBTOTAL - Classified Salaries	11,448	19,850	23,104	26,427	80,828	246,745	239,631	(7,114)
	ee Benefits	7.554	40.400	40.000	44.553	40.500	400 007	440.000	(45.000)
3101	STRS-Certified	7,551	12,436	13,962	14,557	48,506	163,237	148,009	(15,228)
3102	STRS-Classified	-	- 0.007	697	1,394	2,091	18,846	21,607	2,761
3201	PERS-Cert	4 700	2,227	2,142	2,056	6,425	44,958	45,459	501
3202	PERS-Classified	1,790	5,199	5,010	4,904	16,903	29,079	24,600	(4,478)
3301	OASDI/Med-Cert	571	1,947	2,261	2,345	7,123	25,303	24,548	(756)
3302	OASDI/Med-Class	876	1,519	1,541	1,569	5,504	10,321	9,183	(1,138)
3401	HithWelfareCert	703	13,299	15,760	18,301	48,063	151,430	194,286	42,856
3402 3501	HlthWelfareCert UI-Certificated	20	- 41	- 45	48	153	6 405	- - 747	(200)
3501		20 6			48 13	40	6,135	5,747	(388)
	UI-Classified Workers Comp. Cost	б	10	12		6,433	16 100	16 120	-
3601 3602	WorkersCmp-Class	-	1,072	1,072	4,289	0,433	16,129	16,129	-
3602 3701	WorkersCmp-Class Other Retirement-Cert	-	-	-	-	_	-	-	-
3901	OthBenes-Cert	-	-	-	-	_	-	790	- 790
3901	OthBenes-Class	-	-	-	-	-	790	790	(790)
3902	PY Benefit Adjustments	-	-	-	-		190	-	(790)
3330	SUBTOTAL - Employee Benefits	11.516	37.748	42.502	49,477	141,244	466,228	490.357	24.129

2025-20	6 First Interim Budget			Year to D	ate		Annual Budget			
MSA	. 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Books 8	& Supplies									
4100	Text&CoreCurric	509	509	_	2,048	3,066	10,000	25,000	15,000	
4200	BooksOthRefMats	_	55	253	_	308	36,602	2,000	(34,602)	
4300	Ins Mats & Sups 2	_	-	131	_	131	-	-	-	
4310	Ins Mats & Sups	_	_	-	-	_	1,000	4,000	3,000	
4315	OthrSupplies	-	9	291	_	300	300	3,000	2,700	
4316	PBIS Prizes	-	_	_	_	_	_	-	· -	
4320	Office Supplies	1,064	1,281	1,199	1,338	4,882	6,000	10,000	4,000	
4325	ProfDevMat&Sups	-	_	-	_	-	_	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	2,000	2,000	
4330	Staff Meals & Events	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	-	-	-	-	2,000	2,000	-	
4340	Educat Software	6,030	-	6,724	-	12,754	13,000	26,041	13,041	
4345	NonInstStdntSup	-	579	593	-	1,173	5,000	10,000	5,000	
4346	TeacherSupplies	-	33	242	-	274	600	1,000	400	
4350	Cust. Supplies	-	-	-	1,800	1,800	-	-	-	
4351	Yearbook	-	-	-	-	-	1,000	1,000	-	
4380	Marketing Materials	-	-	-	-	-	-	-	-	
4382	Staff Gear	-	-	-	-	-	-	-	-	
4390	Uniforms	2,416	-	2,416	-	4,833	3,000	5,000	2,000	
4400	NonCapEquip-Gen	-	-	-	-	-	200	200	-	
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	
4440	Computers <\$5k	-	-	-	-	-	7,000	7,000	-	
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	468	468	400	1,000	600	
4720	Food:Other Food	-	247	-	-	247	400	3,000	2,600	
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	
4999	Misc Expenditure (Suspense)	9,168	-	9,138	(7,714)	10,593	-	-	-	
	SUBTOTAL - Books and Supplies	19,187	2,712	20,988	(2,060)	40,827	86,502	102,241	15,739	

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	28,808	14,404	14,404	57,616	172,849	172,849	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	500	500	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	500	500	-
5300	DuesMemberships	1,270	1,675	1,267	2,112	6,324	8,000	8,000	-
5450	Other Insurance	_	1,984	1,984	7,935	11,903	17,000	17,000	-
5500	OpsHousekeeping	-	135	629	61,665	62,429	7,000	45,000	38,000
5510	Gas & Electric	-	-	_	1,013	1,013	-	-	-
5610	Rent & Leases	1,038	49,004	21,317	21,317	92,676	288,593	280,121	(8,473)
5611	Rent & Leases- Interest	_	_	_	_	_	_	_	-
5620	EquipmentLeases	_	354	845	708	1,906	6,304	10,000	3,696
5621	EquipmentLeases- Interest	_	-	_	-	.,,,,,,	-	500	500
5630	Reps&MaintBldng	_	_	_	_	_	3,558	3,558	-
5800	ProfessServices	_	_	1,322	_	1,322	25,000	25,000	_
5810	Legal	_	_	- 1,022	_	1,022	10,000	10,000	_
5813	SchPrgAftSchool	6,421	2,887	2,887	2,887	15,083	10,000	35,000	35,000
5814	SchPrgAcadComps	0,721	2,007	2,007	2,007	10,000		-	-
5819	SchlProgs-Other		_	_		_	3,558	10,000	6,442
5820	Audit & CPA		_	_	_	<u> </u>	9,150	9,150	0,442
5825	DMSBusinessSvcs				_		3,100	3,100	_
5835	Field Trips		_	_	_	_	5,000	5,000	_
5836	FieldTrip Trans	_	33,750	_	_	33,750	50,000	70,000	20,000
5840	MarkngStdtRecrt	-	33,730	3,747	1,572	5,319	10,000	10,000	20,000
5850	Oversight Fees	-	3,675	1,632	1,633	6,940	19,905	18,665	(1,240)
5857	Payroll Fees	1,595	935	1,116	1,132	4,778	9,150	14,000	4,850
5860	Service Fees	1,595	933	1,110	1,132	4,770	3,050	3,050	4,650
5861	Prior Year Services	-	-	-	-	_	3,030	3,030	-
		-		-	-	1 000	- - 000	F 000	-
5863	Prof Developmnt	-	1,092	-	-	1,092	5,000	5,000	(40.050)
5864	Prof Dev-Other	-	-	-	-	-	21,484	5,131	(16,353)
5865	Prof Dev - LLM	-	-		-	-		-	-
5869	SpEd Ctrct Inst	-	-	2,994	-	2,994	82,000	120,000	38,000
5870	Livescan	-	- E 064	0.040	0.040	004	300	300	4.000
5872	SPED Fees (incl Encroachment)	-	5,264	2,340	2,340	9,944	26,000	30,000	4,000
5875	Staff Recruiting	-		-	0.075		-	-	-
5884	Substitutes	-	3,562	-	3,075	6,637	30,000	60,000	30,000
5890	OthSvcsNon-Inst	-	-	-	-	-			-
5900	Communications	-	-	866	-	866	3,050	3,050	-
5910	Communications 2	4.00:	-	- 4.06:	-	-		-	-
5920	TelecomInternet	1,301	1,301	1,301	-	3,902	7,000	31,000	24,000
5930	PostageDelivery	215	-		-	215	1,200	1,200	
5940	Technology	2,344	-	7,574	931	10,849	15,000	17,062	2,062
5990	Prior Year Adj (Services)		-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	14,184	134,426	66,224	122,724	337,558	840,151	1,020,636	180,485

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget			
MSA	A 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Canital	Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	
6400	EquipFixed	_	_	-	_	_	_	-	_	
6900	Depreciation	-	-	487	_	487	10,910	10,910	-	
	SUBTOTAL - Capital Outlay & Depreciation	-	-	487	-	487	10,910	10,910	-	
Other 0	Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	
7310	Indirect Costs	-	-	-	-	-	-	-	-	
7438	InterestExpense		-	-	-	-	-	-	-	
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	
TOTAL	EXPENSES	95,870	276,082	244,062	293,105	909,119	2,774,440	2,911,932	137,491	



2025-26 Monthly Cash Flow (Actuals + Projections) MSA-4 Jul Aug Sep ACTUALS ACTUALS Oct Nov Dec Jan Feb Mar Apr BUDGET May BUDGET Jun **Accruals** ACTUALS ACTUALS BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET TOTAL **BEGINNING CASH** 902,769 927,579 1,005,866 905,165 1,016,527 1,010,119 934,072 955,247 866,015 847,848 940,086 921,919 903,751 Revenue LCFF Entitlement 154,800 102,783 237,883 103,351 103,351 189.517 103,351 146,988 233.154 146,988 146.988 197,425 1.866.581 Federal Revenue 5.721 2.543 10.245 2.543 2.543 26.783 2.543 2.543 26.783 2.543 2.543 11.525 98.859 514,631 Other State Revenues 6,839 9,589 146,452 31,658 31,658 31,658 31,658 45,024 45,024 45,024 45,024 45,024 Other Local Revenues 26,595 19,419 9,154 8,653 8,653 8,653 8,653 8,653 8,653 8,653 8,653 8,653 133,049 **Total Revenue** 193.955 134,334 403,734 146,205 146,205 256,612 146,205 203,209 313,615 203,209 203,209 262,628 2,613,120 Expenses **Certificated Salaries** 39,535 81,346 90,758 96,537 82,220 82,220 82,220 82,220 82,220 82,220 82,220 82,220 82,220 1,048,157 239,631 26,427 Classified Salaries 11,448 19,850 23.104 17,645 17,645 17,645 17,645 17,645 17,645 17,645 17,645 17,645 11.516 37.748 42.502 49.477 38.790 38.790 38.790 38.790 38.790 38.790 38.790 38.790 38.790 490.357 Benefits 20,988 102,241 **Books and Supplies** 19,187 2,712 (2,060)6,824 6,824 6,824 6,824 6,824 6,824 6,824 6,824 6,824 14,184 66,224 122,724 75,898 75,898 75,898 75,898 75,898 75,898 75,898 75,898 75,898 1,020,636 Services and Operations 134,426 1,158 1,158 Depreciation / Cap Outlay 487 1,158 1,158 1,158 1,158 1,158 1,158 1,158 10,910 Other Outflows **Total Expenses** 244,062 222,535 222,535 222,535 2,911,932 95,870 276,082 293,105 222,535 222,535 222,535 222,535 222,535 222,535 Other Transactions Affecting Cash 136.920 6.000 17.455 482.684 Accounts Receivable - Current Year 295.941 13.184 13.184 1.158 4,607 Fixed Assets - Acquisitions (4,659)1.158 1.158 1.158 1.158 1.158 1.158 1.158 35.827 (15,566)14.118 (3,870)Accounts Payable - Current Year (38,248)(137,013)(12,333)23,253 (30.840)55,579 (14,060)(14,060)(14,060)(143,534)**Total Other Transactions** 120,680 160,414 9,028 733 69,921 282 (12,902)(12,902)1,158 1,158 1,158 1,158 339,888 **Total Change in Cash** 24.810 78,287 (100,701) 111,362 (6,408)(76,047) 21,175 (89,231) (18,168) 92,239 (18,168) (18, 168)41,076 **ENDING CASH** 927,579 1,005,866 905,165 934,072 955,247 847,848 940,086 921,919 1,016,527 1,010,119 866,015 903,751 <<< = 113 days cash 1,050,000 ■ ENDING CASH 1,000,000 950,000 900,000 850,000 800.000

Dec

Jan

Feb

Mar

Apr

May

Jun

750,000

Jul

Aug

Sep

Oct

Nov

2025-26 First Interim Budget			Year to [ate		Annual Budget		
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						212	175	(36)
SUMMARY								
Revenue				004.054				(= 40 00=)
LCFF Entitlement	-	239,813	157,347	361,354	758,514	3,396,166	2,853,771	(542,395)
Federal Revenue Other State Revenues	0.000	- 00 454	215,975	22,907	22,907	350,160	338,121	(12,039)
Other State Revenues Other Local Revenues	8,920	23,154	215,975	4,472,351	4,720,401 8,791	1,236,612 32,597	1,516,195	279,583
Total Revenue	8,961	262,967	373,322	8,750 4,865,362	5,510,612	5,015,535	32,597 4,740,684	(274,851)
Total Revenue	0,901	202,307	3/3,322	4,005,302	5,510,612	5,015,535	4,740,664	(274,051)
Expenditures								
Certificated Salaries	56,022	146,450	151,657	155,413	509,542	1,780,414	1,800,588	20,174
Classified Salaries	38,107	54,049	54,263	54,050	200,470	687,409	657,045	(30,364)
Benefits	21,898	73,639	80,917	81,577	258,031	915,149	977,217	62,068
Books and Supplies	28,297	39,691	34,029	32,709	134,727	250,931	221,728	(29,203)
Services and Operating Exp.	4,174	89,714	80,367	62,460	236,716	988,222	991,812	3,590
Depreciation & Cap Outlay	-	569	285	285	1,139	24,179	24,179	-
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	148,498	404,113	401,519	386,494	1,340,624	4,646,305	4,672,570	26,265
Net Revenues					4,169,988	369,231	68,115	(301,116)
Fund Balance								
Beginning Balance (Unaud.)							14,061,967	
Net Revenues							68,115	
Ending Fund Balance							14,130,082	_
Ending Fund Balance							14,130,082	•
Components of Fund Bal.								
Available For Econ. Uncert.							2,399,273	
Restricted Balances (Est.)							197,989	
Net Fixed Assets							11,532,820	
Ending Fund Balance							14,130,082	

2025-2	26 First Interim Budget			Year to D	ate		Annual Budget		
MS	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL								
LCFF I	Entitlement								
8011	State Aid	-	91,376	91,376	164,477	347,229	2,058,287	1,643,683	(414,604)
8012	EPA Entitlement	-	-	-	130,905	130,905	457,539	469,956	12,417
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		148,437	65,971	65,972	280,380	880,340	740,132	(140,208)
	SUBTOTAL - LCFF Entitlement	-	239,813	157,347	361,354	758,514	3,396,166	2,853,771	(542,395)
Foders	I Revenue								
8181	SpEd - Revenue			_	_	_	32,311	33,136	825
8220	SchLunchFederal		_	_	_	_	02,011	-	-
8285	SpEd - Revenue	_	_	_	_	_	_	_	_
8290	All Other Federal Revenue	_	_	_	22,907	22,907	317,849	304,985	(12,864)
8295	Federal Revenue PY Adj	_	_	_	,		-	-	(.2,00.)
	SUBTOTAL - Federal Revenue		-	-	22,907	22,907	350,160	338,121	(12,039)
	State Revenue	0.000	0.047	40.007	40.007	E4 E04	400.000	400.007	4.047
8311	SpEd Revenue	8,920	9,247	16,697	16,697	51,561	183,680	188,627	4,947
8520	SchoolNutrState	-	-	-	-	-	7.004	7,000	-
8550 8560	MandCstReimburs	-	-	-	-	-	7,604 57,166	7,989 49,833	385
8590	StateLotteryRev AllOthStateRev	-	13,907	199,278	4,455,654	4,668,840	988,162	1,269,746	(7,333) 281,584
8595	State Rev PY Adj	-	13,907	199,270	4,455,654	4,000,040	900,102	1,209,740	201,304
0393	SUBTOTAL - Other State Revenue	8,920	23,154	215,975	4,472,351	4,720,401	1,236,612	1,516,195	279,583
			-, -		, , , ,	, , , ,	, , .	,, ,,	.,
	Revenue								
8600	Other Local Rev	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8713	CMO Fee - MSA-OC	-	-	-	-	-	-	-	-
8699	Other Revenue	41	-	-	8,750	8,791	25,000	25,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)		-	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	41	-	-	8,750	8,791	25,000	25,000	-

MSA 5	2025-26	First Interim Budget			Year to [Date		Annual Budget		
B802 Donations - Private	MSA	. 5		_	•	Oct Actuals	Actual YTD			Current Budget vs. First Interim
B802 Donations - Private	Fundrais	sing & Grants								
Substrict Subs		-	_	_	_	_	_	_	_	_
SUBTOTAL - Fundraising & Grants			_	_	_	_	_	7.597	7.597	_
Note		•		-	-	-	_			-
EXPENSES DETAIL Certificated Salaries 15,250 99,550 104,057 106,013 324,870 1,246,268 1,135,928 (1)		3	-					,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Certificate	TOTAL F	REVENUE	8,961	262,967	373,322	4,865,362	5,510,612	5,015,535	4,740,684	(274,851)
Certificate Salaries 1100 Teacher/Salaries 15,250 99,550 104,057 106,013 324,870 1,246,268 1,135,928 (17,120) Cert Aid 1,000 Cert Aid	FYDEN	ISES DETAIL								
1100 TeacherSalaries 15,250 99,550 104,057 106,013 324,870 1,246,268 1,135,928 (17,120) Cert Aid 1-15,228 15,228 15,578 46,034 140,224 261,296 12 12 12 12 13 13 13 13										
1200 Cert Aid			15 250	00.550	104.057	106.013	324 970	1 246 268	1 135 039	(110,340)
1300 Cert Adminis 40,772 31,672 32,372 33,822 138,638 393,852 403,364			13,230					l ' '		121,002
Classified Salaries			40 772					· · · · · · · · · · · · · · · · · · ·		9,512
Classified Salaries	1000							,		20,174
2100 Instructional Aides 2,339 15,665 17,501 17,044 52,549 178,589 122,625 (6,520 12,635		CODITOTAL COMMISSION COMMISSION		140,400	101,001	100,410	000,042	1,100,414	1,000,000	20,114
2100 Instructional Aides 2,339 15,665 17,501 17,044 52,549 178,589 122,625 (5,220 Classified Support 18,485 19,535 25,729 25,546 89,295 204,379 166,536 (3,230 Classified Admin	Classifie	ed Salaries								
2200 Classified Support 18,485 19,535 25,729 25,546 89,295 204,379 166,536 (2)			2.339	15.665	17.501	17.044	52.549	178.589	122.625	(55,964)
2300 Classified Admin 1,783 18,850 11,034 11,460 58,626 304,440 367,884 67,000 200,000 200,470 200,4			,	,	,	,	,	· · · · · · · · · · · · · · · · · · ·	· '	(37,843)
2400 Clerical & Tech 17,283 18,850 11,034 11,460 58,626 304,440 367,884 66 2900 OtherClassStaff	2300	• • • • • • • • • • • • • • • • • • • •			_	_	_	_		` _ '
SUBTOTAL - Classified Salaries 38,107 54,049 54,263 54,050 200,470 687,409 657,045 (3		Clerical & Tech	17,283	18,850	11,034	11,460	58,626	304,440	367,884	63,444
Employee Benefits 3101 STRS-Certified 10,127 27,603 28,967 29,598 96,295 287,226 294,130 3102 STRS-Classified 3,531 2,662 3,512 3,841 13,545 58,701 59,618 3201 PERS-Cert 54,630 52,373 3202 PERS-Classified 4,470 9,521 8,289 8,242 30,522 63,697 51,635 (7) 3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HithWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 7 3402 HithWelfareCert 2,8 73 75 307 483 11,243 11,200 3502 UI-Classified 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100	2900	OtherClassStaff	-	-	-	-	-	-	-	-
3101 STRS-Certified 10,127 27,603 28,967 29,598 96,295 287,226 294,130 3102 STRS-Classified 3,531 2,662 3,512 3,841 13,545 58,701 59,618 3201 PERS-Cert - - - - - - 54,630 52,373 3202 PERS-Classified 4,470 9,521 8,289 8,242 30,522 63,697 51,635 (7 3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HIthWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 7 3501 UI-Certificated 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100 - - - 3601 WorkersC		SUBTOTAL - Classified Salaries	38,107	54,049	54,263	54,050	200,470	687,409	657,045	(30,364)
3102 STRS-Classified 3,531 2,662 3,512 3,841 13,545 58,701 59,618 3201 PERS-Cert - - - - - - - 54,630 52,373 3202 PERS-Classified 4,470 9,521 8,289 8,242 30,522 63,697 51,635 (7) 3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HithWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 7 3501 UI-Certificated 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100 - - - 3601 WorkersCmp-Cert - - - - - - - - - - - <	Employe	ee Benefits								
3201 PERS-Cert - - - - - - - 54,630 52,373 3202 PERS-Classified 4,470 9,521 8,289 8,242 30,522 63,697 51,635 (7) 3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HIthWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 7 3501 UI-Certificated 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100 - - - 3601 WorkersCmp-Cert -	3101	STRS-Certified	10,127	27,603	28,967	29,598	96,295	287,226	294,130	6,903
3202 PERS-Classified 4,470 9,521 8,289 8,242 30,522 63,697 51,635 (7) 3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HIthWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 7 3501 UI-Certificated 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100 - - - 3601 WorkersCmp-Cert - - - - - - - - - 3602 WorkersCmp-Class - - - - - - - - - 3701 Other Retirement-Cert - - - - - - - - - 3902 OthBenes-Class - - - - - - - - - - - - -	3102	STRS-Classified	3,531	2,662	3,512	3,841	13,545	58,701	59,618	917
3301 OASDI/Med-Cert 812 2,120 2,181 2,235 7,348 39,440 38,997 3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HIthWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 73,000 10,000	3201	PERS-Cert	-	-	-	-	-	54,630	52,373	(2,257)
3302 OASDI/Med-Class 1,759 3,266 3,011 2,888 10,923 28,059 24,768 3401 HIthWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 73 3402 HIthWelfareCert	3202	PERS-Classified	4,470	9,521	8,289	8,242	30,522	63,697	51,635	(12,061)
3401 HithWelfareCert 1,152 28,368 34,855 34,438 98,814 337,775 410,118 73,302 3402 HithWelfareCert - <td></td> <td></td> <td></td> <td>,</td> <td>2,181</td> <td>,</td> <td>,</td> <td>l '</td> <td>'</td> <td>(442)</td>				,	2,181	,	,	l '	'	(442)
3402 HIthWelfareCert -			,			,		l :		(3,291)
3501 UI-Certificated 28 73 75 307 483 11,243 11,200 3502 UI-Classified 19 27 27 27 100 - - 3601 WorkersCmp-Cert - - - - - - 25,599 21,872 3602 WorkersCmp-Class - - - - - - - 3,727 3701 Other Retirement-Cert - - - - - - - 3901 OthBenes-Cert - - - - - - - - 3902 OthBenes-Class - - - - - - - 7,000			1,152	28,368	34,855	34,438	98,814	337,775	410,118	72,343
3502 UI-Classified 19 27 27 27 100 - - 3601 WorkersCmp-Cert - - - - - - 25,599 21,872 3602 WorkersCmp-Class - - - - - - - - - 3,727 3701 Other Retirement-Cert -				-	-	-	-	-	-	-
3601 WorkersCmp-Cert -<								11,243	11,200	(43)
3602 WorkersCmp-Class -			19	27	27	27	100	-	-	-
3701 Other Retirement-Cert - - - - - - 3901 OthBenes-Cert - - - - - - 1,737 1,739 3902 OthBenes-Class - - - - - - 7,042 7,000		·	-	-	-	-	-	25,599		(3,727)
3901 OthBenes-Cert 1,737 1,779 3902 OthBenes-Class 7,042 7,000		•	-	-	-	-	-	-	3,727	3,727
3902 OthBenes-Class 7,042 7,000			-	-	-	-	-		-	
			-	-	-	-	-	l :		42
399U PY BENEIIT Adjustments			-	-	-	-	-	7,042	7,000	(42
SUBTOTAL - Employee Benefits 21,898 73,639 80,917 81,577 258,031 915,149 977,217	3990	•					-	-		62,068

2025-26	First Interim Budget			Year to E	ate		Annual Budget			
MSA	5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Books &	Supplies	•								
4100	Text&CoreCurric	8.980	9,550	_	16,428	34,958	36,865	36,865	_	
4200	BooksOthRefMats	-,	2,867	(76)	,	2,791	23,885	13,885	(10,000)	
4300	Ins Mats & Sups 2	_	_,	560	_	560	5,192	5,192		
4310	Ins Mats & Sups	_	-	245	136	381	9,908	9,908	_	
4315	OthrSupplies	-	-	137	-	137	3,115	3,115	-	
4316	PBIS Prizes	-	-	_	-	-	_	· -	-	
4320	Office Supplies	-	1,780	1,218	849	3,847	15,598	12,000	(3,598)	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	10,385	10,385	-	
4330	Staff Meals & Events	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	379	-	-	379	18,713	7,000	(11,713)	
4340	Educat Software	13,407	3,986	27,479	4,950	49,822	40,000	36,379	(3,621)	
4345	NonInstStdntSup	-	474	-	198	673	26,499	26,499	-	
4346	TeacherSupplies	-	831	231	-	1,062	6,605	3,000	(3,605)	
4350	Cust. Supplies	-	-	-	-	-	1,101	-	(1,101)	
4351	Yearbook	-	-	-	1,477	1,477	-	-	-	
4380	Marketing Materials	-	5,482	-	-	5,482	-	-	-	
4382	Staff Gear	-	1,644	-	-	1,644	-	-	-	
4390	Uniforms	5,711	5,711	-	-	11,423	10,000	12,000	2,000	
4400	NonCapEquip-Gen	-	2,195	-	-	2,195	-	5,000	5,000	
4410	ClssrmFrnEqp<5k	-	-	-	-	-	1,101	-	(1,101)	
4430	OffceFurnEqp<5k	-	69	-	-	69	4,403	500	(3,903)	
4440	Computers <\$5k	-	39	-	-	39	10,000	6,000	(4,000)	
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	7,705	2,000	(5,705)	
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	10,385	7,000	(3,385)	
4720	Food:Other Food	56	3,435	520	1,624	5,635	9,471	25,000	15,529	
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	
4999	Misc Expenditure (Suspense)	142	1,248	3,715	7,048	12,153	-	-	-	
	SUBTOTAL - Books and Supplies	28,297	39,691	34,029	32,709	134,727	250,931	221,728	(29,203)	

2025-26	First Interim Budget			Year to E	Date		Annual Budget		
MSA	5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
5100	CMO Fees	_	_	_	_	-	_	_	
5101	CMO Fees	_	34,570	17,285	17,285	69,139	207,418	207,418	-
5200	Travel - General	_	_	_	_	_	_	_	-
5205	Conference Fees	_	_	_	_	_	1,651	1,651	-
5210	MilesParkTolls	_	63	856	25	944	1,101	1,101	-
5215	TravConferences	_	-	-	-	_	-	-	_
5220	TraLodging	334	_	_	_	334	10,634	10,634	-
5300	DuesMemberships	1,780	2,591	3,099	3,488	10,958	15,162	15,162	-
5450	Other Insurance	-	-	47	236	283	45,143	45,143	-
5500	OpsHousekeeping	-	-	(33)	-	(33)		10,000	(10,769)
5510	Gas & Electric	-	400	485	143	1,028	3,115	3,115	-
5610	Rent & Leases	_	41,667	19,773	19,773	81,212	237,272	247,272	10,000
5611	Rent & Leases- Interest	_	_	_	_	· -	_	_	´-
5620	EquipmentLeases	-	-	1,437	-	1,437	5,504	5,750	246
5621	EquipmentLeases- Interest	_	_	_	_	_	_	750	750
5630	Reps&MaintBldng	_	1,817	_	_	1,817	10,385	4,000	(6,385)
5800	ProfessServices	-	2,106	2,309	-	4,415	55,420	53,711	(1,709)
5810	Legal	_	_	-	_	_	5,000	5,000	-
5813	SchPrgAftSchool	-	-	_	-	-	_	_	-
5814	SchPrgAcadComps	-	-	_	-	-	_	_	-
5819	SchlProgs-Other	-	2,225	950	899	4,074	23,325	23,325	-
5820	Audit & CPA	-	_	_	-	_	9,907	9,907	-
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	-
5835	Field Trips	-	-	_	-	_	40,000	40,000	-
5836	FieldTrip Trans	-	-	840	-	840	15,000	15,000	-
5840	MarkngStdtRecrt	22	_	3,747	2,200	5,969	44,031	55,000	10,969
5850	Oversight Fees	_	_	_	_	_	33,382	33,382	-
5857	Payroll Fees	2,019	1,402	1,609	1,609	6,638	16,512	20,000	3,488
5860	Service Fees	_	_	-	_	_	1,101	1,101	-
5861	Prior Year Services	_	_	_	_	_	_		-
5863	Prof Developmnt	_	_	11,072	_	11,072	9,000	9,000	-
5864	Prof Dev-Other	_	1,400	-	_	1,400	9,000	9,000	-
5865	Prof Dev - LLM	_	_	_	_	_	_	_	-
5869	SpEd Ctrct Inst	-	495	6,761	6,961	14,217	70,000	70,000	-
5870	Livescan	-	124	_	_	124	826	826	-
5872	SPED Fees (incl Encroachment)	-	327	589	589	1,505	_	_	-
5875	Staff Recruiting	-	-	_	-	_	_	_	-
5884	Substitutes	-	302	_	8,274	8,576	40,000	37,000	(3,000)
5890	OthSvcsNon-Inst	-	-	_	-	_	_	_	-
5900	Communications	-	-	1,484	-	1,484	3,302	3,302	-
5910	Communications 2	_	-	-	-	-			-
5920	TelecomInternet	19	-	_	19	38	22,015	22,015	-
5930	PostageDelivery	-	-	300	960	1,260	4,403	4,403	-
5940	Technology	_	225	7,759	-	7,984	27,844	27,844	-
5990	Prior Year Adj (Services)	_	-	-	-	- ,- 3 -			-
	SUBTOTAL - Services & Other Operating Exp.	4,174	89,714	80,367	62,460	236,716	988,222	991,812	3,590

2025-26	First Interim Budget			Year to D	ate		Annual Budget			
MSA	. 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Canital (Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	
6400	EquipFixed	_	_	_	_	-	_	_	_	
6900	Depreciation	-	569	285	285	1,139	24,179	24,179	-	
	SUBTOTAL - Capital Outlay & Depreciation	-	569	285	285	1,139	24,179	24,179	-	
Other O	utflows									
7299	Other Outgo (not incl. SPED Encroachment)	_	_	_	_	-	_	_	_	
7310	Indirect Costs	-	-	_	-	-	-	-	-	
7438	InterestExpense	-	-	-	-	-	-	-	-	
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	
ΤΟΤΔΙ Ε	EXPENSES	148,498	404,113	401,519	386,494	1,340,624	4,646,305	4,672,570	26,265	
. O.AL		170,430	707,110	401,010	330,434	1,040,024	4,040,000	D	MANAGED SOLUTIONS	

2025-26 Monthly Cash Flow (Actuals + Projections) MSA-5 Feb Mar Accruals Jul Aug Sep Oct Nov Dec Jan Apr May Jun ACTUALS **ACTUALS** BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET **ACTUALS** ACTUALS **BUDGET** BUDGET **BUDGET** TOTAL **BEGINNING CASH** 656,745 709,588 601,153 661,601 796,606 733,198 669,790 763,198 742,913 660,222 584,273 389,585 778,956 Revenue 224,794 302.035 2.853.771 LCFF Entitlement 239,813 157,347 361.354 158,059 158,059 288.964 158,059 224,794 355.699 224,794 22,907 70,520 174,175 338,121 Federal Revenue 70,520 Other State Revenues 8,920 23,154 215,975 4,472,351 149.610 149,610 149,610 149.610 157,016 157.016 45,024 (4,396,413)234,711 1,516,195 Other Local Revenues 41 8,750 2,645 2,645 2,645 2,645 2,645 2,645 2,645 2,645 2,645 32,597 262,967 373,322 8,961 4,865,362 310,314 310,314 511,738 310,314 384,455 585,880 272,464 (4,168,973) 713,567 4,740,684 **Total Revenue** Expenses 155,413 143,450 143,450 1,800,588 Certificated Salaries 56,022 146,450 151,657 143,450 143,450 143,450 143,450 143,450 143,450 143,450 Classified Salaries 38,107 54,049 54,263 54,050 50,731 50,731 50,731 50,731 50,731 50,731 50,731 50,731 50,731 657.045 21,898 73,639 80,917 81,577 79,910 79,910 79,910 79,910 79,910 79,910 79,910 79,910 79,910 977,217 Benefits **Books and Supplies** 28,297 39,691 34,029 32,709 9,667 9,667 9,667 9,667 9,667 9,667 9,667 9,667 9,667 221,728 4,174 Services and Operations 89,714 80,367 62,460 83,900 83,900 83,900 83,900 83,900 83,900 83,900 83,900 83,900 991,812 285 Depreciation / Cap Outlay 569 285 2,880 2,880 2,880 2,880 2,880 2,880 2,880 2,880 24,179 Other Outflows **Total Expenses** 148,498 404,113 401,519 386,494 370,536 370,536 370,536 370,536 370,536 370,536 370,536 370,536 367,656 4,672,570 Other Transactions Affecting Cash Accounts Receivable - Current Year 432,870 (6,703)33,623 51,142 44,608 44,608 600,149 Fixed Assets - Acquisitions (282)(13,537)285 1,091 2,880 2,880 2,880 2,880 2,880 2,880 2,880 2,880 10,596 Accounts Payable - Current Year (43,719)2,670 (13,919)(7,307)(62, 275)37,058 (537,834) Other (196,489)50,282 68,655 (4,388,789) (50,674)(50,674)(50,674)(99,490)(99,490)(99,490)4,341,941 **Total Other Transactions** 192,380 32,712 88,644 (4,343,863)(3,186)(3,186)(47,794) 39,938 (96,610) (96,610) (96,610) 4,344,821 10,636 **Total Change in Cash** 52,843 (108, 435)60,447 135,006 (63,408)(63,408)93,408 (20, 285)(82,691) 118,733 (194,683) (194,689) 78,751 **ENDING CASH** 709,588 601,153 661,601 796,606 733,198 669,790 763,198 742,913 660,222 778,956 584,273 389,585 <<< = 30 days cash ■ ENDING CASH 1,000,000 800.000 600,000 400,000 200,000

Dec

Jan

Feb

Mar

Apr

Mav

Jun

Jul

Aug

Sep

Oct

Nov

2025-26 First Interim Budget			Year to Da	ate		Annual Budget		
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						151	146	5
SUMMARY								
Revenue								
LCFF Entitlement	-	141,631	90,124	207,226	438,981	2,237,251	2,161,105	\ ' '
Federal Revenue	-	5,665	2,518	15,735	23,918	329,526	335,847	
Other State Revenues	-	7,397	142,397	13,315	163,109	394,317	455,641	61,324
Other Local Revenues	-	20,394	11,907	10,131	42,432	121,138	145,564	
Total Revenue	-	175,087	246,946	246,407	668,440	3,082,232	3,098,157	15,925
Expenditures								
Certificated Salaries	22,905	83,403	86,210	87,908	280,425	1,097,888	1,111,067	13,179
Classified Salaries	21,452	35,618	35,555	36,104	128,729	435,755	411,252	
Benefits	11,220	45,251	44,530	51,820	152,821	488,139	550,427	\ ' '
Books and Supplies	46,538	(3,461)	33,471	27,654	104,202	126,965	158,459	
Services and Operating Exp.	11.090	149,824	59,218	71,453	291,586	893,749	843,450	· · · · · · · · · · · · · · · · · · ·
Depreciation & Cap Outlay	-	-	360	-	360	2,838	2,838	, , ,
Other Outflows	_	_	_	_	_	,,,,,	-	
Total Expenditures	113,205	310,636	259,344	274,940	958,124	3,045,334	3,077,493	32,159
Net Revenues					(289,683)	36,898	20,664	(16,234)
Net Revenues					(203,003)	30,030	20,004	(16,234)
Fund Balance								
Beginning Balance (Unaud.)							2,565,702	
Net Revenues							20,664	
Ending Fund Balance						_	2,586,366	
Components of Fund Bal.								
Available For Econ. Uncert.							2,170,934	
Restricted Balances (Est.)							74,839	
Net Fixed Assets							340,593	
Ending Fund Balance						_	2,586,366	

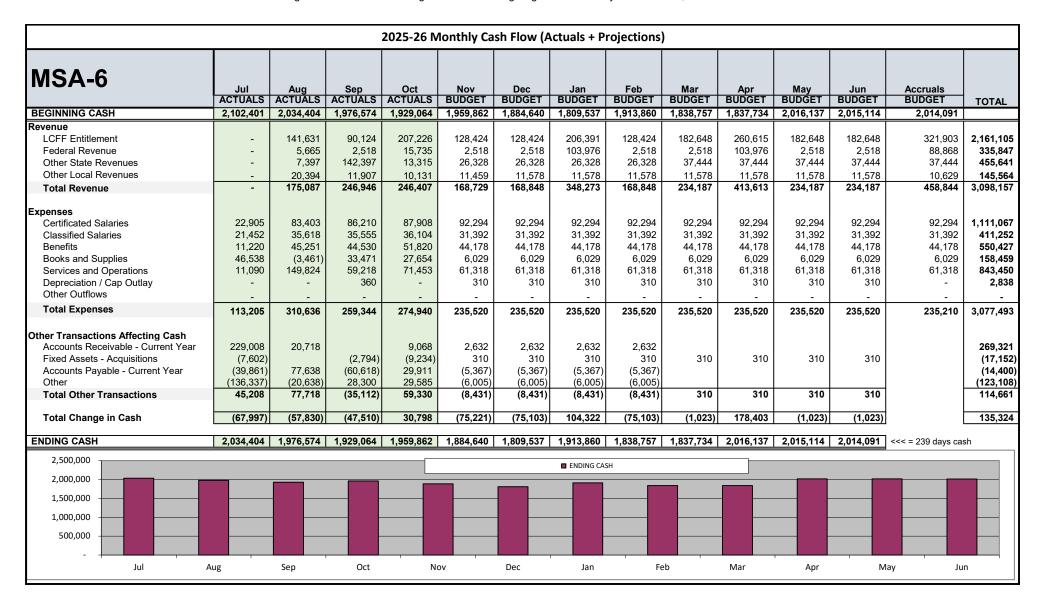
2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVEN	UE DETAIL	•							
LCFF En	titlement								
8011	State Aid	-	48,919	48,919	88,054	185,892	1,294,892	1,171,658	(123,234)
8012	EPA Entitlement	-	-	-	77,967	77,967	312,273	373,156	60,883
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	92,712	41,205	41,205	175,122	630,086	616,291	(13,795)
	SUBTOTAL - LCFF Entitlement	-	141,631	90,124	207,226	438,981	2,237,251	2,161,105	(76,146)
Federal F	Revenue								
8181	SpEd - Revenue	-	-	_	_	-	_	-	-
8220	SchLunchFederal	-	_	_	_	-	_	_	-
8285	SpEd - Revenue	_	5,665	2,518	2,518	10,701	31,532	37,659	6,127
8290	All Other Federal Revenue	_	-	_,	13,217	13,217	297,994	298,188	194
8295	Federal Revenue PY Adj	_	_	_	-	-		,	
	SUBTOTAL - Federal Revenue		5,665	2,518	15,735	23,918	329,526	335,847	6,321
Other St	ate Revenue								
8311	SpEd Revenue	_	_	_		_	_	_	_
8520	SchoolNutrState								
8550	MandCstReimburs		_			_	2,078	2,505	427
8560	StateLotteryRev						35,241	41,495	6,254
8590	AllOthStateRev		7,397	142,397	13,315	163,109	356,998	411,641	54,643
8595	State Rev PY Adj		1,551	142,001	10,010	105,105	330,990	411,041	34,043
0393	SUBTOTAL - Other State Revenue		7,397	142,397	13,315	163,109	394,317	455,641	61,324
Local Re									
	Other Local Rev								
8600 8677		-	20,394	9,063	9,064	38,521	111,138	135,564	24,426
8695	SpEd Revenue Prior Year Adj (Local2)	-	20,394	9,003	9,004	30,321	111,130	135,304	24,420
8698	OthRev-Suspense	-	-	-	-	_	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8701 8702	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-3	-	-	-	-	_	-	-	
8703 8704	CMO Fee - MSA-3	-	-	-	-	-	-	-	-
870 4 8705	CMO Fee - MSA-4 CMO Fee - MSA-5	-	-	-	-	_	-	-	-
8705 8706	CMO Fee - MSA-5 CMO Fee - MSA-6	-	-	-	-	_	-	-	-
8700 8707	CMO Fee - MSA-7	-	-	-	-	_	-	-	-
8707 8708	CMO Fee - MSA-7 CMO Fee - MSA-8	-	-	-	-	_	-	-	-
8708 8709	CMO Fee - MSA-SA	-	-	-	-	_	-	-	
8712	CMO Fee - MSA-SD	-	-	-	-	_	-	-	
8713	CMO Fee - MSA-OC	-	-	-	-	_	-	-	-
8699	Other Revenue	-	-	-	-	_	2.000	2,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	_	2,000	2,000	-
8999		-	-	-	1,067	1,067	-	-	-
しょうり	Misc Revenue (Suspense)	-	-	-	1,007	1,007	i - I	-	-

2025-20	6 First Interim Budget			Year to Da	ate		Annual Budget		
MSA	. 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrai	sing & Grants								
8802	Donations - Private			_		_	_	_	_
8803	Fundraising			2,844		2,844	8,000	8,000	
0003	SUBTOTAL - Fundraising & Grants			2,844		2,844	8,000	8,000	-
	SOBTOTAL -1 dilutaising & Status			2,044		2,044	0,000	0,000	-
TOTAL	REVENUE	-	175,087	246,946	246,407	668,440	3,082,232	3,098,157	15,925
FYPFN	NSES DETAIL								
	ated Salaries								
1100	TeacherSalaries	3,103	63,491	66,298	67,996	200,887	759,972	727,733	(32,239)
1200	Cert Aid	3,103	7,186	7,186	7,186	21,558	86.768	117,568	30,800
1300	Cert Add Cert Adminis	19,802	12,726	12,726	12,726	57,980	251.148	265,765	14,617
1300	SUBTOTAL - Certificated Salaries	22,905	83,403	86,210	87,908	280,425	1,097,888		13,179
	SUBTUTAL - Certificated Salaries		03,403	00,210	07,300	200,425	1,097,000	1,111,067	13,179
Classifi	ed Salaries								
2100	Instructional Aides	-	7,842	7,842	7,486	23,170	11,000	3,700	(7,300)
2200	Classified Support	13,361	20,420	20,357	21,263	75,401	250,029	239,957	(10,073)
2300	Classified Admin	-	-	-	_	-	-	-	-
2400	Clerical & Tech	8,091	7,356	7,356	7,356	30,158	174,726	167,596	(7,130)
2900	OtherClassStaff	_	-	_	_	-	-	-	- '
	SUBTOTAL - Classified Salaries	21,452	35,618	35,555	36,104	128,729	435,755	411,252	(24,503)
Employ	ee Benefits								
3101	STRS-Certified	3,993	15,873	16,437	16,762	53,065	170,686	172,594	1,908
3102	STRS-Classified	1,133	2,630	2,630	2,562	8,956	38,847	39,065	218
3201	PERS-Cert	-,	_,000	_,000	_,002	-	33,533	37,988	4,455
3202	PERS-Classified	3,767	5,811	5,775	5,986	21,340	44,544	40,700	(3,843)
3301	OASDI/Med-Cert	330	1,203	1,244	1,268	4,045	24,033	25,638	1,605
3302	OASDI/Med-Class	1,273	1,871	1,866	1,930	6,941	18,922	17,850	(1,072)
3401	HithWelfareCert	701	15,889	14,601	15,589	46,781	134,994	193,931	58,937
3402	HlthWelfareCert	-	-	-	-		_	-	-
3501	UI-Certificated	11	41	43	44	140	6,928	7,008	80
3502	UI-Classified	11	18	18	18	64	-	-	-
3601	WorkersCmp-Cert	-	1,915	1,915	7,660	11,490	9,500	9,500	-
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-
3701	Other Retirement-Cert	-	-	_	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	2,080	2,080	-
3902	OthBenes-Class	-	-	-	-	-	4,073	4,073	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	11,220	45,251	44,530	51,820	152,821	488,139	550,427	62,287

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies	•							
4100	Text&CoreCurric	3,701	3,794	4,982	18,843	31,320	16,506	33,000	16,494
4200	BooksOthRefMats	-	-	37	-	37	544	544	
4300	Ins Mats & Sups 2	_	_	119	_	119	1,632	1,632	
4310	Ins Mats & Sups	-	-	_	816	816	2,306	2,306	
4315	OthrSupplies	_	_	1,165	_	1,165	3,263	3,263	
4316	PBIS Prizes	_	_	_	_	_	_	_	_
4320	Office Supplies	169	173	907	125	1,373	4,612	4,612	_
4325	ProfDevMat&Sups	_	_	_	_	_	_	,	_
4326	Arts&MusicSupps	-	-	44	_	44	7,615	7,615	_
4330	Staff Meals & Events				_	-	_	-	_
4335	PE Supplies	-	-	_	_	-	1,153	1,153	_
4340	Educat Software	-	4,557	6,221	1,190	11,968	19,720	19,720	
4345	NonInstStdntSup	-	-	_	_	-	21,756	21,756	
4346	TeacherSupplies	50	447	355	-	852	816	816	-
4350	Cust. Supplies	-	-	_	-	-	1,088	1,088	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials				-	-	-	-	-
4382	Staff Gear	-	-	-	-	-	-	-	-
4390	Uniforms	4,733	-	-	-	4,733	4,612	4,612	-
4400	NonCapEquip-Gen	-	-	-	-	-	1,153	1,153	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	577	577	-
4440	Computers <\$5k	1,860	-	19,101	20,670	41,631	35,000	50,000	15,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	210	210	-	-	-
4720	Food:Other Food	-	3,739	-	68	3,807	4,612	4,612	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	36,025	(16,170)	540	(14,268)	6,127		-	-
	SUBTOTAL - Books and Supplies	46,538	(3,461)	33,471	27,654	104,202	126,965	158,459	31,494

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	28,808	14,404	14,404	57,616	172,849	172,849	-
5200	Travel - General	-	-	_	_	-	-	-	-
5205	Conference Fees	-	-	-	_	-	577	577	-
5210	MilesParkTolls	-	103	128	-	231	577	577	-
5215	TravConferences	-	-	-	_	-	-	-	-
5220	TraLodging	349	-	_	203	552	577	577	-
5300	DuesMemberships	_	-	2,272	2,048	4,320	10,497	10,497	-
5450	Other Insurance	_	4,613	4,613	18,452	27,678	23,968	23,968	_
5500	OpsHousekeeping	_	29,558	629	1,294	31,481	14,990	14,990	_
5510	Gas & Electric	_	_	_	_	_	577	577	_
5610	Rent & Leases	_	26.476	11,101	11,101	48,678	253,064	153,210	(99,854)
5611	Rent & Leases- Interest	_		-	-	-		-	(,)
5620	EquipmentLeases	146	298	641	244	1,330	5,191	5,191	_
5621	EquipmentLeases- Interest		-	-		-,,,,,,		5,.5.	_
5630	Reps&MaintBldng	_	_	_	_	_	2,306	2,306	_
5800	ProfessServices		_	2,392		2,392	58,148	47,866	(10,282)
5810	Legal			2,002		2,002	00,140	47,000	(10,202)
5813	SchPrgAftSchool	5,481	5,497	9,007	10,978	30,964	81,587	81,587	
5814	SchPrgAcadComps	0,401	-	5,007	10,570	- 00,304	01,007	01,007	
5819	SchlProgs-Other	-	3,750	-	-	3,750	2,306	2,306	-
5820	Audit & CPA	-	3,730	-	-	3,730	10,378	10,378	-
5825	DMSBusinessSvcs	-	-	-	-	_	10,376	10,376	-
5835		-	-	-	-	-	-	10,000	10,000
5836	Field Trips	-	33,750	-	-	33,750	75 000		10,000
	FieldTrip Trans	-	33,750	2 747	4 225	,	75,000	75,000	-
5840	MarkngStdtRecrt	-		3,747	1,335	5,082	577	577	_
5850	Oversight Fees	4 400	3,177	1,411	1,412	6,000	16,431	21,600	5,169
5857	Payroll Fees	1,469	1,051	1,171	1,171	4,862	10,378	10,378	-
5860	Service Fees	-	-	-	-	-	1,730	1,730	-
5861	Prior Year Services	-	-	-	-	-	-	40.000	-
5863	Prof Developmnt	-	-	-	-	-	11,482	16,000	4,518
5864	Prof Dev-Other	-	6,000	-	-	6,000	5,423	6,000	577
5865	Prof Dev - LLM	-	-	-		-			-
5869	SpEd Ctrct Inst	-	-	968	5,233	6,201	32,965	71,000	38,035
5870	Livescan	-	229		356	585	461	2,000	1,539
5872	SPED Fees (incl Encroachment)	-	5,212	2,316	2,316	9,844	21,294	21,294	-
5875	Staff Recruiting	-	-	-	-	-		-	-
5884	Substitutes	-	-	-	906	906	38,074	38,074	-
5890	OthSvcsNon-Inst	-	-		-			-	-
5900	Communications	-	-	790	-	790	1,730	1,730	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	1,301	1,301	1,301	-	3,902	21,756	21,756	-
5930	PostageDelivery	-	-	-	-	-	1,153	1,153	-
5940	Technology	2,344	-	2,329	-	4,673	17,702	17,702	-
5990	Prior Year Adj (Services)		-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	11,090	149,824	59,218	71,453	291,586	893,749	843,450	(50,298)

2025-20	6 First Interim Budget			Year to Da	ate		Annual Budget		
MSA	۸6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budge vs. First Interim
Capital	Outlay & Depreciation	•							
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_
6400	EquipFixed	_	-	-	_	-	-	_	-
6900	Depreciation	-	-	360	_	360	2,838	2,838	-
	SUBTOTAL - Capital Outlay & Depreciation	-	-	360	-	360	2,838	2,838	-
Other O	utflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	-	-	_	-	-	_	-
7310	Indirect Costs	-	-	-	_	-	-	-	-
7438	InterestExpense	-	-	-	_	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	113,205	310,636	259,344	274,940	958,124	3,045,334	3,077,493	32,159
 		110,200	2.23,000		,• .•	1 200,121	3,0 10,00 1	Ī	MANAGED SOLUTIONS



2025-26 First Interim Budget		١	ear to Da	te		Annual Budget		
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						275	252	(22)
SUMMARY								
Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue	54,862 24 54,886	298,127 11,548 33,264 41,571 384,510	193,135 5,132 258,264 21,133 477,664	434,422 32,830 59,874 19,606 546,732	925,684 49,510 406,264 82,334 1,463,792	4,228,074 174,507 1,658,452 280,822 6,341,855	3,979,799 182,299 1,910,986 296,430 6,369,514	(248,275) 7,792 252,534 15,608 27,659
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	45,408 45,369 23,537 43,654 80,737 - - 238,706	163,287 72,277 83,957 27,869 222,974	165,475 69,865 95,198 36,146 199,467 14,433	171,094 69,316 101,235 (14,742) 208,286 - - 535,190	545,264 256,828 303,928 92,928 711,464 14,433	1,842,596 933,343 1,016,413 140,000 2,298,796 68,247	1,871,552 808,743 1,039,913 184,343 2,245,259 68,247 722,290 6,940,347	28,956 (124,600) 23,500 44,342 (53,537) - 722,290 640,951
Net Revenues					(461,052)	42,459	(570,833)	(613,292)
Fund Balance Beginning Balance (Unaud.) Net Revenues Ending Fund Balance Components of Fund Bal.					(1-1)-2-1		3,447,230 (570,833) 2,876,397	, , ,
Available For Econ. Uncert. Restricted Balances (Est.) Net Fixed Assets Ending Fund Balance							1,352,820 105,173 1,418,403 2,876,397	

2025-20	6 First Interim Budget		١	ear to Da	te		Annual Budget		
MSA	. 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL	•							
LCFF E	ntitlement								
8011	State Aid	-	109,141	109,141	196,453	414,735	2,537,931	2,290,209	(247,722)
8012	EPA Entitlement	-	-	-	153,975	153,975	548,275	624,688	76,413
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	188,986	83,994	83,994	356,974	1,141,868	1,064,902	(76,966)
	SUBTOTAL - LCFF Entitlement	-	298,127	193,135	434,422	925,684	4,228,074	3,979,799	(248,275)
Federal	Revenue								
8181	SpEd - Revenue	_	_	_	_	_	_	_	_
8220	SchLunchFederal	_	_	_	_	-	_	_	_
8285	SpEd - Revenue	_	11,548	5,132	5,132	21,812	64,468	65,070	602
8290	All Other Federal Revenue	_	-	-,	27,698	27,698	110,039	117,229	7,190
8295	Federal Revenue PY Adj	_	_	_			_	-	-
	SUBTOTAL - Federal Revenue		11,548	5,132	32,830	49,510	174,507	182,299	7,792
Other S	tate Revenue								
8311	SpEd Revenue		_	_	_	_	23,202	_	(23,202)
8520	SchoolNutrState	_	_	_	_	_	20,202	_	(20,202)
8550	MandCstReimburs	_	_	_	_	_	5,260	5,106	(154)
8560	StateLotteryRev			_	_]	72,054	71,698	(356)
8590	AllOthStateRev	54,862	33,264	258,264	59,874	406,264	1,557,936	1,834,182	276,246
8595	State Rev PY Adj	04,002	-	200,20-		400,204	1,007,000	1,004,102	210,240
0000	SUBTOTAL - Other State Revenue	54,862	33,264	258,264	59,874	406,264	1,658,452	1,910,986	252,534
Local R	ovonuo								
8600	Other Local Rev	_		_	_	_	_	_	_
8634	StudentLunchFee	_]	2,000	2,000	
8677	SpEd Revenue		41,571	18,475	18,476	78,522	227,229	234,238	7,009
8695	Prior Year Adj (Local2)		-1,071	10,470	10,470	70,022	227,225	204,200	7,000
8698	OthRev-Suspense		_	_	_	_	_	_	_
8701	CMO Fee - MSA-1		_	_	_	_	_	_	_
8702	CMO Fee - MSA-2	_	_	_	_	_	_	_	_
8703	CMO Fee - MSA-3	_	_	_	_	_	_	_	_
8704	CMO Fee - MSA-4	_	_	_	_	_	_	_	_
8705	CMO Fee - MSA-5	_	_	_	_	_	_	_	_
8706	CMO Fee - MSA-6	_	_	_	_	-	_	_	_
8707	CMO Fee - MSA-7	-	_	_	_	-	_	-	-
8708	CMO Fee - MSA-8	-	_	_	_	-	_	_	_
8709	CMO Fee - MSA-SA	-	_	_	_	-	_	_	_
8712	CMO Fee - MSA-SD	-	_	_	_	-	_	-	-
8713	CMO Fee - MSA-OC	-	_	_	_	-	_	_	-
8699	Other Revenue	24	_	1,680	_	1,704	47,000	55,599	8,599
8980	Misc Revenue (Suspense 2)		_	-,-30	-	-		-	-
8999	Misc Revenue (Suspense)	-	_	_	42	42	_	_	_
	SUBTOTAL - Local Revenue	24	41,571	20,155	18,518	80,268	276,229	291,837	15,608

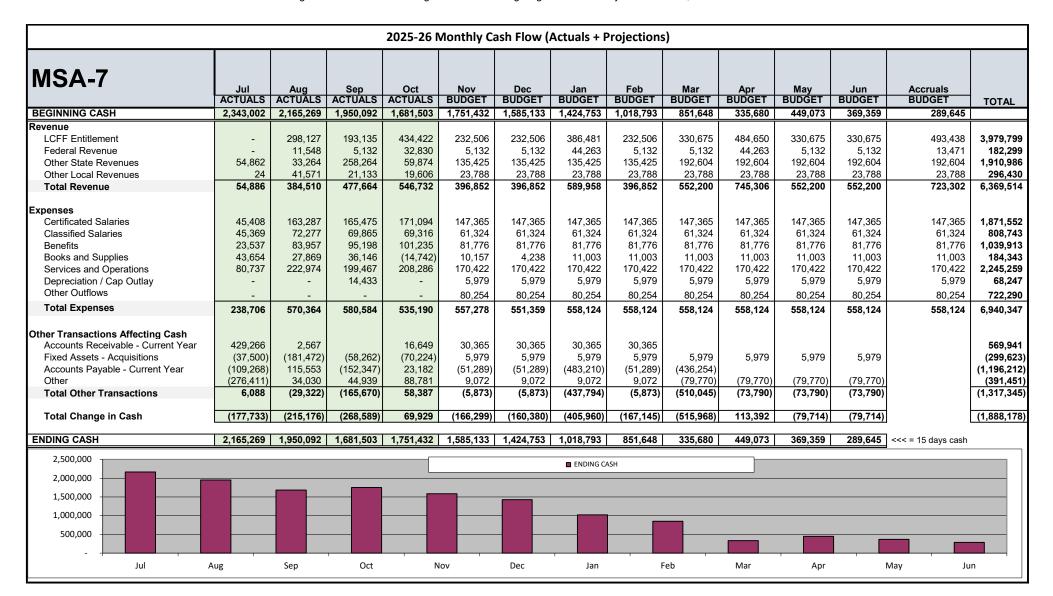
2025-2	6 First Interim Budget		١	ear to Da	te		Annual Budget		
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundra	ising & Grants								
8802	Donations - Private	-	_	_	_	-	-	_	-
8803	Fundraising	-	-	978	1,088	2,066	4,593	4,593	-
	SUBTOTAL - Fundraising & Grants	-	-	978	1,088	2,066	4,593	4,593	-
TOTAL	REVENUE	54,886	384,510	477,664	546,732	1,463,792	6,341,855	6,369,514	27,659
EXPE	NSES DETAIL								
Certific	ated Salaries								
1100	TeacherSalaries	7,600	120,883	122,687	126,873	378,042	1,339,674	1,345,758	6,084
1200	Cert Aid	1,750	11,235	11,594	11,972	36,551	129,514	139,866	10,352
1300	Cert Adminis	36,058	31,169	31,194	32,249	130,670	373,408	385,928	12,520
	SUBTOTAL - Certificated Salaries	45,408	163,287	165,475	171,094	545,264	1,842,596	1,871,552	28,956

2025-2	6 First Interim Budget		١	ear to Da	ite		Annual Budget		
MSA	. 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Classifi	ed Salaries	•							
2100	Instructional Aides	1,680	31,199	28,072	27,230	88,181	402,851	288,342	(114,509)
2200	Classified Support	33,350	30,583	31,134	31,335	126,403	337,931	330,123	(7,808)
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	10,339	10,495	10,659	10,752	42,244	192,561	190,277	(2,284)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	45,369	72,277	69,865	69,316	256,828	933,343	808,743	(124,600)
Employ	ee Benefits								
3101	STRS-Certified	8,530	30,477	30,653	31,928	101,588	278,265	262,738	(15,527)
3102	STRS-Classified	-	682	751	722	2,155	82,112	82,849	738
3201	PERS-Cert	-	-	242	-	242	77,152	103,919	26,766
3202	PERS-Classified	9,411	18,159	17,274	16,946	61,790	98,804	65,317	(33,487)
3301	OASDI/Med-Cert	658	2,312	2,394	2,422	7,786	43,664	50,225	6,561
3302	OASDI/Med-Class	3,460	5,562	5,385	5,340	19,747	39,376	26,107	(13,269)
3401	HlthWelfareCert	1,433	24,542	36,275	35,332	97,582	360,184	412,233	52,049
3402	HlthWelfareCert	-	-	-	-	-	-	-	-
3501	UI-Certificated	23	80	81	84	267	12,533	12,203	(330)
3502	UI-Classified	23	38	37	36	134	-	-	- 1
3601	WorkersCmp-Cert	-	2,106	2,106	8,425	12,637	22,746	22,746	-
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	514	435	(80)
3902	OthBenes-Class	-	-	-	-	-	1,063	1,142	80
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	23,537	83,957	95,198	101,235	303,928	1,016,413	1,039,913	23,500

2025-26	First Interim Budget		١	ear to Da	te		Annual Budget			
MSA	7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Books &	Sunnlies									
4100	Text&CoreCurric	7,501	3,365	2,297	_	13,163	10,000	15,000	5,000	
4200	BooksOthRefMats	- ,,,,,,	-	_,	_		5,000	5,000	-	
4300	Ins Mats & Sups 2	_	_	_	_	_	5,000	5,000	_	
4310	Ins Mats & Sups	_	5,987	71	1,091	7,148	15,000	15,000	_	
4315	OthrSupplies	-	174	_	-	174	2,000	2,000	_	
4316	PBIS Prizes	_	_	_	_	_	-	-	_	
4320	Office Supplies	720	462	3,188	2,275	6,644	15,000	30,000	15,000	
4325	ProfDevMat&Sups	-	676	-	-	676	-	-	-	
4326	Arts&MusicSupps	_	-	_	_	_	1,000	1,000	-	
4330	Staff Meals & Events	_	-	-	_	-	-	-	-	
4335	PE Supplies	_	-	-	_	-	1,000	1,000	-	
4340	Educat Software	-	-	17,897	-	17,897	20,000	20,342	342	
4345	NonInstStdntSup	2,167	8,048	1,907	2,286	14,408	22,000	35,000	13,000	
4346	TeacherSupplies	522	752	_	-	1,274	1,000	1,000	-	
4350	Cust. Supplies	-	1,955	712	892	3,559	22,000	22,000	-	
4351	Yearbook	-	-	-	-	-	-	-	-	
4380	Marketing Materials	-	-	-	-	-	-	-	-	
4382	Staff Gear	-	-	-	-	-	-	-	-	
4390	Uniforms	4,609	-	4,609	-	9,218	10,000	10,000	-	
4400	NonCapEquip-Gen	-	-	-	2,095	2,095	5,000	-	(5,000)	
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	
4440	Computers <\$5k	-	-	-	3,699	3,699	-	10,000	10,000	
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	480	480	2,000	2,000	-	
4720	Food:Other Food	-	4,573	309	-	4,881	3,000	10,000	7,000	
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	
4999	Misc Expenditure (Suspense)	28,136	1,878	5,156	(27,560)	7,610	1,000	-	(1,000)	
	SUBTOTAL - Books and Supplies	43,654	27,869	36,146	(14,742)	92,928	140,000	184,343	44,342	

2025-26	First Interim Budget		١	ear to Da	te		Annual Budget		
MSA	7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	92,186	46,093	46,093	184,372	553,115	553,115	-
5200	Travel - General	-	-	-	_		_ ´ _	_	-
5205	Conference Fees	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	175	465	124	765	2,000	3,000	1,000
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	100	-	100	3,000	3,000	-
5300	DuesMemberships	1,891	-	2,450	4,352	8,693	12,000	12,000	-
5450	Other Insurance	_	7,272	7,272	29,089	43,633	68,000	68,000	-
5500	OpsHousekeeping	193	10,343	518	1,438	12,492	10,000	23,000	13,000
5510	Gas & Electric	4,006	6,610	60,900	8,960	80,475	60,000	63,000	3,000
5610	Rent & Leases	-	27,565	27,565	54,318	109,448	317,203	317,203	-
5611	Rent & Leases- Interest	-	-	-	_	-	-	-	-
5620	EquipmentLeases	-	385	946	771	2,102	10,000	10,000	0
5621	EquipmentLeases- Interest	_	-	_	-	'-	_ ´ _	_	-
5630	Reps&MaintBldng	1,460	4,665	733	4,338	11.195	35,000	40,000	5,000
5800	ProfessServices	_	-	3,402	_	3,402	73,078	49,671	(23,406)
5810	Legal	_	_	_	_	_	3,000	3,000	-
5813	SchPrgAftSchool	64,200	46,278	2,939	44,400	157,817	_ ´ _	576,000	576,000
5814	SchPrgAcadComps	_	_	_	_	_	_	15,000	15,000
5819	SchlProgs-Other	_	_	1,975	_	1,975	620,000	15,000	(605,000)
5820	Audit & CPA	_	_	-	_	_	10,000	10,000	-
5825	DMSBusinessSvcs	_	_	_	_	-	_	_	_
5835	Field Trips	(615)	_	_	(33)	(648)	15,000	10,000	(5,000)
5836	FieldTrip Trans	-	_	_	-	-	_	6,000	6,000
5840	MarkngStdtRecrt	_	_	6,518	3,321	9,839	40,000	30,000	(10,000)
5850	Oversight Fees	_	6,699	2,977	2,977	12,653	41,000	39,797	(1,203)
5857	Payroll Fees	2,317	1,562	1,908	1,892	7,679	18,000	18,000	-
5860	Service Fees	_,-,	-	-	-,	_	2,000	2,000	_
5861	Prior Year Services	_	_	_	_	_	_,,,,,	_,,,,,	_
5863	Prof Developmnt	_	3,120	_	100	3,220	20,000	15,000	(5,000)
5864	Prof Dev-Other	1,377	100	_	-	1,477	5,000	5,000	-
5865	Prof Dev - LLM	-,	-	_	_	.,		-	-
5869	SpEd Ctrct Inst	_	_	19,387	_	19,387	203,000	153,000	(50,000)
5870	Livescan	-	198	-,	_	198	1,200	1,200	-
5872	SPED Fees (incl Encroachment)	-	10,624	4,722	4,722	20,068	61,000	61,000	-
5875	Staff Recruiting	-	-	-	· -	-	-	_	-
5884	Substitutes	-	1,458	_	1,156	2,614	50,000	80,000	30,000
5890	OthSvcsNon-Inst	_	-	_	-		-	_	-
5900	Communications	-	-	1,896	_	1,896	2,200	2,200	-
5910	Communications 2	-	-	-	_	-		_	-
5920	TelecomInternet	171	3,232	2,131	171	5,705	26,000	26,000	-
5930	PostageDelivery	-	502	-	98	600	3,000	3,000	-
5940	Technology	5,738	-	4,571	_	10,309	35,000	32,072	(2,928)
5990	Prior Year Adj (Services)	-,	_	-,	_	-	_	-	(=,:20)
	SUBTOTAL - Services & Other Operating Exp.	80,737	222,974	199,467	208,286	711,464	2,298,796	2,245,259	(53,537)

2025-26	First Interim Budget		١	ear to Da	te		Annual Budget		
MSA	7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Canital C	Outlay & Depreciation	•							
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_
6400	EquipFixed	_	_	_	_	_	_	_	_
6900	Depreciation	-	-	14,433	_	14,433	68,247	68,247	-
	SUBTOTAL - Capital Outlay & Depreciation	-	-	14,433	-	14,433	68,247	68,247	-
Other Ou	utflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	_	_	_	_	_	_	_
7310	Indirect Costs	-	-	_	_	_	_	-	-
7438	InterestExpense	-	-	-	-	-	-	722,290	722,290
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	722,290	722,290
TOTAL E	XPENSES	238,706	570,364	580,584	535,190	1,924,844	6,299,396	6,940,347	640,951
								D DELTA M	MS ANAGED SOLUTIONS



2025-26 First Interim Budget			Year to I	Date		Annual Budget		
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						379	359	(20)
SUMMARY								
Revenue								
LCFF Entitlement	-	403,156	254,108	588,253	1,245,517	5,412,561	5,137,865	(274,696)
Federal Revenue	-	16,394	7,286	45,585	69,265	267,571	257,428	(10,143)
Other State Revenues	-	14,617	243,512	26,308	284,437	992,033	1,084,247	92,214
Other Local Revenues	75	59,013	26,229	28,905	114,222	336,461	346,422	9,961
Total Revenue	75	493,180	531,135	689,051	1,713,441	7,008,625	6,825,962	(182,664)
Expenditures								
Certificated Salaries	66,728	176,940	186,050	188,808	618,526	2,372,082	2,306,624	(65,458)
Classified Salaries	52,155	74,330	77,568	81,458	285,511	928,855	872,112	(56,743)
Benefits	30,196	104,146	110,639	121,254	366,236	1,253,434	1,283,464	30,030
Books and Supplies	56,226	115,602	29,117	(15,371)	185,574	282,881	358,272	75,391
Services and Operating Exp.	13,401	197,915	135,549	312,529	659,394	2,091,013	2,123,955	32,942
Depreciation & Cap Outlay	_	_	2,629	_	2,629	54,940	54,940	-
Other Outflows	_	-	_	_	-	-	-	-
Total Expenditures	218,705	668,933	541,552	688,678	2,117,869	6,983,206	6,999,367	16,162
Net Revenues					(404,428)	25,420	(173,406)	(198,826)
					(- , - ,		(2, 22,	(
Fund Balance								
Beginning Balance (Unaud.)							7,406,149	
Net Revenues							(173,406)	
Ending Fund Balance							7,232,743	
Components of Fund Bal.								
Available For Econ. Uncert.							7,009,058	
Restricted Balances (Est.)							143,052	
Net Fixed Assets							80,633	
Ending Fund Balance							7,232,743	

2025-2	6 First Interim Budget			Year to I	Date	Annual Budget			
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL	•							
LCFF E	ntitlement								
8011	State Aid	-	134,870	134,870	242,766	512,506	3,051,452	2,703,467	(347,985
8012	EPA Entitlement	_	_	_	226,249	226,249	783,876	919,703	135,827
8019	Prior Year Adjustments	_	_	_	_	-	_	_	_
8096	InLieuPropTaxes	_	268,286	119,238	119,238	506,762	1,577,233	1,514,695	(62,538
	SUBTOTAL - LCFF Entitlement	-	403,156	254,108	588,253	1,245,517	5,412,561	5,137,865	(274,696
Federal	Revenue								
8181	SpEd - Revenue	_	_	_	_	-	_	_	_
8220	SchLunchFederal	_	_	_	_	_	_	_	_
8285	SpEd - Revenue	_	16,394	7,286	7,286	30,966	91,702	92,555	853
8290	All Other Federal Revenue	_		- ,200	38,299	38,299	175,869	164,873	(10,996
8295	Federal Revenue PY Adj	_	_	_	-	-		-	(.0,000
0230	SUBTOTAL - Federal Revenue	-	16,394	7,286	45,585	69,265	267,571	257,428	(10,143
Other S	tate Revenue								
8311	SpEd Revenue	_	_	_	_	_	_	_	_
8520	SchoolNutrState	_	_	_	_	_	_	_	_
8550	MandCstReimburs		_	_		_	7,443	7,248	(195
8560	StateLotteryRev	_	_	_	_	_	102,491	101,983	(508
8590	AllOthStateRev	-	- 14,617	243,512	26,308	284,437	882,099		92,917
		-			20,306	204,437	002,099	975,016	
8595	State Rev PY Adj		44.047	- 040 540	-	- 004 407		4 004 047	-
	SUBTOTAL - Other State Revenue		14,617	243,512	26,308	284,437	992,033	1,084,247	92,214
Local R	evenue								
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	3,500	3,500	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	59,013	26,229	26,228	111,470	323,217	333,178	9,961
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-		-	-
8706	CMO Fee - MSA-6	-	-	-	-	-		-	-
8707	CMO Fee - MSA-7	-	-	_	-	_		-	-
8708	CMO Fee - MSA-8	-	-	_	-	_		-	-
8709	CMO Fee - MSA-SA	-	-	_	-	-		_	-
8712	CMO Fee - MSA-SD	_	_	_	_	_		_	_
8713	CMO Fee - MSA-OC	_	_	_	_	_	_	_	_
8699	Other Revenue	_	_	_	_	_	3,250	3,250	_
8980	Misc Revenue (Suspense 2)		_	_	_	_	,,,,,,	5,200	_
8999	Misc Revenue (Suspense)	_	_	_	_	_	_	_	_
	SUBTOTAL - Local Revenue		59,013	26,229	26,228	111,470	329,967	339,928	9,961

2025-26	First Interim Budget			Year to I	Date		Annual Budget			
MSA	8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
Fundrais	sing & Grants									
8802	Donations - Private	_	_	_	_	_	_	_		
8803	Fundraising	75	_		2,677	2,752	6,494	6,494		
0000	SUBTOTAL - Fundraising & Grants	75			2,677	2,752	6,494	6,494	-	
	JODIOTAL - I undraising & Grants				2,077	2,132	0,434	0,434		
TOTAL F	REVENUE	75	493,180	531,135	689,051	1,713,441	7,008,625	6,825,962	(182,664)	
FYPFN	ISES DETAIL									
	ted Salaries									
1100	TeacherSalaries	15,540	130,044	138,882	150,872	435,338	1,707,530	1,651,604	(55,926)	
1200	Cert Aid	13,340	8,308	8,308	8,308	24,924	174,350	176,550	2,200	
1300	Cert Adminis	51,188	38,588	38,860	29,628	158,264	490,202	478,470	(11,732)	
1300	SUBTOTAL - Certificated Salaries	66,728	176,940	186,050	188,808		2,372,082		(65,458)	
	SUBTUTAL - Certificated Salaries	00,720	170,940	100,000	100,000	618,526	2,372,062	2,306,624	(65,456)	
Classifie	d Salaries									
2100	Instructional Aides	3,024	17,020	18,390	19,020	57,454	226,035	213,514	(12,520)	
2200	Classified Support	33,275	43,501	45,312	46,557	168,645	485,656	431,433	(54,223)	
2300	Classified Admin	_	-	_	_	_	-	-	-	
2400	Clerical & Tech	15,856	13,809	13,866	15,881	59,411	217,164	227,164	10,000	
2900	OtherClassStaff	-	-	-	-	-	-	-	-	
	SUBTOTAL - Classified Salaries	52,155	74,330	77,568	81,458	285,511	928,855	872,112	(56,743)	
Employe	ee Benefits									
3101	STRS-Certified	12,745	33,681	34,680	35,878	116,985	372,783	330,626	(42,157	
3102	STRS-Classified	_	-	_	214	214	63,401	89,657	26,256	
3201	PERS-Cert	-	-	_	_	-	84,851	102,146	17,295	
3202	PERS-Classified	10,614	18,585	19,186	19,564	67,949	109,366	75,036	(34,330)	
3301	OASDI/Med-Cert	1,036	2,920	3,055	3,138	10,149	52,750	54,886	2,136	
3302	OASDI/Med-Class	3,979	5,664	5,878	6,106	21,627	37,958	29,767	(8,190)	
3401	HlthWelfareCert	1,719	40,414	44,952	44,936	132,021	484,764	554,498	69,734	
3402	HlthWelfareCert	-	-	_	_		_	-	-	
3501	UI-Certificated	77	88	93	349	607	15,008	14,295	(713)	
3502	UI-Classified	26	37	38	40	142	_	-	`-	
3601	WorkersCmp-Cert	-	2,757	2,757	11,029	16,543	30,187	30,187	-	
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	
3902	OthBenes-Class	-	-	-	-	-	2,366	2,366	-	
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-	
	SUBTOTAL - Employee Benefits	30,196	104,146	110,639	121,254	366,236	1,253,434	1,283,464	30,030	

2025-26	First Interim Budget			Year to [Date	Annual Budget			
MSA	8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies								
4100	Text&CoreCurric	_	83,398	_	_	83,398	76,208	84,000	7,792
4200	BooksOthRefMats	_	-	1,245	_	1,245	5,000	5,000	-,
	Ins Mats & Sups 2		_	228	155	383	5,483	5,483	_
	Ins Mats & Sups		_	-	1,088	1,088	14,091	14,091	_
	OthrSupplies	(900)	392	2,761	- 1,000	2,253	1 1,031	20,000	20,000
4316	PBIS Prizes	(000)	-	2,701	_	2,200	_	20,000	20,000
	Office Supplies	1,437	1,591	880	3,001	6,909	21,930	21,930	_
	ProfDevMat&Sups		-	-		-	21,000		_
	Arts&MusicSupps	_	_	_	_	_	_	5,000	5,000
4330	Staff Meals & Events	_	_	_	_	_	7,676	7,676	-
	PE Supplies	_	1,401	_	_	1,401	2.741	2,741	_
4340	Educat Software	10,832	2,349	21,597	_	34,778	61,483	51,171	(10,312
	NonInstStdntSup	2,097	8,292	(536)	2,000	11,852	16,448	25,000	8,552
	TeacherSupplies	_,	546	1,031	875	2,452	2,193	3,000	807
	Cust. Supplies	_	-	1,806	-	1,806	5,483	10,000	
	Yearbook	_	_	-	_	-		_	- 1,011
	Marketing Materials	_	_	_	_	_	_	_	_
	Staff Gear	_	_	_	_	_	_	_	_
4390	Uniforms	10,297	10,297	_	_	20,595	21,930	21,930	_
	NonCapEquip-Gen	-	-	_	_		2,193	2,193	_
	ClssrmFrnEqp<5k	_	_	_	_	_	2,193	2,193	_
	OffceFurnEqp<5k	_	_	_	_	_	2,741	2,741	_
	Computers <\$5k	_	_	_	2,079	2,079	10,965	10,965	_
	FixedAssetsSuspense-Facilities	_	_	_	-	-		-	_
	Fixed Asset Susp (Imp)	_	_	_	-	_	_	_	_
	Equipment (Pre-Cap)	_	_	_	-	_	2,193	2,193	_
	FixedAssets Suspense-Equipment	_	_	_	-	_			_
4710	Food	2,718	_	_	-	2,718	10,965	10,965	_
	Food:Other Food	_,	7,061	44	1,084	8,189	10,965	50,000	39,035
	Prior Year Adj (Mat'ls)	_	-	-	-,	-	-	-	-
	Misc Expenditure (Suspense)	29,745	274	61	(25,652)	4,427	_	_	_
	SUBTOTAL - Books and Supplies	56,226	115,602	29,117	(15,371)	185,574	282,881	358,272	75,391

2025-26	First Interim Budget			Year to [Date	Annual Budget			
MSA	8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	132,517	66,259	66,259	265,034	795,103	795,103	-
5200	Travel - General	-	-	-	_	_		_	-
5205	Conference Fees	-	-	_	_	_	1,097	1,097	-
5210	MilesParkTolls	135	37	45	_	217	1,097	1,097	-
5215	TravConferences	-	-	-	_	_		_	-
5220	TraLodging	_	_	_	274	274	5,000	5,000	_
5300	DuesMemberships	1,270	_	4,041	6,160	11,471	19,737	19,737	_
5450	Other Insurance	-,=	7,158	7,158	28,631	42,947	62,000	62,000	_
5500	OpsHousekeeping	12	92	6,446	3,844	10,394	8,224	12,000	3,776
5510	Gas & Electric	_	_	_	_	_	_	_	-
5610	Rent & Leases	_	_	_	162,256	162,256	524,981	564,981	40,000
5611	Rent & Leases- Interest	_	_	_	-	_		_	-
5620	EquipmentLeases	149	184	754	1,884	2,972	13,158	13,158	_
5621	EquipmentLeases- Interest	_	-	_	-,	_,-,	_	_	_
5630	Reps&MaintBldng	_	_	_	_	_	4,386	1,000	(3,386)
5800	ProfessServices	2,150	3,432	4,349	_	9,931	43,683	43,683	(0)
5810	Legal	2,100	-	1,010	_	0,001	10,965	10,965	- (0)
5813	SchPrgAftSchool	_	_	_	_	_	45,000	30,000	(15,000)
5814	SchPrgAcadComps	_	_	_	_	_	10,000	- 00,000	(10,000)
5819	SchIProgs-Other	_	_	_	_	_	27,413	27,413	_
5820	Audit & CPA		_				9,869	9,869	
5825	DMSBusinessSvcs	_	_	_	_	_	- 0,000	0,000	_
5835	Field Trips		_				36,185	36,185	_
5836	FieldTrip Trans	798				798	50,105	00,100	
5840	MarkngStdtRecrt	730	_	3,747	3,930	7,677	21,930	21,930	
5850	Oversight Fees		8.961	3,983	3,983	16,927	58,588	51,378	(7,210)
5857	Payroll Fees	2,619	1,593	1,986	2,001	8,199	21,930	25,000	3,070
5860	Service Fees	2,019	-	1,300	2,001	0,199	21,930	25,000	5,070
5861	Prior Year Services	_					_		_
5863	Prof Developmnt	-	5,690	1,693	1,400	8,783	20,000	10,000	(10,000)
5864	Prof Dev-Other	_	6,000	6,000	1,400	12,000	16,448	12,000	(4,448)
5865	Prof Dev - LLM	_	0,000	- 0,000	_	12,000	10,440	12,000	(+,+40)
5869	SpEd Ctrct Inst	-	- 578	6,308	_	6,885	77,693	77,693	-
5870	Livescan	_	-	153	_	153	1,316	1,316	_
5872	SPED Fees (incl Encroachment)	_	15,082	6,702	6,702	28,486	76,756	76,756	-
5875	Staff Recruiting	_	13,002	0,102	0,102	20,400	70,730	70,730	_
5884	Substitutes	_	8,270	-	23,623	31,893	100,000	130,000	30,000
5890	OthSvcsNon-Inst	-	5,000		20,023	5,000	100,000	130,000	50,000
5900	Communications	-	5,000	2,741	-	2,741	5,483	5,483	-
5900	Communications 2	-	_	۷,141	-	2,141	3,403	3,403	-
5920	TelecomInternet	2,279	2,279		-	4,558	43,860	40,000	(3,860)
5930	PostageDelivery	2,219	1,042	-	1,582	2,624	7,676	7,676	(3,660)
5930 5940		3,988	1,042	13,186	1,002	17,174	31,435	31,435	-
	Technology Prior Year Adi (Services)	3,965	-	13,100	-	17,174	31,435	31,435	-
5990	Prior Year Adj (Services)	42.404		425.540	242 500	650.004	2 004 040	2 422 055	20.040
	SUBTOTAL - Services & Other Operating Exp.	13,401	197,915	135,549	312,529	659,394	2,091,013	2,123,955	32,942

2025-20	6 First Interim Budget			Year to I	Date	Annual Budget	Current 1st Interim Budget vs. Budget First Interim		
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget		
Canital	Outlay & Depreciation	•							
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_		_	_
6400	EquipFixed	_	_	_	_	_	_	_	_
6900	Depreciation	_	_	2,629	_	2,629	54,940	54,940	_
	SUBTOTAL - Capital Outlay & Depreciation	-	-	2,629	-	2,629	54,940	54,940	-
Other O	outflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	_	_	_	_		_	_
7310	Indirect Costs	-	-	-	_	-	_	_	-
7438	InterestExpense	-	-	-	_	-	_	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	218,705	668,933	541,552	688,678	2,117,869	6,983,206	6,999,367	16,162
								DELTA	MANAGED SOLUTIONS

				2025-26	Monthly	Cash Flow	(Actuals +	Projection	ns)					
MSA-8	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	4,560,373	3,409,658	3,242,842	3,223,476	3,537,665	3,262,424	2,419,104	2,425,547	2,150,306	2,571,765	2,861,793	2.870.136	2,878,480	
Revenue	1	-,,,,,,,,	, -,- :-,- :-	-,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, -,,				_,_,_,				i I
LCFF Entitlement	_	403,156	254,108	588,253	287,900	287,900	514,149	287,900	409,458	635,707	409,458	409,458	650,414	5,137,86
Federal Revenue	_	16,394	7,286	45,585	7,286	7,286	62,721	7,286	7,286	62,721	7,286	7,286	19,005	257,42
Other State Revenues	_	14.617	243,512	26,308	71,983	71,983	71,983	71,983	102,376	102,376	102,376	102,376	102,376	1,084,24
Other Local Revenues	75	59,013	26,229	28,905	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	25,800	346,42
Total Revenue	75	493,180	531,135	689,051	392,969	392,969	674,653	392,969	544,920	826,604	544,920	544,920	797,595	6,825,96
Expenses														
Certificated Salaries	66,728	176,940	186,050	188,808	187,566	187,566	187,566	187,566	187,566	187,566	187,566	187,566	187,566	2,306,62
Classified Salaries	52,155	74,330	77,568	81,458	65,178	65,178	65,178	65,178	65,178	65,178	65,178	65,178	65,178	872,11
Benefits	30,196	104,146	110,639	121,254	101,914	101,914	101,914	101,914	101,914	101,914	101,914	101,914	101,914	1,283,46
Books and Supplies	56.226	115.602	29,117	(15,371)	19,189	19,189	19.189	19,189	19,189	19,189	19,189	19,189	19,189	358.27
Services and Operations	13,401	197,915	135,549	312,529	162,729	162,729	162,729	162,729	162,729	162,729	162,729	162,729	162,729	2,123,9
Depreciation / Cap Outlay	-	-	2,629	-	5,812	5,812	5,812	5,812	5,812	5.812	5.812	5,812	5,812	54,94
Other Outflows			2,020		0,0.2	0,0.2	0,0.2	0,0.2	0,0.2	0,0.2	0,0.2	0,0.2	0,0.12	• • • • •
Total Expenses	218,705	668,933	541,552	688,678	542,389	542,389	542,389	542,389	542,389	542,389	542,389	542,389	542,389	6,999,36
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	664,930	39,927	704	59,297	9,463	9,463	9,463	9,463						802,7
Fixed Assets - Acquisitions			2,629		5,812	5,812	5,812	5,812	5,812	5,812	5,812	5,812		49,12
Accounts Payable - Current Year	(1,111)	71,157	(106,268)	181,047	(41,991)	(41,991)	(41,991)	(41,991)	(23,139)					(46,27
Other	(1,595,904)	(102,147)	93,987	73,472	(99,106)	(667,185)	(99,106)	(99,106)	436,254					(2,058,84
Total Other Transactions	(932,085)	8,937	(8,948)	313,816	(125,822)	(693,901)	(125,822)	(125,822)	418,928	5,812	5,812	5,812		(1,253,28
Total Change in Cash	(1,150,715)	(166,816)	(19,366)	314,189	(275,241)	(843,320)	6,443	(275,241)	421,459	290,028	8,344	8,344		(1,426,68
ENDING CASH	3,409,658	3,242,842	3,223,476	3,537,665	3,262,424	2,419,104	2,425,547	2,150,306	2,571,765	2,861,793	2,870,136	2,878,480	<<< = 150 davs cash	
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2025-26 First Interim Budget	,		Year to D	ate	Annual Budget			
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget
Projected Average Daily Attendance:						515	546	30
SUMMARY								
Revenue								
LCFF Entitlement	382,719	382,719	713,713	688,894	2,168,045	8,043,755	8,525,172	481,417
Federal Revenue	302,719	302,713	43,274	9,509	52,783	448,052	456,089	,
Other State Revenues	56,833	57,662	103,929	220,484	438,908	2,145,542	2,349,301	203,759
Other Local Revenues	5,839	6,301	13,704	23,385	49,230	323,052	201,673	(121,379)
Total Revenue	445,391	446,682	874,620	942,272	2,708,966	10,960,401	11,532,235	
Expenditures								
Certificated Salaries	95,518	330,413	361,127	351,018	1,138,076	3,568,808	4,092,462	523,654
Classified Salaries	96,258	109,727	113,395	114,787	434,168	1,442,069	1,263,384	(178,686)
Benefits	45,629	172,377	190,165	200,739	608,910	1,894,902	2,118,633	223,731
Books and Supplies	79,912	33,846	89,658	25,431	228,847	347,258	366,258	19,000
Services and Operating Exp.	33,444	84,269	204,734	437,826	760,273	2,806,163	2,790,950	. , ,
Depreciation & Cap Outlay	-	-	152,102	-	152,102	631,178	631,178	-
Other Outflows	16,818	13,202	81,458	13,202	124,680	245,334	293,654	
Total Expenditures	367,580	743,834	1,192,641	1,143,002	3,447,056	10,935,712	11,556,518	620,806
Net Revenues					(738,090)	24,689	(24,284)	(48,972)
Fund Balance								
Beginning Balance (Unaud.)							8,606,891	
Net Revenues							(24,284)	\
Ending Fund Balance							8,582,607	<u>) </u>
Litting I that Balance							0,302,007	
Components of Fund Bal.								
Available For Econ. Uncert.							1,067,034	
Restricted Balances (Est.)							-	
Net Fixed Assets							7,515,574	
Ending Fund Balance							8,582,607	

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget
REVEN	IUE DETAIL	•							
LCFF En	titlement								
8011	State Aid	382,719	382,719	688,894	688,894	2,143,226	7,868,377	8,350,167	481,790
8012	EPA Entitlement	-	-	24,819	-	24,819	103,092	109,116	6,024
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		-	-	-	-	72,286	65,889	(6,397)
	SUBTOTAL - LCFF Entitlement	382,719	382,719	713,713	688,894	2,168,045	8,043,755	8,525,172	481,417
Foderal	Revenue								
8181	SpEd - Revenue		_	_	_	_	74,403	79,722	5,319
8220	SchLunchFederal		_]	74,400	75,722	0,010
8285	SpEd - Revenue	_	_	_	_	_	_	_	
8290	All Other Federal Revenue		_	43,274	9,509	52,783	373,649	376,367	2,718
8295	Federal Revenue PY Adj		_	10,271	-	02,700	070,010	- 070,007	2,710
0200	SUBTOTAL - Federal Revenue		-	43,274	9,509	52,783	448,052	456,089	8,037
		·							
	ate Revenue	00.000	00.000	40.004	40.004	104.045	405.457	405 574	50.444
8311	SpEd Revenue	22,809	23,638	42,684	42,684	131,815	435,457	485,571	50,114
8520	SchoolNutrState	-	-	-	-	-			
8550	MandCstReimburs	-	-	-	-	-	15,333	16,879	,
8560	StateLotteryRev	-	-	-	-	-	142,722	154,996	
8590	AllOthStateRev	34,024	34,024	61,245	177,800	307,093	1,552,030	1,691,855	139,825
8595	State Rev PY Adj SUBTOTAL - Other State Revenue	56,833	57,662	103,929	220,484	438,908	2,145,542	2,349,301	203,759
			01,002	,		100,000		_,c .c,cc :	200,100
Local Re	evenue								
8600	Other Local Rev	-	-	-	-	-	-	-	-
8660	Interest	-	1,528	2,764	1,574	5,867	8,500	8,500	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-
8713	CMO Fee - MSA-OC	-	-	-				-	
8699	Other Revenue	4,677	-	-	8,750	13,427	213,379	92,000	(121,379
8980	Misc Revenue (Suspense 2)		-	-			-	-	-
8999	Misc Revenue (Suspense)	1,162		-	5,747	6,909	-	-	-
l	SUBTOTAL - Local Revenue	5,839	1,528	2,764	16,071	26,203	221,879	100,500	(121,379)

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundrais	sing & Grants								
8802	Donations - Private	_	_	_	1,750	1,750	7,500	7,500	_
8803	Fundraising		4,773	10,940	5,564	21,277	93,673	93,673	
	SUBTOTAL - Fundraising & Grants		4,773	10,940	7,314	23,027	101,173	101,173	-
	collinations and a country		.,		.,		,	,	
TOTAL F	REVENUE	445,391	446,682	874,620	942,272	2,708,966	10,960,401	11,532,235	571,834
EVDEN	ISES DETAIL								
	ided Salaries								
1100	TeacherSalaries	40.204	070 404	204 567	202 440	047.000	2.652.004	2 000 502	426 440
1200		49,204	273,491	301,567	293,418	917,680	2,653,084	3,089,503	436,419
	Cert Aid	4,900	16,914	17,172	16,822	55,808	418,836	482,863	64,027
1300	Cert Adminis	41,414	40,008	42,388	40,778	164,588	496,888	520,096	23,208 523,654
	SUBTOTAL - Certificated Salaries	95,518	330,413	361,127	351,018	1,138,076	3,568,808	4,092,462	523,654
Classifie	ed Salaries								
2100	Instructional Aides	3,927	9,824	6,379	6,294	26,424	270,996	109,401	(161,596)
2200	Classified Support	67,608	76,441	80,852	83,850	308,752	725,377	723,176	(2,201)
2300	Classified Admin	-	-	-	-	-	. 20,011		(2,20.)
2400	Clerical & Tech	24,723	23,462	26,165	24,643	98,993	396,929	425,567	28,637
2900	OtherClassStaff				,	_	48,767	5,240	(43,526)
	SUBTOTAL - Classified Salaries	96,258	109,727	113,395	114,787	434,168	1,442,069	1,263,384	(178,686)
Employe 3101	ee Benefits STRS-Certified	18,244	63,080	60.040	66,914	217,149	571,313	659,304	87,990
3101	STRS-Classified	8,121	5,800	68,910 6,322	6,929	217,149	103,241	129,098	25,857
3201	PERS-Cert	0, 121	5,600	0,322	0,929	27,171	120,549	116,666	(3,883)
3202	PERS-Classified	10,427	18,453	19,299	19,358	67,536	147,124	98,436	(48,688)
3301	OASDI/Med-Cert	1,382	4,781	5,228	5,081	16,472	82,735	96,436 85,346	
3302	OASDI/Med-Cert OASDI/Med-Class	4,702	6,442	6,384	6,304	23,832	59,953	47,282	
3401	HithWelfareCert	2,586	69,772	79,958	80,602	232,918	776,828	926,323	149,494
3402	HithWelfareCert	2,300	09,112	19,930	00,002	202,910	170,020	20,977	20,977
3501	UI-Certificated	119	165	180	175	640	22,606	24,169	
3502	UI-Classified	48	55	56	57	216	22,000	481	481
3601	WorkersCmp-Cert	-	3,829	3,829	15,318	22,976] []	401	-
3602	WorkersCmp-Class	_	5,023	5,525	10,010	22,970] []		
3701	Other Retirement-Cert	_	_	_	_	_			
3901	OthBenes-Cert	_	-	_	_]	1,106	1,337	231
3902	OthBenes-Class	_	_	_	_]	9,446	9,215	
3990	PY Benefit Adjustments	_	_	_	_	_	,,,,,,	5,210	(201
2200	SUBTOTAL - Employee Benefits	45.629	172,377	190,165	200,739	608.910	1,894,902	2,118,633	223,731

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget
Books &	Supplies	•							
4100	Text&CoreCurric	_	_	10,393	48,278	58,672	30,000	54,000	24,000
4200	BooksOthRefMats	_	_	201	-	201	5,000	-	(5,000)
4300	Ins Mats & Sups 2	_	_		_		10,633	15,633	
4310	Ins Mats & Sups	121	256	167	3,307	3,851	24,722	24,722	
4315	OthrSupplies	_	44	31	-	74		_	-
4316	PBIS Prizes	_	-	_	1,578	1,578	_	-	-
4320	Office Supplies	147	741	720	2,986	4,594	13,844	13,844	-
4325	ProfDevMat&Sups	-	-	-	-	_	5,317	5,317	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	134	134	15,000	15,000	-
4340	Educat Software	-	1,995	27,478	-	29,473	78,913	55,913	(23,000)
4345	NonInstStdntSup	-	8,905	9,467	2,904	21,276	40,572	60,572	20,000
4346	TeacherSupplies	-	1,639	2,836	647	5,121	10,633	10,633	-
4350	Cust. Supplies	186	1,217	927	2,345	4,675	15,000	15,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4382	Staff Gear	-	-	984	-	984	-	-	-
4390	Uniforms	20,900	-	20,900	-	41,801	37,000	37,000	-
4400	NonCapEquip-Gen	1,000	262	325	764	2,352	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	9,438	6,787	2,583	1,653	20,461	15,000	5,000	(10,000)
4440	Computers <\$5k	-	-	-	-	-	15,000	15,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	3,381	3,381	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,636	5,636	
4720	Food:Other Food	783	7,123	-	124	8,030	21,607	29,607	8,000
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	47,336	4,877	12,646	(39,289)	25,570	-	-	-
	SUBTOTAL - Books and Supplies	79,912	33,846	89,658	25,431	228,847	347,258	366,258	19,000

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	-	92,186	276,558	368,744	1,106,232	1,106,232	-
5200	Travel - General	-	-	-	910	910	-	-	
5205	Conference Fees	-	-	-	-	-	2,254	2,254	-
5210	MilesParkTolls	-	154	_	-	154	1,127	1,127	-
5215	TravConferences	-	-	-	-	-	_	-	-
5220	TraLodging	-	-	-	-	-	10,102	10,102	-
5300	DuesMemberships	-	400	20,183	14,810	35,393	32,963	32,963	-
5450	Other Insurance	_	11,516	11,516	46,063	69,095	151,500	151,500	_
5500	OpsHousekeeping	5,346	525	525	2,606	9,002	99,374	40,000	(59,374)
5510	Gas & Electric	12,742	14,870	13,392	21,589	62,593	138,232	170,000	31,768
5610	Rent & Leases	, _	_	_	-	_	3,381	_	(3,381)
5611	Rent & Leases- Interest	_	_	_	_	_	-	_	(0,001)
5620	EquipmentLeases	_	780	1,208	3,197	5,185	25,924	25,924	
5621	EquipmentLeases- Interest	_	-	.,200				20,02	
5630	Reps&MaintBldng		10,025	_	9,836	19,861	56,356	60,000	3,644
5800	ProfessServices	_	400	4,895	-	5,295	72,927	82,927	10,000
5810	Legal	_	-	1,000	_	0,200	15,950	25,000	9,050
5813	SchPrgAftSchool	600	19,331	19,701	19,331	58,963	245,159	203,483	(41,676)
5814	SchPrgAcadComps	-	-	2,645	361	3,006	3,381	3,381	(41,070)
5819	SchIProgs-Other	_	-	3,522	1,250	4,772	79,749	120,000	40,251
5820	Audit & CPA			5,522	1,230	4,772	10,144	10,144	40,231
5825	DMSBusinessSvcs	-	-	-	-	-	10,144	10, 144	-
5835	Field Trips	1,620	-	142	25	1,787	45,085	45,085	
5836	FieldTrip Trans	1,610	804	9,705	23	12,119	70,000	70,000	-
5840	MarkngStdtRecrt	,		,	- - 167			· ·	- (F 170)
5850	Oversight Fees	588	431	3,747	5,467	10,233	70,179 80,717	65,000 87,826	(5,179) 7,109
	<u> </u>	4 205		2 222	2 200	14 520	1	· ·	
5857 5860	Payroll Fees	4,285	3,830 276	3,223	3,200	14,538	33,814	40,000	6,186
	Service Fees	232	2/0	617	15	1,140	5,072	5,072	Ī
5861	Prior Year Services	-		-	-	4 404	40,000	40.000	
5863	Prof Developmnt	-	4,134	-	-	4,134	10,000	10,000	
	Prof Dev-Other	-	-	-	-	-	10,000	10,000	-
5865	Prof Dev - LLM	-	-	- 0.010	4.040	4 750	404.040		(04.040)
5869	SpEd Ctrct Inst	451	-	2,948	1,810	4,758	181,919	90,000	
5870	Livescan	154	306	-	154	614	1,972	1,000	(972)
5872	SPED Fees (incl Encroachment)	-	829	1,492	1,492	3,813	-	-	-
5875	Staff Recruiting	-	-	-	- 00 40-	-		-	-
5884	Substitutes	-	11,450	1,656	23,187	36,293	120,000	175,000	55,000
5890	OthSvcsNon-Inst	-	-	-	-	· ·		-	-
5900	Communications	-	-	3,030	-	3,030	5,636	5,636	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	2,279	2,643	364	364	5,651	50,720	75,000	
5930	PostageDelivery	-	1,566	300	1,970	3,836	9,017	9,017	-
5940	Technology	3,988	-	7,737	3,630	15,355	57,277	57,278	0
5990	Prior Year Adj (Services)		-		-	-	-	-	-
l	SUBTOTAL - Services & Other Operating Exp.	33,444	84,269	204,734	437,826	760,273	2,806,163	2,790,950	(15,213)

2025-2	6 First Interim Budget			Year to Da	ate		Annual Budget		
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Canital	Outlay & Depreciation								
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_
6400	EquipFixed	_	_	_	_	_	-	_	-
6900	Depreciation	-	-	152,102	-	152,102	631,178	631,178	-
	SUBTOTAL - Capital Outlay & Depreciation	-	-	152,102	-	152,102	631,178	631,178	-
Other 0	Outflows								
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	16,818	13,202	81,458	13,202	124,680	245,334	293,654	48,320
	SUBTOTAL - Other Outflows	16,818	13,202	81,458	13,202	124,680	245,334	293,654	48,320
TOTAL	EXPENSES	367,580	743,834	1,192,641	1,143,002	3,447,056	10,935,712	11,556,518	620,806

2025-26 Monthly Cash Flow (Actuals + Projections)														
MSA-SA	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	857,649	1,350,164	1,285,501	1,391,162	1,698,062	1,130,809	994,687	914,643	1,036,656	1,126,978	1,463,100	1,718,326	2,008,210	
Revenue LCFF Entitlement Federal Revenue	382,719	382,719	713,713 43,274	688,894 9,509	558,625	583,444	558,625 80,896	906,213	931,032	906,213 80,896	906,213	940,872	65,889 241,514	8,525,172 456,089
Other State Revenues	56,833	57,662	103,929	220,484	171,935	171,935	171,935	171,935	244,530	244,530	244,530	244,530	244,530	2,349,301
Other Local Revenues	5,839	6,301	13,704	23,385	16,938	16,938	16,938	16,938	16,938	16,938	16,938	16,938	16,938	201,673
Total Revenue	445,391	446,682	874,620	942,272	747,498	772,317	828,394	1,095,087	1,192,501	1,248,578	1,167,682	1,202,341	568,871	11,532,235
Expenses Certificated Salaries	95,518	330,413	361,127	351,018	328,265	328,265	328,265	328,265	328,265	328,265	328,265	328.265	328,265	4,092,462
Classified Salaries	96,258	109,727	113,395	114,787	92,135	92,135	92,135	92,135	92,135	92,135	92,135	92,135	92,135	1.263.384
Benefits	45,629	172.377	190.165	200.739	167.747	167,747	167,747	167,747	167,747	167,747	167,747	167.747	167.747	2.118.633
Books and Supplies	79,912	33,846	89,658	25,431	15,268	15,268	15,268	15,268	15,268	15,268	15,268	15,268	15,268	366,258
Services and Operations	33,444	84.269	204,734	437.826	225,631	225,631	225,631	225,631	225,631	225,631	225,631	225,631	225,631	2,790,950
Depreciation / Cap Outlay	- 00,444	04,200	152,102	-	53,231	53,231	53,231	53,231	53,231	53,231	53,231	53,231	53,231	631,178
Other Outflows	16,818	13,202	81,458	13,202	18,775	18,775	18,775	18,775	18,775	18,775	18,775	18,775	18,775	293,654
Total Expenses		743.834			901.051	901.051	901.051	901.051	901.051	901.051		901.051	901.051	
Total Expenses	367,580	743,834	1,192,641	1,143,002	901,051	901,051	901,051	901,051	901,051	901,051	901,051	901,051	901,051	11,556,518
Other Transactions Affecting Cash Accounts Receivable Fixed Assets - Acquisitions	770,753	169,820	316,948 139,562	71,664	(95,245) 53,231	53,231	53,231	53,231	53,231	53,231	53,231	53,231		1,233,939 565,407
Accounts Payable - Current Year	(87,773)	(56,833)	(32,172)	59,459	(80,695)	00,201	00,20.	00,201	00,20.	00,20.	00,20	00,20.		(198,013)
Other	(268,275)	119,502	(658)	376,507	(290,990)	(60,618)	(60,618)	(125,253)	(254,358)	(64,635)	(64,635)	(64,635)		(758,667)
Total Other Transactions	414,704	232,488	423,681	507,630	(413,700)	(7,387)	(7,387)	(72,022)	(201,127)	(11,405)	(11,405)	(11,405)		842,666
Total Change in Cash	492,516	(64,663)	105,661	306,900	(567,253)	(136,121)	(80,044)	122,013	90,322	336,122	255,226	289,885		818,382
ENDING CASH	1,350,164	1,285,501	1,391,162	1,698,062	1,130,809	994,687	914,643	1 036 656	1,126,978	1,463,100	1 719 326	2,008,210	<<< = 63 davs cash	
	1,550,104	1,200,001	1,331,102	1,090,002	1,130,009	334,007	314,043	1,030,036	1,120,970	1,403,100	1,710,326	2,000,210	03 days cash	1
2,500,000							■ ENDING (ASH						
1,500,000	_			1								_		
1,000,000														
500,000														
- Jul	Aug	Sep	Oct		Nov	Dec	Jan		Feb	Mar	Apr		May Ju	n

2025-26 First Interim Budget			Year to Da	ate		Annual Budget			
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
Projected Average Daily Attendance:						449	448	(1)	
SUMMARY Revenue									
LCFF Entitlement	29.310	287.088	590,104	396,462	1,302,964	5,119,792	5,102,846	(16,946)	26%
Federal Revenue			10,085	2,500	12,585	390,925	402,614	11,689	3%
Other State Revenues	30,221	30,943	55,816	158,147	275,127	1,646,114	1,721,451	75,337	16%
Other Local Revenues	3,949	4,922	30,044	12,209	51,125	120,000	120,000	-	43%
Total Revenue	63,480	322,953	686,049	569,318	1,641,801	7,276,831	7,346,911	70,080	22%
Expenditures									
Certificated Salaries	98.101	209.681	210.102	211.079	728.963	2,519,931	2,541,422	21,491	29%
Classified Salaries	27,859	34,326	36,509	37,053	135,747	533,121	501,754	(31,367)	
Benefits	28,416	86,600	96,866	104,134	316,017	1,055,623	1,146,792	91,169	28%
Books and Supplies	47,899	61,663	31,592	(2,217)	138,937	406,513	406,513	-	34%
Services and Operating Exp.	75,881	179,282	168,157	232,365	655,685	2,414,335	2,519,197	104,861	26%
Depreciation & Cap Outlay	-	_	20,226	-	20,226	49,553	75,636	26,083	27%
Other Outflows	-	466	155	155	776	3,180	3,180	-	24%
Total Expenditures	278,156	572,018	563,607	582,568	1,996,349	6,982,258	7,194,495	212,237	28%
Net Revenues					(354,549)	294,573	152,416	(142,157)	
Fund Balance							4 770 400		
Beginning Balance (Unaud.)							1,778,183		
Net Revenues						_	152,416	_	
Ending Fund Balance						=	1,930,599		
Components of Fund Bal.									
Available For Econ. Uncert.							1,242,224		ĺ
Restricted Balances (Est.)									ĺ
Net Fixed Assets							688,375		
Ending Fund Balance					_		1,930,599	·	

2025-26	First Interim Budget			Year to D	ate		Annual Budget			
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
REVEN	IUE DETAIL	•								
LCFF Er	ntitlement									
8011	State Aid	29,310	29,310	52,758	52,758	164,136	653,046	598,585	(54,461)	2,009,530
8012	EPA Entitlement	-	-	21,790	-	21,790	89,814	89,562	(252)	142,178
8019	Prior Year Adjustments	-	-	_	-	_	-	-	`- ´	
8096	InLieuPropTaxes	-	257,778	515,556	343,704	1,117,038	4,376,932	4,414,699	37,767	4,926,690
	SUBTOTAL - LCFF Entitlement	29,310	287,088	590,104	396,462	1,302,964	5,119,792	5,102,846	(16,946)	7,078,398
Endoral	Revenue									
8181							64,596	70,485	5,889	102 549
	SpEd - Revenue	-	-	-	-	-	04,590	70,485	•	103,54
8220	SchLunchFederal	-	-	-	-	-	-	-	-	
8285	SpEd - Revenue	-	-	-		-	-	-	-	054.00
8290	All Other Federal Revenue	-	-	10,085	2,500	12,585	326,329	332,129	5,800	251,660
8295	Federal Revenue PY Adj				-	<u> </u>	-	-		
	SUBTOTAL - Federal Revenue		-	10,085	2,500	12,585	390,925	402,614	11,689	355,214
Other St	tate Revenue									
8311	SpEd Revenue	19,827	20,549	37,106	37,106	114,588	382,212	435,545	53,333	537,512
8520	SchoolNutrState	-	_	_	-	-	-	-	-	
8550	MandCstReimburs	-	_	-	_	-	8,286	8,943	657	14,740
8560	StateLotteryRev	_	_	_	_	_	125,270	127,222	1,952	190,478
8590	AllOthStateRev	10,394	10,394	18,710	121,041	160,539	1,130,346	1,149,741	19,395	1,539,83
8595	State Rev PY Adj	-	_	_	-	_	_ · · · _	_	· -	
	SUBTOTAL - Other State Revenue	30,221	30,943	55,816	158,147	275,127	1,646,114	1,721,451	75,337	2,282,563
l assl D										
Local Re 8600	Other Local Rev							60,000	60,000	50,000
		2.040		2.400	-	0.070	-	60,000	60,000	,
8660 8682	Interest	3,940	2,608	2,199	629	9,376	-	-	-	(9,370
	Summer School	-	-	-	-	-	-	-	-	
8677	SpEd Revenue	-	-	-	-	-	-	-	-	
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	ĺ
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	ĺ
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	ĺ
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	l
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	l
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	ĺ
8713	CMO Fee - MSA-OC	-	-	-				-	-	
8699	Other Revenue	9	-	16,364	8,750	25,123	60,000	-	(60,000)	(25,12
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	l
8999	Misc Revenue (Suspense)					-	-	-	-	L
	SUBTOTAL - Local Revenue	3,949	2,608	18,563	9,379	34,499	60,000	60,000	-	15,50

2025-26	First Interim Budget			Year to Da	ate		Annual Budget			
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
Fundrais	sing & Grants									
8802	Donations - Private	_		_		_	_	_	_	_
8803	Fundraising	_	2,314	11,482	2,830	16,626	60,000	60,000	_	43,374
0000	SUBTOTAL - Fundraising & Grants		2,314	11,482	2,830	16,626	60,000	60,000		43,374
	SOBTOTAL - I unutaining & Grants		2,314	11,402	2,030	10,020	00,000	00,000		43,374
TOTAL I	REVENUE	63,480	322,953	686,049	569,318	1,641,801	7,276,831	7,346,911	70,080	9,775,052
EXPEN	ISES DETAIL									
	ated Salaries									
1100	TeacherSalaries	68,471	165,617	162,059	159,245	555,392	1,906,987	1,739,356	(167,631)	2,379,129
1200	Cert Aid	-	14,316	18,545	22,536	55,396	258,184	419.690	161,506	246,872
1300	Cert Adminis	29,631	29,748	29,498	29,298	118,175	354,760	382,376	27,616	780,370
	SUBTOTAL - Certificated Salaries	98,101	209,681	210,102	211,079	728,963	2,519,931	2,541,422	21,491	3,406,371
	ed Salaries									
2100	Instructional Aides	2,799	4,138	4,225	4,155	15,317	100,827	91,025	(9,802)	216,222
2200	Classified Support	12,473	17,564	19,258	19,273	68,569	100,762	100,762	-	96,874
2300	Classified Admin		-	-	-				-	
2400	Clerical & Tech	12,587	12,624	13,025	13,624	51,861	331,532	309,967	(21,565)	249,019
2900	OtherClassStaff SUBTOTAL - Classified Salaries	27.050	24 226	26 500	37,053	135,747	533,121	501,754	(24.267)	562,115
	SUBTUTAL - Classified Salaries	27,859	34,326	36,509	37,053	135,747	553,121	501,754	(31,367)	562,115
Employe	ee Benefits									
3101	STRS-Certified	18,662	38,654	38,511	38,937	134,764	418,145	417,639	(506)	541,732
3102	STRS-Classified	2,749	2,773	2,841	2,943	11,306	77,812	72,585	(5,227)	97,810
3201	PERS-Cert	-	1,775	1,850	1,872	5,497	50,087	47,814	(2,273)	72,199
3202	PERS-Classified	2,958	4,998	5,666	5,558	19,180	19,134	17,700	(1,434)	(881
3301	OASDI/Med-Cert	1,422	3,900	3,906	3,934	13,162	48,534	47,940	(594)	61,624
3302	OASDI/Med-Class	1,230	1,717	1,861	1,870	6,677	13,998	13,274	(724)	7,124
3401	HlthWelfareCert	1,292	30,402	39,847	39,857	111,399	377,962	480,096	102,134	446,043
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	91,447
3501	UI-Certificated	89	105	105	105	404	14,263	14,055	(208)	7,292
3502	UI-Classified	14	17	18	19	68	-	-	-	1,219
3601	WorkersCmp-Cert	-	2,260	2,260	9,039	13,559	30,326	26,203	(4,122)	28,271
3602	WorkersCmp-Class	-	-	-	-	-	-	4,122	4,122	8,638
3701	Other Retirement-Cert	-	-	-	-	-		-	-	-
3901	OthBenes-Cert	-	-	-	-	-	2,237	2,237	-	-
3902	OthBenes-Class	-	-	-	-	-	3,127	3,127	-	-
3990	PY Benefit Adjustments				404404	- 240.047	4.055.000	4 4 4 6 700	- 04 400	4 200 540
	SUBTOTAL - Employee Benefits	28,416	86,600	96,866	104,134	316,017	1,055,623	1,146,792	91,169	1,362,518

2025-26	First Interim Budget			Year to Da	ate		Annual Budget			
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
Books &	Supplies									
4100	Text&CoreCurric	1,007	17,903	_	_	18,910	60,397	60,397	-	11,090
4200	BooksOthRefMats	-	-	_	_	-	53,776	53,776	-	2,000
4300	Ins Mats & Sups 2	_	_	_	_	_	15,798	15,798	_	
4310	Ins Mats & Sups	145	2,825	_	_	2,970	18,015	18,015	_	25,002
4315	OthrSupplies	-	-	-	3,231	3,231	1,580	1,580	-	(3,231)
4316	PBIS Prizes	-	-	-	_	· -	· -	-	-	- '
4320	Office Supplies	-	4,239	2,133	407	6,778	33,491	33,491	-	28,222
4325	ProfDevMat&Sups	-	_	_	-	-	-	-	-	-
4326	Arts&MusicSupps	-	1,730	-	400	2,131	29,489	29,489	-	2,869
4330	Staff Meals & Events	1,073	-	-	-	1,073	-	-	-	(1,073)
4335	PE Supplies	-	1,546	-	-	1,546	2,791	2,791	-	3,454
4340	Educat Software	-	-	23,527	15,840	39,367	43,013	43,013	-	29,321
4345	NonInstStdntSup	387	3,858	-	418	4,662	31,596	31,596	-	22,808
4346	TeacherSupplies	535	1,098	1,745	85	3,462	10,532	10,532	-	4,538
4350	Cust. Supplies	-	1,678	-	50	1,728	13,397	13,397	-	22,272
4351	Yearbook	-	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-	-
4382	Staff Gear	-	-	-	5,357	5,357	-	-	-	(5,357)
4390	Uniforms	11,818	-	1,551	-	13,369	23,170	23,170	-	15,013
4400	NonCapEquip-Gen	-	371	-	-	371	23,170	23,170	-	(371)
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	11,874	-	-	11,874	21,064	21,064	-	(9,874)
4440	Computers <\$5k	-	5,841	-	-	5,841	5,266	5,266	-	2,159
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	30,000
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-	-
4710	Food	-	3,747	-	-	3,747	2,106	2,106	-	(3,747)
4720	Food:Other Food	27	2,306	335	380	3,049	17,862	17,862	-	14,951
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	32,907	2,646	2,301	(28,384)	9,470	-	-	-	(9,470)
	SUBTOTAL - Books and Supplies	47,899	61,663	31,592	(2,217)	138,937	406,513	406,513	-	180,575

2025-26	First Interim Budget			Year to Da	ate		Annual Budget			
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
Services	& Other Operating Expenses									
5101	CMO Fees	-	74,901	37,451	37,451	149,802	449,406	765,427	316,021	751,378
5200	Travel - General	-	_	_	102	102	2,120	2,120	-	3,898
5205	Conference Fees	-	-	-	-	-	2,233	2,233	-	12,000
5210	MilesParkTolls	-	192	927	188	1,307	1,675	1,675	-	1,693
5215	TravConferences	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	790	790	15,798	15,798	-	2,210
5300	DuesMemberships	1,270	-	3,907	7,424	12,601	21,064	21,064	-	2,399
5450	Other Insurance	-	8,709	8,709	34,837	52,255	83,326	83,326	-	86,873
5500	OpsHousekeeping	9,041	6,129	8,797	13,434	37,401	115,850	115,850	-	(1,401)
5510	Gas & Electric	5,280	8,005	13,258	12,917	39,461	115,850	115,850	-	120,539
5610	Rent & Leases	45,299	45,299	45,299	45,299	181,195	446,312	336,271	(110,041)	1,285,131
5611	Rent & Leases- Interest	-	-	-	-	-	351,499	204,987	(146,512)	-
5620	EquipmentLeases	-	908	2,474	2,996	6,378	22,306	22,306	-	23,622
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	402	402	42,127	42,127	-	149,599
5800	ProfessServices	-	-	5,546	-	5,546	68,924	68,924	-	155,524
5810	Legal	-	-	_	-	-	11,164	11,164	-	20,000
5813	SchPrgAftSchool	-	-	23,769	12,087	35,856	112,515	112,515	-	170,918
5814	SchPrgAcadComps	-	-	450	_	450	2,791	2,791	-	4,550
5819	SchlProgs-Other	-	-	-	300	300	5,266	5,266	-	1,700
5820	Audit & CPA	-	-	-	-	-	10,047	10,047	-	18,000
5825	DMSBusinessSvcs	-	-	-	-	-	· -	-	-	-
5835	Field Trips	-	-	-	-	-	33,491	15,000	(18,491)	80,000
5836	FieldTrip Trans	-	3,644	-	-	3,644	· -	20,000	20,000	(3,644)
5840	MarkngStdtRecrt	-	-	4,319	4,181	8,499	43,181	43,181	-	31,501
5850	Oversight Fees	-	-	-	_	-	51,185	51,185	-	83,814
5857	Payroll Fees	2,209	1,470	1,752	1,769	7,200	16,746	16,746	-	22,800
5860	Service Fees	158	176	497	13	844	9,489	9,489	-	16,156
5861	Prior Year Services	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	10,376	495	-	10,871	9,590	9,590	-	(2,871)
5864	Prof Dev-Other	-	_	-	-	-	18,957	18,957	-	22,928
5865	Prof Dev - LLM	-	-	_	-	-	· -	-	-	-
5869	SpEd Ctrct Inst	525	10,647	-	24,689	35,861	217,524	217,524	-	437,094
5870	Livescan	-	382	334	240	956	1,116	5,000	3,884	544
5872	SPED Fees (incl Encroachment)	-	723	1,301	1,301	3,325	· -	_	-	(3,325)
5875	Staff Recruiting	-	_	_	-	-	10,532	10,532	-	-
5884	Substitutes	-	6,132	_	27,306	33,438	40,000	80,000	40,000	36,562
5890	OthSvcsNon-Inst	-	-	_	-	-	-	-	-	1,000
5900	Communications	-	-	3,476	-	3,476	3,349	3,349	-	2,524
5910	Communications 2	286	161	-	-	446	-	-	-	(446)
5920	TelecomInternet		-	165	567	731	36,840	36,840	-	65,269
5930	PostageDelivery	_	1,428	-	140	1,569	4,466	4,466	_	6,431
5940	Technology	11,813	-, 120	5,233	3,934	20,981	37,596	37,596	_	26,408
5990	Prior Year Adj (Services)		_	-,_50	-,-3.		- 1	- ,,,,,,,	_	
	SUBTOTAL - Services & Other Operating Exp.	75,881	179,282	168,157	232,365	655,685	2,414,335	2,519,197	104,861	3,631,379

2025-2	6 First Interim Budget		,	Year to Da	ate		Annual Budget			
MSA	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	Actuals as % of Budget
Canital	Outlay & Depreciation	•								
6100	Site Improvement (Pre-Capitalization)	_	_			_	_	_		_
6400	EquipFixed	_	_	_	_	_	_	_	_	_
6900	Depreciation	_	_	20,226	_	20,226	49,553	75,636	26,083	150,354
	SUBTOTAL - Capital Outlay & Depreciation	-	-	20,226		20,226	49,553	75,636	26,083	150,354
Other (Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	466	155	155	776	3,180	3,180	-	5,224
	SUBTOTAL - Other Outflows	-	466	155	155	776	3,180	3,180	-	5,224
TOTAL	EXPENSES	278,156	572,018	563,607	582,568	1,996,349	6,982,258	7,194,495	212,237	9,298,535

2025-26 Monthly Cash Flow (Actuals + Projections) MSA-SD Jul Aug ACTUALS Oct Nov Dec Jan Feb Mar Apr BUDGET May BUDGET Jun Accruals Sep ACTUALS ACTUALS ACTUALS BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET BUDGET TOTAL BEGINNING CASH 797,567 1,122,290 1,307,292 1,068,073 1,026,982 1,326,538 1,239,652 1,466,748 1,636,562 1,609,561 1,640,922 1,592,398 1,568,066 Revenue 287.088 590.104 396.462 335,890 357.680 335.890 544,888 470.386 448.596 448.596 472,788 385.167 5.102.846 LCFF Entitlement 29,310 10.085 2,500 79.886 79,886 230,257 402,614 Federal Revenue 30,943 Other State Revenues 30,221 55,816 158,147 130,169 130,169 130,169 130,169 185,129 185,129 185,129 185,129 185,129 1,721,451 Other Local Revenues 3,949 4,922 30,044 12,209 7,653 7,653 7,653 7,653 7,653 7,653 7,653 7,653 7,653 120,000 63,480 322,953 686,049 569,318 473,712 495,502 553,598 682,710 663,169 721,265 641,379 665,571 7,346,911 808,206 **Total Revenue** Expenses Certificated Salaries 98,101 209,681 210,102 211,079 201,384 201,384 201,384 201,384 201,384 201,384 201,384 201,384 201,384 2.541.422 Classified Salaries 27,859 34,326 36,509 37,053 40,668 40,668 40,668 40,668 40,668 40,668 40,668 40,668 40,668 501,754 92,308 92,308 Benefits 28,416 86,600 96,866 104,134 92,308 92,308 92,308 92,308 92,308 92,308 92,308 1,146,792 **Books and Supplies** 47,899 61,663 31,592 (2,217)29,731 29,731 29,731 29,731 29,731 29,731 29,731 29,731 29,731 406,513 75,881 179,282 168,157 232,365 207,057 207,057 207,057 207,057 207,057 207,057 207,057 207,057 207,057 2,519,197 Services and Operations Depreciation / Cap Outlay 20,226 6,157 6,157 6,157 6,157 6,157 6,157 6,157 6,157 6,157 75,636 Other Outflows 466 155 155 267 267 267 267 267 1,069 3,180 **Total Expenses** 563,607 582,568 577,572 577,572 577,572 577,572 577,572 577,305 577,305 577,305 578,373 7,194,495 278,156 572,018 Other Transactions Affecting Cash Accounts Receivable - Current Year 434,132 9,530 105,478 72,941 177,273 177,273 177,273 177,273 1.331.174 20,226 6,157 6.157 6.157 69,479 Fixed Assets - Acquisitions 6,157 6,157 6,157 6.157 6,157 Accounts Payable - Current Year (46,759)17,355 (39,286)78,114 9,424 (213,788)(7,236)115,863 66,444 (166,456)(33,720)(118,755)(118,755)(118,755)(118,755)(118,755)(832,667)217,499 173,585 19,650 202,281 16,974 149,710 183,430 64,675 (112,598) (112,598) (112,598) (112,598) 577,410 **Total Other Transactions Total Change in Cash** (41,091)(229,415)324.723 204.248 (86.886) 67.640 159.456 169.813 (27,001)31.362 (48,524)(24,332)729,826 **ENDING CASH** 1,026,982 797.567 1,122,290 1,326,538 1,239,652 1,307,292 1,466,748 1,636,562 1,609,561 1,640,922 1,592,398 1,568,066 <<< = 80 days cash 2,000,000 ■ ENDING CASH 1,500,000 1,000,000 500,000 Jul Oct Aug Sep Nov Dec Jan Feb Mar Apr May Jun

2025-26 First Interim Budget			Year to D	ate		Annual Budget		
MSA OC	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						132	73	(59)
OUR A DV								
SUMMARY								
Revenue			4 000 004		4 000 004	1 004 045	4 004 540	(770.007)
LCFF Entitlement	400.000	-	1,322,881	-	1,322,881	1,801,215	1,021,548	(779,667)
Federal Revenue	106,922	-	-	-	106,922	193,154	188,960	(4,194)
Other State Revenues	-	-	-	-	-	447,510	201,523	(245,987)
Other Local Revenues	237,500	0	-	995,923	1,233,423	-	121,379	121,379
Total Revenue	344,422	0	1,322,881	995,923	2,663,227	2,441,879	1,533,410	(908,469)
Expenditures								
Certificated Salaries	31,634	100,150	96,032	99,069	326,885	1,226,368	1,254,537	28,169
Classified Salaries	228,325	18,300	24,314	24,181	295,120	230,729	302,611	71,882
Benefits	61,179	26,023	40,178	43,866	171,245	370,237	492,848	122,611
Books and Supplies	11,250	80,661	11,725	143,580	247,216	247,500	244,500	(3,000)
Services and Operating Exp.	170,196	26,624	14,356	285,136	496,312	1,010,673	789,637	(221,036)
Depreciation & Cap Outlay	-	_	_	_	-	-	-	-
Other Outflows	9,720	-	-	-	9,720	-	108,000	108,000
Total Expenditures	512,304	251,758	186,605	595,832	1,546,498	3,085,507	3,192,133	106,626
Not Peropusa					4 446 720	(642 639)	(4 659 722)	(4 04E 00E)
Net Revenues					1,116,728	(643,628)	(1,658,723)	(1,015,095)
Fund Balance								
Beginning Balance (Unaud.)							-	
Net Revenues							(1,658,723)	
Ending Fund Balance							(1,658,723)	
Components of Fund Bal.								
Available For Econ. Uncert.							(1,893,568)	
Restricted Balances (Est.)							(1,000,000)	
Net Fixed Assets							234,844	
Ending Fund Balance							(1,658,723)	
Enang rana balance							(1,000,720)	

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget			
MSA	A OC	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
REVE	NUE DETAIL	•								
LCFF E	intitlement									
8011	State Aid	-	-	1,309,721	-	1,309,721	1,674,895	1,006,696	(668,199)	
8012	EPA Entitlement	-	-	13,160	-	13,160	26,320	14,852	(11,468)	
8019	Prior Year Adjustments	-	-	-	-	-	-	-	- 1	
8096	InLieuPropTaxes	-	-	-	-	-	100,000	-	(100,000)	
	SUBTOTAL - LCFF Entitlement	-	-	1,322,881	-	1,322,881	1,801,215	1,021,548	(779,667)	
Federa	I Revenue									
8181	SpEd - Revenue	-	_	-	-	-	_	-	-	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	
8285	SpEd - Revenue	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue	106,922	-	-	-	106,922	193,154	188,960	(4,194)	
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-	
	SUBTOTAL - Federal Revenue	106,922	-	-	-	106,922	193,154	188,960	(4,194)	
Other S	State Revenue									
8311	SpEd Revenue	-	-	-	-	-	116,729	72,487	(44,242)	
8520	SchoolNutrState	-	-	-	-	-	-	-	- 1	
8550	MandCstReimburs	-	-	-	-	-	-	-	-	
8560	StateLotteryRev	-	-	-	-	-	35,927	21,117	(14,810)	
8590	AllOthStateRev	-	-	-	-	-	294,854	107,919	(186,935)	
8595	State Rev PY Adj		-	-	-	-	-	-	-	
	SUBTOTAL - Other State Revenue		-	-	-	-	447,510	201,523	(245,987)	
Local R	Revenue									
8699	Other Revenue	237,500	0	-	995,000	1,232,500	-	121,379	121,379	
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	
8999	Misc Revenue (Suspense)				-		-	-	-	
	SUBTOTAL - Local Revenue	237,500	0	-	995,923	1,233,423	-	121,379	121,379	

2025-26	First Interim Budget			Year to D	ate		Annual Budget				
MSA	ОС	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim		
Fundrais	sing & Grants										
8802	Donations - Private	-	_	-	-	-	_	-	-		
8803	Fundraising	-	-	-	-	-	-	-	-		
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-		
TOTAL F	REVENUE	344,422	0	1,322,881	995,923	2,663,227	2,441,879	1,533,410	(908,469		
IOIAL	REVENUE	344,422	0	1,322,001	335,325	2,663,227	2,441,079	1,555,410	(300,403		
EXPEN	ISES DETAIL										
Certifica	ted Salaries										
1100	TeacherSalaries	-	60,756	56,638	59,675	177,069	775,160	655,473	(119,687		
1200	Cert Aid	-	7,760	7,760	7,760	23,280	77,600	77,600	-		
1300	Cert Adminis	31,634	31,634	31,634	31,634	126,536	373,608	521,464	147,856		
	SUBTOTAL - Certificated Salaries	31,634	100,150	96,032	99,069	326,885	1,226,368	1,254,537	28,169		
Classifie	d Salaries										
2100	Instructional Aides	-	1,027	5,778	6,795	13,599	_	31,528	31,528		
2200	Classified Support	4,291	5,720	5,720	5,720	21,451	_	8,000	8,000		
2300	Classified Admin	-	-	-	-	-	_	· -	· -		
2400	Clerical & Tech	224,035	11,553	12,816	11,666	260,070	230,729	217,023	(13,706		
2900	OtherClassStaff	-	-	-	-	-	-	46,060	46,060		
	SUBTOTAL - Classified Salaries	228,325	18,300	24,314	24,181	295,120	230,729	302,611	71,882		
Employe	e Benefits										
3101	STRS-Certified	6,013	19,100	18,314	18,894	62,320	237,927	195,895	(42,032)		
3102	STRS-Classified	26,323	-	-	(254)	26,069	-	38,000	38,000		
3201	PERS-Cert	-	-	-	-	-	53,687	49,526	(4,161		
3202	PERS-Classified	6,187	4,631	5,500	6,498	22,815	-	12,807	12,807		
3301	OASDI/Med-Cert	459	1,438	1,375	1,419	4,692	34,024	29,611	(4,413		
3302	OASDI/Med-Class	8,474	1,397	1,860	1,847	13,578	-	6,574	6,574		
3401	HlthWelfareCert	10,074	(572)	13,032	15,397	37,932	36,529	152,308	115,779		
3402	HlthWelfareCert	-	-	-	-	-	-	-	-		
3501	UI-Certificated	11	28	74	49	162	7,230	7,246	16		
3502	UI-Classified	1,185	2	19	12	1,218	-	40	40		
3601	WorkersCmp-Cert	-	-	-	-	-	-	-	-		
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-		
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-		
3901	OthBenes-Cert	4	-	-	-	4	840	794	(46		
3902	OthBenes-Class	2,448	(1)	3	4	2,454	-	46	46		
3990	PY Benefit Adjustments		-	-	-	-	-	-	-		
	SUBTOTAL - Employee Benefits	61,179	26,023	40,178	43,866	171,245	370,237	492,848	122,611		

2025-26	First Interim Budget			Year to Da	ate		Annual Budget		
MSA	ос	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books &	Supplies								
4100	Text&CoreCurric	3,571	423	_	23,291	27,285	40,000	54,000	14,000
4200	BooksOthRefMats	-	-	_			3,000	2,000	(1,000)
4300	Ins Mats & Sups 2	_	_	_	268	268	-	2,000	2,000
4310	Ins Mats & Sups	_	_	_	544	544	12,000	12,000	_,
4315	OthrSupplies	_	_	_	2,522	2,522	3,000	3,000	-
4316	PBIS Prizes	_	_	_	-	-	_	-	-
4320	Office Supplies	1,482	1,105	_	2,713	5,300	18,000	18,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	· -	· -	-
4326	Arts&MusicSupps	-	-	-	-	-	4,900	4,900	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	3,000	3,000	-
4340	Educat Software	-	-	1,622	12,039	13,661	19,000	19,000	-
4345	NonInstStdntSup	3,690	-	465	6,684	10,839	2,800	2,800	-
4346	TeacherSupplies	-	579	-	-	579	7,000	7,000	(0)
4350	Cust. Supplies	-	11,813	-	905	12,718	7,000	15,000	8,000
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4382	Staff Gear	-	-	-	-	-	-	-	-
4390	Uniforms	-	412	2,215	717	3,344	2,800	2,800	-
4400	NonCapEquip-Gen	-	-	-	4,537	4,537	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	110,000	10,000	(100,000)
4430	OffceFurnEqp<5k	-	28,376	-	74,683	103,059	10,000	35,000	25,000
4440	Computers <\$5k	-	37,953	7,423	4,575	49,951	-	44,000	44,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	2,857	2,857	5,000	5,000	-
4720	Food:Other Food	53	-	-	-	53	-	5,000	5,000
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	2,454	-	-	7,244	9,697	-	-	-
	SUBTOTAL - Books and Supplies	11,250	80,661	11,725	143,580	247,216	247,500	244,500	(3,000)

2025-26	First Interim Budget			Year to D	ate		Annual Budget				
MSA	ос	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim		
Services	& Other Operating Expenses										
5101	CMO Fees	-	-	-	203,976	203,976	_	_	-		
5200	Travel - General	-	-	-	_	-	2,000	2,000	-		
5205	Conference Fees	-	-	-	-	-	1,000	1,000	-		
5210	MilesParkTolls	-	60	16	-	76	18,000	1,000	(17,000)		
5215	TravConferences	_	-	-	-	-			` - '		
5220	TraLodging	6,380	_	_	_	6,380	_	_	_		
5300	DuesMemberships	_	_	_	581	581	1,500	1,500	_		
5450	Other Insurance	2,176	_	_	-	2,176	7,200	7,200	_		
5500	OpsHousekeeping	2,215	3,550	3,180	7,236	16,181	40,000	40,000	_		
5510	Gas & Electric	, -	_	-	5,968	5,968	_	_	_		
5610	Rent & Leases	43,248	_	_	16,392	59,640	456,102	278,829	(177,273)		
5611	Rent & Leases- Interest	-	_	_	-	-	_		- (, ,		
5620	EquipmentLeases	_	156	475	1,504	2,134	40,000	40,000	_		
5621	EquipmentLeases- Interest	_	-		.,00.	2,.0.	,,,,,,	,,,,,,	_		
5630	Reps&MaintBldng	3,500	_	_	2,300	5,800	31,600	31,600	(0)		
5800	ProfessServices	16,954	1,404	_	1,776	20,134	40,000	40,000	- (0)		
5810	Legal	44,233	- 1,101	_	853	45,086	9,500	9,500	_		
5813	SchPrgAftSchool	- 11,200	_	_	-	10,000	80,000	40,000	(40,000)		
5814	SchPrgAcadComps	_	_	_	_	_	-	10,000	(10,000)		
5819	SchIProgs-Other		4,200			4,200		20,000	20,000		
5820	Audit & CPA		-,200		1,042	1,042	12,000	12,000	20,000		
5825	DMSBusinessSvcs				1,042	1,042	12,000	12,000			
5835	Field Trips	_		720		720	7,000	5,000	(2,000)		
5836	FieldTrip Trans	_		805	750	1,555	7,000	5,000	5,000		
5840	MarkngStdtRecrt	37,806	3,814	3,814	8,341	53,774	60,000	60,000	5,000		
5850	Oversight Fees	37,000	3,014	3,014	0,341	33,774	18,013	10,251	(7,762)		
5857	Payroll Fees	718	1,964	2,417	2,474	7,574	7,700	7,700	(1,102)		
5860	Service Fees	710	1,904	2,417	2,474	7,574	2,800	2,800	-		
5861	Prior Year Services	-	-	-	9	9	2,000	2,000	-		
5863	Prof Developmnt	2,500	6,000	-	-	8,500	4,000	8,000	4,000		
5864	Prof Dev-Other	2,500	0,000	-	-	0,500	4,000	4,000	4,000		
5865	Prof Dev - LLM	-	-	-	-	_	1	4,000	4,000		
5869	SpEd Ctrct Inst	-	-	-	14,706	14,706	90,000	90,000	-		
5870	Livescan	264	265	257	113	899	1,058	1,058	(1)		
5872	SPED Fees (incl Encroachment)	204	200	201	113	099	1,030	1,000	(1)		
5875	Staff Recruiting	107	-	_	_	107]		-		
5884	Substitutes	-	5,137	2,672	9,697	17,506	30,000	30,000	-		
5890	OthSvcsNon-Inst	-		2,072	3,031	17,500	30,000	30,000	_		
5900	Communications	-		-	-	_	10,500	10,500	_		
5900	Communications 2	-		-	-	_	10,300	10,300	-		
5920	TelecomInternet	-	-	-	1,761	1,761	1		-		
5930	PostageDelivery	-	- 74	-	61	135	700	700	_		
5940	Technology	10,096	74	-	5,598	15,694	40,000	30,000	(10,000)		
59 4 0 5990	Prior Year Adj (Services)	10,090		-	5,596	13,094	40,000	30,000	(10,000)		
0990		170 100	26,624	14 250	285,136	406 242	1,010,673	789,637	(221,036)		
	SUBTOTAL - Services & Other Operating Exp.	170,196	∠0,0∠4	14,356	∠05,136	496,312	1,010,073	109,037	(∠∠1,∪36)		

2025-26	First Interim Budget			Year to Dat	:e		Annual Budget		
MSA	ос	Jul Actuals	Aug Actuals	Sep Actuals O	ct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital C	Outlay & Depreciation	•							
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	-	_	_	_
6400	EquipFixed	_	_	_	_	-	_	_	_
6900	Depreciation	_	_	-	_	-	_	_	-
	SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	-	-
Other Ou	utflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	_	-	_	-	_	_	-
7310	Indirect Costs	9,720	-	-	-	9,720	-	-	-
7438	InterestExpense	-	-	-	-	-	-	108,000	108,000
	SUBTOTAL - Other Outflows	9,720	-	-	-	9,720	-	108,000	108,000
TOTAL E	EXPENSES	512,304	251,758	186,605	595,832	1,546,498	3,085,507	3,192,133	106,626
			.,		,	,,	.,,	D	ANAGED SOLUTIONS

				202	5-26 Monthl	y Cash Flow (Actuals + Pro	jections)						
MSA-OC	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	-	1,196,247	1,058,463	2,215,737	1,964,488	1,660,804	2,497,784	2,333,073	2,698,100	2,472,784	2,246,748	2,041,222	1,815,186	
Revenue LCFF Entitlement LCFF State Deferrals	-	-	1,322,881	-	-	1,692	-	(60,605)	(60,605)	(60,605)	(60,605)	(60,605)	-	1,021,548
Federal Revenue Other State Revenues	106,922	-	-	-	20,509 18,137	- 18,137	18,137	20,509 18,137	- 18,137	- 17,418	20,509 17,418	- 17,418	20,509 58,585	188,960 201,523
Other Local Revenues Total Revenue	237,500 344,422	0 0	1,322,881	995,923 995,923	38,647	19,829	18,137	(21,958)	- (42,468)	- (43,187)	(22,678)	(43,187)	(1,112,044) (1,032,950)	121,379 1,533,410
Expenses Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operations Depreciation / Cap Outlay	31,634 228,325 61,179 11,250 170,196	100,150 18,300 26,023 80,661 26,624	96,032 24,314 40,178 11,725 14,356	99,069 24,181 43,866 143,580 285,136	103,073 832 35,734 (302) 32,592	1,254,537 302,611 492,848 244,500 789,637								
Other Outflows	9,720	-	-	-	10,920	10,920	10,920	10,920	10,920	10,920	10,920	10,920	10,920	108,000
Total Expenses Other Transactions Affecting Cash Accounts Receivable - Current Year Fixed Assets - Acquisitions Accounts Payable - Current Year Other Total Other Transactions	512,304 237,500 (326) 38,024 1,088,931 1,364,129	251,758 20,701 93,272 113,973	(225) (7,932) 29,155 20,998	(234,293) 48,290 (465,338) (651,341)	(99,083) (60,398.79) (159,482)	1,000,000 1,000,000	182,848	182,848 569,834 569,834	182,848	182,848	182,848	182,848	182,848	237,500 (234,844 - 2,255,455 2,258,111
Total Change in Cash	1,196,247	(137,784)	1,157,274	(251,249)	(303,684)	836,981	(164,711)	365,027	(225,316)	(226,036)	(205,526)	(226,036)	[599,388
ENDING CASH	1,196,247	1,058,463	2,215,737	1,964,488	1,660,804	2,497,784	2,333,073	2,698,100	2,472,784	2,246,748	2,041,222	1,815,186	<<= 208 days cash	
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2,500,000 2,000,000 1,500,000														
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2025-26 First Interim Budget			Year to D	ate		Annual Budget		
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
SUMMARY								
Revenue LCFF Entitlement								
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenues	_	-	-	-	-	-	-	-
Other State Revenues Other Local Revenues	71,850	932,528	550,206	1,013,745	2,568,330	9,259,766	8,263,858	(995,908
Total Revenue	71,850	932,528	550,206	1,013,745	2,568,330	9,259,766	8,263,858	(995,908)
Total Reveilue	71,050	332,320	330,200	1,013,745	2,366,330	9,239,766	0,203,030	(995,900)
Expenditures								
Certificated Salaries	4,236	_	_	_	4,236	_	_	_
Classified Salaries	515,917	530,948	533,895	534,882	2,115,642	5,290,495	5.262.272	(28,224
Benefits	97,725	166,297	170,681	184,430	619,133	1,602,939	1,679,631	76,691
Books and Supplies	51,793	90,886	84,499	814	227,991	175,681	157,681	(18,000)
Services and Operating Exp.	137,440	127,737	338,054	233,290	836,521	2,039,727	2,266,867	227,140
Depreciation & Cap Outlay			129		129	515	515	,
Other Outflows	_	_	-	_	-	-	15,000	15,000
Total Expenditures	807,109	915,868	1,127,258	953,417	3,803,653	9,109,358	9,381,965	272,608
Net Revenues					(1,235,323)	150,408	(1,118,107)	(1,268,516
					(1,200,020)	100,100	(1,110,101)	(1,200,010)
Fund Balance								
Beginning Balance (Unaud.)							709,937	
Net Revenues							(1,118,107)	
Ending Fund Balance							(408,170)	
Components of Fund Bal.								
Available For Econ. Uncert.							(420,536)	
Restricted Balances (Est.)							(120,000)	
Net Fixed Assets							12,366	
Ending Fund Balance							(408,170)	

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVE	NUE DETAIL	·							
Local R	Revenue								
8660	Interest	2,144	2,025	2,126	1,389	7,685	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	184,372	92,186	92,186	368,744	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	-	184,372	92,186	92,186	368,744	1,106,231	1,106,231	-
8703	CMO Fee - MSA-3	-	132,517	66,259	66,259	265,034	795,103	795,103	-
8704	CMO Fee - MSA-4	-	28,808	14,404	14,404	57,616	172,849	172,849	-
8705	CMO Fee - MSA-5	-	34,570	17,285	17,285	69,139	207,418	207,418	-
8706	CMO Fee - MSA-6	-	28,808	14,404	14,404	57,616	172,849	172,849	-
8707	CMO Fee - MSA-7	-	92,186	46,093	46,093	184,372	553,115	553,115	-
8708	CMO Fee - MSA-8	-	132,517	66,259	66,259	265,034	795,103	795,103	-
8709	CMO Fee - MSA-SA	-	-	92,186	276,558	368,744	1,106,232	1,106,232	-
8712	CMO Fee - MSA-SD	-	112,352	37,451	-	149,802	449,406	765,427	316,021
8713	CMO Fee - MSA-OC	-	-	-	203,976	203,976	611,929	-	(611,929)
8699	Other Revenue	1,332	-	312	114,185	115,829	2,183,300	1,483,300	(700,000)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	
8999	Misc Revenue (Suspense)	68,374	2	9,056	8,562	85,994	-	-	
	SUBTOTAL - Local Revenue	71,850	932,528	550,206	1,013,745	2,568,330	9,259,766	8,263,858	(995,908)

2025-2	6 First Interim Budget			Year to D	ate		Annual Budget		
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundra	ising & Grants	·							
8802	Donations - Private	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-
	SUBTOTAL - Fundraising & Grants	-	-		-	-	-	•	-
TOTAL	REVENUE	71,850	932,528	550,206	1,013,745	2,568,330	9,259,766	8,263,858	(995,908
EXPE	NSES DETAIL								
	ated Salaries								
1100	TeacherSalaries	-	_	-	_	-	_	_	
1200	Cert Aid	4,236	-	-	_	4,236	-	-	
1300	Cert Adminis	-	-	-	-	-	-	-	
	SUBTOTAL - Certificated Salaries	4,236	-	-	-	4,236	-	-	-
Classifi	ed Salaries								
2400	Clerical & Tech	504,184	530,407	533,895	534,882	2,103,368	5,290,495	5,262,272	(28,224
2900	OtherClassStaff	11,733	542	-	_	12,275		-	` -
	SUBTOTAL - Classified Salaries	515,917	530,948	533,895	534,882	2,115,642	5,290,495	5,262,272	(28,224
Employ	ree Benefits								
3101	STRS-Certified	-	-	-	_	_	-	-	
3102	STRS-Classified	41,074	43,525	43,907	43,907	172,414	497,850	599,016	101,166
3201	PERS-Cert	2,271	-	-	-	2,271	-	-	-
3202	PERS-Classified	10,340	12,557	12,331	12,502	47,729	97,581	-	(97,581
3301	OASDI/Med-Cert	648	-	-	-	648	-	-	-
3302	OASDI/Med-Class	25,758	26,434	26,524	25,756	104,473	215,913	216,820	908
3401	HlthWelfareCert	(904)	60,729	64,830	65,358	190,013	598,237	670,013	71,776
3402	HlthWelfareCert	-	-	-	-	-	-	-	-
3501	UI-Certificated		-	-	-		14,836	14,960	123
3502	UI-Classified	118	99	-	-	217		-	-
3601	WorkersCmp-Cert	-	4,596	4,596	18,384	27,576	67,788	-	(67,788
3602	WorkersCmp-Class	-	-	-	-	-	-	67,788	67,788
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBanas Class	40.440	40.050	40.400	10.500	70.700	140 705	- 111 001	-
3902	OthBenes-Class	18,419	18,358	18,493	18,522	73,792	110,735	111,034	300
3990	PY Benefit Adjustments SUBTOTAL - Employee Benefits	97,725	166,297	170.681	184.430	619.133	1,602,939	1,679,631	76,69°

2025-26	First Interim Budget			Year to Da	ate		Annual Budget				
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim		
Books &	Supplies										
	Text&CoreCurric	-	_	-	-	-	1,000	1,000	-		
4200	BooksOthRefMats	-	_	-	-	-		_	-		
4300	Ins Mats & Sups 2	381	_	-	-	381	-	1,000	1,000		
4310	Ins Mats & Sups	-	-	-	-	-	-	-			
4315	OthrSupplies	-	-	-	-	-	4,181	4,181			
4316	PBIS Prizes	-	-	-	-	-	-	-			
4320	Office Supplies	670	1,579	2,176	(395)	4,030	20,000	20,000			
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-		
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-		
4330	Staff Meals & Events	-	-	-	-	-	-	-	-		
4335	PE Supplies	-	-	-	-	-	-	-	-		
4340	Educat Software	-	-	-	(5,612)	(5,612)	-	-	-		
4345	NonInstStdntSup	-	302	270	-	572	-	1,000	1,000		
4346	TeacherSupplies	-	-	-	-	-	-	-	-		
4350	Cust. Supplies	280	-	195	-	475	-	-	-		
4351	Yearbook	-	-	-	-	-	-	-	-		
4380	Marketing Materials	-	70	-	-	70	-	-	-		
4382	Staff Gear	-	-	-	-	-	-	-	-		
4390	Uniforms	-	-	-	-	-	5,000	5,000	-		
4400	NonCapEquip-Gen	-	766	447	-	1,213	10,500	10,500	-		
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-		
	OffceFurnEqp<5k	-	-	-	-	-	-	-	-		
4440	Computers <\$5k	-	3,133	-	-	3,133	45,000	25,000	(20,000		
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-		
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-		
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-		
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-		
4710	Food	-	-	-	-	-	-	-	-		
4720	Food:Other Food	15,527	44	2,481	4,725	22,777	90,000	90,000	-		
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-		
4999	Misc Expenditure (Suspense)	34,935	84,991	78,929	2,097	200,951	-	-	-		
	SUBTOTAL - Books and Supplies	51,793	90,886	84,499	814	227,991	175,681	157,681	(18,000		

2025-26	First Interim Budget			Year to D	ate		Annual Budget		
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services	& Other Operating Expenses								
5101	CMO Fees	-	-	-	-	-	-	-	-
5200	Travel - General	453	-	-	(41)	413	-	-	-
5205	Conference Fees	149	-	-	-	149	15,900	15,900	-
5210	MilesParkTolls	959	1,393	4,495	1,685	8,533	24,000	24,000	-
5215	TravConferences	_	_	_	-	-	-	-	-
5220	TraLodging	461	-	-	319	781	27,000	27,000	-
5300	DuesMemberships	14,041	1,395	40	999	16,475	31,000	31,000	
5450	Other Insurance	3,357	36	2,056	2,163	7,612	8,890	8,890	
5500	OpsHousekeeping	3,096	4,870	10,450	12,161	30,577	22,000	82,000	60,000
5510	Gas & Electric	_	_	_	_	_	_	_	-
5610	Rent & Leases	_	17,314	29.977	51,019	98,311	212,000	212,000	_
5611	Rent & Leases- Interest	_	-		- 1,5 15	_			_
5620	EquipmentLeases	_	466	370	1,987	2,823	25,000	25,000	_
5621	EquipmentLeases- Interest	_	-	-	.,		20,000	20,000	_
5630	Reps&MaintBldng	_	_	_	_	_		_	
5800	ProfessServices	77,438	67,660	141,699	99,621	386,418	632,000	732,700	100,700
5810	Legal		-		-	000,110	100,000	100,000	-
5813	SchPrgAftSchool	_	_	_	_	_	100,000	100,000	
5814	SchPrgAcadComps				_				
5819	SchlProgs-Other								
5820	Audit & CPA	_		_	1,042	1,042	12,000	12,000	
5825	DMSBusinessSvcs	_	-	135,233	1,042	135,233	692,000	692,000	-
5835	Field Trips	-	-	133,233	-	133,233	092,000	092,000	-
5836	FieldTrip Trans	-	-	-	-	-	·	-	-
5840	MarkngStdtRecrt	5,423	-	-	-	5,423	42,000	42,000	-
5850	Oversight Fees	5,425	-	-	-	3,423	42,000	42,000	-
5857	<u> </u>	2,791	2,181	2,167	2,110	0.240	21,000	21,000	-
5860	Payroll Fees		,	1,464		9,249	500	21,000 500	-
	Service Fees	1,449	1,529	1,464	1,713	6,156	500	500	-
5861	Prior Year Services	-	10.075	(4.250)	-	0.005			-
5863	Prof Developmnt	-	10,275	(1,350)	-	8,925	59,000	59,000	-
5864	Prof Dev-Other	-	-	3,903	-	3,903	32,000	32,000	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	0.40	-	-	-		-	-	-
5870	Livescan	349	-	-	-	349	-	500	500
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-		-
5875	Staff Recruiting	-	-	-	-	-	5,000	5,000	-
5884	Substitutes	-	-	-	-	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-	-	= =	-	-
5900	Communications	-	-	-	-	-	1,450	1,450	-
5910	Communications 2	-	-	-	-		-	-	-
5920	TelecomInternet	25	1,958	1,853	19	3,855	15,000	15,000	-
5930	PostageDelivery	-	-	-	-	-	11,500	11,500	-
5940	Technology	27,447	18,661	5,696	58,491	110,295	50,487	116,427	65,940
5990	Prior Year Adj (Services)		-	-	-	-	-	-	-
l	SUBTOTAL - Services & Other Operating Exp.	137,440	127,737	338,054	233,290	836,521	2,039,727	2,266,867	227,140

2025-2	6 First Interim Budget		Year to Date				Annual Budget		
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Canital	Outlay & Depreciation								
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	
6400	EquipFixed	_	_	_	_	_	_	_	_
6900	Depreciation	_	_	129	_	129	515	515	-
	SUBTOTAL - Capital Outlay & Depreciation	-	-	129	-	129	515	515	-
Other C	Outflows								
7299	Other Outgo (not incl. SPED Encroachment)	_	_	_	_	_	_	_	-
7310	Indirect Costs	_	_	_	-	_	_	_	-
7438	InterestExpense	_	-	_	-	_	-	15,000	15,00
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	15,000	15,00
TOTAL EXPENSES		807,109	915,868	1,127,258	953,417	3,803,653	9,109,358	9,381,965	272,608
			,	. ,	,	. ,		D	MS ANAGED SOLUTIONS

	Jul ICTUALS 1,670,294 - - - 71,850 71,850	Aug ACTUALS 1,397,083 - - - 932,528 932,528	Sep ACTUALS 1,674,533	Oct ACTUALS 1,321,546	Nov BUDGET 2,526,955	Dec BUDGET 1,854,451	Jan BUDGET 1,903,283	Feb BUDGET 1,952,115	Mar BUDGET 1,394,847	Apr BUDGET 1,407,412	May BUDGET 1,419,976	Jun BUDGET 1,432,541	Accruals BUDGET 1,445,106	TOTAL
Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues	- - - 71,850	- - - 932,528	- - -	, , , , , ,	2,526,955	, , , ,	1,903,283	1,952,115	1,394,847	1,407,412	1,419,976	1,432,541	1,445,106	
LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues			-	- - -	-	_								
Federal Revenue Other State Revenues Other Local Revenues			-	- - -	-	-								-
Other State Revenues Other Local Revenues			-	-			-	-	-	-	-	-	-	-
Other Local Revenues				-		-		-	-		-		-	-
			550 206		-	-	-	-	-	-	-		-	-
Total Revenue	71,850	932,528		1,013,745	688,655	688,655	688,655	688,655	688,655	688,655	688,655	688,655	186,290	8,263,85
Total Novolido			550,206	1,013,745	688,655	688,655	688,655	688,655	688,655	688,655	688,655	688,655	186,290	8,263,85
Expenses	4,236				(4,236)									
Certificated Salaries Classified Salaries	4,236 515,917	530.948	533.895	534,882	393,329	393,329	393,329	393,329	393,329	393,329	393,329	393,329	-	5,262,27
Benefits	97,725	166,297	170,681	184,430	132,562	132,562	132,562	132,562	132,562	132,562	132,562	132,562	-	1,679,63
Books and Supplies	51,793	90,886	84.499	814	(10,603)	(10,603)	(10,603)	(10,603)	(10,603)	(10,603)	(10,603)	(10,603)	14,516	1,079,03
Services and Operations	137.440	127,737	338,054	233,290	158.927	158.927	158.927	158,927	158.927	158.927	158,927	158.927	158,927	2,266,86
Depreciation / Cap Outlay	157,440	121,131	129	200,200	48	48	48	48	48	48	48	48	130,321	51
Other Outflows			-		1.875	1.875	1.875	1,875	1.875	1.875	1.875	1,875	_	15,00
Total Expenses	807,109	915,868	1,127,258	953,417	671,902	676,138	676,138	676,138	676,138	676.138	676,138	676,138	173,443	9,381,96
,	007,103	310,000	1,127,230	333,417	071,302	070,130	070,130	070,130	070,100	070,130	070,130	070,130	175,445	3,301,30
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	37,500	-	15,000	(82,500)	36,267.33	36,267.33	36,267.33							78,80
Fixed Assets - Acquisitions			129		48	48	48	48	48	48	48	48		51
Accounts Payable - Current Year	(21,578)	113,906	(220,815)	(56,184)										(184,67
Other	446,126	146,883	429,752	1,283,765	(725,572.00)			(569,834)						1,011,12
Total Other Transactions	462,048	260,789	224,066	1,145,081	(689,256)	36,316	36,316	(569,785)	48	48	48	48		905,76
Total Change in Cash	(273,211)	277,449	(352,987)	1,205,409	(672,504)	48,832	48,832	(557,269)	12,565	12,565	12,565	12,565	ŀ	(212,34
		'											•	
ENDING CASH	1,397,083	1,674,533	1,321,546	2,526,955	1,854,451	1,903,283	1,952,115	1,394,847	1,407,412	1,419,976	1,432,541	1,445,106	<<< = 56 days cas	,h
3,000,000							■ ENDING CA	SH						
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Coversheet

Approval of Board Resolution for Creation & Elimination of Positions Across MPS Network for the Improvement of Educational Programs for Students

Section: IV. Action Items

Item: D. Approval of Board Resolution for Creation & Elimination of Positions

Across MPS Network for the Improvement of Educational Programs for Students

Purpose: Vote

Submitted by: Related Material:

IV_D_Board Res Creation and Elimination of Positions Across MPS Network.pdf



Agenda Item:	IV D: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Fiorella Del Carpio, Chief People Officer Steve Budhraja, Chief Financial Officer
RE:	Approval of Board Resolution for Creation and Elimination of Positions Across MPS Network for the Improvement of Educational Programs for Students

Action Proposed:

I recommend that the Board motion to approve the resolution for the creation and elimination of positions across the MPS network to strengthen educational programs, ensure alignment with the MPS financial model, and support long-term organizational sustainability with an effective date of January 1, 2026.

Background:

On November 13, 2025, the Board approved a restructuring of positions across the Magnolia Public Schools network in response to enrollment trends, fiscal targets, and the need to stabilize staffing structures for the remainder of the 2025–26 school year. This restructuring followed several months of organizational review and collaborative planning across school sites and the Home Office.

As part of that action, the Board approved a set of school-site position eliminations designed to align staffing with enrollment levels, programmatic priorities, and updated budget projections. These eliminations are summarized in the table below for context only, as they have already been approved.

<u>Creation/Eliminations Approved in November (Background Only)</u>

(This section remains unchanged — it serves as context and does not require Board action.)



MSA-1 Personnel Actions:

- Elimination of Vacant Positions: (1) Substitute Teacher
- *Elimination of Filled Positions:* Computer Teacher, Social Studies Teacher, After School Coach, English Teacher, Math Teacher, Community Schools Liaison, School Counselor

MSA-2 Personnel Actions:

- *Elimination of Filled Positions:* Community Schools Liaison, (2) SPED Aide, Discipline Coordinator, (2) Administrative Assistant
- Creation of Positions: Office Clerk

MSA-3 Personnel Actions:

- Elimination of Filled Positions: Athletic Director
- Creation of Positions: SPED Aide, Education Specialist

MSA-4 Personnel Actions:

• Elimination of Vacant Positions: Spanish Teacher

MSA-5 Personnel Actions:

- Elimination of Vacant Positions: After School Coach, Intervention Teacher Aide, Teacher Aide/Coach
- Elimination of Filled Positions: Teacher Aide/Campus Aide, Paraprofessional

MSA-6 Personnel Actions:

• Creation of Positions: IT Manager

MSA-7 Personnel Actions:

- Elimination of Vacant Positions: Campus Aide, (2) Teacher Aide
- Elimination of Filled Positions: Education Specialist, Custodian

MSA-8 Personnel Actions:

• Elimination of Vacant Positions: Dean of Academics, Education Specialist



MSA-SA Personnel Actions:

• Elimination of Filled Positions: ELOP After School Coach/Instructor and Supervisor, Community Schools Liaison

At the November meeting, MPS leadership shared that additional adjustments to Home Office staffing were anticipated as part of the ongoing organizational realignment. At that time, role-level impacts had not yet been identified. Since then, further analysis of organizational capacity, financial requirements, and service needs has clarified the positions requiring adjustment. Individual conversations with all impacted staff have already taken place to ensure transparency and support.

Current Proposal (December 11, 2025):

The following items represent new requests for Board approval. These were not included in the November restructuring and reflect updated organizational analysis and needs.

A. Creation of Positions

1. Home Office Positions

Project Director and Director of Extracurricular Programs

Purpose:

- Strengthen afterschool, enrichment, and extracurricular program design
- Improve alignment between school-site offerings and MPS strategic goals
- Expand student access to high-quality, mission-aligned enrichment opportunities

2. MSA Anaheim

Paraprofessional - Full Time

Purpose:

- Provide additional classroom support aligned with student needs
- Improve instructional support capacity at the site



B. Home Office Eliminations (New Requests)

MERF Home Office Personnel Actions:

- Elimination of Vacant Positions: Administrative Assistant, Academics
- Elimination of Filled Positions: Director of State & Federal Programs, MPS ELOP
 Coordinator, MPS ELOP Manager, Manager of People & Talent Acquisition, Grants
 Manager, Assistant Director of Community Schools, Senior Project Director of Growth &
 Expansion

The proposed Home Office eliminations reflect a careful effort to align organizational capacity with current financial realities while preserving essential support for schools. These adjustments are not a reflection of individual performance. They stem from evaluating how responsibilities can be restructured to meet updated enrollment trends, budget projections, and the organizational framework required to sustain high-quality services across the network.

This approach prioritizes protecting school-based services, reinforcing operational stability, and positioning MPS for long-term success.

Analysis:

Continued analysis following the November Board action confirmed that additional adjustments were necessary to meet the MPS financial model while sustaining instructional quality and student services. The Home Office impacts presented today represent the next phase of the organizational realignment communicated in November and reflect the completion of the deeper analysis that was underway at that time.

These adjustments—both the new creations and the Home Office eliminations—are strategic and proactive. They are intentional moves to:

- Strengthen core academic and operational support
- Prioritize student-first decision-making
- Preserve essential school-based services
- Ensure long-term organizational sustainability

Support for Impacted Staff:



MPS recognizes that staffing adjustments affect individuals and teams. Our approach has centered on care, transparency, and respect. Impacted employees have been offered direct conversations, transition resources, and a guaranteed first-round interview for any vacant role within MPS for which they qualify. This commitment underscores our belief in supporting team members even as organizational needs evolve.

Budget Implications:

The table noted below reflects the total savings by site level including salary and benefits for each of the above noted positions. The amounts have been calculated at the pro-rata value since the reductions will take place beginning January 1st, 2026 and only reflect savings for half of the 2025-26 school year.

Based on the analysis, MPS is projecting a total savings of approximately \$1.6 million, which includes approximately \$486 thousand worth of Home Office positions. The Home Office positions contribute to a savings of approximately \$348 thousand from the site level and an additional \$139 thousand at the Home Office level. Of the \$1.1 million remaining, \$782 thousand were the result of reductions to positions and the remaining \$286 thousand were due to vacant positions that were closed and therefore not filled.

It is important to note that the many school sites including the Home Office are still deficit spending and as a result there may be additional personnel adjustments that may be necessary as MPS prepares for the 2026–27 school year.



SUM of Savings	Restructuring								
Cit-	HO Dadwatian	Site	Unfilled	Connel Total					
Site	HO Reduction	Reduction	Vacancy	Grand Total					
001 - MSA-1	\$39,646	\$276,179	\$40,950	\$356,775					
002 - MSA-2	\$72,552	\$212,841	\$35,750	\$321,143					
003 - MSA-3	\$21,748	\$59,617	\$95,875	\$177,240					
004 - MSA-4	\$6,347		\$45,500	\$51,847					
005 - MSA-5	\$57,151	\$20,435	\$68,250	\$145,836					
006 - MSA-6	\$26,266			\$26,266					
007 - MSA-7	\$14,048	\$84,109		\$98,157					
008 - MSA-8	\$20,395	\$56,128		\$76,523					
009 - MSA-SA	\$45,308	\$72,640		\$117,948					
010 - MSA-SD	\$38,865			\$38,865					
012 - MSA-OC	\$5,242			\$5,242					
MERF	\$138,816			\$138,816					
Grand Total	\$486,386	\$781,947	\$286,325	\$1,554,658					

Exhibits:

- Board Resolution #20251211-01
- Organizational Charts

Resolution #20251211-01

Magnolia Educational & Research Foundation

RESOLUTION

FOR CREATION AND ELIMINATION OF POSITIONS ACROSS MPS NETWORK FOR THE IMPROVEMENT OF EDUCATIONAL PROGRAMS FOR STUDENTS

WHEREAS, Magnolia Educational & Research Foundation ("MERF") is a non-profit organization operating public charter schools in Southern California; and

WHEREAS, Magnolia Public Schools ("MPS") is committed to aligning staffing structures with organizational needs, strengthening educational programming, and ensuring long-term financial sustainability; and

WHEREAS, following the previously approved November 2025 staffing adjustments, MPS leadership conducted further analysis of Home Office capacity, operational needs, and school-site support requirements, resulting in additional staffing recommendations presented to the Board on December 11, 2025; and

WHEREAS, these recommendations include: (1) the creation of one new Home Office position—Project Director / Director of Extracurricular Programs—to enhance and coordinate extracurricular, enrichment, and after-school programming across the network; (2) the creation of a full-time Paraprofessional position at MSA Anaheim to improve instructional support aligned with student needs; and (3) the elimination of selected Home Office positions, both filled and vacant, to realign organizational responsibilities and ensure budgetary alignment while preserving essential services for schools; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Magnolia Public Schools hereby approves the staffing adjustments presented on December 11, 2025, including the creation of one new Home Office position, the creation of one new school-site position at MSA Anaheim, and the elimination of designated Home Office positions as outlined in the board report.

BE IT FURTHER RESOLVED that all approved restructuring actions shall be effective **January 1, 2026**, allowing sufficient time for planning, communication, and implementation to ensure a smooth transition for all schools and staff; and

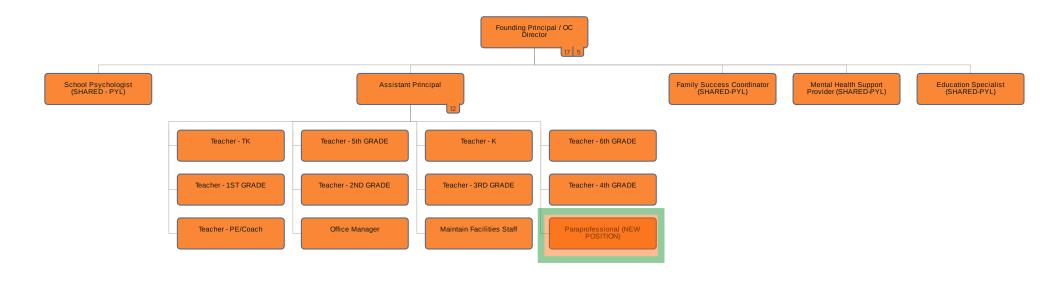
BE IT FINALLY RESOLVED that this resolution be entered into the official minutes of the Board of Directors and shall take effect immediately upon approval.

PASSED AND ADOPTED by	v the Board this 11 day	of December, 2025.	by the following vote

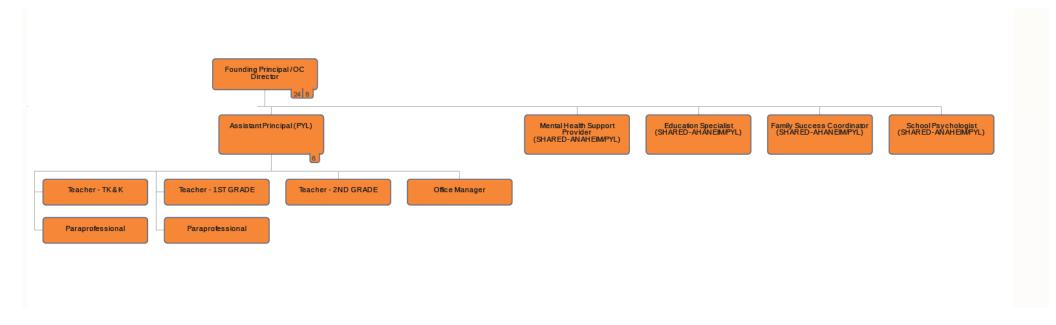
AYES:			
NOES:			

Resolution #20251211-01 Creation and Elimination of Position(s) Page 2 of 2	
RECUSE:	
ABSENT:	
The undersigned Board Chair does hereby certify that the copy of a resolution adopted by the said Board at its meet above stated, which resolution is on file in the office of ME	ting on the above date and by the vote
	Board Chair



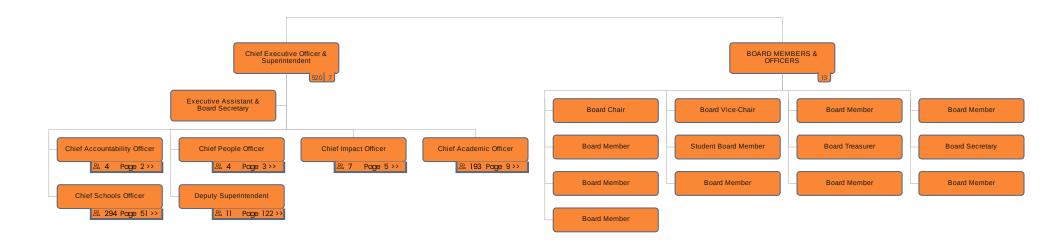


MSA-OC PYL ORG CHART

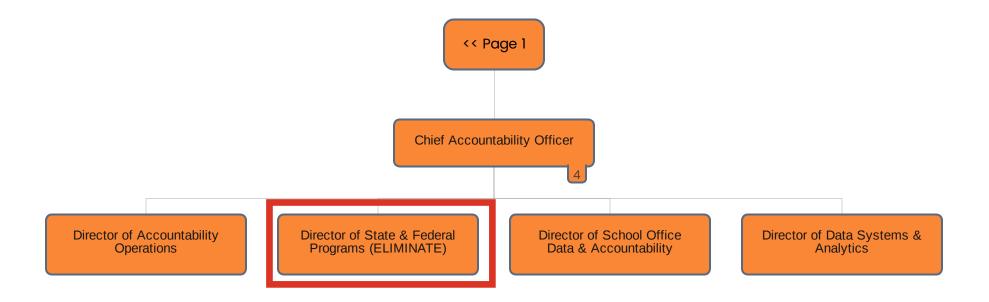


This organizational chart is effective December 11, 2025, and supersedes any prior organizational chart approved by the Board.

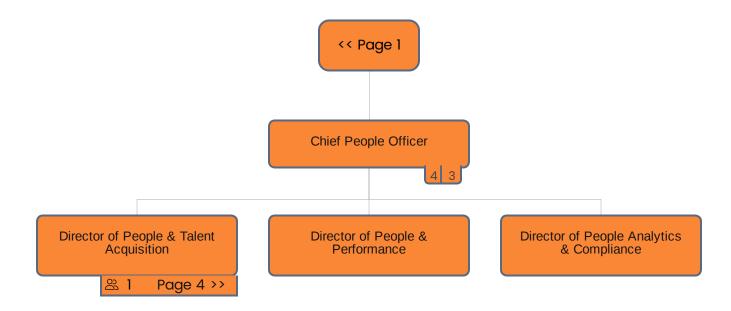




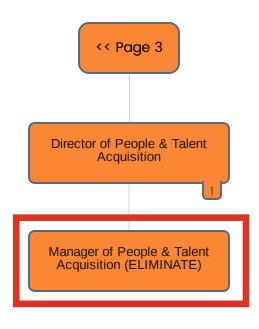




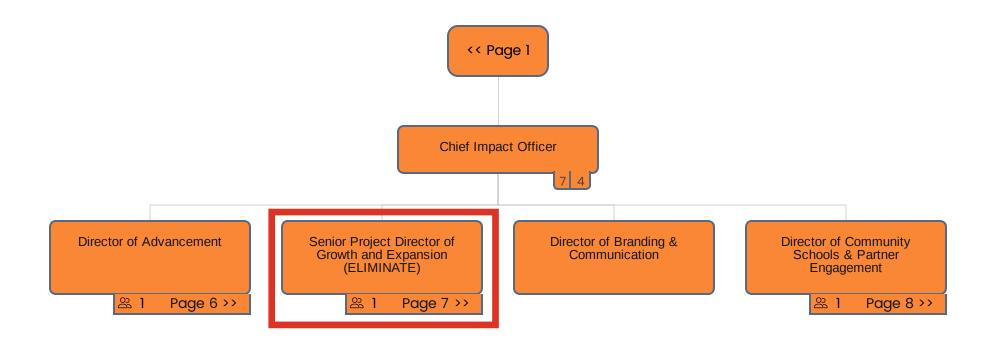




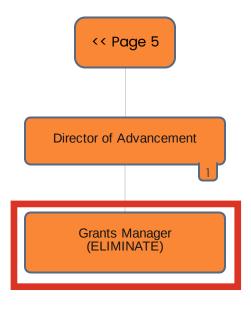




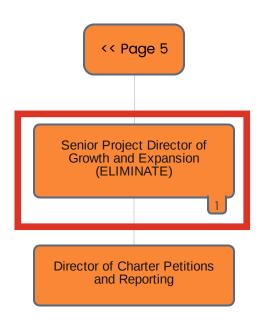




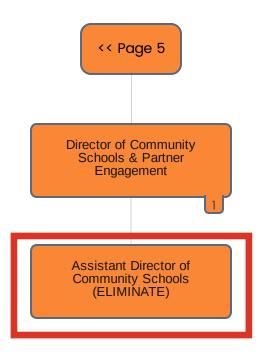




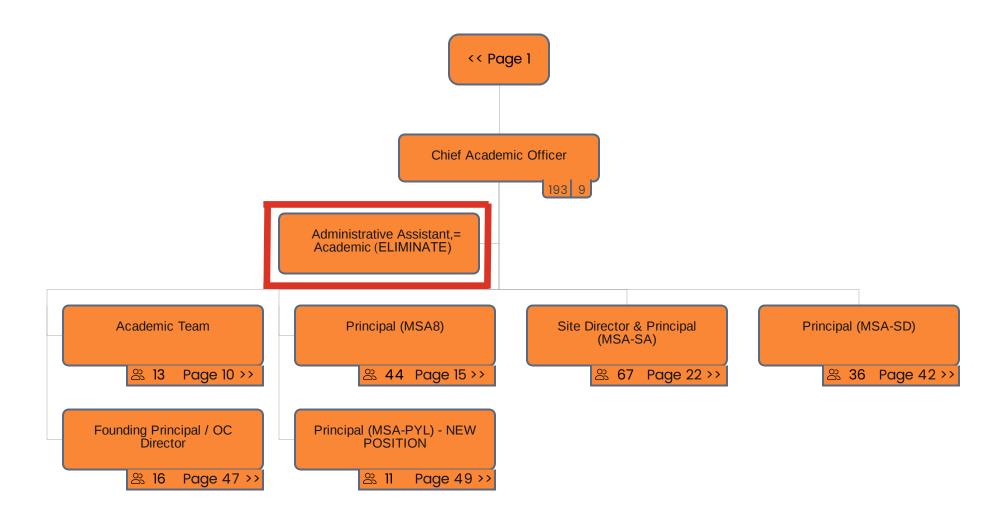




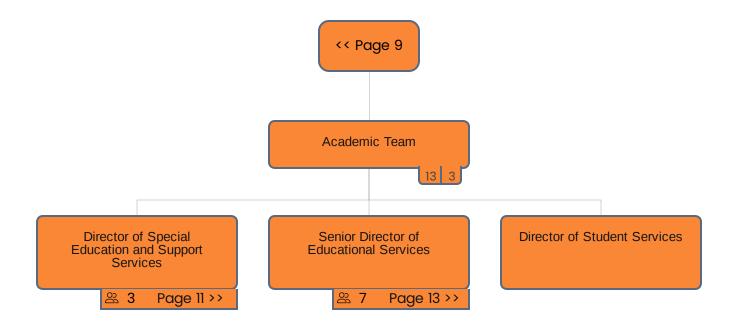




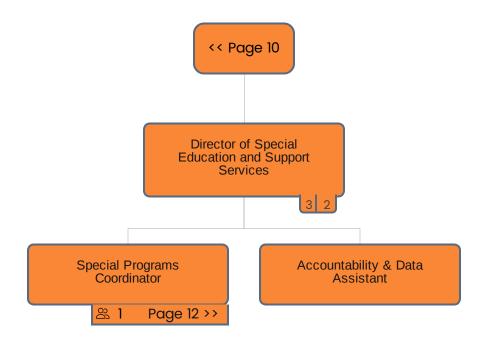




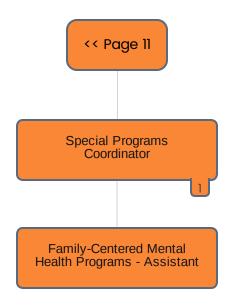




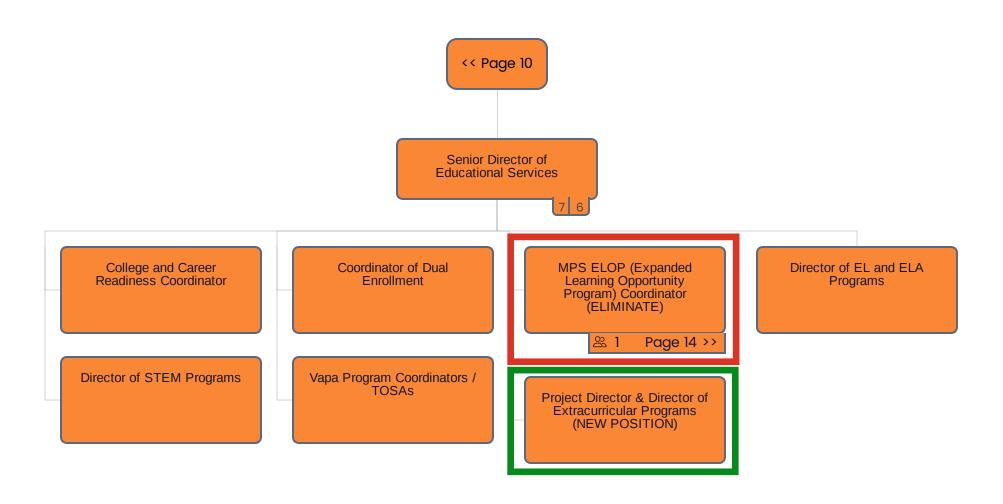




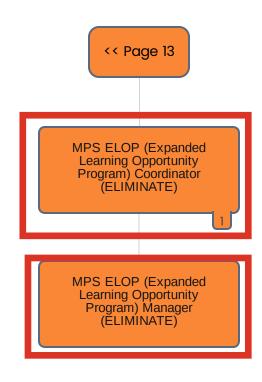












Coversheet

Approval of Intra-Organization Loan from Magnolia Science Academy-Bell to Magnolia Educational & Research Foundation

Section: IV. Action Items

Item: E. Approval of Intra-Organization Loan from Magnolia Science Academy-

Bell to Magnolia Educational & Research Foundation

Purpose: Vote

Submitted by:

Related Material: IV_E_Intra-Organization Loan between MSA-8 & MERF.pdf



Agenda Item:	IV E: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Finance Committee
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of Resolution for Intra-Organization Loan between Magnolia Science Academy-8 & Magnolia Educational & Research Foundation

Action Proposed:

I recommend for the Board to motion to approve the Resolution for the extension of the Intra-Organization Loan between Magnolia Science Academy – Bell (MSA-Bell) and Magnolia Educational & Research Foundation (MERF). This item consolidates and extends the previously approved loans of \$1.5 million (March 2025) and \$2.5 million (June 2025) into a single \$3.7 million loan with updated terms. The original loans carried a 1-year term, and this action extends the consolidated loan to a 5-year repayment term beginning July 2026.

Purpose:

The purpose of this item is to extend the previously approved loan and document the reconciled year-end balance as of December 31, 2025, in accordance with due-to/due-from requirements. The extension reflects a consolidated amount of \$3.7 million under new repayment terms beginning July 2026.

Background:

MSA-Bell and MERF previously entered into intra-organization loan agreements approved by the Board in March 2025 (\$1.5M) and June 2025 (\$2.5M). As part of the fiscal year-end



reconciliation process, the remaining balances from these two agreements are being consolidated and extended into a single loan.

The updated agreement establishes a five-year repayment schedule beginning July 2026, replacing the original one-year repayment terms. This consolidation and extension also enhance MERF's short-term liquidity, supporting organizational priorities such as the successful launch and early operations of Magnolia Science Academy – Orange County (MSA-OC)

Analysis:

This intra-company transaction is a financially prudent approach that leverages internal reserves to support network growth. It allows MSA - OC to maintain project momentum without external financing at this stage. The terms of the loan are fair and reasonable, in line with past practice, and support strategic objectives of expanding access to high-quality public charter education.

Exhibits:

- Resolution Authorizing Temporary Intra Company Loan between Magnolia Science Academy-8 and MERF
- Intra-Organization Loan Agreement (Updated December 2025)
- Amortization Schedule for Intra-Organization Loan

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

RESOLUTIONS OF THE BOARD OF DIRECTORS

(Intracompany Loan re Magnolia Science Academy – Bell)

The Board of Directors (the "<u>Board</u>") of Magnolia Educational & Research Foundation (MERF) hereby adopts the following Resolutions:

WHEREAS, Magnolia Educational & Research Foundation, a California nonprofit public benefit corporation ("MERF" or the "Corporation"), is organized for public purposes;

WHEREAS, MERF operates the charter public school known as Magnolia Science Academy – Bell ("MSA-Bell");

WHEREAS, MERF also operates Magnolia Science Academy – Orange County ("MSA-OC"), which opened in August 2025;

WHEREAS, because State Principal Apportionment funding for MSA-OC had not commenced at the time of opening—and due to continuing early-year operational cash-flow needs—MSA-Bell intends to provide funds to MERF to support MERF's ability to finance MSA-OC operations;

WHEREAS, MSA-Bell proposes to make an Intra-Organization Loan (the "Intracompany Loan") to MERF in the consolidated and reconciled amount of \$3,700,000, representing the remaining combined loan balances previously approved in March 2025 and June 2025 and reconciled as of December 31, 2025;

WHEREAS, the Intracompany Loan shall bear interest at the rate of 4.00% per annum, consistent with the originally approved terms, and shall be repayable with interest pursuant to the updated loan agreement, including through refinancing or upon demand, in accordance with internal policies;

WHEREAS, the Board desires that MERF take all actions necessary or advisable to facilitate and document the Intracompany Loan;

NOW, THEREFORE, BE IT RESOLVED, that the Board approves the Intracompany Loan in the amount of \$3,700,000 on the terms set forth above and authorizes the execution, delivery, and performance by MERF of all documents, amendments, and agreements necessary or advisable to facilitate or document the Intracompany Loan;

RESOLVED FURTHER, that the Board appoints the officers of the Corporation, and each of them individually (each, an "Authorized Signatory"), as authorized signatories of the Corporation for purposes of executing such documents and agreements as may be necessary or advisable to finalize the Intracompany Loan;

RESOLVED FURTHER, that these resolutions shall take effect and be in full force immediately upon adoption by the Board.

RESOLVED FURTHER, that the Board appoints the officers of the Corporation, and each of them individually (each, an "<u>Authorized Signatory</u>"), as authorized signatories of the Corporation for purposes of executing such documents and agreements as may be necessary or advisable to facilitate or document the Intracompany Loan;

RESOLVED FURTHER, that these resolutions shall take effect and be in full force immediately after their adoption by the Board; and

RESOLVED FURTHER, that the Authorized Signatories, and each of them individually, acting alone, are authorized and directed, for and in the name and on behalf of the Corporation, to approve, execute and deliver any and all documents, instruments and agreements, and to perform or cause to be performed any and all acts as may, in their judgment, be necessary or desirable to accomplish the purposes of the foregoing resolutions and the transactions contemplated thereby and by the agreements therein approved, and any such documents, instrument or agreements so executed and delivered or actions taken by them or any of them shall be conclusive evidence of their authority in so doing.

Certificate of Secretary

The undersigned certifies that the undersigned is the duly appointed and acting Secretary of the Corporation, and that the foregoing is a true and correct copy of Resolutions that were duly adopted on December 11,2025, by the majority vote of the directors of the Corporation then in office at a meeting of the board of directors of the Corporation duly held on such date in compliance with the bylaws of the Corporation, in compliance with the notice, agenda, and open meeting requirements of the Ralph M. Brown Act, and while a quorum was present.

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary of the Corporation as of the 11 day if December 2025

Jennifer Lara Secretary



INTRAORGANIZATION LOAN AGREEMENT

This Intraorganizational Loan Agreement (this "Agreement") dated as of March 13, 2025, is entered into by Magnolia Science Academy Bell—("Lender") and Magnolia Educational & Research Foundation dba Magnolia Public Schools, a California nonprofit public benefit corporation and operator of Borrower ("MERF" or "Borrower").

RECITALS

- A. Magnolia has established and is operating Borrower pursuant the Charter Schools Act of 1992, as amended (the "Act"). Magnolia operates Borrower within Magnolia's corporate organization. The Act requires Magnolia to separately account for the assets, liabilities, revenues, expenses and results of operations of Borrower as if they were separate legal entities.
- B. Lender and Borrower previously entered into intraorganization loan agreements dated March 13, 2025, and June 26, 2025, to support educational goals for MERF The outstanding principal and accrued interest on those loans shall be reconciled as of December 31, 2025, and reflected as part of this new consolidated loan. Effective as of December 31, 2025, Lender agrees to extend to Borrower a new loan in the principal amount of Three Million Seven Hundred Thousand Dollars (\$3,700,000), inclusive of accrued interest and other reconciled balances through that date, to support Borrower's educational and operational
- C. The "California Charter School Accounting and Best Practices Manual" published by the Fiscal Crisis and Management Assistance Team ("FCMAT") states that "[a]t the end of the fiscal year, each school's receivable or payable loan account (also known as due to/due from account) should be reconciled. Once balances are reconciled, any charter school or central office intraorganization receivable or payable balance that is not fully repaid as of the close of the fiscal year may result in and be subject to an intraorganization loan agreement. Intraorganization loan agreements between each school and the central office are prepared at the end of the fiscal year to formally document the amount owed between the intracompany accounts and the repayment terms."
- D. In accordance with FCMAT guidance, Magnolia desires to document the terms upon which the balance of the Loan outstanding as of last day of the fiscal year of Magnolia in which the Loan was made shall be repaid by Borrower to Lender.

AGREEMENT

In consideration of the foregoing, the mutual promises contained herein, and other good and valuable consideration, Magnolia agrees as follows:

- 1. The unpaid principal balance of the Loan shall bear interest from **December 31, 2025**, until paid in full, at the rate of four percent (4.0%) per annum, calculated on the basis of a 360day year and a 30-day month. Interest shall accrue during the period from January 1, 2026, through June 30, 2026, but no periodic payments of principal or interest shall be required during that period.
- 2. Commencing on July 1, 2026, Borrower shall begin making quarterly payments of principal and accrued interest, with subsequent payments due on October 1, January 1, April 1, and July 1 of each year thereafter until the loan is paid in full. The loan shall mature on April 30, 2031 (the "Maturity Date"). Borrower may prepay the Loan, in whole or in part, at any time without premium or penalty. All payments shall first be applied to accrued interest and then to outstanding principal.

An amortization schedule reflecting quarterly payments over the five-year term is attached as Exhibit A.

3. Borrower's obligations under this Agreement are subordinated to all indebtedness, if any, of Borrower, to any unrelated third party lender to the extent such indebtedness is outstanding on the date of this Agreement and such subordination is required under the loan documents providing for such indebtedness

IN WITNESS WHEREOF, Borrower and Lender have each executed this Agreement as of the date first written above.

Lender:	Borrower:
Magnolia Science Academy - Bell	Magnolia Research & Educational Foundation dba Magnolia Public Schools
By:	By:
Name:	Name:
Title:	Title:

Proposed Repayment of \$3.7m Intercompany Loan



IO Loan Dated March 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$1,500,000

 Term
 1 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Annual

 Loan Date
 3/13/2025

 Final Payment
 3/13/2026

IO Loan Dated June 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$1,200,000

 Term
 1 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Annual

 Loan Date
 6/1/2025

 Final Payment
 6/26/2026

IO Loan Dated December 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$3,700,000

 Term
 5 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Quarterly

 Loan Date
 12/1/2025

 Final Payment
 4/1/2031

Date	PMT#	Beginning Balance	Interest	Principal	Ending Balance
3/13/2025-11/30/2025	0	\$1,500,000.00	\$42,500.00	\$0.00	\$1,542,500.00
6/1/2025-11/30/2025	0	\$1,200,000.00	\$24,000.00	\$0.00	\$1,224,000.00
12/1/2025-6/30/2026	0	\$3,766,500.00	\$75,330.00	\$0.00	\$3,841,830.00
7/1/2026	1	\$3,841,830.00	\$38,418.30	\$174,477.92	\$3,667,352.08
10/1/2026	2	\$3,667,352.08	\$36,673.52	\$176,222.70	\$3,491,129.38
1/1/2027	3	\$3,491,129.38	\$34,911.29	\$177,984.93	\$3,313,144.45
4/1/2027	4	\$3,313,144.45	\$33,131.44	\$179,764.78	\$3,133,379.67
7/1/2027	5	\$3,133,379.67	\$31,333.80	\$181,562.42	\$2,951,817.25
10/1/2027	6	\$2,951,817.25	\$29,518.17	\$183,378.05	\$2,768,439.20
1/1/2028	7	\$2,768,439.20	\$27,684.39	\$185,211.83	\$2,583,227.37
4/1/2028	8	\$2,583,227.37	\$25,832.27	\$187,063.95	\$2,396,163.42
7/1/2028	9	\$2,396,163.42	\$23,961.63	\$188,934.59	\$2,207,228.83
10/1/2028	10	\$2,207,228.83	\$22,072.29	\$190,823.93	\$2,016,404.90
1/1/2029	11	\$2,016,404.90	\$20,164.05	\$192,732.17	\$1,823,672.73
4/1/2029	12	\$1,823,672.73	\$18,236.73	\$194,659.49	\$1,629,013.24
7/1/2029	13	\$1,629,013.24	\$16,290.13	\$196,606.09	\$1,432,407.15
10/1/2029	14	\$1,432,407.15	\$14,324.07	\$198,572.15	\$1,233,835.00
1/1/2030	15	\$1,233,835.00	\$12,338.35	\$200,557.87	\$1,033,277.13
4/1/2030	16	\$1,033,277.13	\$10,332.77	\$202,563.45	\$830,713.68
7/1/2030	17	\$830,713.68	\$8,307.14	\$204,589.08	\$626,124.60
10/1/2030	18	\$626,124.60	\$6,261.25	\$206,634.97	\$419,489.63
1/1/2031	19	\$419,489.63	\$4,194.90	\$208,701.32	\$210,788.31
4/1/2031	20	\$210,788.31	\$2,107.88	\$210,788.31	\$0.00

Coversheet

Approval of Intra-Organization Loan from Magnolia Educational & Research Foundation to Magnolia Science Academy-Orange County

Section: IV. Action Items

Item: F. Approval of Intra-Organization Loan from Magnolia Educational &

Research Foundation to Magnolia Science Academy-Orange County

Purpose: Vote

Submitted by:

Related Material: IV_F_Intra-Organization Loan between MERF & MSA-OC.pdf



Agenda Item:	IV F: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Finance Committee
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of Resolution for Intra-Organization Loan between the Magnolia Educational & Research Foundation and Magnolia Science Academy-Orange County

Action Proposed:

I recommend that the Board motion to approve the Resolution for the extension of the Intra-Organization Loan between Magnolia Educational & Research Foundation (MERF) and Magnolia Science Academy – Orange County (MSA-OC). The original loan approvals totaled \$1.5 million (March 2025) and \$2.5 million (June 2025). This item consolidates those amounts into a single \$3.7 million loan with revised terms. The original 1-year term is being extended to a 5-year repayment term beginning July 2026

Purpose:

The purpose of this item is to extend and consolidate previously approved loans in alignment with year-end reconciliation. The new agreement documents a consolidated \$3.7 million balance under updated repayment terms effective July 2026

Background:

Magnolia Science Academy – Orange County (MSA-OC) opened in August 2025, serving TK–2 and Grade 6 students. Prior to opening, MSA-OC required bridge funding due to the timing of state apportionment payments. To support startup operations and facility-related expenditures, MERF and MSA-OC entered into intra-organization loan agreements approved in March 2025 (\$1.5M) and June 2025 (\$2.5M).



These loans successfully supported the school's launch; however, due to fiscal year-end due-to/due-from reconciliation requirements and ongoing operational cash-flow needs while state revenue fully stabilizes, the remaining outstanding loan amounts must be formally extended.

The updated loan agreement consolidates the balances and establishes a five-year repayment schedule beginning July 2026, replacing the original one-year term. The loan continues to be restricted for MSA-OC operational purposes, and repayment will occur using future state apportionments, grants, or other public revenue sources.

Analysis:

This intra-company transaction is a financially prudent approach that leverages internal reserves to support network growth. It allows MSA - OC to maintain project momentum without external financing at this stage. The terms of the loan are fair and reasonable, in line with past practice, and support strategic objectives of expanding access to high-quality public charter education.

Exhibits:

- Resolution Authorizing Temporary Intra Company Loan between MERF and Magnolia Science Academy-OC.
- Intra-Organization Loan Agreement (Updated December 2025)
- Amortization Schedule for Intra-Organization Loan

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

RESOLUTIONS OF THE BOARD OF DIRECTORS

(Intracompany Loan re Magnolia Science Academy – Orange County)

The Board of Directors (the "Board") of Magnolia Educational & Research Foundation hereby adopts the following Resolutions:

WHEREAS, the Board previously approved intra-organization loan amounts of \$1,500,000 (March 2025) and \$2,500,000 (June 2025) between Magnolia Educational & Research Foundation ("MERF") and Magnolia Science Academy – Orange County ("MSA-OC") to support start-up and early operational needs during the school's launch;

WHEREAS, MSA-OC successfully opened in August 2025, but due to the timing of State Principal Apportionment funding and ongoing operational cash-flow needs, certain loan balances remain outstanding;

WHEREAS, as part of fiscal year-end due-to/due-from reconciliation procedures, the remaining balances from the March and June 2025 loan agreements have been reconciled and consolidated as of December 31, 2025;

WHEREAS, the consolidated loan amount required is \$3,700,000, inclusive of reconciled principal and interest balances, and the consolidated loan shall continue to bear interest at 4.00% per annum, consistent with the originally approved terms;

WHEREAS, the original loan term for each of the prior loan agreements was one (1) year, and MERF now seeks Board approval to extend and restructure the repayment obligations into a five (5) year amortized repayment schedule beginning July 1, 2026, with quarterly payments thereafter and a final payment due April 1, 2031;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby approves the extension, consolidation, interest terms, and updated repayment schedule of the MERF-to-MSA-OC Intra-Organization Loan as documented in the updated December 2025 loan agreement;

RESOLVED FURTHER, that the officers of MERF are authorized and directed to execute, deliver, and perform all documents, amendments, instruments, and agreements necessary or advisable to finalize and implement this loan extension and consolidation;

RESOLVED FURTHER, that the officers of MERF, and each of them individually, are hereby designated as Authorized Signatories, empowered to take any and all actions on behalf of the Corporation to effectuate the purposes of these resolutions;

RESOLVED FURTHER, that these resolutions shall take effect immediately upon adoption by the Board; and

RESOLVED FURTHER, that the Authorized Signatories, and each of them individually, acting alone, are authorized and directed, for and in the name and on behalf of the Corporation, to approve, execute and deliver any and all documents, instruments and agreements, and to perform or cause to be performed any and all acts as may, in their judgment, be necessary or desirable to accomplish the purposes of the foregoing resolutions and the transactions contemplated thereby and by the agreements therein approved, and any such documents, instrument or agreements so executed and delivered or actions taken by them or any of them shall be conclusive evidence of their authority in so doing.

Certificate of Secretary

The undersigned certifies that the undersigned is the duly appointed and acting Secretary of the Corporation, and that the foregoing is a true and correct copy of Resolutions that were duly adopted on December 11,2025, by the majority vote of the directors of the Corporation then in office at a meeting of the board of directors of the Corporation duly held on such date in compliance with the bylaws of the Corporation, in compliance with the notice, agenda, and open meeting requirements of the Ralph M. Brown Act, and while a quorum was present.

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary of the Corporation as of the 11 -day of December 2025.

Jennifer Lara Secretary



INTRAORGANIZATION LOAN AGREEMENT

A. **This Intraorganizational Loan Agreement** (this "Agreement"), dated as of March 13, 2025, is entered into by and between MERF ("Lender") and Magnolia Educational & Research Foundation, doing business as Magnolia Public Schools, a California nonprofit public benefit corporation and operator of Magnolia Science Academy – OC ("Borrower")

RECITALS

- B. Magnolia has established and is operating Borrower pursuant the Charter Schools Act of 1992, as amended (the "Act"). Magnolia operates Borrower within Magnolia's corporate organization. The Act requires Magnolia to separately account for the assets, liabilities, revenues, expenses and results of operations of Borrower as if they were separate legal entities.
- C. Lender and Borrower previously entered into intraorganization loan agreements dated March 13, 2025, and June 26, 2025, to support educational goals for Magnolia Science Academy OC ("Borrower") The outstanding principal and accrued interest on those loans shall be reconciled as of December 31, 2025, and reflected as part of this new consolidated loan. Effective as of December 31, 2025, Lender agrees to extend to Borrower a new loan in the principal amount of Three Million Seven Hundred Thousand Dollars (\$3,700,000), inclusive of accrued interest and other reconciled balances through that date, to support Borrower's educational and operational
- D. The "California Charter School Accounting and Best Practices Manual" published by the Fiscal Crisis and Management Assistance Team ("FCMAT") states that "[a]t the end of the fiscal year, each school's receivable or payable loan account (also known as due to/due from account) should be reconciled. Once balances are reconciled, any charter school or central office intraorganization receivable or payable balance that is not fully repaid as of the close of the fiscal year may result in and be subject to an intraorganization loan agreement. Intraorganization loan agreements between each school and the central office are prepared at the end of the fiscal year to formally document the amount owed between the intracompany accounts and the repayment terms."
- E. In accordance with FCMAT guidance, Magnolia desires to document the terms upon which the balance of the Loan outstanding as of last day of the fiscal year of Magnolia in which the Loan was made shall be repaid by Borrower to Lender.

AGREEMENT

In consideration of the foregoing, the mutual promises contained herein, and other good and valuable consideration, Magnolia agrees as follows:

- 1. The unpaid principal balance of the Loan shall bear interest from **December 31, 2025**, until paid in full, at the rate of **four percent (4.0%) per annum**, calculated on the basis of a 360-day year and a 30-day month. Interest shall accrue during the period from **January 1, 2026**, through **June 30, 2026**, but no periodic payments of principal or interest shall be required during that period.
- 2. Commencing on July 1, 2026, Borrower shall begin making quarterly payments of principal and accrued interest, with subsequent payments due on October 1, January 1, April 1, and July 1 of each year thereafter until the loan is paid in full. The loan shall mature on April 30, 2031 (the "Maturity Date"). Borrower may prepay the Loan, in whole or in part, at any time without premium or penalty. All payments shall first be applied to accrued interest and then to outstanding principal.

An amortization schedule reflecting quarterly payments over the five-year term is attached as **Exhibit A**.

3.Borrower's obligations under this Agreement are subordinated to all indebtedness, if any, of Borrower, to any unrelated third party lender to the extent such indebtedness is outstanding on the date of this Agreement and such subordination is required under the loan documents providing for such indebtedness

IN WITNESS WHEREOF, Borrower and Lender have each executed this Agreement as of the date first written above.

Lender:	Borrower:
Magnolia Research & Educational Foundation Dba Magnolia Public Schools	Magnolia Science Academy - OC
By:	By:
Name:	Name:
Title:	Title:

Proposed Repayment of \$3.7m Intercompany Loan



IO Loan Dated March 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$1,500,000

 Term
 1 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Annual

 Loan Date
 3/13/2025

 Final Payment
 3/13/2026

IO Loan Dated June 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$1,200,000

 Term
 1 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Annual

 Loan Date
 6/1/2025

 Final Payment
 6/26/2026

IO Loan Dated December 2025

Lender Magnolia Science Academy- Bell

Borrower Magnolia Educational & Research Foundation dba MSA OC

 Loan Amount
 \$3,700,000

 Term
 5 Year

 Annual Interest Rate
 4.00%

 Payment Frequency
 Quarterly

 Loan Date
 12/1/2025

 Final Payment
 4/1/2031

Date	PMT#	Beginning Balance	Interest	Principal	Ending Balance
3/13/2025-11/30/2025	0	\$1,500,000.00	\$42,500.00	\$0.00	\$1,542,500.00
6/1/2025-11/30/2025	0	\$1,200,000.00	\$24,000.00	\$0.00	\$1,224,000.00
12/1/2025-6/30/2026	0	\$3,766,500.00	\$75,330.00	\$0.00	\$3,841,830.00
7/1/2026	1	\$3,841,830.00	\$38,418.30	\$174,477.92	\$3,667,352.08
10/1/2026	2	\$3,667,352.08	\$36,673.52	\$176,222.70	\$3,491,129.38
1/1/2027	3	\$3,491,129.38	\$34,911.29	\$177,984.93	\$3,313,144.45
4/1/2027	4	\$3,313,144.45	\$33,131.44	\$179,764.78	\$3,133,379.67
7/1/2027	5	\$3,133,379.67	\$31,333.80	\$181,562.42	\$2,951,817.25
10/1/2027	6	\$2,951,817.25	\$29,518.17	\$183,378.05	\$2,768,439.20
1/1/2028	7	\$2,768,439.20	\$27,684.39	\$185,211.83	\$2,583,227.37
4/1/2028	8	\$2,583,227.37	\$25,832.27	\$187,063.95	\$2,396,163.42
7/1/2028	9	\$2,396,163.42	\$23,961.63	\$188,934.59	\$2,207,228.83
10/1/2028	10	\$2,207,228.83	\$22,072.29	\$190,823.93	\$2,016,404.90
1/1/2029	11	\$2,016,404.90	\$20,164.05	\$192,732.17	\$1,823,672.73
4/1/2029	12	\$1,823,672.73	\$18,236.73	\$194,659.49	\$1,629,013.24
7/1/2029	13	\$1,629,013.24	\$16,290.13	\$196,606.09	\$1,432,407.15
10/1/2029	14	\$1,432,407.15	\$14,324.07	\$198,572.15	\$1,233,835.00
1/1/2030	15	\$1,233,835.00	\$12,338.35	\$200,557.87	\$1,033,277.13
4/1/2030	16	\$1,033,277.13	\$10,332.77	\$202,563.45	\$830,713.68
7/1/2030	17	\$830,713.68	\$8,307.14	\$204,589.08	\$626,124.60
10/1/2030	18	\$626,124.60	\$6,261.25	\$206,634.97	\$419,489.63
1/1/2031	19	\$419,489.63	\$4,194.90	\$208,701.32	\$210,788.31
4/1/2031	20	\$210,788.31	\$2,107.88	\$210,788.31	\$0.00

Coversheet

Approval of Underwriter for Financing (Supplemental) for Magnolia Science Academy-5 Project

Section: IV. Action Items

Item: G. Approval of Underwriter for Financing (Supplemental) for Magnolia

Science Academy-5 Project **Purpose:** Vote

Submitted by:

Related Material: IV_G_Underwriter for Financing MSA-5 Project.pdf



Agenda Item:	IV G: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Finance Committee
Staff Lead(s):	Erdinc Acar, Deputy Superintendent Steve Budhraja, Chief Financial Officer Patrick Ontiveros, Director of Facilities and Legal Counsel
RE:	Approval of Underwriter for Financing (Supplemental) for Magnolia Science Academy-5 Project

Action Proposed:

I recommend that the Board motion to approve the engagement of **Stifel**, **Nicolaus & Company**, **Incorporated** ("Stifel") as the underwriter for the upcoming **California School Finance Authority (CSFA) Conduit Financing Program** transaction needed to complete the Magnolia Science Academy-5 construction project, and authorize the CEO or designee to execute related preliminary agreements and proceed with financing preparations.

Purpose:

To secure underwriting services required to issue municipal bonds through CSFA to fund the **remaining construction costs** of the **MSA-5 permanent facility at 7111 Winnetka Avenue**, ensuring the project can be completed on schedule and in alignment with MPS's long-term facilities strategy.

Background:

Magnolia Public Schools is constructing a new permanent campus for **Magnolia Science Academy-5 (MSA-5)** to replace its current leased and Prop-39 colocated arrangements. As construction progresses, MPS must secure **additional project financing** to cover the remaining hard costs, soft costs, and owner contingencies necessary to complete and open the school.

To complete this financing, staff recommends issuing bonds through the California School Finance Authority (CSFA) Conduit Financing Program, which provides tax-exempt access to capital markets, a low-cost issuer structure, and a state-level intercept mechanism that supports repayment.

In December 2025, Stifel submitted a proposal outlining their proposed underwriting approach, timelines, responsibilities, and fee structure for a transaction of up to \$15 million. (See attached MPS 2026 Bonds – Stifel Proposal, 12/5/25) Stifel also provided a Preliminary Engagement Letter and required MSRB Rule G-17 disclosures for Magnolia's review. (See attached Preliminary Engagement Letter, 11/25/25)

Analysis:

Project Need

The MSA-5 permanent facility requires **completion financing** to ensure construction remains on schedule, vendor payments are met, and the facility opens without delay. CSFA conduit financing offers a cost-efficient method to access the tax-exempt bond market and aligns with Magnolia's existing Obligated Group structure.

Why Underwriting Services Are Required

As part of the CSFA financing process, MPS must select an **underwriter** to:

- Support bond structuring and sizing
- Coordinate credit rating preparation
- Assist with disclosure documents
- Market the bonds to appropriate investors
- Facilitate the pricing and sale of the bonds

An underwriter is required for a publicly offered CSFA bond issuance.

Recommendation of Stifel

Staff recommends Stifel for the following practical and project-specific reasons:

1. Continuity with Magnolia's Existing Financing Structure

Stifel served as the underwriter for Magnolia's 2025 Obligated Group transaction and is already familiar with MPS's financials, facilities strategy, governance, and credit profile. This reduces onboarding time, legal costs, and administrative work.

Magnolia Public Schools - Regular Board Meeting - Agenda - Thursday December 11, 2025 at 6:00 PM 2. Understanding of Project Timing and CSFA Requirements

Stifel's proposal reflects a clear understanding of the required timeline—particularly the need to complete pricing prior to the State's CSFA blackout period in Spring 2026—and outlines a workable sequence for due diligence, CSFA approval, disclosure drafting, rating preparation, and pricing.

3. Balanced and Transparent Fee Structure

Stifel proposes a flat underwriting fee of \$150,000 for transactions up to \$25 million, which is in line with market norms for charter school conduit issuances of similar size. However, we expect the actual costs to be approximately \$15 million or less. The final amount will be determined after all information and documentation are reviewed during January, 2026.

4. Capacity to Execute the Transaction Within Magnolia's Schedule

Stifel has sufficient charter-school underwriting experience and staffing capacity to support a multi-step financing process on a tight timeline, including coordinating with counsel, the financial advisor, CSFA, and the construction project schedule.

This recommendation is based on transaction readiness, familiarity with Magnolia, alignment with the project timeline, and thoroughness of the underwriting plan—not on promotional considerations.

Financing Timeline

To complete the CSFA conduit financing for the MSA-5 permanent facility prior to the State's blackout period, the following timeline has been established. The key milestones include:

- **December 2025 January 2026:** Due diligence, CSFA application preparation, initial bond document drafting, and rating package submission.
- January 22, 2026: MPS Board consideration and approval of the Bond Resolution, authorizing issuance through CSFA and allowing the financing team to finalize documents and proceed to CSFA Board approval.
- **January 29, 2026:** CSFA Board meeting and TEFRA hearing for state-level approval.
- **February 2026:** Investor outreach, release of the Preliminary Official Statement, Moody's rating confirmation, and marketing of the bonds.
- Early March 2026: Pricing of the bonds, subject to market conditions.
- Mid-Late March 2026: Closing of the financing and disbursement of proceeds to complete the MSA-5 construction project.

Please see the exhibit for the detailed timeline.

Impact:

Engaging an underwriter enables MPS to move forward with the financing required to complete the MSA-5 7111 Winnetka campus. This supports long-term site control, resolves outstanding construction funding needs, and maintains the scheduled opening of the new facility.

Budget Implications:

Underwriting costs and all other **Cost of Issuance** (**COI**) expenses will be financed through bond proceeds and will not affect MPS operating budgets. The **Cost of Issuance Estimate** – **MPS 2026** identifies the typical professional and regulatory expenses required to complete a CSFA conduit bond financing, including bond counsel, underwriter's counsel, borrower's counsel, financial advisor, CSFA issuer fees, Attorney General review, trustee services, rating agency fees, disclosure and printing costs, and a standard contingency. For an anticipated issuance of approximately **\$14 million**, the total estimated COI is **\$480,600**, or **3.43 percent** of the par amount, which is consistent with CSFA charter school transactions of similar size and complexity.

Exhibits:

- 1. Stifel Proposal for Underwriting Services (12/5/25)
- 2. Stifel Preliminary Underwriter/Placement Agent Engagement Letter (11/25/25)
- 3. Cost of Issuance Estimate MPS 2026
- 4. Draft CSFA Financing Timeline



December 5, 2025

Alfredo Rubalcava

arubalcava@magnoliapublicschools.org

Re: Magnolia Public Schools – Proposal to Provide Underwriting Services

Dear Alfredo,

We are happy to provide a proposal to serve as underwriter on your upcoming 2026 Bond issuance. We appreciate the opportunity to continue to serve you in this role.

1) Our Understanding of the Transaction

MSA-5 Completion Financing. Magnolia Public Schools ("MPS" or "Magnolia") is seeking up to \$15 million in completion financing to bridge the funding gap for its MSA-5 California Charter School Facilities Program ("CCSP") project. We understand that MPS intends to pursue tax-exempt bond financing through the California School Finance Authority ("CSFA") to address this gap by leveraging the existing Obligated Group structure we helped establish earlier this year. Additionally, it is our understanding that MPS aims to complete this financing prior to the CSFA blackout period in Spring 2026 (i.e., before mid-April 2026).

2) Proposed Banking Team

John Kim will be the lead banker for Magnolia. John is Head of Stifel's National Charter School Group with 27 years of experience providing strategic guidance and financing services to government and education institutions. John has raised over \$1.5 billion in capital for charter schools, from start-up schools to multistate networks. Over his career, John has served networks including Magnolia Public Schools, Bright Star Schools,





Lead Charter School Underwriter Ben Stern Managing Director Los Angeles, CA

Larchmont Public Schools, Equitas Academies, Rocketship Public Schools, Summit Public Schools, Fortune School, Uncommon Schools, BASIS Charter Schools, and Citizens of the World Los Angeles. Nate is a Vice President with 9 years of experience in the finance industry. Throughout his career, he has raised over **\$900 million** in capital for charter schools. Nate has served networks including Aspire Public Schools, Vista Public Charter Schools, STEM Prep and Scholarship Prep. **Ben Stern**, Managing Director, is Stifel's Lead Charter School Underwriter. Ben has honed his expertise in

STIFEL, NICOLAUS & COMPANY, INCORPORATED

assessing investor appetite and negotiating the sale of bonds over his 30-year career, having sold **over a quarter trillion** tax-exempt bonds.

3) Top Underwriter for All Tax-Exempt Bonds & California Charter School Bonds

For ten consecutive years, Stifel has been the #1 underwriter of government and education bonds every year since 2020. Our level of market activity and constant contact with investors keeps our "finger on the pulse" of developing market trends and emerging challenges and hones our understanding of which investors are the best targets. Furthermore, since 2020, we have completed more financings for charter schools in California than the next four firms combined. Our success in the California charter school market is driven by our ability to craft a curated marketing strategy tailored to the unique story of each charter school we serve to attain the lowest cost of capital for our clients.

STIFEL - National Tax-Exempt Bond Rankings
By Number of Issues

by mambe	o. 155ac	•	
Vasa	Dank	No. of	Amount
Year	Rank	Issues	(\$ mil.)
2024	1	817	\$22,535
2023	1	632	\$17,015
2022	1	729	\$16,344
2021	1	1,031	\$23,693
2020	1	929	\$18,246
2019	1	803	\$16,263
2018	1	536	\$10,197
2017	1	781	\$18,068
2016	1	801	\$16,924
2015	1	811	\$16,718
2014	1	587	\$11,402

Source: SDC (Full to Book Equal if Joint) negotiated transactions ranked by number of issues.
As of January 2, 2025.

California Charter School Bond Ranking By Number of Issues Since 2020

	Firm	No. of Issues	Amount (\$ mil.)	Mkt. Share
1	STIFEL	52	\$752.6	32.2%
2	RBC	21	394.5	16.9%
3	HJ Sims	13	130.3	5.6%
4	Baird	7	116.1	4.9%
5	Raymond J.	7	65.0	3.2%

Source: Bloomberg (Full to Book Equal if Joint) ranked by number of issues.

As of December 4, 2025.

3) Overview of the Financing Process

Financing Process. As the most active underwriter of California charter school bonds, Stifel is well prepared to guide Magnolia through the structuring, marketing, sale and closing of its bonds. Much of the "bond-making" process is routine and consistent in pacing. The high-level steps of the process and brief narrative description are discussed below.

• <u>Due Diligence</u> – Known as the "getting to know you" phase, this will be a period when the bond team would develop a due diligence list of information. Much of this paperwork will be historical in nature (e.g. organizational documents, charter agreement, financials, management/board member bios, operational data, etc.). Our counsel will set up a document sharing website to efficiently index all the information for easy use by all team

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members. Since we served as your underwriter earlier this year, much of the diligence will focus on reconfirming already provided information, and focusing on the collection of new information and materials.

- Voluntary Disclosure to the Marketplace We are about 8 months from time that the 2025 Bonds and 2025 GANs were issued. A voluntary update on Magnolia ahead of your 2026 Bond financing would be helpful to highlight your successes and address changes to your operations. This will entail drafting an investor presentation and posting it to EMMA. In particular, the market will want to understand the status of the MSA-5 project and conversion of your State funding to a final apportionment.
- Voluntary Investor Call with the Marketplace Following up a voluntary update presentation, a publicly recorded investor call would help proactively address questions.
 Stifel will garner feedback from this call that will be helpful in providing disclosure for the 2026 Bonds.
- Bond Document Drafting Working with Buck Financial, Musick, Orrick and our counsel (Stradling), we will begin preparing draft documents for the transaction. Our collective team will utilize the Master Trust Indenture framework documents established with your Obligated Group financing earlier this year.
- <u>Disclosure Drafting</u> Alongside Stradling, Stifel will help supervise the drafting of the bond prospectus. Stifel would help lead drafting the narrative in Appendix A (i.e. the story about Magnolia). Our insights on how investors think and perceive different schools in California in addition to the feedback we garner from the voluntary disclosure activities described above will help position Magnolia in the best possible way.
- Rating Preparation While our team helped you secure your inaugural rating with Moody's earlier this year, Moody's will require you to apply for a new rating on the 2026 Bonds. Stifel is prepared to help prepare the response to the Moody's rating questionnaire, prepare the rating agency presentation, conduct prep sessions for the Magnolia team and coordinate the rating meeting (likely virtual) with Moody's. Once the verbal rating is received, we will help review the rating report for accuracy and factualness.
- Voluntary Disclosure of Rating We would recommend posting the new rating report to EMMA and receiving feedback from investors.
- <u>CSFA & Magnolia Board Approvals</u> Under IRS rules, nonprofits like charter schools cannot issue bonds except through a governmental agency such as CSFA. Stifel will prepare the

STIFEL, NICOLAUS & COMPANY, INCORPORATED

draft CSFA applications (for both the bond and credit enhancement grant approvals). We would also draft the CSFA board presentation and attend the CSFA board approval (virtually). With respect to the Magnolia board, we would help provide any help to prepare board education materials and answer questions as requested at the board meeting.

- Marketing Phase After CSFA and the Magnolia board approvals have been received, the bond prospectus will be finalized and distributed to all investors (institutional & retail). Stifel will include Buck Financial on all investor communications and work to track engagement from downloading of the prospectus, view time of the investor presentation and promo film views. We will draft an investor presentation and coordinate site visits and/or investor calls as needed with investor groups.
- Selling the Bonds Ben Stern (our lead charter school bond underwriter) will work with our sales force, traders and banking teams to collect intelligence, review comparable pricing for similar transactions and provide marketing updates to Buck Financial and Magnolia. On the day of the bond auction (or pricing), we'll solicit bond orders from investors across the country and track demand for each tranche of your bond deal. All the orders will be displayed electronically and made available to the Magnolia team in real-time. At the end of the order collection period, we'll work with Buck Financial to determine a final interest rate scale.
- **Closing the Bonds** Stifel will work with the attorneys to coordinate finalizing all documents and working on closing instructions for payments on the day of closing.

4) Sample Timeline

Month	Milestone Events	Key External Dates
Dec. 2025	 Kick-off call Due diligence collection Prepare CSFA applications Initial document drafting Apply for Moody's rating Draft voluntary disclosure for the marketplace 	• 12/9-10 – Fed Meeting
Jan. 2026	 Due diligence collection Post voluntary disclosure on EMMA Voluntary investor call Submit CSFA applications (1/16) Document drafting 	 1/13 – Consumer Price Index ("CPI") 1/14 – Producer Price Index ("PPI") 1/16 - CSFA application deadline 1/27-28 – Fed Meeting 1/29 – CSFA board meeting

STIFEL, NICOLAUS & COMPANY, INCORPORATED

	 Submit credit package to Moody's Moody's management meeting CSFA board meeting & TEFRA hearing (1/29) 	
Feb. 2025	 MPS board meeting Receive rating Print bond prospectus & investor presentation Commence investor marketing 	 2/11 – Consumer Price Index ("CPI") 2/12 – Producer Price Index ("PPI")
Mar. 2025	Price bondsClose bonds	 3/11 – Consumer Price Index ("CPI") 3/12 – Producer Price Index ("PPI") 3/17-18 – Fed Meeting

5) Fee Proposal

Underwriting Fee. Stifel is proposing to serve as underwriter on your upcoming transaction for a **flat fee of \$150,000** for a financing of up to \$25 million. If the plan of finance changes such that the issuance amount exceeds \$25 million, we propose a fee of \$5.90/bond (0.59% of bond principal issued).

Thank you again for the opportunity to present our proposal to you. We look forward to working with the MPS team again and are available to answer any questions that you have. Thank you.

Sincerely,

John Kim, Head of the National Charter School Finance Group

(213) 443-5203 | <u>ikim@stifel.com</u>

John W. Lim

Cc:

John Buck, Buck Financial





Background on Stifel's Charter School Practice December 5, 2025

 \overline{STIFEL} Public Finance

- 01 Our Firm
- 02 Marketing MPS' Bonds
- 03 Appendix



California Firm + California Team + Local Bankers



Founded in 1890 (NYSE: SF)

Headquartered in Los Angeles

(Stifel National Charter School Group)

\$474B in assets managed

(\$57.5B in CA / 193K accounts)

SEC Registered Brokerage - Licensed in 50 States, DC, PR, Virgin Islands

CA Charter School Underwriters / Traders















CA Charter School Bankers

1 of Every 7 Deals in the U.S.

STIFEL

More Deals Sold Each Year Than Any Other Firm (10 Years in a Row)

1 of Every 4 Deals in CA

STIFEL

California Rankings

Lead Issues Since 2021 (Ranked by No. of Issues)

Rank	Firm	No. of Issues	Mkt. Share	Amount (\$M)
1	STIFEL	745	23.32%	\$24,386.46
2	Piper Sandler	383	11.99%	12,133.53
3	RBC	340	10.64%	24,966.15
4	Raymond James	302	9.45%	10,144.42
5	Bank of America	182	5.70%	28,454.77
6	Morgan Stanley	133	4.16%	31,627.93
6	Wells Fargo	133	4.16%	20,218.73
8	Goldman Sachs	117	3.66%	31,402.48
9 red by Board	JP Morgan	108	3.38%	18,383.4 _{5,0}

#1 Firm for CA Charter Schools

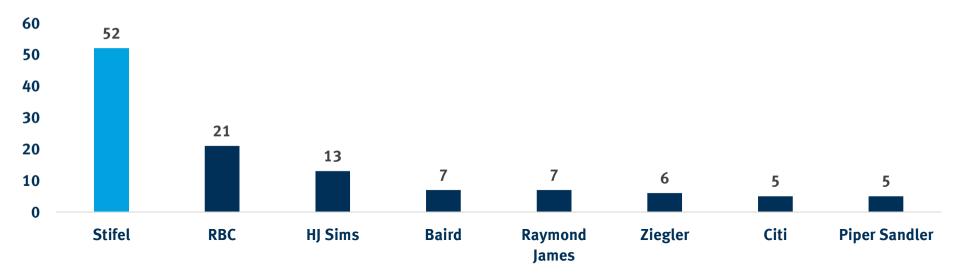
Stifel has sold almost 50% of all CA charter school deals since 2020

(Stifel: 52 deals vs. next 4 competitors combined: 48 deals)

California Charter School Rankings

Lead Issues Since 2020 (Ranked by No. of Issues)

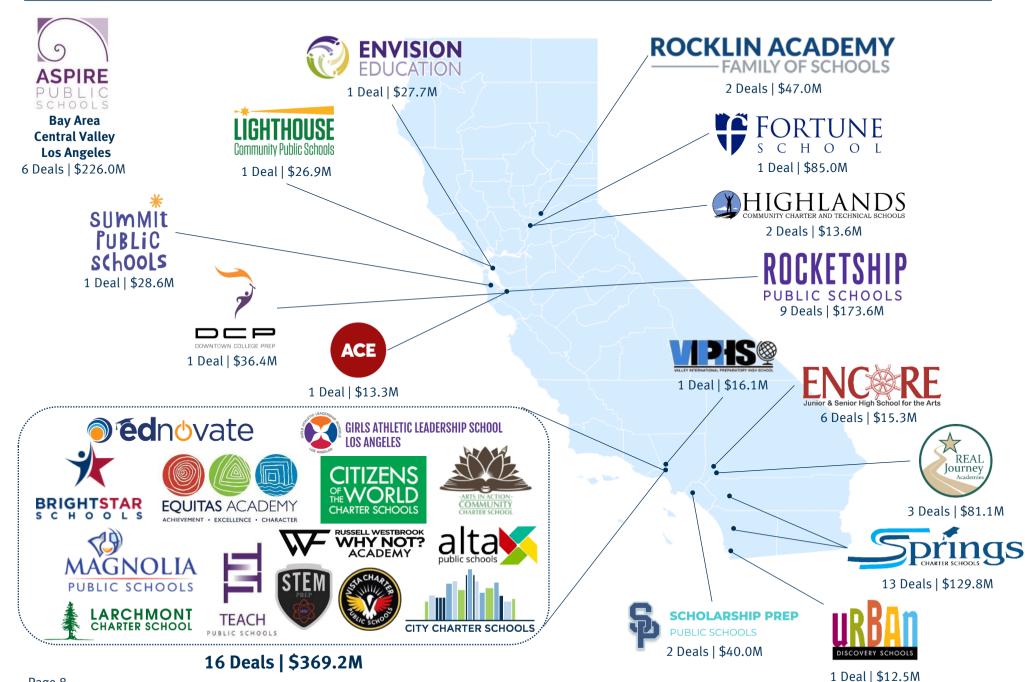
Firm	No. of Issues	Mkt. Share	Amount (\$M)
STIFEL	52	39.2%	\$751.64





No firm has sold or advised more CSGF schools in California than Stifel (Stifel: 10 schools vs. all competitors combined: 5)

Charter Schools We Serve in California



Our Team



John Kim

Head of the National Charter School Group

Los Angeles Office

415-999-4779 ◊ jkim@stifel.com

- Executive Committee Member (one of 8 members that manage our Public Finance Dept.)
- Completed over \$25B of financings nationally
- Spent entire 27-year career at Stifel
- Executive Producer at Stifel Studios (promotional film / original content producer for nonprofit & government organizations)
- Former science instructor at Laney College; 10th grade U.S. History teacher at Berkeley HS
- UC Berkeley: BA Double Major in Rhetoric & History; Minor in Ethnic Studies
- FINRA Licenses: Series 7, 50, 52, 53, 54, 63, 79



Nate Keninitz

Vice President – National Charter School Group

Los Angeles Office

213-443-5075 ♦ keninitzn@stifel.com

- 9 years of experience serving in the finance industry
- Raised over \$900 million in capital for charter schools
- Clients include Aspire Public Schools, Rocketship Public Schools, and Scholarship Prep Public Schools
- University of Maryland: BS Finance
- FINRA Licenses: Series 50, 52, 63

Our Team



Ben Stern
Lead Charter School Underwriter
Los Angeles Office
213-443-5225 ♦ bstern@stifel.com

- Spent 30 years with Stifel in public finance
- Sold over \$250 billion in municipal bonds
- Sold bonds for charter schools across the country, from startups to multi-state CMOs
- UCLA: BS Electrical Engineering, MBA
- FINRA Licenses: Series 7, 24, 52, 53, 55, 57, 63, 79, 99

Marketing MPS' Bonds

Magnolia Public Schools OG Profile

3,892 78%

2025-26 Enrollment

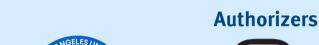
Economically

Disadvantaged*

90%

Minority*









Opening School Year: 2002-03

TK-12th

Grades Served

CAASPP

Standard Met or Exceeded*

45.2% 31.5%

English Language Arts

Math



^{*2024-25} school year demographics & results

Marketing Plan - Overview

- Securing lowest interest rates requires finding buyers most willing to "pay up" for the School
 - 1. Top CA charter school investors
 - 2. Other top CA high-yield investors
 - 3. CA high-net-worth (HNW) retail
- The story told to investors must address:
 - Local economy and demographics
 - MPS unique position in the SoCal charter market



A TIAA Company

BlackRock

















We Serve Your Communities

Stifel has raised over \$115.4 billion in the Counties of LA, Orange and San Diego No firm knows how to sell the local economy & demographics better











Stifel As Your Partner

Stifel - National Municipal Bond Rankings				
Year	Rank (No. of Issues)	Issues	Volume (US\$ mil)	
2024	1	817	\$22,535.0	
2023	1	632	\$17,015.2	
2022	1	729	\$16,344.5	
2021	1	1,031	\$23,693.6	
2020	1	929	\$18,246.9	
2019	1	803	\$16,263.4	
2018	1	536	\$10,197.8	
2017	1	781	\$18,068.8	
2016	1	801	\$16,924.3	
2015	1	811	\$16,718.3	

Source: SDC (Full to Book Equal if Joint) negotiated transactions ranked by number of issues.

Founded in 1890 (NYSE: SF)

Headquartered in Los Angeles

(Stifel National Charter School Group)

\$474B in assets managed (\$57.5B in CA / 184K accounts)

We've been the #1 investment bank for government and non-profit bonds nationally every year since 2014 (based on total number of deals). One in every seven issues in the nation priced on a Stifel desk.

Our constant contact with investors gives our clients unparalleled access to real-time data and intel from the capital markets.



Local Team to Serve You

Investment Banking Team



John Kim
Managing Director &
Head of National
Charter School Group
Los Angeles, CA



Nate Keninitz

Vice President

Los Angeles, CA



Tanner Flagg *Analyst*Los Angeles, CA



Buey Grossman *Analyst*Los Angeles, CA

Sales and Trading Team



Head of Municipal Capital Markets Betsy Kiehn Manager of Institutional Municipal Sales San Francisco, CA



Lead Charter School Underwriter Ben Stern Managing Director Los Angeles, CA



Head of High-Yield Municipal Trading Joe Narens Managing Director Los Angeles, CA

Disclosure

As outlined in the SEC's Municipal Advisor Rule and based on representations you have made to Stifel, Nicolaus & Company, Incorporated ("Stifel"), we understand that you are represented by, and will rely on the advice of, an independent registered municipal advisor (within the meaning of the SEC's Municipal Advisor Rule) with respect to all aspects of the issuance of municipal securities and municipal financial products including all topics covered by the attached information. Stifel is providing the attached materials, including all information and advice contained therein, in reliance on these representations and will not be designated as your municipal advisor for the referenced issuance of municipal securities. Stifel is not a municipal advisor and is not subject to the fiduciary duty established in Section 15B(c)(1) of the Securities Exchange Act of 1934, as amended.

Stifel is providing information and is declaring to the proposed municipal issuer and any obligated person that it has done so within the regulatory framework of MSRB Rule G-23 as an underwriter (by definition also including the role of placement agent) and not as a financial advisor, as defined therein, with respect to the referenced proposed issuance of municipal securities. The primary role of Stifel, as an underwriter, is to purchase securities for resale to investors in an arm's- length commercial transaction. Serving in the role of underwriter, Stifel has financial and other interests that differ from those of the issuer. The issuer should consult with its own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent it deems appropriate.

These materials have been prepared by Stifel for the client or potential client to whom such materials are directly addressed and delivered for discussion purposes only. All terms and conditions are subject to further discussion and negotiation. Stifel does not express any view as to whether financing options presented in these materials are achievable or will be available at the time of any contemplated transaction. These materials do not constitute an offer or solicitation to sell or purchase any securities and are not a commitment by Stifel to provide or arrange any financing for any transaction or to purchase any security in connection therewith and may not relied upon as an indication that such an offer will be provided in the future. Where indicated, this presentation may contain information derived from sources other than Stifel. While we believe such information to be accurate and complete, Stifel does not guarantee the accuracy of this information. This material is based on information currently available to Stifel or its sources and is subject to change without notice. Stifel does not provide accounting, tax or legal advice; however, you should be aware that any proposed indicative transaction could have accounting, tax, legal or other implications that should be discussed with your advisors and /or counsel as you deem appropriate.





November 25, 2025

Mr. Alfredo Rubalcava Chief Executive Officer Magnolia Public Schools 250 E. 1st Street, Suite 1500 Los Angeles, CA 90012

Re: Underwriter/Placement Agent Engagement Relating to Potential Municipal Securities Transaction for Magnolia Public Schools

Dear Mr. Rubalcava:

Magnolia Educational & Research Foundation dba Magnolia Public Schools ("Obligor") and Stifel, Nicolaus & Company, Incorporated ("Stifel") hereby confirm they are engaged in discussions related to a potential issue of municipal securities in 2026 (the "Issue") and to formalize Stifel's role as underwriter or placement agent with respect to the Issue.

Engagement as Underwriter/Placement Agent

Obligor is aware of the "Municipal Advisor Rule" of the Securities and Exchange Commission ("SEC") and the underwriter exclusion from the definition of "municipal advisor" for a firm serving as an underwriter or placement agent for a particular issuance of municipal securities. Obligor hereby designates Stifel as an underwriter or placement agent for the Issue. Obligor expects that Stifel will provide advice to Obligor on the structure, timing, terms and other matters concerning the Issue.

Limitation of Engagement

It is Obligor's intent that Stifel serve as an underwriter or placement agent for the Issue, subject to satisfying applicable procurement laws or policies, formal approval of the conduit issuer of the securities ("Issuer"), finalizing the structure of the Issue and executing a bond purchase agreement or placement agent agreement, as applicable. While Obligor presently engages Stifel as the underwriter or placement agent for the Issue, this engagement letter is preliminary, nonbinding and may be terminated at any time by Obligor, without penalty or liability for any costs incurred by Stifel. Furthermore, this engagement letter does not restrict Obligor from selecting an underwriter/placement agent for the Issue other than Stifel or selecting an underwriting syndicate that does not include Stifel.

Confidentiality

Under the SEC's "Municipal Advisor Rule," Obligor might be classified as an "Obligated Person" if bonds are issued through a municipal conduit issuer. It is very important that Obligor keep confidential any information shared by Stifel until Stifel confirms our role with the Issuer.

Disclosures Required by MSRB Rule G-17 Concerning the Role of the Underwriter or Placement Agent

The Obligor confirms and acknowledges the following disclosures, as required to be delivered to issuers by the Municipal Securities Rulemaking Board (MSRB) Rule G-17 as set forth in MSRB Notice 2019-20 (Nov. 8, 2019)¹:

The following G-17 conflict of interest disclosures are broken down into three types, including: 1) dealer-specific conflicts of interest disclosures (if applicable); 2) transaction-specific disclosures (if applicable); and 3) standard disclosures.

1. <u>Dealer-Specific Conflicts of Interest Disclosures</u>

Stifel has identified the following actual or potential² material conflicts of interest:

Stifel and its affiliates comprise a full service financial institution engaged in activities which may include sales and trading, commercial and investment banking, advisory, investment management, investment research, principal investment, hedging, market making, brokerage and other financial and non-financial activities and services. Stifel and its affiliates may have provided, and may in the future provide, a variety of these services to the Obligor and to persons and entities with relationships with the Obligor, for which they received or will receive customary fees and expenses.

In the ordinary course of these business activities, Stifel and its affiliates may purchase, sell or hold a broad array of investments and actively trade securities, derivatives, loans and other financial instruments for their own account and for the accounts of their customers, and such investment and trading activities may involve or relate to assets, securities and/or instruments of the Obligor (directly, as collateral securing other obligations or otherwise) and/or persons and entities with relationships with the Obligor.

Stifel and its affiliates may also communicate independent investment recommendations, market color or trading ideas and/or publish or express independent research views in respect of such assets, securities or instruments and may at any time hold, or recommend to clients that they should acquire such assets, securities and instruments. Such investment and securities activities may involve securities and instruments of the Obligor.

2. <u>Transaction-Specific Disclosures Concerning Complex Municipal Securities Financing:</u>

o Since we have not recommended a "complex municipal securities financing" to the Issuer or Obligor, additional disclosures regarding the financing structure for the Issue are not required under MSRB Rule G-17.

3. **Standard Disclosures**

A. <u>Disclosures Concerning the Underwriter's or the Placement Agent's Role:</u>

o MSRB Rule G-17 requires an underwriter and a placement agent to deal fairly at all times with issuers, obligated persons, and investors.

¹ Revised Interpretive Notice Concerning the Application of MSRB Rule G-17 to Underwriters of Municipal Securities (effective Mar. 31, 2021).

² When we refer to *potential* material conflicts throughout this letter, we refer to ones that are reasonably likely to mature into *actual* material conflicts during the course of the transaction, which is the standard required by MSRB Rule G-17.

- The underwriter's primary role is to purchase the Issue with a view to distribution in an arm's-length commercial transaction with the Issuer. The placement agent's primary role in the transaction is to facilitate the sale and purchase of the securities between the issuer and one or more investors for which the placement agent will receive compensation in an arm's-length commercial transaction with the issuer. The underwriter/placement agent has financial and other interests that differ from those of the Issuer.
- o Unlike a municipal advisor, the underwriter or the placement agent does not have a fiduciary duty to the Issuer or to you under the federal securities laws and are, therefore, not required by federal law to act in the best interests of the Issuer or you without regard to our own financial or other interests.
- The Issuer or you may choose to engage the services of a municipal advisor with a fiduciary obligation to represent the Issuer's or your interest in this transaction.
- The underwriter has a duty to purchase the Issue from the Issuer at a fair and reasonable price, but must balance that duty with their duty to sell the Issue to investors at prices that are fair and reasonable.
- The placement agent has a duty to use its commercially reasonable efforts to arrange the purchase of securities from the Issuer at a fair and reasonable price, but must balance that duty with its duty to arrange the sale of securities to investors at prices that are fair and reasonable.
- The underwriter or the placement agent will review the official statement for the securities, if any, in accordance with, and a part of, its respective responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction.³
 - B. Disclosures Concerning the Underwriter's or the Placement Agent's Compensation:
- The underwriter will be compensated by a fee and/or an underwriting discount that will be set forth in the bond purchase agreement to be negotiated and entered into in connection with the Issue. The placement agent will be compensated by a fee agreed upon with the Issuer in connection with the private placement of the Issue. Payment or receipt of the underwriting/placement agent fee or discount will be contingent on the closing of the transaction and the amount of the fee or discount may be based, in whole or in part, on a percentage of the principal amount of the Issue. While this form of compensation is customary in the municipal securities market, it presents a conflict of interest since the underwriters may have an incentive to recommend to the Issuer a transaction that is unnecessary or to recommend that the size of the transaction be larger than is necessary.

³ Under federal securities law, an issuer of securities has the primary responsibility for disclosure to investors. The review of the official statement by the underwriter or placement agent is solely for purposes of satisfying the underwriter's or placement agent's obligations under the federal securities laws and such review should not be construed by you as a guarantee of the accuracy or completeness of the information in the official statement.

Sincerely,
By: John Lim
Name: John Kim
Title: Managing Director, Stifel
Obligor accepts and acknowledges the foregoing.
Accepted and Executed:
D
By:
Name: Mr. Alfredo Rubalcava
Title: Chief Executive Officer
Date:

Magnolia Public Schools Series 2026 Bonds - MSA #5 Project Assume \$14,000,000 Par

Estimated COI for Pricing	Service Provider	Updated
Bond counsel - Fee	Orrick Herrington Sutcliffe	\$80,000
Underwriter Counsel	Stradling, Yocca, Carlson, & Rauth	\$75,000
Trustee	UMB	\$6,000
Title Fees (est.)		\$20,000
Issuerfee	CSFA	\$25,000
Issuer Counsel fee	CA AG	\$10,000
Financial Advisor - Fee	Buck Financial Advisors LLC	\$45,000
Borrower counsel	Musick Peeler & Garrett LLP	\$40,000
Rating Agency Fee	Moody's	\$40,000
POS/OS Posting & Printing (est.)	Imagemaster	\$4,600
Regulatory Fees & Expenses	Reimbursement to Stifel	\$10,000
Contingency		\$25,000
Estimated COI		\$380,600
Underwriter's Discount - Fixed Fee under \$22MM		\$150,000
Total Estimated Costs		\$530,600
COI as % of transaction size		3.79%

2026 CSFA Bond Conduit Financing Timeline

Target Closing: March 2026

Avoids CSFA Blackout Period (mid-April-budget adoption)

December 2025 - Early January 2026

Project Preparation and Due Diligence

- Underwriter engagement finalized
- Kickoff meeting with underwriter, financial advisor, counsel, and CSFA staff
- Begin due diligence: financials, charter agreements, enrollment data, construction updates
- Begin drafting CSFA application (bonds + credit enhancement, if applicable)
- Draft initial bond documents (Indenture, Loan Agreement, Bond Purchase Agreement drafts)
- Underwriter prepares voluntary disclosure update for EMMA
- · Early investor outreach planning begins

January 2026 (First Half)

CSFA Submission + Rating Preparation

- January 10–16:
 - Submit CSFA bond financing application to CSFA
 - Submit preliminary documents to bond counsel and underwriter's counsel
- Week of January 13:
 - Submit rating package to Moody's
 - Prepare Moody's management presentation
- Week of January 15–22:
 - Conduct Moody's rating call
 - Incorporate follow-up questions and materials

January 22, 2026 – MPS BOARD MEETING

MPS Board Consideration and Approval of Bond Resolution

The MPS Board will:

• Approve the Bond Resolution authorizing issuance through CSFA

- Approve the Loan Agreement, Master Continuing Disclosure Agreement, and Bond Purchase Agreement (form)
- Authorize officers to finalize closing documentation
- Approve Stifel as underwriter and the final plan of finance

This action enables Magnolia to proceed to CSFA Board approval and market preparation.

Late January 2026

CSFA Board Approval + TEFRA Hearing

- January 29, 2026:
 - CSFA Board Meeting
 - o TEFRA Hearing (State-level public approval)
- Receive TEFRA adoption letter and CSFA approval conditions
- Finalize draft Official Statement (OS) and investor presentation

February 2026

Investor Marketing & Disclosure

- Finalize rating (Moody's expected early–mid February)
- Publish Preliminary Official Statement (POS)
- Release investor presentation
- Conduct investor calls and targeted outreach
- Underwriter reviews investor feedback and adjusts pricing strategy

Early March 2026

Bond Pricing

- Launch pricing based on market conditions
- Underwriter books investor orders
- · Finalize interest rates, maturities, and final bond sizing
- MPS authorizes final execution of closing documents

Mid-Late March 2026

Closing

Execute all closing documents

- CSFA issues the bonds
- Magnolia receives bond proceeds for the MSA-5 project
- Funds transferred to project accounts per closing memo

Summary of Key Milestones

Date Milestone

Dec 2025 – Jan 2026 Due diligence, drafting, rating package, CSFA application

Jan 22, 2026 MPS Board Bond Resolution Approval

Jan 29, 2026 CSFA Board Approval + TEFRA Hearing

Feb 2026 Rating issued, marketing, investor presentations

Early March 2026 Bond Pricing

Mid-Late March 2026 Closing & receipt of proceeds

Coversheet

Approval of Revised MPS Home Office Management Fee Policy

Section: IV. Action Items

Item: H. Approval of Revised MPS Home Office Management Fee Policy

Purpose: Vote

Submitted by:

Related Material: IV_H_Revised Home Office Management Fee Policy.pdf



Agenda Item:	IV H: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Finance Committee
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of Revised MPS Home Office Management Fee Policy

Action Proposed:

I recommend for the Board to motion to approve the revised Home Office Management Fee Policy for the 2025-26 fiscal year.

Purpose:

Home Office Management base fees are calculated based on administrative and organization-wide services and support that are utilized by all MPS schools, such as management, human resources, accounting, student and special education services, technology, etc., with additional costs that are specific to a particular MPS school such as rent, debt service, utilities and facilities management.

MPS Management periodically reviews Home Office Fees and structure and makes adjustments based on budget capacity, site needs and other factors. The updated Home Office Management Fee policy allows that MPS Home Office to charge up to 15 percent of Local Control Funding Formula (LCFF) revenues in order to support the above noted activities.

Budget Implications:

The fiscal impact of the updated Home Office Management Fee Policy has been incorporated into the 2025-26 First Interim Report.



Exhibits:

• Updated Home Office Management Fee Policy for the 2025-26 Fiscal Year

Magnolia Educational & Research Foundation dba Magnolia Public Schools CMO Fee Policy

The Board of Directors ("Board") of Magnolia Public Schools ("MPS") adopts the following policy for the MPS charter schools to fairly fund the Home Office for administrative services and support provided to the schools, sometimes referred to as the "CMO fee". The Board authorizes and delegates to the MPS Chief Executive Officer, Executive Team and their designees (collectively, the "Home Office Team") to calculate and collect the CMO fee in accordance with this policy.

Calculation of CMO Fee

By June 30 each year, the Home Office Team will estimate the total costs for the Home Office to provide services and support to MPS schools for the coming fiscal year on an organization-wide basis for purposes of calculating the CMO fee for each school. The Home Office Team will categorize costs into two groups: (1) estimated costs to provide administrative and organization-wide services and support that are utilized by all MPS schools, such as management, human resources, accounting, student and special education services, technology, etc., with an added 10% to account for unanticipated cost increases (the "Home Office Service Costs"); and, (2) costs that are specific to a particular MPS school or site, such as rent, debt service, utilities and facilities management (the "School-Specific Costs"). Generally, the Home Office Services Costs include salaries of administrators and others providing services organization-wide, vendor contracts for such services, and other various costs. These estimates are for budgeting purposes, and may fluctuate during the fiscal year based on the Home Office's actual expenses to provide such services and support.

The Home Office Team will assess each school's CMO Fee as follows:

- The Home Office Service Cost for each MPS school shall not exceed 15 percent of the total Local Control Funding Formula revenues for the 2025-26 fiscal year.
- The School Specific Costs will align to each school's actual costs. The Home Office Team will track
 the School-Specific Costs by school, and will collect funds/reimbursement for School-Specific
 Costs directly from each school based on the actual costs incurred by each school.

Periodic Review and Collection of CMO Fee

The Home Office Team will periodically review CMO fee assessment for each MPS school and any School-Specific Costs for the school. The amount of the Home Office Service Costs may be adjusted to account for the Home Office's actual expenses throughout the year, which may in turn raise or lower each school's CMO fee accordingly.

Coversheet

Approval of Change Order from Pro-Craft Construction Inc. Increment 1 for the Magnolia Science Academy-5 Project

Section: IV. Action Items

Item:

I. Approval of Change Order from Pro-Craft Construction Inc. Increment 1

for the Magnolia Science Academy-5 Project

Purpose: Vote

Submitted by:

Related Material: IV_I_Change Order from Pro-Craft Construction.pdf



Agenda Item:	IV I: Action Item
Date:	December 11, 2025
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Patrick Ontivers, General Counsel & Director of Facilities Mustafa Sahin, Facilities Project Manager Katrina Jimenez, Assistant Facilities Project Manager
RE:	Approval of Change Order from Pro-Craft Construction Inc. Increment 1 for the Magnolia Science Academy-5 Project

1. Action Proposed:

MPS staff recommends that the Board motion to approve Contract Change Order #013 from Pro-Craft Construction, Inc. in the amount of Forty-Five Thousand Two Hundred Thirty-Five Dollars and Seventy-One Cents (\$45,235.71) for the Magnolia Science Academy-5 – 7111 Winnetka Modular Construction Project (the "Project").

2. Purpose:

The purpose of this item is to request Board approval of **Change Order #013** for the installation of a dedicated 6" fire water line required to serve the private fire hydrant at the **MSA-5 – 7111 Winnetka** site. This covers the full labor, materials, and equipment required to install a new dedicated 6-inch fire water line to serve the DSA-required private fire hydrant.

3. **Background:**

This change order was generated in response to LADWP's directive requiring that the DSA-mandated private fire hydrant at MSA-5 be served by a dedicated, separately metered 6-inch fire water line, rather than the previously designed configuration. This requirement was issued following LADWP's review of the civil plans submitted with the project's large water service request.

These revisions were formalized through the civil drawing update, which introduced new routing requirements and utility adjustments that were not included in prior Increment 1 or Increment 2 design packages.



The new utility direction clarified that Pro-Craft must modify previously installed water line infrastructure and install a new dedicated fire line extending toward the street for LADWP's future tie-in.

Gateway Science & Engineering conducted a detailed review of Pro-Craft's pricing, scope, labor, materials, and takeoffs. In their recommendation dated November 5, 2025, Gateway confirmed the proposal is fair, reasonable, and conforms to contract documents, and recommended approval.

4. Analysis & Impact:

Summary of Change Order Scope:

- Dedicated Fire Water Line Installation:
 - Installation of a new 6-inch AWWA C-900 fire water line required by LADWP for the DSA-mandated private fire hydrant. Scope includes pipe, ductile iron fittings, flanged gate valve, hydrant bury, and hydrant assembly components.
- Trenching, Excavation & Backfill:
 - Excavation, trenching, compaction, sand bedding, slurry backfill, and concrete encasement to route the new line per CCDB-2R2 civil revisions. Work supports proper alignment toward LADWP's point of connection.
- Testing & Commissioning:
 - Pressure testing and system verification needed to comply with DSA fire life safety requirements and ensure readiness for LADWP's future tie-in.
- Labor, Equipment & General Conditions:
 - Foreman, plumber, operator, pipelayer, and laborer time; excavation equipment (excavator, backhoe, loader); standard overhead, profit, bonds, and insurance.

5. Budget Implications:

This change order increases the MSA-5 construction contract by \$45,235.71 (Forty-Five Thousand Two Hundred Thirty-Five Dollars and Seventy-One Cents). The change order will be covered by the contingency of \$750,000 being carried by the Project budget. Accounting for the change order the total contingency available will be \$704,764.29.

This cost reflects work that was not previously included in Increment 1 or 2 design packages and became necessary only after LADWP required a dedicated fire water line for the private hydrant. MPS Staff will continue to monitor overall budget impacts as MSA-5 construction progresses.



6. Exhibits:

• Exhibit A. Gateway Evaluation and Recommendation Letter to Approve Change Order 013, Additional Fire Water Line for Hydrant per LADWP Request



Exhibit A.

Gateway Evaluation and
Recommendation Letter to Approve
Change Order 013
Additional Fire Water Line for Hydrant
per LADWP Request

300 North Lake Avenue, 12th Floor Pasadena, California 91101 P: (626) 696-1600 | F: (626) 696-1630 http://www.gateway-sci-eng.com info@gateway-sci-eng.com

November 5, 2025

Patrick Ontiveros General Counsel & Director of Facilities Magnolia Public Schools 250 E. 1st. Street, Suite 1500 Los Angeles, CA 90012

Via: **Email**

Re: Magnolia Science Academy 5 Project

Prime Contract Change Order 013, Additional Fire Water Line for Hydrant per LADWP Request

Dear Mr. Ontiveros,

Our team is in receipt of Pro-Craft's proposed Change Order regarding the addition of a 6" Fire Water Line for the private fire hydrant per LADWP's request. We have reviewed and analyzed the Change Order for conformance to Contract Documents and reasonableness of labor time and material costs.

Background

LADWP reviewed civil plans submitted to request "large water service" with additional DSA imposed requirement to provide "private" fire hydrant. As a result of the review LADWP has requested a dedicated metered fire water line for the DSA-required "private" fire hydrant. To comply with this, Pro-Craft will need to modify the current water line installation.

Scope of Work

The scope of work will include trenching, compaction, piping, pressure testing, and concrete encasement to run a dedicated underground line to the street for connection by DWP.

Analysis and Cost

We have reviewed Pro-Craft's proposed Change Order and find it fair and reasonable.

Based upon the information above and attached, we recommend approving this Change Order as submitted.

Best regards,

Ilya Veyts **Project Manager** Gateway Science & Engineering, Inc.



Gateway Science and Engineering, Inc. 300 north lake ave,12th floor pasadena, California 91101 Phone: +16266961600

PCCO #013

Project: 3084 - Magnolia Science Academy 5 7111 Winnetka Ave, Winnetka, California 91306

Prime Contract Change Order #013: CE #013 - Additional Fire Water Line

то:	Magnolia Public Schools	FROM:	Pro-Craft Construction 500 Iowa Street Redlands, California
DATE CREATED:	11/14/2025	CREATED BY:	James Villanueva (Gateway Science and Engineering, Inc.)
CONTRACT STATUS:	Pending - In Review	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION:	
DESIGNATED REVIEWER:		REVIEWED BY:	
DUE DATE:		REVIEW DATE:	
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Design Development
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	
SIGNED CHANGE ORDER RECEIVED DATE:		REVISED SUBSTANTIAL COMPLETION DATE:	
FIELD CHANGE:	No	CONTRACT FOR:	1:Pro-Craft Construction Contract
		TOTAL AMOUNT:	\$45,235.71
DESCRIPTION:			

DESCRIPTION:

CE #013 - Additional Fire Water Line

Addition of fire water line for private fire hydrant per LADWP directive

ATTACHMENTS:

24262. - COR #0030 CCDB-2R2 Civil Drawings.pdf

CHANGE ORDER LINE ITEMS:

#	Budget Code	Description	Amount
1		CE #013 - Additional Fire Water Line for Hydrant	\$45,235.71
		Grand Total:	\$45,235.71

The original (Contract Sum)

Net change by previously authorized Change Orders

The contract sum prior to this Change Order was

The contract sum would be changed by this Change Order in the amount of

The new contract sum including this Change Order will be

\$4,842,160.30

The contract time will not be changed by this Change Order.

Roberto Marquez (DLR Group) Magnolia Public Schools Pro-Craft Construction

500 Iowa Street Redlands, California

Printed On: 11/14/2025 02:25 PM

SIGNATURE DATE SIGNATURE DATE SIGNATURE DATE

Proposed Change Order

24262. - Magnolia Science Academy 5

DATE: 9/25/2025 PCO#: 0030 www.procraftci.com



To: James Villanueva

Gateway Science & Engineering 300 North Lake Ave, 12th Floor

Pasadena, CA. 91101

Phone: 626-696-1600

Email: jvillanueva@gateway-sci-eng.com

From: Joey Gladish

Pro-Craft Construction, Inc.

500 Iowa Street Redlands, CA 92373

Phone: 909-790-5222

Email: jgladish@procraftci.com

Description of Change: CCDB-2R2 Civil Drawings

CCDB-2R2 Civil Drawings

Exclusions: Contract exclusions apply.

-Street work by LADWP

-meter and meter box supplied/installed by others

Proposed Change Order Amount

\$45,235.71

Standard Terms and Conditions of the Subcontract apply, including all exclusions. Additional Time required, does not include contract extension.

This change proposal is based on the usual cost elements such as labor, materials, and markup and does not include any amount for impacts such as interference, disruptions, rescheduling, and change in the sequence of work, delays and /or associate acceleration. We expressly reserve the right to submit our request for any of these items should we be faced with performing work under any of these conditions.

This cost proposal supersedes all previously submitted cost proposals relating to this same work. The work of other trades, which may be required to complete this change order, is not a part of this change proposal.

This cost proposal is valid until **10/31/2025** and void thereafter. All work affected by either the acceptance or rejection of the enclosed change order quotation is on hold pending notification.



CHANGE ORDER REQUEST

TO: Gateway/Magnolia ATTN: Ilya Veyts DATE: 9/25/2025

CO# 30

RELATED DOC: CCDB-2R2 revised-added FW

LABOR	Hours	Rate	Total
General Foreman			\$0.00
Foreman	20.00	\$114.98	\$2,299.60
Plumber	84.00	\$108.50	\$9,114.00
Operator	-	\$113.90	\$0.00
Pipelayer	-	\$88.58	\$0.00
Laborer	-	\$93.09	\$0.00
Superintendent	-	\$126.16	\$0.00
Procurement & Delivery			\$0.00
Asbuilts			\$0.00
Clean Up			\$0.00
Equipment Delivery			\$0.00
LABOR SUBTOTALS			\$11,413.60

ATERIAL			
Description	QTY	Unit Price	Total
Material (See Detail)	1.00	\$ 23,801.05	\$23,801.05
	-	\$ -	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Sub Total			\$23,801.05
Sales Tax		9.50%	\$2,261.10
MATERIAL SUBTOTALS			\$26,062.15

EQUIPMENT	Unit	Rate	Total	
General Foreman Truck	-	\$58.50	\$0.00	
Foreman Truck- Plumbing	-	\$58.50	\$0.00	
Foreman Truck- Site Utility	20.00	\$65.00	\$1,300.00	
excavator	-	\$135.52	\$0.00	
loader	-	\$169.46	\$0.00	
backhoe	18.20	\$73.88	\$1,344.62	
			\$0.00	
			\$0.00	
EQUIPMENT SUBTOTAL			\$2,644.62	

SUBCONTRACTOR	Total
	\$0.00
	\$0.00
	\$0.00
SUBCONTRACTOR SUBTOTAL	\$0.00

COMME	NTS		OH&P	Summary	Total
				LABOR SUBTOTAL	\$11,413.60
			M	IATERIAL SUBTOTAL	\$26,062.15
			EQI	UIPMENT SUBTOTAL	\$2,644.62
			SUBCONT	TRACTOR SUBTOTAL	\$0.00
				COST SUBTOTAL	\$40,120.37
			10%	LABOR OH&P	\$1,141.36
			10%	MATERIAL OH&P	\$2,606.21
			10%	EQUIP OH&P	\$264.46
			10%	SUB OH&P	\$0.00
			COST W/I	MARKUP SUBTOTAL	\$44,132.40
			2.5%	Bonds & Ins.	\$1,103.31
	Additional Days to Contract	0	\$ 616.44	Daily OH Rate	\$0.00
	Contract Extension:	NO		QUOTED PRICE	\$45,235.71

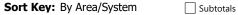
PRO-CRAFT CONSTRUCTION INC.

HQ:500 Iowa St. Redlands, CA 92373 • 444 S Brand Blvd. Ste 202 San Fernando, CA 91340 WWW.PROCRAFTCI.COM • O: (909) 790-5222 • F: (909) 797-2812 License # CA 467234

Detail6

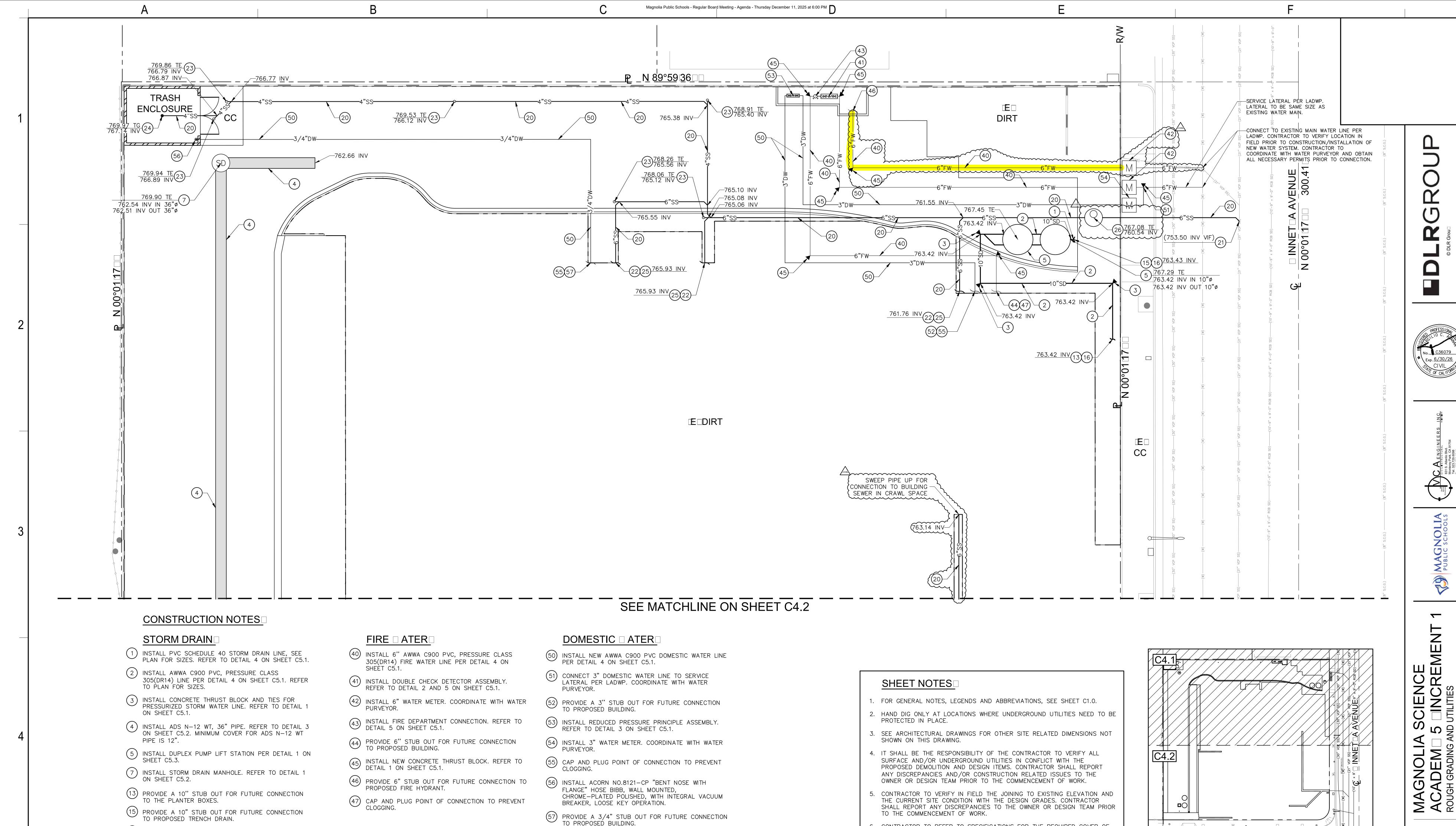
Company: Pro-Craft Construction, Inc.

JobName: 24262-30 **Run Date:** 9/25/2025 8:18

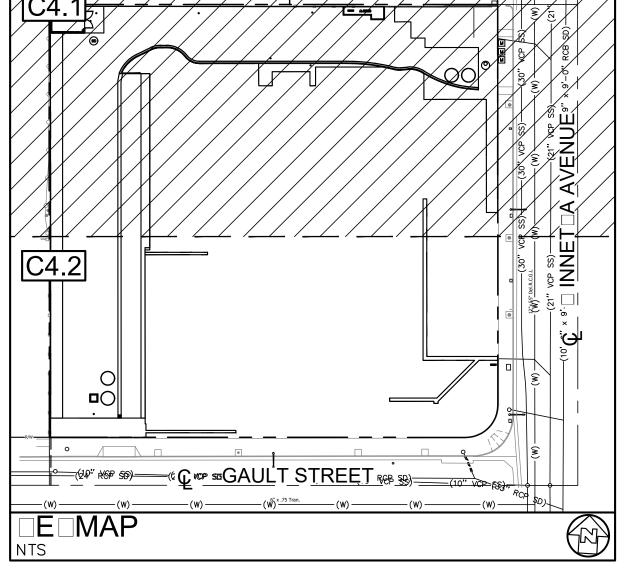




				Net	Job
Area/System	Qty	Size	Description	Total	Total
site/fw	91	6	AWWA C-900 PVC Water Main Pipe	\$ 3,394.50	11.9
site/fw	1	6	Ductile Iron C153 Push Jt 90 Ell	\$ 495.00	2.2
site/fw	1	6x54	Ductile Iron C153 PJ Hydrant Bury	\$ 2,285.00	1.7
site/fw	1	6	150# Flanged Gate Valve	\$ 1,125.00	3.8
site/fw	1	6	Ductile Iron C110 Blind Flg w/Ta	\$ 179.20	1.8
site/fw	1	6x1/16	+ 150# Carbon FF Gasket	\$ 25.32	0.0
site/fw	8	3/4 x31/4	+ Galv Hex Head Bolt w/ Nut	\$ 17.98	0.0
site/fw	2	6	150# Flange Joints	\$ -	0.0
site/fw	3	6	AWWA C-900 Push Joint	\$ -	0.0
site/fw	3	6	C153 DI Push-On Gasket	\$ 69.30	0.0
site/fw	1	<none></none>	HYDW HYDRANT WET	\$ 9,500.00	3.0
site/fw	1	<none></none>	POC POINT OF CONNECTION	\$ 50.00	1.0
site/fw	91	<none></none>	SAND Sand Per LF	\$ 591.50	4.6
site/fw	30	<none></none>	SLURRY slurry	\$ 6,000.00	15.0
site/fw	91	<none></none>	TT Tracer Tape Per LF	\$ 18.20	0.2
site/fw	91	<none></none>	TW Tracer Wire Per LF	\$ 50.05	0.2
site/fw	910	<none></none>	XXEXBF Estimating ONLY Excavation& Backfill per Cubic Foot	\$ -	9.1
site/fw	910	<none></none>	XXEXBFO Estimating ONLY Oiler Excavate & Backfill per Cubic Foot	\$ -	9.1
			-	\$ 23,801.05	63.4



- 6. CONTRACTOR TO REFER TO SPECIFICATIONS FOR THE REQUIRED COVER OF THE PROPOSED WATER LINES. CONTRACTOR SHALL REFER TO INCREMENT 2 GRADING PLAN FOR FINISH SURFACE ELEVATION.
- 7. EXISTING GAS LINE AND METER SHALL BE REMOVED IN ITS ENTIRETY. CONTRACTOR SHALL COORDINATE WITH SOUTHERN CALIFORNIA GAS COMPANY PRIOR TO REMOVAL.



DSA SUBMISSION A□03□23228 I <u>□</u>ue Date <u>□</u>5 <u>1</u>23 <u>1</u>2023 REVISIONS REVISION 1 6/1/2024 CCDB1 3/7/2025 CCDB1 3/7/2025 CCDB2 6/16/2025

75 23204 00 **ENLARGED SITE** UTILIT□ PLAN

C4.

SANITAR SE ER

INSTALL PVC SCHEDULE 40 DWV SANITARY SEWER LINE PER DETAIL 4 ON SHEET C5.1. SEE PLAN

(16) CAP AND PLUG POINT OF CONNECTION TO PREVENT

- (21) CONNECT TO EXISTING MAIN SANITARY SEWER LINE. VERIFY SIZE IN FIELD AND PROVIDE REDUCING FITTINGS AND COUPLINGS AS NEEDED CONTRACTOR TO VERIFY LOCATION IN FIELD PRIOR TO CONSTRUCTION/INSTALLATION OF SANITARY SEWER SYSTEM. CONTRACTOR TO OBTAIN ALL NECESSARY PERMITS PRIOR TO

- 25 CAP AND PLUG POINT OF CONNECTION TO

- FOR SIZES. CONNECTION.
- 22) PROVIDE A 6" STUB OUT FOR FUTURE CONNECTION TO PROPOSED BUILDING.
- 23 INSTALL SEWER CLEANOUT. REFER TO DETAIL 4 ON SHEET C5.2.
- (24) INSTALL AREA DRAIN. REFER TO DETAIL 7 ON SHEET C5.0.
- PREVENT CLOGGING. 26 INSTALL SEWER MANHOLE PER DETAIL SPPWC 200-4.

ENLARGED SITE UTILIT PLAN SCALE: 1"=10'

Coversheet

Approval of Title Transfer of 18120 Sherman Way from MPS to MPM 18120 Sherman Way LLC

Section: IV. Action Items

Item: J. Approval of Title Transfer of 18120 Sherman Way from MPS to MPM

18120 Sherman Way LLC **Purpose:** Vote

Submitted by:

Related Material: IV_J_Title Transfer of 18120 Sherman Way.pdf



Agenda Item: IV J: Action Item

Date: December 11, 2025

To: Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of

Directors (the "Board")

From: Alfredo Rubalcava, CEO & Superintendent

Patrick Ontiveros, General Counsel & Director of Facilities

Staff Lead(s): Mustafa Sahin, Project Manager

Katrina Jimenez, Assistant Project Manager

RE: Approval of Title Transfer of 18120 Sherman Way from MPS to MPM 18120 Sherman Way LLC

1. Action Proposed:

I recommend that the Board motions to approve the transfer of title to the property located at 18120 Sherman Way, Reseda, CA (the "<u>Property</u>") from MPS to MPM 18120 Sherman Way LLC or another limited liability company formed for the purpose of holding title to the Property (the "<u>LLC</u>").

2. Purpose:

The purpose of this action is to transfer title of the Property to a real estate holding company organized as a limited liability company. MPS closed escrow and took title to the Property on February 24, 2025

3. Background:

MPS opened escrow for the purchase of the Property as a new location for MSA-7 for once its lease at its existing location expires at the end of the 2026-27 school year. The Property is located on the same block as MSA-1 and as such could act as a feeder to MSA-1.

4. Analysis & Impact:

In order to avoid the City of Los Angeles ULA transfer tax, MPS elected to take title to the Property in its own name and in trust for the LLC. MPS had received a property tax exemption letter and Magnolia Properties Management, Inc., the sole member of the LLC, had not received one by the close of escrow for the Property. The LLC would have incurred an additional \$313,000 in transfer tax liability if it had taken title. While it could have paid the tax and then applied for a refund that can take several months.



5. **Budget Implications:**

There are no budget implications except that this action will allow MPS to become eligible for SB740 funding.

Coversheet

Approval of Updated 2025-26 MPS Employee Handbook

Section: IV. Action Items

Item: K. Approval of Updated 2025-26 MPS Employee Handbook

Purpose: Vote

Submitted by:

Related Material: IV_K_Updated MPS Employee Handbook.pdf



Agenda Item:	IV K: Action Item
Date:	December 11, 2025
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of
	Directors (the "Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Fiorella Del Carpio, Chief People Officer
RE:	Approval of Updated 2025-26 MPS Employee Handbook

1. Action Proposed:

I recommend that the Board motion to approve the updated 2025-26 Employee Handbook as presented with an effective date of January 1, 2026.

2. Background:

The MPS People and Culture Department worked with legal counsel, Young Minney and Corr ("YM&C") to revise the handbook to be compliant with labor codes and regulations.

3. Analysis:

Below is the summary of changes in the employee handbook.

- Addition of clarifying language under child abuse and neglect reporting how this policy applies to all school employees, volunteers, contractors, and board members.
- Addition of language under criminal background checks; recent law change is now requiring classified job applicants undergo a comprehensive verification of prior school employment through which each of the application's prior employers will be contacted.
- Addition of emergency contact section; employees are entitled to choose an emergency
 contact to be contacted by MPS in case of emergency. MPS will notify an employee's
 designated emergency contact if the employee is arrested or detained at work but only if
 the employee has designated an emergency contact for this purpose, and only the MPS has
 actual knowledge of the arrest.
- Addition of language under professional boundary; Transportation-related interactions
 require special attention. To maintain clarity and consistency across policies, MPS does
 not encourage employees to transport students in personal vehicles, nor to drive students
 to school events or activities. Any travel involving students must follow the MPS
 Transportation Policy and Field Trip Policy and may only occur if it has been approved in
 advance by a supervisor and the student's parent or guardian.
- Addition of language under artificial intelligence policy; employees and students must never enter or upload personally identifiable information of students, employees, or other individuals into any AI platform, even in secure or private settings.
- Rephrasing sections of the telework policy.
- Updating language under attendance policy.



- Addition of language under mandatory training and meetings; adding clear language that attending MPS wide and other school events are required.
- Addition of language under school appearance and activities leave; the policy now covers employees' children who are enrolled in any postsecondary or college-level institution.

4. Exhibits:

Updated 2025-26 MPS Employee Handbook (clean)



EMPLOYEE HANDBOOK 2025-2026

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

PLEASE READ THE EMPLOYEE HANDBOOK AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE PRINCIPAL.

EMPLOYEE NAME:

I ACKNOWLEDGE that I have received a copy of the Employee Handbook. I have read and understood the contents of the Handbook, and I agree to abide by its directions and procedures. I have been given the opportunity to ask any questions I might have about the policies in the Handbook. I understand that it is my responsibility to read and familiarize myself with the policies and procedures contained in the Handbook. I also understand that if I am ever unclear on any language, or policies and procedures in this Handbook, it is my responsibility to seek clarification from the School.

I understand that the statements contained in the Handbook are guidelines for employees concerning some of the School's policies and benefits and are not intended to create any contractual or other legal obligations or to alter the at-will nature of my employment with the School. In the event I do have an employment contract which expressly alters the at-will relationship, I agree to the foregoing except with reference to an at-will employment status.

I understand that except for employment at-will status, any and all policies or practices can be changed at any time by the School.

I understand that other than the CEO or the CEO designee, no person has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will. Only the CEO has the authority to make any such agreement and then only in writing.

Employee's Signature:	Date:
Employee's dignature.	Date.

Please review this Handbook carefully and acknowledge your receipt and understanding of it in Human Resources Information System.

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Magnolia Public Schools

The Vision

Graduates of Magnolia Public Schools ("MPS") are scientific thinkers who contribute to the global community as socially responsible and educated members of society.

The Mission

MPS provides a college preparatory educational program emphasizing science, technology, engineering, arts, and math (STEAM) in a safe environment that cultivates respect for self and others.

Core Values

MPS has identified the following core values which are reinforced through its Life Skills curriculum, student learning outcomes (SLOs), and all school activities:

- Excellence
- Innovation
- Connection

Magnolia Science Academy Schools

Magnolia Science Academy-I	18238 Sherman Way Reseda, CA 91335	(818) 609-0507
Magnolia Science Academy-2	17125 Victory Blvd. Van Nuys, CA 91406	(818) 758-0300
Magnolia Science Academy-3	1254 East Helmick St., Carson, CA 90746	(310) 637-3806
Magnolia Science Academy-4	11330 W Graham Place Los Angeles, CA 90064	(310) 473-2464
Magnolia Science Academy-5	18238 Sherman Way Reseda, CA 91335	(818) 705-5676
Magnolia Science Academy-6	745 S Wilton Pl Los Angeles, CA 90005	(310) 842-8555
Magnolia Science Academy-7	18355 Roscoe Blvd. Northridge, CA 91325	(818) 221-5328
Magnolia Science Academy-8 (Bell)	Bell, CA 90201	(323) 826-3925
Magnolia Science Academy-San Diego	San Diego, CA 92120	(619) 644-1300
<u>Magnolia Science Academy-Santa Ana</u>	2840 W I st St. Santa Ana, CA 92703	(714) 479-0115

Magnolia Science Academy-	412 W Carl Karcher Way	(714) 452-2440
Orange County Anaheim	Anaheim, CA 92801	
Magnolia Science Academy-	1891 Kellogg Dr. Anaheim, CA 92807	(657) 207-3969
Orange County Placentia-Yorba		
<u>Linda</u>		

INTRODUCTION

This Handbook summarizes the Magnolia Public Schools' (hereinafter referred to as "MPS" or "School") personnel policies applicable to all employees. Please review these policies carefully. If employees have any questions about the policies outlined in this Handbook, or if they have any other personnel related questions, whether related to policies specifically addressed in this Handbook or not, please consult the MPS Home Office ("MERF") People and Culture ("P&C") Department.

This Handbook is intended only as a guide to the School's personnel policies, outlining and highlighting those policies and practices. It is not, therefore, intended to create any expectations of continued employment, or an employment contract, express or implied. This Handbook supersedes any previously issued handbooks, policies, benefit statements and/or memoranda, whether written or verbal, including those that are inconsistent with the policies described herein.

With the exception of the at-will employment status of its employees, the School reserves the right to alter, modify, amend, delete and/or supplement any employment policy or practice (including, but not limited to, areas involving hiring policies and procedures, general workplace policies, hours of work, overtime and attendance, standards of conduct, employee benefits, employment evaluation and separation) with or without notice to you. Only the Chief Executive Officer ("CEO") of MPS, with the express written approval of the Board of Directors, may alter the at-will employment status of any of its employees.

After reviewing this Handbook, please e-sign the employee acknowledgement form in the Human Resource Management System Employee Self Service Portal. This signed acknowledgement demonstrates to the School that the employee has read, understood and agrees to comply with the policies outlined in the Handbook.

CONDITIONS OF EMPLOYMENT

Equal Employment Opportunity Policy

MPS is an equal opportunity employer. It is the policy of the School to afford equal employment and advancement opportunity to all qualified individuals without regard to:

- Race (including traits associated with race, such as hair texture and hairstyle, including but not limited to braids, locks, and twists);
- Color;
- Gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned);
- Sex (including reproductive health decision-making, pregnancy, childbirth, breastfeeding, and medical conditions related to such);
- Sex stereotype (including an assumption about a person's appearance or behavior, gender roles, gender expression, or gender identity, or about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's sex);
- Religious creed (including religious dress and grooming practices);
- Marital/registered domestic partner status;
- Age (forty (40) and over);
- National origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their presence in the U.S. is authorized by federal law);
- Physical or mental disability (including HIV and AIDS);
- Medical condition (including cancer and genetic characteristics);
- Taking of a leave of absence pursuant to the Family Medical Leave Act ("FMLA"), Pregnancy Disability Leave ("PDL") law, Americans with Disabilities Act ("ADA"), California Family Rights Act ("CFRA"), or the Fair Employment and Housing Act ("FEHA"), or laws related to domestic violence, sexual assault and stalking;
- Genetic information;
- Sexual orientation;
- Military and veteran status; or
- Any other consideration made unlawful by federal, state, or local laws.

This policy protects qualified individuals based on the perception that the individual has any of these characteristics or any combination of these characteristics, or is associated with an individual who has, or is perceived to have, any of these characteristics or a combination of these characteristics.

This policy extends to all job applicants and employees and to all aspects of the employment relationship, including the hiring of new employees and the training, transfer, promotion, discipline, termination, compensation and benefits of existing employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the School will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact a School representative with day-to-day personnel responsibilities and request such an accommodation. The individual with the disability should specify what accommodation he or she needs to perform the job, or if unknown, what job duties the disability impairs. MPS will then conduct an investigation to identify the barriers that interfere with the equal opportunity of the applicant or employee to perform the job.

MPS will identify possible accommodations, if any, that will help eliminate the limitation. If the accommodation is reasonable and will not impose an undue hardship, the School will make the

accommodation.

At-Will Employment

Except if stated expressly otherwise by employment contract, it is the policy of the School that all employees are considered "at-will" employees of the School. Accordingly, either the School or the employee can terminate this relationship at any time, for any reason, with or without cause, and with or without advance notice. Additionally, MPS may restructure, reorganize, alter, or eliminate job positions as needed.

Nothing contained in this Handbook, employment applications, School memoranda or other materials provided to employees in connection with their employment shall require the School to have "cause" to terminate an employee or otherwise restrict the School's right to release an employee from their at-will employment with the School. Statements of specific grounds for termination set forth in this Handbook or elsewhere are not all- inclusive and are not intended to restrict the School's right to terminate at-will. No School representative, other than the Board of Directors or its designee, is authorized to modify this policy for any employee or to make any representations to employees or applicants concerning the terms or conditions of employment with the School that are not consistent with the School's policy regarding "at-will" employment.

This policy shall not be modified by any statements contained in this Handbook or employee applications, School memoranda, or any other materials provided to employees in connection with their employment. Further, none of those documents, whether singly or combined, or any employment practices shall create an express or implied contract of employment for a definite period, nor an express or implied contract concerning any terms or conditions of employment.

It is the policy of MPS that disputes with employees be resolved through arbitration to the extent authorized by law, consistent with MPS's Employee Arbitration Agreement. The Employee Arbitration Agreement is provided to employees at the start of employment.

Child Abuse and Neglect Reporting

California Penal Code section I I I 66 requires any child care custodian who has knowledge of, or observes, a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been the victim of child abuse to report the known or suspected instance of child abuse to a child protective agency immediately, or as soon as practically possible, by telephone and to prepare and send a written report thereof within thirty-six (36) hours of receiving the information concerning the incident. This policy applies to all School employees, volunteers, contractors, and Board members.

Reporting the information regarding a case of possible child abuse or neglect to your supervisor, the School principal, a School counselor, coworker or other person shall not be a substitute for making a mandated report to Child Protective Services or law enforcement.

MPS will provide annual training on the mandated reporting requirements, using the online training module provided by MPS, to employees who are mandated reporters. Mandated reporter training will also be provided to employees hired during the course of the school year and to other qualifying individuals who begin their service midyear. Independent contractors may be required to provide their own proof of training. This training will include information that failure to report an incident of known or reasonably suspected child abuse or neglect, as required by Penal Code section 11166, is a misdemeanor punishable by up to six (6) months confinement in a county jail, or by a fine of one-thousand dollars (\$1,000), or by both.

All individuals who are required to receive mandated reporter training must provide proof of completing the training within the first six (6) weeks of the start of each school year or within the first six (6) weeks

of the start of service.

By acknowledging receipt of this Handbook, the employee acknowledges he/she is a childcare custodian and is certifying that he/she has knowledge of California Penal Code section 11166 and will comply with its provisions.

Criminal Background Checks

As required by law, all individuals working or volunteering at the School will be required to submit to a criminal background check with the California Department of Justice and the Federal Bureau of Investigations. Further, all classified and certificated job applicants must undergo a comprehensive verification of prior school employment through which each of the applicant's prior employers will be contacted. Applicants must disclose each prior school employer regardless of the amount of time that has passed. MPS will inquire with each prior school employer and may disqualify a candidate at any time based on the results of the inquiry. No will be permitted that may compromise the School's commitment to the safety and the well-being of students. Conditions that preclude working at the School include conviction of a controlled substance or sex offense, or a serious or violent felony. Similarly, convictions involving crimes of moral turpitude (e.g., fraud), child abuse or neglect, violence, or any offense which may make the employee unsuitable/undesirable to work around students may also serve as a bar to employment at the School. Additionally, should an employee be arrested for, charged with, or convicted of any offense during their employment with the School, the employee must immediately report as much within one (I) workday of release to the supervisor.

Emergency Contact

Employees are entitled to choose an emergency contact to be contacted by MPS in case of emergency. MPS will notify an employee's designated emergency contact if the employee is arrested or detained at work but only if the employee has designated an emergency contact for this purpose, and only if MPS has actual knowledge of the arrest.

Tuberculosis Testing

All prospective employees and continuing employees must provide proof of clearance from active tuberculosis (TB) from a healthcare provider. Applicants must provide proof in the form of a clear Risk Assessment, TB test, skin test, or chest x-ray of the lungs. Risk Assessment Forms must be signed off on by their healthcare provider. If a Risk Assessment Form indicates TB risk factors have been identified, the individual must undergo a TB examination.

The examination for TB consists of an approved TB test, which, if positive, will be followed by an x-ray of the lungs, or in the absence of skin testing, an x-ray of the lungs. All employees will be required to provide proof of TB clearance at least once every four (4) years. Volunteers are required to provide proof of TB clearance if they interact with students. TB clearance is a condition of initial and continuing employment and volunteer service with the School.

Food handlers may be required to have annual TB exams. Documentation of employee and volunteer compliance with TB risk assessments and examinations will be kept on file in the office. This requirement also includes contract food handlers, substitute teachers, and student teachers serving under the supervision of an educator.

Any entity providing student services to the School will be contractually required to ensure that all contract workers have had TB testing that shows them to be free of active TB prior to conducting work with School students.

The employee will not be required to submit a new TB exam if the employee can produce a current certificate showing they were found free of infectious tuberculosis within sixty (60) days of initial hire. The

cost of the examination required of existing and new-hire employees shall be a reimbursable expense. Employees should follow the MPS Purchase Policies & Procedures Manual while making their reimbursement requests.

Immigration Compliance

MPS will comply with applicable immigration law, including the Immigration Reform and Control Act of 1986 and the Immigration Act of 1990. As a condition of employment, every individual must provide satisfactory evidence of his or her identity and legal authority to work in the United States. However, MPS will not check the employment authorization status of current employees or applicants who were not offered positions with the School unless required to do so by law.

The School shall not discharge an employee or in any manner discriminate, retaliate, or take any adverse action (e.g., threatening to report the suspected citizenship or immigration status of an employee or a member of the employee's family) against any employee or applicant for employment because the employee or applicant exercised a right protected under applicable law. Further, the School shall not discriminate against any individual because he or she holds or presents a driver's license issued per Vehicle Code § 12801.9 to persons who have not established their federally-authorized presence in the United States. Finally, in compliance with the Immigrant Worker Protection Act, the School shall not allow a federal immigration enforcement agent to enter any nonpublic areas of the School without a judicial warrant, or voluntarily give consent to an agent to access, review or obtain employee records without a subpoena or judicial warrant. If a search of employee records is authorized by a valid subpoena or judicial warrant, the School will give employees notice of the inspection both before and after it has occurred as required by law.

If the employee has any questions or needs more information on immigration compliance issues, they should contact the Principal.

Professional Boundaries: Staff/Student Interaction Policy

MPS recognizes its responsibility to make and enforce all rules and regulations governing student and employee behavior to create a safe, inclusive, and most learning-conducive environment possible. This policy is available on MPS's website at <u>link.</u>

Corporal Punishment:

Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student.

For purposes of this policy, corporal punishment does not include an employee's use of force that is reasonable and necessary to protect the employee, students, staff or other persons or to prevent damage to property.

For clarification purposes, the following examples are offered for direction and guidance of School personnel: Examples of PERMITTED actions (NOT corporal punishment):

- Restraining a student from fighting with another student;
- Preventing a pupil from committing an act of vandalism;
- Defending yourself from physical injury or assault by a student;
- Forcing a pupil to give up a weapon or dangerous object;
- Requiring an athletic team to participate in strenuous physical training activities designed to strengthen or condition team members or improve their coordination, agility, or physical skills;
- Engaging in group calisthenics, team drills, or other physical education or voluntary recreational activities.

Examples of PROHIBITED actions (corporal punishment):

- Hitting, shoving, pushing, or physically restraining a student as a means of control;
- Making unruly students do push-ups, run laps, or perform other physical acts that cause pain or discomfort as a form of punishment;
- Paddling, swatting, slapping, grabbing, pinching, kicking, or otherwise causing physical pain.

Acceptable and Unacceptable Staff/Student Behavior:

This policy is intended to guide all School faculty and staff in conducting themselves in a way that reflects the high standards of behavior and professionalism required of school employees and to specify the boundaries between students and staff.

Although this policy gives specific, clear direction, it is each staff member's obligation to avoid situations that could prompt suspicion by parents, students, colleagues, or school leaders. One viable standard that can be quickly applied, when the employee is unsure if certain conduct is acceptable, is to ask, "Would I be engaged in this conduct if my family or colleagues, including someone from my People and Culture Department, were standing next to me?"

For the purposes of this policy, the term "boundaries" is defined as acceptable professional behavior by staff members while interacting with a student. Trespassing the boundaries of a student/teacher relationship is deemed an abuse of power and a betrayal of public trust.

Some activities may seem innocent from a staff member's perspective but can be perceived as flirtation or sexual insinuation from a student or parent point of view. The objective of the following lists of acceptable and unacceptable behaviors is not to restrain innocent, positive relationships between staff and students, but to prevent relationships that could lead to, or may be perceived as, sexual misconduct.

Staff must understand their own responsibility for ensuring that they do not cross the boundaries as written in this policy. Disagreeing with the wording or intent of the established boundaries will be considered irrelevant for disciplinary purposes. Thus, it is crucial that all employees learn this policy thoroughly and apply the lists of acceptable and unacceptable behaviors to their daily activities. Although sincere, competent interaction with students certainly fosters learning, student/staff interactions must have boundaries surrounding potential activities, locations and intentions.

Transportation-related interactions require special attention. To maintain clarity and consistency across policies, MPS does not encourage employees to transport students in personal vehicles, nor to drive students to school events or activities. Any travel involving students must follow the MPS Transportation Policy and Field Trip Policy and may only occur if it has been approved in advance by a supervisor and the student's parent or guardian. This ensures that everyone understands the purpose, expectations, and safety considerations of the trip. Employees shall not offer or provide transportation to students in personal vehicles outside of the processes described in the School's Transportation and Field Trip Policies, even if the student or family requests such assistance, except where required by law and expressly authorized in writing by the School.

Professional Boundaries with Social Media

Employees are at particular risk of a professional boundary violation when interacting with students on social media. It is prohibited for employees to discuss or share information about, or images of, students on social media.

Duty to Report Suspected Misconduct

When any employee reasonably suspects or believes that another staff member may have crossed the boundaries specified in this policy, they must immediately report the matter to a school administrator. All

reports shall be as confidential as possible under the circumstances. It is the duty of the administrator to investigate and thoroughly report the situation. Employees must also report to the administration any awareness or concern of student behavior that crosses boundaries or where a student appears to be at risk for sexual abuse.

Examples of Specific Behaviors

The following examples are not an exhaustive list:

Unacceptable Staff/Student Behaviors (Violations of this Policy):

- Giving gifts to an individual student that are of a personal and intimate nature;
- Kissing of any kind;
- Any type of unnecessary physical contact with a student in a private situation;
- Intentionally being alone with a student away from the school;
- Making or participating in sexually inappropriate comments;
- Sexual jokes;
- Seeking emotional involvement with a student for your benefit;
- Listening to or telling stories that are sexually oriented;
- Discussing inappropriate personal troubles or intimate issues with a student
- Becoming involved with a student so that a reasonable person may suspect inappropriate behavior;
- Communication with students via an employee's personal accounts such as email, and/or social media.
- Insulting students, calling students names, using swear words, or making intimidating gestures or comments.

<u>Unacceptable Staff/Student Behaviors without Parent and Supervisor Permission:</u>

(These behaviors should only be exercised when a staff member has parent and supervisor permission.)

- Being alone in a room with a student at school with the door closed;
- Allowing students in your home.
- Giving students a ride to/from school or school activities;
- Being alone in a room with a student at school with the door closed;
- Allowing students in your home.

Cautionary Staff/Student Behaviors:

(These behaviors should only be exercised when a reasonable and prudent person, acting as an educator, is prevented from using better practice or behavior. Staff members should inform their supervisor of the circumstance and occurrence prior to or immediately after the occurrence).

- Remarks about the physical attributes or development of anyone
- Excessive attention toward a particular student;
- Send emails, text messages or letters to students if the content is not about school activities.

Acceptable and Recommended Staff/Student Behaviors:

- Emails, text, phone and instant messages to students must be very professional and pertaining to school activities or classes (Communication should be limited to school technology);
- Keeping the door open when alone with a student;
- Keeping reasonable space between you and your students;
- Stopping and correcting students if they cross your own personal boundaries;
- Keeping parents informed when a significant issue develops about a student;
- Keeping after-class discussions with a student professional and brief;
- Asking for advice from fellow staff or administrators if you find yourself in a difficult situation

related to boundaries;

- Involving your supervisor if a conflict arises with a student;
- Making detailed notes about an incident that could evolve into a more serious situation later;
- Recognizing the responsibility to stop unacceptable behavior of students or coworkers;
- Asking another staff member to be present if you will be alone with any type of special needs student;
- Asking another staff member to be present when you must be alone with a student after regular school hours;
- Giving students praise and recognition without touching them;
- Pats on the back, high fives and handshakes are acceptable;
- Keeping your professional conduct, a high priority.

Certification and Licensure of Instructional Staff

All teachers are required to hold a current California teaching credential, certificate, permit or other document equivalent to that which a teacher in other public schools would be required to hold. MPS complies with all requirements of the authorizers regarding the certification and licensure of instructional staff. Paraprofessional staff may also be required to provide documentation proving that they meet the requirements of paraprofessional staff. It is the responsibility and a condition of continued employment for all instructional staff, including teachers and paraprofessionals to provide any necessary licensure to a direct supervisor no later than the close of business prior to the first day the employee reports for duty. If an instructional staff employee believes that they are assigned to teach in a subject in which they do not have subject matter competence, the employee should immediately report the same to their direct supervisor. Staff who are required to possess state and federal certification, expertise, and related requirements must timely maintain such qualifications as a condition of employment at the School. Failure to maintain the appropriate credential/certification required of the position may result in disciplinary action, up to and including release from at-will employment.

Policy Prohibiting Unlawful Harassment, Discrimination and Retaliation

MPS is committed to providing a work and educational atmosphere that is free of unlawful harassment, discrimination, and retaliation. MPS's policy prohibits unlawful harassment, discrimination, and retaliation based upon: race (including traits associated with race, such as hair texture and hairstyle, including but not limited to braids, locks, and twists); color; gender (including gender identity, gender expression, and transgender identity, whether or not the employee is transitioning or has transitioned); sex (including reproductive health decision making, pregnancy, childbirth, breastfeeding, and related medical conditions); sex stereotype (including an assumption about a person's appearance or behavior, gender roles, gender expression, or gender identity, or about an individual's ability or inability to perform certain kinds of work based on a myth, social expectation, or generalization about the individual's sex); religious creed (including religious dress and grooming practices); marital/registered domestic partner status; age (forty (40) and over); national origin or ancestry (including native language spoken and possession of a driver's license issued to persons unable to prove their presence in the U.S. is authorized by federal law); physical or mental disability (including HIV and AIDS); medical condition (including cancer and genetic characteristics); taking a leave of absence authorized by law; genetic information; sexual orientation; military and veteran status; or any other consideration made unlawful by federal, state, or local laws.

This policy protects qualified individuals based on the perception that the individual has any of these characteristics or any combination of these characteristics, or is associated with an individual who has, or is perceived to have, any of these characteristics or a combination of these characteristics.

Employees, volunteers, unpaid interns, individuals in apprenticeship programs, and independent contractors shall not be harassed, discriminated against, or retaliated against by the School, based upon the characteristics noted above. These individuals are entitled to bring a complaint to the School under this policy.

MPS does not condone and will not tolerate unlawful harassment, discrimination, or retaliation on the part of any employee (including supervisors and managers) or third party (including independent contractors or other persons with which the School does business). Supervisors and managers are to forward any complaints of unlawful harassment to their Supervisor or designee.

When MPS receives allegations of unlawful harassment, discrimination, or retaliation, the Board (if a complaint is about the CEO), the Principal (if the complaint is about a school site employee), or the CEO or designee (if the complaint is about a Home Office employee), will review the allegations, the facts, and circumstances, and may conduct an investigation if appropriate. Any investigation must be fair, timely and thorough and provide all parties with an appropriate process and reach reasonable conclusions based on the evidence collected. The investigation will be handled in as confidential a manner as possible, although complete confidentiality cannot be guaranteed. Complainants and witnesses shall not be subject to retaliation for making complaints in good faith or participating in an investigation. MPS is committed to remediating any instance where investigation findings demonstrate unlawful harassment, discrimination, or retaliation has occurred.

Prohibited Unlawful Harassment

The following examples are not an exhaustive list:

- Verbal conduct such as epithets, derogatory jokes or comments or slurs;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement, or interfering with work because of sex, race or any other protected basis;
- Retaliation for reporting or threatening to report harassment; or
- Disparate treatment is based on any of the protected classes above.

Prohibited Unlawful Sexual Harassment

MPS is committed to providing a workplace free of sexual harassment and considers such harassment to be a major offense, which may result in disciplinary action, up to, and including dismissal, of the offending employee.

Sexual harassment consists of sexual advances, request for sexual favors and other verbal or physical conduct of a sexual nature, regardless of whether or not the conduct is motivated by sexual desire, when: (1) submission to the conduct is either made explicitly or implicitly a term or condition of an individual's employment; (2) an employment decision is based upon an individual's acceptance or rejection of that conduct; and/or (3) that conduct interferes with an individual's work performance or creates an intimidating, hostile or offensive working environment.

It is also unlawful to retaliate in any way against an employee who has articulated a good faith concern about sexual harassment against him or her or against another individual.

All supervisors of staff will receive a minimum of two (2) hours of sexual harassment prevention training within six (6) weeks of hire or their assumption of a supervisory position and every year thereafter. All other employees will receive between one (1) and two (2) hours of sexual harassment prevention training within six (6) weeks of hire or start of the new school year for continuing employees. Such training will address all legally required topics, including information about the negative effects that abusive conduct has on both the victim of the conduct and others in the workplace, as well as methods to prevent abusive conduct undertaken with malice a reasonable person would find hostile, offensive, and unrelated to an employer's legitimate business interests. Abusive conduct includes but is not limited to repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance. Supervisors shall also be trained in how to appropriately respond when the supervisor becomes aware that an employee is the target of unlawful harassment. Other staff will receive sexual harassment prevention training as required by law.

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment. Consequently, should any individual, in particular those with supervisory responsibilities, become aware of any conduct that may constitute sexual harassment or other prohibited behavior, immediate action should be taken to address such conduct. Any employee who believes they have been sexually harassed or has witnessed sexual harassment is encouraged to immediately report such harassment to the Principal. See Appendix A for the "Harassment/Discrimination/Retaliation Complaint Form." See Appendix B for the general "Internal Complaint Form."

Sexual harassment may include, but is not limited to:

- Physical assaults of a sexual nature, such as:
 - o Rape, sexual battery, molestation or attempts to commit these assaults and
 - o Intentional physical conduct that is sexual in nature, such as touching, pinching, patting, grabbing, brushing against another's body, or poking another's body.
- Unwanted sexual advances, propositions or other sexual comments, such as:
 - Sexually oriented gestures, notices, remarks, jokes, or comments about a person's sexuality or sexual experience.
 - Preferential treatment or promises of preferential treatment to an employee for submitting to sexual conduct, including soliciting or attempting to solicit any employee to engage in sexual activity for compensation or reward or disparate treatment for rejecting sexual conduct.
 - Subjecting or threats of subjecting an employee to unwelcome sexual attention or conduct or intentionally making performance of the employee's job more difficult because of the employee's sex.
- Sexual or discriminatory displays or publications anywhere at the workplace by employees, such as:
 - Displaying pictures, cartoons, posters, calendars, graffiti, objections, promotional materials, reading materials, or other materials that are sexually suggestive, sexually demeaning or pornographic or bringing to work or possessing any such material to read, display or view at work;
 - o Publicly reading, viewing, or otherwise publicizing in the work environment materials that are in any way sexually revealing, sexually suggestive, sexually demeaning or pornographic; and
 - O Displaying signs or other materials purporting to segregate an employee by sex in an area of the workplace (other than restrooms or similar rooms).

The illustrations of harassment and sexual harassment above are not to be construed as an all-inclusive list of prohibited acts under this policy. Moreover, please note that while in most situations a personal relationship is a private matter, these relationships are not appropriate in a professional setting, particularly where one of the parties has management or supervisory responsibilities. As such, consensual relationships in the workplace may violate MPS policy.

Reporting

Each employee has the responsibility to maintain a workplace free from any form of sexual harassment, discrimination, and retaliation. Consequently, should any individual, particularly those with supervisory responsibilities, become aware of any conduct that may constitute a violation of this policy or any other prohibited behavior, they must take immediate action to address such conduct. Any employee who believes they have been harassed, discriminated against, or retaliated against, or who has witnessed such conduct, is encouraged to immediately report it to the Principal, the CEO, or the Board, as indicated above. See **Appendix A** for the "Harassment / Discrimination / Retaliation Complaint Form." See **Appendix B** for the general "Internal Complaint Form." See the MPS website for the "Title IX Complaint Policy."

Dispute Resolution through Arbitration

Employees of MPS agree, as a condition of employment, to resolve workplace concerns internally to the extent possible, and through binding and mandatory arbitration, where it cannot be handled internally. See **Appendix C** for the "Arbitration Agreement."

Title IX Notice of Nondiscrimination

MPS does not discriminate on the basis of sex and prohibits any acts of sex discrimination including sex-based harassment in any education program or activity that it operates, as required by California law, Title IX (20 U.S.C. § 1681 et seq.) and the Title IX regulations (34 C.F.R. Part 106), including in admission and employment.

Inquiries about the application of Title IX and 34 C.F.R. Part 106 may be referred to the Charter School Title IX Coordinator, the Office for Civil Rights of the U.S. Department of Education, or both.

All complaints and reports of conduct that may constitute sex discrimination including sex-based harassment should be submitted to our Title IX Coordinator, Meagan Wittek, Director of Student Services who can be reached at mwittek@magnoliapublicschools.org.

A copy of MPS's Title IX Policy, which includes the specific rules and procedures for reporting sex discrimination and sex-based harassment occurring within MPS's education program or activities and for pursuing available remedies, is available on the MPS's website.

Whistleblower Policy

MPS requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities within the School. As representatives of the School, such individuals must practice honesty and integrity in fulfilling all responsibilities and must comply with all applicable laws and regulations. The purpose of this policy is to create an ethical and open work environment, to ensure that the School has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of the School to raise serious concerns about the occurrence of illegal or unethical actions within the School before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of the School have a responsibility to report any action or suspected action taken within the School that is illegal, unethical or violates any adopted policy of the School, or local rule or regulation to their direct supervisor or to the MPS P&C Department if the concern is about the Supervisor. If the concern is being brought by a non-employee, it should be reported to the school site Principal. Anyone reporting a violation must act in good faith, without malice to the School or any individual at the School and have reasonable grounds for believing that the information shared in the report indicates that a violation has occurred. A person who makes a report does not have to prove that a violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense. No one who in good faith reports a violation, or who, in good faith, cooperates in the investigation of a violation shall suffer harassment, retaliation, or adverse employment action. Further, no one who in good faith discloses, who may disclose, or who the School believes disclosed or may disclose information regarding alleged violations to a person with authority over the employee or another employee who had responsibility for investigating, discovering or correcting the purported violation shall suffer harassment, retaliation, or adverse employment action.

Drug- and Alcohol-Free Workplace

MPS is committed to providing a drug and alcohol-free workplace and to promoting safety in the workplace, employee health and well-being, stakeholder confidence and a work environment that is conducive to attaining high work standards. The use of drugs and alcohol by employees, whether on or off the job, volunteers, and independent contractors, jeopardizes these goals, since it adversely affects health and safety, security, productivity, and public confidence and trust. Drug or alcohol use in the workplace or during the performance of job duties is extremely harmful to employees and to other MPS stakeholders.

The bringing to the workplace, possession or use of intoxicating beverages or drugs on any School premises or during the performance of work duties is prohibited and will result in disciplinary action up to and including termination.

Employees involved in an accident or injury in relation to their work may be subject to mandatory drug or alcohol testing. If MPS assigns post-incident drug or alcohol testing, the employee must agree to submit to the testing for the safety of the workplace, or they may be subject to discipline for falling to comply with a necessary safety protocol.

This policy does not prohibit an employee's use of cannabis off the job and away from the workplace where expressly protected by California law unless the use impacts the work environment.

Confidential Information

All personnel information and information relating to students, including personal information, schools attended, addresses, contact numbers and progress information is confidential in nature, and may not be shared with or distributed to unauthorized parties or email addresses (including a private employee email). All records concerning special education pupils shall be kept strictly confidential and maintained in separate files. Failure to maintain confidentiality may result in disciplinary action, up to and including release from at-will employment.

Employees at the worksite and teleworking must ensure confidential information is maintained in a secure location restricted from access by unauthorized third parties.

Conflict of Interest

All employees are expected to avoid situations that involve or may appear to involve an actual or potential conflict of interest. A conflict of interest arises when personal, financial, or professional relationships or activities interfere with, or have the potential to interfere with, the employee's responsibilities to MPS.

Disclosure Obligation

Employees must immediately and fully disclose any relationships, activities, or circumstances that may constitute a potential or actual conflict of interest. Disclosure should be made to the employee's immediate supervisor or any other appropriate supervisor. This allows MPS to assess the situation and determine whether a conflict exists.

Failure to disclose facts related to a potential or actual conflict of interest may result in disciplinary action, up to and including termination of employment.

Priority of Organizational Work

Employees must prioritize their duties and responsibilities to MPS. While involvement in external activities or organizations is encouraged, such participation must not interfere with work responsibilities. Employees are expected to ensure that their primary focus remains on fulfilling their organizational

commitments.

Personal Beliefs and Advocacy

Employees are entitled to their personal beliefs, opinions, and affiliations. However, it is important that these remain personal and do not conflict with or appear to conflict with MPS's organizational values, policies, or public standpoint. Employees must not use their role at MPS to advocate for political, social, or other causes that could misrepresent the organization's stance or affect its reputation.

Any expression of personal beliefs during work hours, in MPS communication channels, or while representing the organization must align with MPS's mission, values, and policies. Employees are expected to maintain professional boundaries to ensure that their personal beliefs do not interfere with their responsibilities or create a perception of organizational endorsement.

Time Off for External Activities

If an employee needs to engage in any external activities or meetings during regular work hours, they must submit a time-off request in advance. All time-off requests must comply with MPS's attendance policy and must honor blackout and gray-out periods on the organizational calendar. This ensures absences are properly documented and managed.

No External Work During Work Hours

Engaging in external activities or volunteer work during regular work hours is not permitted. Such activities must be conducted outside of scheduled work hours to avoid conflicts with work obligations.

Relationships between Employees

While the School's policies do not permit discrimination based on an individual's marital status, the individual's relations to another School employee or their lawful off duty conduct, some situations can create conflicts of interest requiring the School to take the employee's relationship with another employee into account.

An employee should not be in a supervisory role with another employee who is a relative (i.e., sibling, parent, spouse, domestic partner, etc.). Supervisors should avoid situations that result in actual or perceived conflicts of interest with supervised employees and avoid situations of favoritism.

A supervisor should avoid forming special social relationships or dating employees under their direct supervision, or with other employees that would create actual or perceived conflicts of interest and situations of favoritism. If such a relationship arises, both employees should notify the School so that appropriate measures can be taken to prevent actual or perceived conflicts of interest or favoritism.

The School reserves the right to take appropriate action if employee relationships interfere with the safety, morale or security of the School, or if the relationships create an actual or perceived conflict of interest or favoritism.

No Smoking

It is the policy of MPS to prohibit smoking and vaping on all School premises and at off-campus School-sponsored events. Additionally, smoking is prohibited within 250 feet of any facility or park where a School sports event is taking place.

GENERAL WORKPLACE POLICIES

Workplace Violence

The School takes the safety and security of its employees seriously and therefore maintains a comprehensive Workplace Violence Prevention Plan. The School does not tolerate acts or threats of physical violence, including but not limited to intimidation, harassment and/or coercion, that involve or affect the School or that occur, or are likely to occur, on School property. Any act or threat of violence must be immediately reported as required by the Workplace Violence Prevention Plan, including to the Principal for school site concerns and to the MPS P&C Department for Home Office concerns.

Health, Safety and Security Policies

The School is committed to providing and maintaining a healthy and safe work environment for all employees. Accordingly, the School has instituted an Injury and Illness Prevention Program designed to protect the health and safety of all personnel. Every employee will receive a copy of the Injury and Illness Prevention Program, which is kept by **the Principal** and is available for your review. Additionally, the School has adopted a reopening plan to address the safe reopening and operating of MPS schools following the school closure due to COVID-19.

Employees must carefully review and comply with the reopening plan for which they will receive training and further instruction during Professional Development training and as needed.

Employees are required to know and comply with the School's general safety rules and to follow safe and healthy work practices at all times. Any potential health or safety hazards and all injuries or accidents must be immediately reported to a supervisor. Employees must support campus safety by not bringing visitors to campus without express supervisor approval, including the employees own children, if not students of MPS. In compliance with Proposition 65, the School will inform all employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

Security Protocols

MPS has developed guidelines to help maintain a secure workplace. Employees are encouraged to be aware of their surroundings and be on the lookout at all times for any unusual circumstances, such as unknown people loitering in parking areas, walkways, entrances and exits and service areas. Report any suspicious people or activities to **the Principal (or MERF P&C Department for MERF employees)**. Employee desks and offices should be secured at the end of the day. When an employee is called away from their work area for an extended length of time, valuable or personal articles should not be left around a workstation that may be accessible. The security of facilities as well as the welfare of employees depends upon the alertness and sensitivity of every individual to potential security risks. Employees should immediately notify **the Principal (or MERF P&C Department for MERF employees)** when keys are missing or if security access codes or passes have been breached.

Occupational Safety

MPS is committed to the safety of its employees, vendors, contractors and the public and to providing a clear safety goal for management.

The prevention of accidents is the responsibility of every School employee and supervisor. It is also the duty of all employees to accept and promote the established safety regulations and procedures. Every effort will be made to provide adequate safety training. If an employee is ever in doubt how to perform a job or task safely, the employee should request assistance from a supervisor. Unsafe conditions must be reported immediately.

Employees shall be observant of any workplace conditions that may be a cause or contributor to the spread of illness caused by virus and disease, including unclean surfaces, personal illness or the possible illness of others, or work conditions that may seem unsanitary or in violation of any active public health or government order.

To maintain occupational safety, the School may adopt and enforce any government or agency approved measures for evaluating and enforcing employee health and wellness, including health screenings, assessments, or checks.

It is the policy of the School that accident prevention shall be considered of primary importance in all phases of operation and administration. MPS's management is required to provide safe and healthy working conditions for all employees and to establish and require the use of safe practices at all times.

Failure to comply with or enforce School safety and health rules, practices and procedures could result in disciplinary action up to and including possible termination.

Accident/Incident Reporting

It is the duty of every employee to immediately or as soon as is practical report any accident, injury, or possible cause of COVID-19 occurring during work or on School premises so that arrangements can be made for medical or first aid treatment, as well as for investigation and follow-up purposes.

Reporting Fires and Emergencies

It is the duty of every employee to know how to report fires and other emergencies quickly and accurately. Employees should report any such emergency by calling management. In addition, all employees should know the local emergency numbers such as 911.

School Property Inspections

The School is committed to providing a work environment that is safe and free of illegal drugs, alcohol, firearms, explosives and other improper materials. Additionally, the School provides property and facilities to its employees to carry out business on behalf of the School. Accordingly, employees do not have a reasonable expectation of privacy when using any School property or facilities. All School facilities and property, including all items contained therein, may be inspected by the School at any time, with or without prior notice to the employee or employee permission. School property includes all desks, electronic devices, storage areas, workstations, lockers, file cabinets, computers, telephone systems, email systems and other storage devices.

The School reserves the right to deny entry to the School property to any person, including those who refuse to cooperate with any inspections by the School. Any employee who fails to cooperate with inspections may be subject to disciplinary action, up to and including dismissal.

Soliciting/Conducting Personal Business While on Duty

Employees are not permitted to conduct personal business or solicit personal business for any cause or organization while on-duty, or when the employee being solicited is supposed to be working. This prohibition includes distributing literature and other material. Distribution of materials is also against the School's policy if it interferes with access to facility premises, if it results in litter, or if it is conducted in areas where other employees are working. Solicitation during non-work time, e.g., paid breaks, lunch periods or other such non-work periods, is permissible. Entry on the School premises by non-employees is not permitted, unless related to official School business. Solicitation or distribution of written materials by non-employees is strictly prohibited.

Use of School Communication Equipment and Technology

All School owned communications equipment and technology, including computers, electronic mail systems, individual emails, voicemail systems, internet access, software, telephone systems, document transmission systems and handheld data processing systems remain the property of the School and are provided to the employee to carry out business on behalf of the School, unless previously authorized for nonbusiness use.

Employees have no expectation of privacy in any communications made using School owned equipment and technology. Communications (including any attached message or data) made using School owned communications equipment and technology are subject to review, inspection and monitoring by the School. Employees are prohibited from forwarding files, emails, or school owned resources to their personal email accounts or any reason or outside the MPS network for non-School use.

Employees should not use personal devices or email accounts for MPS-related communications. Such communications should only take place using MPS-issued devices and via the employee's MPS email account. Employees are required to promptly respond to work emails and communications. Exempt and nonexempt employees must respond within one (1) business day.

Additionally, the School uses technology protection measures that protect against internet access (by both minors and adults) to visual depictions that are obscene, pornographic, and/or harmful to minors. These measures may include, but are not limited to, using a spam filter, installing a blocking system to block specific internet sites, setting internet browsers to block access to adult sites, using a filtering system that will filter all internet traffic and report potential instances of misuse to the School.

Passwords used in connection with the School's communications equipment and technology are intended to restrict unauthorized use only, not to restrict access of authorized School employees. Therefore, employees are required to provide **the I.T. Coordinator** with all passwords used in connection with the School's communications equipment and technology any time the employee's passwords are created or changed. In addition, employees are required to safeguard their passwords to limit unauthorized use of computers by minors in accordance with the Student Internet Use Policy and Agreement. Employees that do not safeguard their passwords from unauthorized student use, or that allow a student to access computers in violation of the Student Internet Use Policy and Agreement, will be subject to discipline, up to and including termination.

Internet use is for business purposes only. All employees using the internet through the School's communications equipment and technology must respect all copyright laws. Employees are not permitted to copy, retrieve, modify, or forward copyrighted materials unless authorized by law or with express written permission of the owner of the copyright.

Employees are not permitted to use the School's communications equipment and technology to view content or images that are obscene, pornographic, and/or harmful to minors. The email system and internet access are not to be used in any way that may be disruptive, harassing or offensive to others, illegal or harmful to morale. For example, sexually explicit images, ethnic slurs, racial epithets or anything else that may be construed as harassment or disparagement of others based on their race, national origin, gender, sexual orientation, age, religious beliefs or political beliefs with little or no educational value may not be displayed or transmitted. The e- mail system and internet access are not to be used in any manner that is against the policies of the School, contrary to the best interest of the School or for personal gain or profit of the employee against the interests of the School. Employees must not use the School's communications equipment and technology for the unauthorized disclosure, use and dissemination of personal information regarding students.

Artificial Intelligence Policy

equity, student-centered learning, and academic excellence.

Introduction

Magnolia Public Schools ("School") is a forward-thinking educational organization that is dedicated to creating a transformative learning environment where Artificial Intelligence ("Al") technologies—ranging from generative models to predictive analytics, adaptive learning systems, and intelligent tutoring applications—enhance education. These tools foster a more inclusive, innovative, and equitable experience for students by supporting differentiated instruction, improving access to personalized resources, and driving data-informed decisions that elevate student outcomes. The School supports the ethical and responsible use of Al to elevate traditional teaching methods by offering personalized learning experiences, targeted interventions, and operational efficiencies. The School is committed to continuously evaluating Al's impact to ensure alignment with our core values of

The School supports the ethical and responsible use of AI to elevate traditional teaching methods by offering personalized learning experiences and targeted interventions for students, streamlining administrative processes, and providing creative ways to support learning by encouraging inquiry, curiosity, critical thinking, and problem- solving.

Definition

Al refers to the technology that enables machines to perform complex tasks typically requiring human intelligence. These tasks include learning, reasoning, problem-solving, perception, and language understanding. Al combines algorithms, data, and computational power allowing them to recognize patterns, make original decisions and improve over time through learning and adaptation. Al tools such as Bard, Bing Chat, Chat GPT, and Dall-E ("Al platforms") can produce new content and replicate existing content, such as text, images, or music, based on patterns recognized from training data. Al predicts likely outcomes but cannot guarantee accuracy or reliability. Al output can be inaccurate, misleading, or incomplete and must be used with caution. Content created by Al is intended to be a starting-point and must never be utilized as a final product due to the risk of inaccuracy or even infringement of rights of content owners.

Integrity and Avoidance of Plagiarism

"Plagiarism" is the unauthorized use or close imitation of the language and thoughts of another author and the representation of them as one's own original work. This includes claiming products generated by Al as one's own work. Pupils must not represent Al-generated content as their own original work. It can serve as a tool to stimulate their ideas and enrich their assignments while upholding the values of honesty and integrity.

Prohibited Use of AI

Utilizing an AI platform to access, create, or display content that is harmful, inappropriate, threatening, obscene, disruptive, or sexually explicit is prohibited. This also includes content that could be seen as harassment or bullying, or that disparages others based on their race, ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs.

Protection of Personally Identifiable Information (PII)

Disclosing or inputting confidential or personally identifiable information into Al platforms is strictly prohibited. Personally identifiable information encompasses, but is not limited to, a person's full name, image, email address, phone number, Social Security number, medical information, or any other information, including Al generated images, that can be used to identify someone.

Employees and students must never enter or upload PII of students, employees, or other individuals into any AI platform, even in secure or private settings. This includes both direct identifiers and indirect information that could reasonably be used to determine an individual's identity.

Al platforms are not secure repositories for sensitive information, and any inputted PII may be stored, analyzed, or shared in ways beyond the control of the user or the School. Violations of this policy may result in disciplinary action, up to and including termination of employment.

Telework Policy

<u>Purpose</u>

From time to time, in its discretion, MPS may assign certain staff members to telework based on the needs of the organization. If telework is assigned, or otherwise authorized, employees will comply with the requirements of this telework policy.

Definition

Teleworking allows employees to work at home or in an approved remote location for all or part of their regular workweek. Teleworking is not an entitlement, nor is it a Magnolia-wide benefit. This arrangement in no way alters or changes the terms and conditions of employment with Magnolia, and the promulgation of this Policy creates no employee rights in relation to teleworking. Furthermore, Magnolia has the right to refuse to make telework available to an employee and to terminate a telework assignment without cause at any time in its sole and discretion based on organizational needs.

General Requirements

MPS will designate at the beginning of employment whether a position is on-site, fully remote, or a hybrid of on- site and remote (also known as telework). Employees with telework assignments shall make arrangements with their supervisor and co-workers to address on-site job demands that arise, including returning to the work site to perform certain job duties as needed or as directed by their supervisor. Employees shall be responsible for following all Magnolia policies and procedures when teleworking, including all of the foregoing set forth in Magnolia's most recent Employee Handbook. Employees shall also be solely responsible for the performance of their telework duties; assistance from third parties is strictly prohibited.

Nonexempt employees will be required to (I) record all hours worked as assigned by Magnolia and (2) take and document applicable meal/rest periods. Nonexempt employees must also receive prior written approval from a supervisor prior to working additional hours or overtime. Failure to comply with timekeeping and work hours requirements may result in disciplinary action, up to and including termination from employment.

Eligibility Considerations

Consideration will be given to employees who work in positions adaptable for telework assignments, particularly those who have demonstrated work habits and performance well-suited to successful teleworking. In the sole discretion of Magnolia and its management, the following eligibility factors will be considered:

- The employee has a position where effective communication can be accommodated electronically;
- The employee's telework assignment will not be detrimental to the productivity or work quality of other employees or the effective operation of Magnolia;
- The employee must be able to perform work from home or an approved remote location without distractions or unnecessary risk to the security of Magnolia data, records, networks, or confidentiality generally;

- The employee's equipment and software must meet Magnolia's guidelines/standards, and the employee's needs for Information Technology ("IT") support must be minimal;
- Telework sites must be in California;
- The employee must be effective at working independently for extended periods of time;
- The employee has demonstrated or can demonstrate effective time-management skills by completing tasks efficiently and within any required deadlines;
- The employee must maintain connections with work groups or teams from their remote work location; and
- The employee has no recent or pending corrective or disciplinary actions. <u>Supervisor Responsibilities</u>

Supervisors managing employees who have been permitted to telework must effectively:

- Implement the telework policy/guidelines;
- Conduct remote supervision;
- Understand the technology and tools necessary for successful remote supervision; and
- Establish communication protocols with telework employees, including making continued efforts to involve teleworking employees in office/department events, meetings, messages, etc., as applicable, to preserve teamwork.

Supervisors will assess each employee's progress on a telework assignment periodically to ensure the employee's compliance with telework requirements, and address any work-related issues, including completing evaluations and other performance management as appropriate.

Communication and Accessibility

Employees and supervisors must determine how communication between the teleworking employee, the worksite, and/or other employees also teleworking will be handled. Employees shall keep their supervisor and, as needed, their co-workers or other Magnolia stakeholders (e.g., students and/or parents), informed of their availability so these individuals know how and when to reach the employee during the employee's telework assignment.

Employees must be accessible by phone and email at all times to their supervisor, co-workers, Magnolia stakeholders, and Magnolia generally during assigned work hours. Employees must notify their supervisors if they leave their telework site during agreed upon hours, aside from applicable meal and rest periods. Employees must post their telework schedule on their calendar, including applicable meal and rest periods. Employees must also remain flexible in their scheduling and shall be available to attend staff meetings and other meetings as required by their supervisor.

Safety

Telework space is considered an extension of Magnolia's worksite. Employees will have the same responsibility for safe practices, accident prevention, and accident/injury reporting as in the regular worksite. In case of injury, accident, theft, loss, or tort liability related to telework, the employee must immediately report the event to their supervisor and allow Magnolia or its authorized agent to investigate and/or inspect the telework site as needed. Employees are responsible for establishing and maintaining a designated, adequate workspace at their telework location. When the telework, location is the employee's home, the employee is responsible for ensuring the location is safe (free from hazards and other dangers to the employee or equipment), clean, professional, and free of distractions (e.g., children, pets, electronic devices, etc.).

Supplies, Equipment, And Furniture

Magnolia will determine, with information supplied by the employee and supervisor, the appropriate equipment needs for each telework assignment. Magnolia will not provide office furniture for the

workspace at home; employees' home workspaces must be minimally equipped to serve as a remote workspace.

Magnolia-provided equipment (e.g., laptops, hotspots) must be used for work purposes only, remains Magnolia property, and must be returned at the end of a telework assignment. Employees shall not be entitled to reimbursement for use of Magnolia property and may be held liable for negligent damage or loss.

Employees may provide their own technology for Magnolia-related work with prior approval and may be eligible for reimbursement under this policy. Magnolia accepts no responsibility for damage or repairs to employee-owned equipment.

Reimbursement

Magnolia shall reimburse employees for actual and necessary business expenses when expressly authorized and preapproved. Employees seeking reimbursement above standardized amounts must submit documentation (e.g., internet or phone bills), which may be redacted for confidentiality.

Information Security And Confidentiality

Employees must never provide third parties access to Magnolia systems or share network passwords. Teleworking employees must ensure that confidential or sensitive work remains secure and inaccessible to family members, guests, or other unauthorized individuals.

Performance Standards

Employees must maintain the same or an improved level of productivity and work quality while teleworking. If productivity and/or work quality decline, the telework assignment may be reevaluated to determine whether changes or termination of the assignment are warranted.

Professional Boundaries

Employees must maintain appropriate professionalism when interacting remotely with students and/or families. Violations of professional boundaries may result in disciplinary action, up to and including termination.

Evaluation & Duration

Evaluation of performance during a telework assignment may include daily or periodic communication via video, phone, and/or email, as well as scheduled meetings to discuss progress and issues. Magnolia may modify or terminate telework assignments at any time, with or without cause or advance notice. Although not required, Magnolia will endeavor to provide seven (7) days' notice of modification or termination whenever possible.

All telework assignments remain subject to ongoing review and may be continued, modified, or discontinued based on organizational needs.

Use of Personal Property

Employees are not encouraged to bring personal property or materials for use in the School setting. If an employee wishes to bring a personal item for School use, they must first obtain approval from MPS. MPS will not be responsible or liable for any personal property brought to the School, and the employee assumes all liability for any damage or injury related to the item.

The employee may be subject to discipline for violating this policy. The School will not be liable for lost,

stolen, or damaged personal property items, and such items are brought to the workplace at the employee's own risk.

Employees are solely responsible for transporting, storing, and moving their personal belongings. If an employee is reassigned, transferred, or relocated to a different classroom or workspace, MPS will not provide assistance or resources for moving the employee's personal items. This limitation does not apply to School-provided equipment or materials, which will be handled according to standard procedures.

Security Cameras on Campus

MPS has authorized the use of security cameras in public areas where there is no reasonable expectation of privacy, including in and around School buildings and on School property. The purpose of this program is to promote and maintain a safe, secure, and healthy environment for students and staff, and to protect the community's investment in School owned or leased property and facilities.

Public areas may include school buses, building entrances, hallways, parking lots, front offices where students, employees, and parents come and go, break rooms, gymnasiums during public activities, cafeterias, and supply rooms. Private areas of campus, such as private employee offices (unless consent by the office owner is given), restrooms, and locker rooms will not be subject to security camera recording. Additionally, MPS will post signage indicating the areas of campus where security cameras are in use.

The precise location of security cameras should be determined by MPS or by the School-site principal with the approval of the CEO. Input from employees may be sought to determine the most beneficial locations for security cameras. A diagram showing the wiring of the local server for the security cameras at the school sites shall be shared with the Board prior to the installation of the security monitoring system.

Security cameras will not be used to record audio or live footage, and footage will be kept private and destroyed after thirty (30) days, unless the preservation of the footage is otherwise needed. Authorized personnel may view the security camera footage by accessing the pre-recorded footage saved to a digital file. While MPS will not use the security camera footage to evaluate employee performance, it may be used by MPS or law enforcement in cases of suspected illegal or inappropriate conduct. In such cases, MPS cannot guarantee that security camera footage will be kept private.

Under no circumstances will employees make unauthorized copies or duplicates of security camera footage.

Employees are prohibited from tampering with the MPS's security cameras, systems, and/or footage. "Tampering" includes any unauthorized use, access, or physical damage, or any attempt to interfere, block or prevent the security camera from recording footage. Any employee found to have tampered with MPS security monitoring system may be disciplined, up to and including termination, and they may also be liable for any damage to the system.

Social Media

If an employee decides to post information on the Internet (i.e., TikTok, Snapchat Facebook, Instagram, etc.) that discusses any aspect of their workplace activities, the following restrictions apply:

- School equipment, including its computers and electronics systems, may not be used for these purposes;
 - o Employees may not use or post images of students or student information or work;
- Student and employee confidentiality policies must be adhered to;
 - Employees must make clear that the views expressed are their own and not those of the School:
 - o Employees may not use the School's logos, trademarks and/or copyrighted material and are

- not authorized to speak on the School's behalf;
- Employees are not authorized to publish any confidential information maintained by the School;
- Employees are prohibited from making discriminatory, defamatory, libelous or slanderous comments when discussing the School, the employee's supervisors, co-workers and competitors;
- Employees must comply with all School policies, including, but not limited to, rules against sexual harassment and retaliation.

The School reserves the right to take disciplinary action against any employee whose social media postings are disruptive to the School or violate this or other School policies.

Intellectual Property Rights

Any intellectual property, such as trademarks, copyrights and patents, and any work created by an employee in the course of employment at the School shall be the property of the School and deemed a work made for hire and the employee is deemed to have waived all rights in favor of the School. Work, for the purpose of this policy refers to written, creative or media work. All source material used in presentation or written documents must be acknowledged by the author or owner.

Media Contacts

All media inquiries regarding the School and its operations must be referred to the **Chief Impact Officer or designee**. Only the Chief Impact Officer or designee is authorized to make or approve public statements pertaining to the School or its operations, although public employees do not lose the right to speak on matters of public importance. No employee, unless specifically designated by the **Chief Impact Officer** or designee, is authorized to make statements to the media on behalf of the School. Any employee who would like to write and/or publish an article, paper, or other publication on behalf of the School must obtain approval from the Chief Impact Officer or designee before publication.

Personnel Files and Record Keeping Protocols

At the time of employment, a personnel file is established for each employee. It is each employee's responsibility to keep the Principal (or MERF P&C Department for MERF employees) advised of changes that should be reflected in their personnel file by making the changes in the Human Resources Information System Employee Self Service Portal. Such changes include change in name, address, telephone number, personal information if required for insurance purposes (e.g., marital/domestic partnership status, number of dependents) and person(s) to notify in case of emergency. Prompt notification of these changes is essential and will enable the School to contact an employee should the change affect their other records.

Employees have the right to inspect documents in their personnel file, as provided by law, in the presence of a School representative, at a mutually convenient time. Employees also have the right to obtain a copy of their personnel file as provided by law. Employees may add comments to any disputed item in the file. MPS will restrict disclosure of personnel files to authorized individuals within the School. A request for information contained in the personnel file must be directed to **the Principal (or MERF P&C Department or MERF employees)**. Only **the Principal and MERF P&C Department** or designee is authorized to release information about current or former employees. Disclosure of information to outside sources will be limited. However, the School will cooperate with requests from authorized law enforcement, or local, state or federal agencies conducting official investigations or as otherwise legally required. Credible complaints of substantiated investigations into or discipline for egregious misconduct will not be expunged from an employee's personnel file unless the complaint is heard by an arbitrator, administrative law judge, or the Board and the complaint is deemed to be false, not credible, unsubstantiated or a determination was made that discipline was not warranted.

HOURS OF WORK, OVERTIME AND ATTENDANCE

Employee Classifications

An employee's salary and benefits depend on a wide range of factors, including base scale, qualifications, additional duties, and performance. Employees who have any questions about their salary, should speak to the Principal or the P&C Department for more details.

Classificati	Definition Elig	ible Benefits
on Type		
Full-Time Salaried	Employed on a regularly scheduled 30+ hours per week basis for a non-specified period.	 STRS/PERS/401K Retirement Plan Personal Necessity/Sick Leave/Floating Holiday 100% Health Benefits Coverage (including family members) Life insurance Plan Vacation Hours (12-months employees only) Tuition Reimbursement Program
Full-Time Hourly	Employed on a regularly scheduled 30+ hours per week basis for a non-specified period.	 STRS/PERS/401K Retirement Plan Personal Necessity/Sick Leave Hours/Floating Holiday 100% Health Benefits Coverage (including family members) Life insurance Plan Vacation Hours (12-months employees only) Tuition Reimbursement
Part-Time Hourly	Employed on a regularly scheduled basis of 20.00 to 29.99 hours per week for a nonspecified time.	- STRS/PERS Sick Leave
Part-Time Hourly	Employed on a regularly scheduled basis of 19.99 or less hours per week for a non-specified time.	Sick LeaveNot eligible for any other benefits
Temporary / Seasonal Full-Time	Employed on a regularly scheduled basis of 30+ hour per workweek for a finite period of time (though they are still at will employees).	 Sick Leave Some full-time temporary and seasonal employees may also be eligible for employer-sponsored health benefits, as required by law.
Temporary/	Employed on a regularly scheduled	- While this position may be eligible for Sick

Seasonal Part-Time	basis of 29 or less hours per week for a finite period of time (though they are still at-will employees).	Leave, it is not eligible for any benefits.
Independent Contractor	Independent Contractors are non- employees.	Not eligible for any benefits.

Work Hours and Schedules

The School's normal operating hours are from *7:30 a.m. to 4:00 p.m., Monday through Friday. The work schedule for hourly nonexempt employees may vary. Each employee will be assigned a work schedule by their supervisor. *Typical working hours for hourly nonexempt employees may be as follows:

REGULAR WORKING HOURS*	
School Level: Full-time office staff	7:30 a.m. – 4:00 p.m. (may include a meal break for thirty (30) minutes and two ten (10) minute breaks)
School Level: All other full-time employees	7:45 a.m. – 4:00 p.m. (may include a meal break for thirty (30) minutes and two ten (10) minute breaks)
CMO Level: All full-time MERF employees	8:30 a.m. – 5:00 p.m. (may include a meal break for thirty (30) minutes and two ten (10) -minute breaks)

^{*} Working hours may vary from one School site to another.

Employee work schedules and pay may fluctuate depending on the workload:

- Employees may have to work hours beyond their normal schedules as work demands require.
- Hourly employees will only be paid for the hours worked unless accrued paid leave is used or during a paid holiday for eligible employees.
- Employees are expected to attend weekly staff meetings and other mandatory training and meetings.
- Full-time teachers may be required to supplement regular curricular activities through after school programs, including tutoring and clubs. Each full-time teacher is expected to offer at least two after school programs per week.
- As directed by the Principal, employees may be required to conduct home visits to develop a positive school-home relationship that supports student achievement.
- As directed by the Principal, employees may also be required to attend school events and
 activities, including but not limited to, parent conferences, student/parent orientation, back-toschool nights, parent/community meetings, and any other school events and activities that occur
 during or outside of the normal school day, as indicated in the work year calendar. This required
 work is distinguishable from the employee's involvement in non-work volunteer activities, which
 are not required by the employee's employment.
- Employees are expected to perform other duties as requested by their direct supervisor.

Overtime

Whether an employee is exempt from or subject to overtime pay will be determined on a case by-case basis. Generally, teachers and administrators are exempt from earning overtime pay. Exempt employees may have to work hours beyond their normal schedules as work demands require, thus, no overtime compensation will be paid to exempt employees. Nonexempt employees may be eligible to earn overtime if required to work beyond the regularly scheduled workday or workweek. Only actual hours worked in a given workday or workweek can apply in calculating overtime for nonexempt employees. MPS will attempt to distribute overtime evenly and accommodate individual schedules, however, the operational needs of the School are paramount. All overtime work must be previously authorized in writing by the Principal (or MERF P&C Department for MERF employees.) MPS provides compensation for all overtime hours worked by nonexempt employees in accordance with state and federal law.

Make Up Time

A nonexempt employee may make a written request to make up work time that is or would be lost as a result of another scheduled absence. It is at the sole discretion of the School to approve or reject the request. The hours of that make-up work may only be performed in the same workweek in which the work time was lost and may not result in the employee earning overtime. The makeup time must not exceed eleven (11) hours of work in one day or forty (40) hours of work in one week. The employee is responsible for recording the time worked and taking all applicable rest and meal breaks during make-up time. Make up time is not encouraged and is based on the availability of work.

Employees who are called to work on a scheduled day off, such as a holiday, may be provided a makeup day off during the same workweek, schedule permitting and with supervisor approval.

Wage Attachments and Garnishments

Under normal circumstances, the School will not assist creditors in the collection of personal debts from its employees. However, creditors may resort to certain legal procedures such as garnishments, levies or judgments that require the School, by law, to withhold part of an employee's earnings in their favor. The School will comply with such legal procedures.

Employees are strongly encouraged to avoid such wage attachments and garnishments.

Meal and Rest Periods

All employees working at least five (5) hours are provided with a thirty (30) minute unpaid meal period, to be taken approximately in the middle of the workday, but by no later than the end of the fifth (5th) hour of work. An employee may waive this meal period if the day's work will be completed in no more than six (6) hours, provided the employee and MPS mutually consent to the waiver in writing.

Nonexempt employees are also provided with a ten (10) minute rest period for every four (4) hours worked or major fraction thereof, which should be scheduled towards the middle of the four (4) hour work period as practicable. Employees are prohibited from combining meal and rest period time. An employee's supervisor must be aware of and approve scheduled meal and rest periods. Employees must immediately inform their supervisor if they are prevented from taking their meal and/or rest periods. Employees are expected to observe assigned working hours and the time allowed for meal and rest periods.

Lactation Accommodation

MPS accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for an infant child. The break time shall, if possible, run concurrently with any break time already provided to the employee. Any break time provided to express breast milk

that does not run concurrently with break time already provided to the nonexempt employee shall be unpaid.

MPS will make reasonable efforts to provide employees who need lactation accommodation with the use of a room or other private location that is clean and located close to the employee's work area. Such a room/location shall not be a bathroom or contain toxic or hazardous materials, and shall have electricity, a surface to place a breast pump, and a place to sit. Employees shall also be given access to a sink with running water and a refrigerator. Employees with private offices will be required to use their offices to express breast milk.

Employees who desire lactation accommodation should contact their supervisor to request accommodations.

Pay Days

Paydays are scheduled twice per month for **all employees**. The pay periods run from the Ist of the month to the I5th of the month (with paychecks available on the 20th of the month) and the I6th of the month to the end of the month (with paychecks available on the 5th of the following month). For I2-month employees, the School pays up to twenty-four (24) pay periods. For I1-month employees, the School pays up to twenty-two (22) pay periods.

The total number of pay periods may vary depending on the starting and ending date of employment, and whether the employee performed work, used time from the accrued leave (paid sick leave, vacation leave, PTO), or is eligible for a paid holiday during the pay period. The last pay period of the school year ends on June 30th. Each paycheck will include earnings for all reported work performed through the end of the payroll period and is subject to regular withholdings. In the event that a regularly scheduled payday falls on a weekend or holiday, employees will receive their pay no later than the next day of work after the day(s) off.

Employees should promptly notify the Principal (or MERF P&C Department for MERF employees) with questions regarding the calculations of their paycheck. Any corrections will be noted and will appear on the following payroll check.

Payroll Withholdings

As required by law, the School shall make all required withholdings, including:

- Federal Income Tax Withholding: The amount varies with the number of exemptions the employee claims and the gross pay amount.
- <u>State Income Tax Withholding</u>: The amount varies with the number of exemptions the employee claims and the gross pay amount.
- <u>Social Security (FICA)</u>: The Federal Insurance Contribution Act requires that a certain percentage of employee earnings be deducted and forwarded to the federal government, together with an equal amount contributed by the School.
- <u>State Disability Insurance (SDI)</u>: This state fund is used to provide benefits to those out of work because of illness or disability. These contributions also cover Paid Family Leave (PFL) benefits to those out of work to care for a seriously ill family member/designated person or bond with a new child. SFI and PFL benefits are managed by California Employment Development Department (EDD) and are not determined by the School.
- <u>CalSTRS and CalPERS Contributions:</u> The School participates in the California State Teachers Retirement (CalSTRS) and the California Public Employee Retirement System (CalPERS), which

are pension programs that provide defined benefits to qualifying members in retirement. Employees will have a percentage of their pay withheld to contribute to the CalSTRS and CalPERS, and the school will also make a monthly contribution on the employee's behalf.

Employees may also have deductions made to their paychecks when a wage overpayment occurs. The School will provide the employee with a written notice which describes the wage overpayment and will afford the employee an opportunity to respond before commencing any recoupment action. If the employee disputes the wage overpayment, the School shall initiate a legal action to validate the overpayment before proceeding with recoupment. The School may require the employee to reimburse an overpayment through a mutually agreeable method, including through cash repayment or a deduction of the employee's payroll check, among other options. An employee who is separated from employment before full repayment of the overpayment amount shall have any remaining amounts withheld from their final check. The School also reserves the right to exercise any and all other legal means to recover any additional amounts owed. The School shall provide employees with advance written notice of the deduction prior to the pay period where it will go into effect.

Every payroll deduction is explained on the check voucher. Employees are directed to contact Human Resources with questions.

Employees may change the number of withholding allowances claimed for Federal Income Tax purposes at any time by filling out a new W-4 form and submitting it to the Principal (or MERF P&C Department for MERF employees) and by updating the Human Resources Information System Employee Self Service Portal. The P&C Department also maintains a supply of forms.

It is the employee's responsibility to report any changes in filing status to the Principal (or MERF P&C Department for MERF employees) by updating his/her Human Resource Management System Employee Self Service Portal.

At the end of the calendar year, a "withholding statement" (W-2) will be prepared and forwarded to each employee for use in connection with preparation of income tax returns. The W-2 shows Social Security information, taxes withheld and total wages.

The School offers programs and benefits beyond those required by law. Employees who wish to participate in these programs may voluntarily authorize deductions from their paychecks.

Salary Compensation for Partial Pay Period

Salary payments to employees who are employed for less than a full pay period because of leave without pay, separation from employment for any reason, or employment at dates other than the beginning or the end of the pay period are computed on the basis of actual working days in the month. For this purpose, working days are considered to be forty (40) hours Monday through Friday unless otherwise specified.

For teaching staff, the actual working days start on the first day of summer teacher in-service and end on the last day of school or on the end-of-year school wrap-up day, whichever is later.

Pay Rate Schedule

Pay is primarily determined by the work classification, employee qualifications, years of service, and individual performance. The School uses the Board approved employee pay raise scales to determine the salaries for full-time teaching staff and non-classroom based academic personnel and school leaders. MERF employees and classified employees pay are determined by the MPS Board approved salary band. Please refer to the scales for details. For school level classified employees, the pay is primarily determined by the work classification and individual performance.

Attendance Policy

Regular and reliable attendance is essential to supporting MPS's mission and ensuring strong student outcomes. With 180 instructional days each year, every employee plays a critical role in maintaining continuity of learning and school operations. Being present—not just physically, but as a prepared and punctual professional—directly impacts student success, team effectiveness, and the overall functioning of our schools.

Employees are expected to adhere to their assigned work schedules, to report to work on time, and to remain at work for their full scheduled shift unless an appropriate and approved absence occurs. Schoolorganized In-Service days, Professional Development days, and all regular workdays are considered required workdays.

If an employee must be absent or late, they are required to notify their **direct supervisor** as early as possible and, when feasible, arrange absences in advance. If advance arrangement is not possible, employees must notify their **direct supervisor** no later than one-half ($\frac{1}{2}$) hour before the start of the workday. Employees who are absent for more than one day must keep their supervisor sufficiently informed of their status.

Teachers must also maintain a substitute folder and ensure lesson plans and essential materials are accessible to support instructional continuity during an absence.

Excessive Absenteeism and Tardiness

Consistent attendance is a core professional responsibility. Excessive or unexcused absenteeism or tardiness disrupts school operations and student learning and will result in corrective action under the School's **Discipline Policy**.

Absences must comply with applicable leave laws, the Employee Handbook, and School procedures. Absence for more than three (3) consecutive days without notifying the Principal will be considered a voluntary resignation from employment, except in verified emergencies or circumstances protected by law.

Time missed due to tardiness may be deducted from available leave balances. Once all sick leave or vacation is exhausted, time missed will be unpaid.

	OCCURRENCES/DAYS	STEP AND ACTION
RDINESS	I -2 occurrences	Verbal Warning + documented coaching
	3rd occurrence	Written Warning
	4th occurrence	Improvement Plan (PIP) + monitoring period

	5 th occurrence	Final Written Warning
	6th occurrence	Disciplinary action up to and including termination
ABSENCES	After all sick leave/vacation days are used	Exempt: full day of pay deducted; Nonexempt: unpaid time; attendance expectations reviewed
UNEXCUSED ABSENCE	Ist occurrence	Written Warning
	2 nd occurrence	Final Written Warning
	3 rd occurrence	Disciplinary action up to and including termination
NO CALL/NO SHOW	3 consecutive days	Considered job abandonment, which can lead to termination

Timecards and Records

By law, MPS is obligated to keep accurate records of the time worked by nonexempt employees. Such employees shall be required to utilize the School's timecard system.

Nonexempt employees must accurately clock in and out of their shifts as this is the only way the payroll department knows how many hours each employee has worked and how much each employee is owed. The timecard indicates when the employee arrived and when the employee departed. All nonexempt employees must clock in and out for arrival and departure, along with lunch and for absences like doctor or dentist appointments. All employees are required to keep the office advised of their departures from and returns to the school premises during the workday.

Nonexempt employees are solely responsible for ensuring accurate information on their time cards and remembering to record time worked. If an employee forgets to mark their time card or makes an error on the time card, the employee must contact the Principal within the same pay period to make the correction and such correction request must be approved by the Principal.

Nonexempt employees are prohibited from performing off-the-clock work, including but not limited to checking emails before/after work hours, performing work in the morning before logging in, and running School errands after logging out.

No one may record hours worked on another's timecard. Any employee who violates any aspect of this policy may be subject to disciplinary action, up to and including release from at-will employment with the School.

Mandatory Training and Meetings

As a professional learning organization committed to 180 days of strong instructional outcomes, MPS requires all employees to fully participate in scheduled mandatory trainings and meetings. These events—including summer in-services, professional development days, the All-Staff Symposium, and weekly staff meetings—are essential to building shared practices, ensuring consistency across schools, and supporting student achievement. **Attendance is not optional for mandatory events.**

Why This Matters

At Magnolia, we believe that every student deserves access to high-quality, aligned instruction and a unified, mission-driven school experience. Our mandatory gatherings—especially the All-Staff Symposium—are critical opportunities for:

- Building shared expectations and instructional alignment across all schools
- Strengthening organizational culture and connection
- Ensuring consistent practices that directly impact student success
- Equipping staff with tools and professional learning needed for the school year
- Creating space for collaboration, innovation, and collective problem-solving

These shared moments reaffirm our purpose and allow us to operate as **one team**, providing students with a cohesive educational experience regardless of campus.

For these reasons, staff are expected to prioritize attendance at all mandatory events and make personal arrangements (including childcare or transportation) well in advance to ensure participation.

Attendance Expectations

Employees must request an exception **in advance** from their direct supervisor if an unavoidable, documented extenuating circumstance arises. Personal preference, childcare issues, or travel inconvenience do not qualify as automatic exemptions and must still be formally reviewed and approved before the event.

Nonexempt employees will be compensated for mandatory training, lectures, and meetings occurring outside regular work hours, including applicable travel time and mileage in accordance with the MPS Reimbursement Policy.

Mandatory trainings and meetings will be clearly identified as such. Employees unsure whether an event is mandatory must clarify with their supervisor **before the scheduled date**.

All nonexempt employees must record all hours spent attending mandatory trainings and meetings on their timecards.

Failure to attend a required training or meeting without prior approval may result in corrective or disciplinary action under the Progressive Discipline Policy, up to and including written warnings, an Improvement Plan, or further disciplinary steps.

Expense Reimbursements

The School may reimburse employees for certain reasonably necessary expenses incurred in the furtherance of School business, including, but not limited to, fingerprint processing fees, TB test fees, First Aid & CPR fees, fees of exams that lead to professional certification (CSET, CBEST, RICA, CTEL, CLAD, CPACE, etc.,) and other approved School business and profession related expenses. During the onboarding process for a new hire, fingerprint processing fees and TB test fees may be reimbursed up to 2 (two) fees upon the supervisor and/or the P&C Department's request and approval. Credential fees, university entrance exam fees, and US Constitution exam fees are not reimbursable. Please refer to the MPS Tuition Reimbursement policy for professional development opportunities and certification programs reimbursed by the School.

In order to be eligible for reimbursement, employees must follow the protocol set forth in the MERF's policy regarding expenditures, a copy of which may be obtained from the **Principal** (or **MERF P&C Department for MERF employees**).

MERF Purchase Policies and Procedures Manual requires all employee expense or purchase plans to be pre- approved by his/her supervisor.

All new and continuing tuition reimbursement requests must be pre-approved annually by employee's supervisor as stated in the MPS Tuition Policy.

STANDARDS OF CONDUCT

Personal Appearance/Standards of Dress

MPS employees serve as role models to the School's students. All employees should therefore maintain professional standards of dress and grooming. Just as overall attitude and instructional competency contribute to a productive learning environment, so do appropriate dress and grooming.

Employees are encouraged to wear clothing that will add dignity to the educational profession, will present an image consistent with their job responsibilities, and will not interfere with the learning process. Accordingly, all employees shall adhere to the following standards of dress:

- 1. Clothing and jewelry must be safe and appropriate to the educational environment. All clothing must be clean and in good repair. Slits or tears in pants or other articles of clothing are not permitted except for modest slits in women's dresses or skirts that are no higher than three (3) inches above the knee.
- 2. Head coverings, including hats of any kind, except those worn for religious or safety reasons, are not to be worn inside school buildings including assemblies, classrooms, labs and offices. Hats may be worn outside for sun protection. All hats are to be removed upon entering school buildings. For exceptions to this policy, prior approval must be granted by the Principal.
- 3. Slacks and shorts are to be worn on the waist with no portion of an undergarment showing.
- 4. Shorts should be modest in length and should be no higher than three (3) inches above the knee.
- 5. Skirts and dresses should be no higher than three (3) inches above the knee.
- 6. All tops must be appropriate to the work environment, and should be clean, neat, and provide proper coverage.
- 7. For safety purposes, earrings must not dangle more than one (I) inch below the ear.
- 8. Clothing or jewelry with logos that depict and/or promote gangs, drugs, alcohol, tobacco, sex, violence, illegal activities, profanity, or obscenity are not permitted.
- 9. Apparel of a controversial nature which is likely to be divisive or disruptive to students or interfere with MPS's neutral viewpoint work environment.
- 10. Due to safety concerns, appropriate shoes must be worn at all times. For example; flip flops are not appropriate foot wear.
- 11. If an employee has a tattoo that is visible, it is the employee's responsibility to ensure that it is not visible during working hours.

12. Supervisors will inform employees of any specific dress requirements for their position.

Prohibited Conduct

The School expects that all employees will conduct themselves in a professional and courteous manner while on duty. Employees who behave with a disregard for school rules, mission, or vision will be disciplined accordingly. This includes employees who behave with a lack of courtesy and civility toward others, who do not prioritize their commitment to MPS, and who undermine or act against School programs, rules, and policies. MPS wishes to provide students with the best quality of education by committed school leaders with a student-centric mindset.

MPS understands that not every person values and prioritizes a charter school education with the same level of commitment, and that is the prerogative of the individual. However, it is MPS's prerogative in an at-will employment relationship to seek to surround our students with committed advocates, and to end employment relationships with individuals who do not carry out the School's mission. Employees who are not committed to carrying out MPS's school mission, or who behave in a manner that is contrary to the goals of the School, may be deemed not a good fit for MPS and released from at-will employment on that basis. Similarly, employees who violate the spirit of this section, or the expressly written rules of conduct, may be released from at-will employment. The following is a list of conduct that is prohibited by the School. This list is not exhaustive and is intended only to provide examples of the type of conduct that will not be tolerated by the School. The specification of this list of conduct in no way alters the employment relationship the employee has with the School nor does it prevent the School from releasing employees for any or no reason at all, consistent with the at- will employment relationship.

- Insubordination willfully or negligently failing to perform a task or duty assigned or act in accordance with instructions provided by the School;
- Unprofessional conduct.
- Inefficiency including willful or negligent restriction of output, carelessness or unnecessary wastes of time or material, neglect of job duties or responsibilities;
- Unacceptable or poor job performance;
- Privacy violations or release of confidential information without authorization;
- Violations of the attendance policy or other unexcused/unreported absence and/or lack of punctuality;
- Improper use or abuse of leave;
- Working unauthorized overtime or refusing to work assigned overtime;
- Misuse of School property or funds;
- Improper use of School equipment, materials, time or property;
- Damaging, defacing, unauthorized removal, destruction or theft of another employee's property or of School property.
- Failure to maintain a required license, certification or permit current and in good standing;
- Horseplay or other unnecessary or inappropriate physical contact;
- Sleeping, loitering, or malingering on the job;
- Refusal to communicate with students, parents, supervisors, or other employees;
- Conducting personal business during business hours and/or unauthorized use of School property for non- School reasons;
- Posting any notices on School premises without prior written approval of management unless
 posting is on a School bulletin board designated for employee postings and is otherwise non
 offensive and appropriate for the workplace;
- Unauthorized soliciting, collecting of contributions, distribution of literature, written or printed
 matter, is strictly prohibited on School property by non-employees and by employees. This rule
 does not cover periods of time when employees are off their jobs such as lunch periods and break
 times. However, employees properly off their jobs are prohibited from such activity with other
 employees who are performing their work tasks;
- Failure to comply with the School's safety procedures;

- Failure to report a job-related accident to the employee's manager or failure to take or follow prescribed tests, procedures or treatment;
- Immoral or indecent conduct;
- Fighting or instigating a fight on School premises;
- Gambling on school premises;
- Use of profane, abusive or threatening language in conversations with other employees and/or intimidating or interfering with other employees;
- Possession of alcohol or illegal drugs and controlled substances at work, or reporting to work while under the influence of the same;
- Dishonesty;
- Falsification, fraud or omission of pertinent information when applying for a position;
- Recording the work time of any other employee, or allowing any other employee to record time on your time record or falsifying any time record;
- Theft or embezzlement;
- Willful destruction of School property;
- Conviction of a crime making the employee unfit for the position, or failure to report a criminal charge or conviction to the School;
- Possession of firearms, or any other dangerous weapon, while on campus or while working for the School;
- Violation of the discrimination, harassment or retaliation policy;
- Engaging in sabotage or espionage (industrial or otherwise);
- Any willful act that endangers the safety, health or wellbeing of another individual;
- Any act of sufficient magnitude to cause disruption of work or gross discredit to the school;
- Failure to follow any known policy or procedure of the School or gross negligence that results in a loss to the School; and
- Failure to respond to work-related communications within I day for exempt employees and I business day for nonexempt employees.
- Violations of federal, state or local laws affecting the organization or the employee's employment with the organization.
- Failure to disclose a pending action against the employee's credential by the California Commission on Teacher Credentialing.
- Failure to adequately supervise (e.g. employees must be free from distraction and are prohibited from personal cell phones while on supervision duty).
- Allowing a visitor onto campus without prior authorization and without the appropriate clearances.

Off-Duty Conduct

While the School does not seek to interfere with the lawful off-duty and personal conduct of its employees, certain types of off-duty conduct may interfere with the School's legitimate business interests. For this reason, employees are expected to conduct their personal affairs in a manner that does not adversely affect the School or its own integrity, reputation, or credibility. Illegal or immoral off-duty conduct by an employee that adversely affects the School's legitimate business interests or the employee's ability to perform his or her work will not be tolerated.

While employed by the School, employees are expected to devote their energies to their jobs with the School. For this reason, second jobs are strongly discouraged. The following types of additional employment elsewhere are strictly prohibited:

- Additional employment that conflicts with an employee's work schedule, duties, and responsibilities at the School;
- Additional employment that creates a conflict of interest or is incompatible with the employee's position with the School;
- Additional employment that impairs or has a detrimental effect on the employee's work performance with the School;

- Additional employment that requires the employee to conduct work or related activities on the School's property during the employer's working hours or using our School's facilities and/or equipment; and
- Additional employment that directly or indirectly competes with the business or the interests of the School.

Employees who wish to engage in additional employment must submit a written request to the School explaining the details of the additional employment. The School will advise the employee of whether a conflict appears to exist based on the information provided. The School assumes no responsibility for this determination or the employee's other employment. MPS shall not provide workers' compensation coverage or any other benefit for injuries occurring from or arising out of the additional employment. Authorization to engage in additional employment can be revoked at any time if a conflict is suspected.

EMPLOYEE BENEFITS

Holidays and Vacations School Holidays

The School recognizes the following holidays. All exempt and nonexempt **full-time** employees will receive the following paid holidays in 2025-2026:

School Holidays	Dates
Independence Day	July 4, 2025 (Friday) (for 12month employees)
Labor Day	September I, 2025 (Monday)
Veterans Day	November 10, 2025 (Monday) (Only MSA-SD) November 11, 2025 (Tuesday) (All MPS & HO)
Thanksgiving Day*	November 27, 2025 (Thursday)
Day after Thanksgiving*	November 28, 2025 (Friday)
Winter Break Holiday**	December 24, 2025 (Wednesday)
Christmas Holiday**	December 25, 2025 (Thursday)
Winter Break Holiday**	December 26, 2025 (Friday)
New Year's Holiday**	December 31, 2025 (Wednesday)
New Year's Holiday**	January I, 2026 (Thursday)
M. L. King Day	January 19, 2026 (Monday)
Presidents' Day	February 13, 2026 (Friday) (Only MSA-SA &OC & SD) February 16, 2026 (Monday) (All MPS & HO)
Cesar Chavez Day	March 27, 2026 (Friday)
Spring Break Holiday***	April I, 2026 (Wednesday) (All MPS Except SA & OC) April 8, 2026 (Wednesday) (Only MSA-SA & OC)
Spring Break Holiday***	April 2, 2026 (Thursday) (All MPS Except SA & OC) April 9, 2026 (Thursday) (Only MSA-SA & OC)
Memorial Day	May 25, 2026 (Monday)
Juneteenth Holiday	June 19, 2026 (Friday)

- * Falls during Thanksgiving Break
- ** Falls during Winter Break
- *** Falls during Spring Break

School Breaks

All **full-time** exempt employees who are not in "leave status" will receive the following paid school breaks (which may include, and are not in addition to, the School Holiday Schedule above):

- Thanksgiving Break (including Thanksgiving Day and the Day after Thanksgiving)
- Winter Break (including the Christmas Day, Winter Break Holiday, and New Year's Day)
- Spring Break (including Spring Break Holiday)

Part-time, temporary, and seasonal employees, and independent contractors, are not compensated during School breaks.

Full-time education specialists, school psychologists, college counselors, athletic directors, and school social workers at the school sites will be treated as teaching staff for the purpose of holidays and vacation. If employees have any questions about their employment classification, they should consult with MERF Human Resources.

SCHOOL BREAKS	DATES
Full-time teaching staff:	
Thanksgiving Break	November 24 (Mon)-November 28 (Fri), 2025 (All MPS Schools & HO)
Winter Break	December 22, 2025 (Mon)–January 9, 2026 (Fri) (All MPS Schools & HO Except SD) December 22, 2025 (Mon)–January 2, 2026 (Fri) (Only MSA-SD)
Spring Break	March 30, 2026 (Mon) - April 3, 2026 (Fri) (All MPS Schools & HO Except SA & OC) April 6, 2026 (Mon) - April 10, 2026 (Fri) (Only MSA-SA & OC)
School administrators, c	lassified exempt 12 month employees, and MERF employees:
Thanksgiving Break	November 26 (Wed)-November 28 (Fri), 2024 (All MPS Schools & HO)
Winter Break	December 24, 2025 (Wed)-January 9, 2026 (Fri) (All MPS Schools & HO Except SD) December 24, 2025 (Wed)-January 2, 2026 (Fri) (Only MSA-SD)
Spring Break	April I, 2026 (Wed) - April 3, 2026 (Fri) (All MPS Schools & HO Except SA & OC) April 8, 2026 (Wed) - April 10, 2026 (Fri) (Only MSA-SA & OC)

If a school site has a different schedule of breaks and/or additional breaks other than those listed above, such as fall break, Presidents' week, etc., the general rule of thumb is that fulltime teaching staff will take the whole break off in the school calendar while the School administrators and MERF employees will have two (2) days less off. Full-time, hourly classified staff are only eligible for pay according to the School Holiday Schedule above.

Floating Holidays

All full-time MPS Employees are eligible to receive two (2) floating days each school year. Floating Holidays are not vacation days, and cannot be paid out, cashed out, and cannot be rolled over. Floating holidays are provided at the start of each school year.

Vacation

The School provides vacation benefits to eligible employees to enable them to take paid time off for rest and recreation. Vacation is provided to prevent overworking. The School believes that this time is valuable for employees in order to enhance their productivity and to make their work experience with the School personally satisfying.

All **full-time 12-month** employees accrue vacation from the date of hire at the following accrual rates:

*ELIGIBLE EMPLOYEES	VACATION ACCRUAL	MAX CAP
School Administrators	Hours will accrue per pay period up to 160 hours (8 hours per pay period) per year	240 hours
School Classified Employees	Hours will accrue per pay period up to 120 hours (6 hours per pay period) per year	200 hours
MERF Employees	Hours will accrue per pay period up to 160 hours (8 hours per pay period) per year	240 hours

As a benefit to employees, eligible employees will accrue the maximum vacation time prior to the end of the year to facilitate their use of vacation time before the end of the year. This accelerated accrual does not entitle eligible employees to vacation time above and beyond their yearly accrual, as indicated in the chart above. Vacation time may not be utilized before it is earned. Vacation is rolled over from year to year and is capped at 240 hours for administrators and MERF employees, and 200 hours for full-time classified employees. There is no retroactive grant of vacation compensation for the period of time the accrued vacation compensation was at the cap.

Employees who have non-sick related partial or full day absences will have vacation time deducted from their vacation bank commensurate with their time off.

No vacation accrues during any unpaid leave of absence or while on disability salary continuation. Vacation accruals recommence when the employee returns to work.

On termination of employment, the eligible employee is paid all accrued, unused vacation at the employee's base rate of pay at the time of his or her separation from employment.

All vacations must be approved in advance by **the direct supervisor of the employee**, who will make reasonable efforts to accommodate employee requests. Vacation requests must be made at least two (2) weeks prior to the desired vacation time. Job requirements will always have precedence over vacation schedules. The School may attempt to have some of its employees stagger vacations in an effort to avoid affecting services.

All II month employees, including non-classroom based academic employees and teaching staff, do not accrue vacation.

For full-time teaching staff, the actual working days start on the first day of summer teacher in-service and end on the last day of school or on the end-of-year school wrap-up day, whichever is later.

Any accrued but unused vacation will not be paid out at the end of the school year. Nonetheless, all employees are entitled to have their unused vacation time paid out upon separation from the School.

Sick Leave

To help prevent loss of earnings that may be caused by accident or illness, or by other emergencies, MPS offers paid sick leave to its employees. Sick leave may be taken to receive preventive care (including annual physicals or flu shots) or to diagnose, treat, or care for an existing health condition. Additionally, employees may use sick leave during public health emergencies resulting in the closure of MPS, the employee's child care provider, or the school of the employee's child. Employees may also use sick leave to assist a family member (i.e., children, parents, spouses/domestic partners, grandparents, grandchildren, siblings), or a designated person (i.e., one who is designated by the employee at the time the leave is requested) who must receive preventative care or a diagnosis, treatment, or care for an existing health condition. Employees limited to one (I) designated person per twelve (I2) month period. Employees may also take paid sick leave while on jury duty or when appearing as a witness during judicial proceedings, or to receive medical care or other assistance in relation to being the victim of domestic violence, sexual assault, or stalking.

All full-time and part-time staff will be credited with forty-eight (48) hours of sick leave at the start of the school year. In addition to the credited forty-eight (48) hours, all 11 and 12-month full-time employees will accrue two (2) sick leave hours per pay period. The maximum accrued sick leave is eighty (80) hours per year. Paid sick leave can be used by all MPS employees who work for at least thirty (30) days within the span of a single calendar year from the commencement of employment.

Employees may roll over up to eighty (80) hours of paid sick leave from year to year.

MPS EMPLOYEE SICK HOURS											
	BEGINNING	ACCRUAL	MAXIMUM ACCRUAL								
11-MONTHS FULL-TIME	48 hours	2 hours per pay period	80 hours								
12-MONTHS FULL-TIME	48 hours	2 hours per pay period	80 hours								
PART-TIME	48 hours	X	N/A								
SEASONAL/TEMPORARY	0	I hour for every 30 hours worked	80 hours								

Employees cannot use paid sick leave until the thirtieth (30th) calendar day following the employee's start date. Sick leave must be taken by eligible employees in increments of one (1) hour.

Sick leave is intended to be used only for the qualifying purposes stated above. MPS will not tolerate abuse or misuse of sick leave. If an employee is absent longer than five (5) days due to illness, medical evidence of the illness and/or medical certification of the employee's fitness to return to work may be required.

It is integral to the operation of MPS programs, and the education of students, that MPS receive proper advance notice of paid sick leave absences. Unless the delay in reporting was unavoidable, employees must make advance requests for paid sick leave so coverage can be provided for their role, and student programs are not unnecessarily disrupted by a sudden absence. An employee who has an authorized reason for an absence, but no justifiable reason for failing to report it in advance as required by the attendance policy, may be subject to discipline for violation of this section. Employees who are absent for a paid sick leave related reason must request paid sick leave, as supervisors will not assume sick leave is appropriate and enter it on the employee's behalf.

Employees must exhaust all available paid sick leave prior to utilizing unpaid leave unless otherwise allowed by law. Once an employee has exhausted sick leave, the employee may continue on an unpaid leave, if eligible under applicable leave law, depending upon the facts and circumstances of the employee's basis for leave beyond the accrued sick leave. If an employee is not eligible for any applicable medical leave and has exhausted all paid sick leave, the employee will not be paid for time not worked. Employee requests for unpaid leave must be approved in advance by the School.

The School may offer to buy back unused paid sick leave days at \$250 per day, at the School's discretion, by the end of June. Employees must work for the School for at least ninety (90) days of their work year before they may be eligible for the School to buy back their paid sick leave. For employees who do not complete ninety (90) days by June 30 and are therefore ineligible for the buy back, their paid sick leave will roll over up to the maximum cap. The School will not buy back any paid sick leave from new or continuing employees who (1) fail to work for the School for ninety (90) consecutive days of the new work year, or (2) are separated from the School based on misconduct, unprofessionalism, or suspicion of the same. The School does not buy back sick leave from temporary or seasonal employees, such as summer school employees.

Personal Necessity Leave:

A full-time employee may elect to use up to five (5) days of accumulated sick leave each school year for personal necessity including any of the following specific reasons:

- Death or serious illness of a member of his/her immediate family (this is in addition to normal bereavement leave);
- Accident involving his/her person or property or the person or property of a member of his/her immediate family;
- Appearance in court as a litigant, or as a witness under official order;
- Adoption of a child;
- The birth of a child making it necessary for an employee who is the parent of the child to be absent from his/her position during the work hours;
- Business matters which cannot reasonably be conducted outside the workday (does not include vacations or similar voluntary activities).

Employees must request personal necessity leave at least one (I) day in advance, unless an emergency situation occurs. Personal necessity leave is not vacation but rather part of the sick leave policy. Personal necessity leave does not carry over from school year to school year.

MERF Offered Benefits Chart

			Fu	II-Time			Part-Time(20- 29.99 hr/week)	Temporary/ Seasonal				
Status	School Admin Home Office	Classified			Teac	Teacher Classified			Teacher Classified			
Duration	12-Month	12-Mont	th	I I-Mo	nth	I I-Month		Part-Time		Part- Full-Tim		I-Time
Salary Type	Salaried	Salaried	Hourly	Salarie d	Hourly	Salaried	Hourly	Hourly		Hourly	Salaried	Hourly
Bereavement Hours	40	40	40	40	40	40	40			40 (Unpaid)	`	(40 Unpaid)
Floating Hours	16	16	16	16	16	16	16	NO	NO	NO	NO	NO

Sick Hours	80	80	80	80	80	80	80	48	48	I hr per 30 hrs worked	I hr per 30 hrs worke d	I hr per 30 hrs worked
Vacation Hours	160	120	120	NO	NO	NO	NO	NO	NO	NO	NO	NO
Health Benefits (Health, Dental, Vision)	YES	YE S	YES	YES	YES	YES	YES	NO	NO	NO		
,	YES	YE S	YES	YES	YES	YES	YES	YES	NO	NO	NO	NO
Tuition Reimbur sement (BTSA, Master's, Ph.D.)	YES	YE S	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO

Paid Time Off (Fall, Spring, Winter Breaks)	YES	YE S	YES	YES	YES	YES	YES	NO	NO	NO	NO	NO

☐ Temporary/seasonal employees may be eligible for health benefits and sick leave depending on the length of the assignment and the hours worked, as specified in the Health Benefits section and Paid Sick Leave section of this Handbook.

INSURANCE BENEFITS

Health Insurance

Full-time employees are entitled to health insurance benefits in accordance with applicable law and the School's health insurance plan. The School will cover one-hundred (100%) percent of the premium for employees who chose the HMO option and one-hundred (100%) percent of the premium to enroll legal dependents in the same program. The employee's portion of monthly premiums will be deducted from the employee's paycheck for employees who select the PPO selection or a greater amount of insurance coverage. The School may provide the employee a stipend payment at the rate of \$150 per month if employee is enrolled in a separate health insurance benefit program and declines all employer-sponsored health insurance benefits (i.e. medical, vision, and dental) in writing by no later than within the month of August of each year. MPS will not provide a stipend to employees who will receive or have employer sponsored health insurance coverage through an actively working partner spouse of MPS.

After the end of the open enrollment or once the employee selects a plan, employees may not cancel or convert from HMO to PPO or vice versa until the next open enrollment unless there is a qualifying event such as birth of a child, loss of coverage, marital status.

Part-time, and temporary/seasonal employees working less than 30 hours per week are not entitled to health benefits provided by the School. Independent contractors, consultants and leased employees (i.e., those working for an employment agency) are not employees of the School and are not eligible for benefits provided by the School.

If medical insurance premium rates increase, employees may be required to contribute to the cost of increased premiums to retain coverage. Unless otherwise mandated by law, employees on a leave of absence are responsible for selecting continuing health coverage and paying the premium for such coverage. Failure to timely request and pay for such coverage will result in the loss of coverage.

Eligibility Coverage Start Date

Subject to health insurance carrier approval, employee coverage will begin on the first day of employment or if hired mid-month it will start on the first day of the next month. The employee is responsible for logging into MPS's Human Resources Information System and properly enrolling in any selected plans within the first thirty

(30) days of their start date.

Disability Insurance

All employees are enrolled in California State Disability Insurance (SDI), which is a partial wage replacement insurance plan for California workers. Employees may be eligible for SDI when they are out of work related to an injury, subject to SDI eligibility requirements. The employee must contact SDI for specific rules and regulations relating to SDI eligibility, and the **MERF P&C Department** may be available to assist.

Family Leave Insurance

Employees covered by the SDI may also be covered by the California Paid Family Leave Insurance program. Eligible employees are entitled to receive up to eight (8) weeks of wage replacement benefits from the

State of California when they suffer a wage loss for taking time off to care for a seriously ill or injured qualifying family member or to bond with a new child within one (I) year of birth or placement of the child with the employee.

Specific rules and regulations relating to Family Leave Insurance are available from SDI, and the **MERF P&C Department** may be able to assist.

Life Insurance

Employee life insurance is provided by MERF. All full-time employees will be covered upon hire, subject to program eligibility requirements. Employees should contact the P&C Department for coverage details.

Workers' Compensation Insurance

Eligible employees are entitled to Workers' Compensation Insurance benefits when suffering from an occupational illness or injury. This benefit is provided at no cost to the employee. See below for a further description of making a claim for Workers' Compensation Insurance benefits.

COBRA Benefits

Continuation of Benefits:

When coverage under the School's medical and/or dental plans ends, employees or their dependents can continue coverage for eighteen (18) or thirty-six (36) months, depending upon the reason benefits ended. To continue coverage, an employee must pay the full cost of coverage – the employee contribution and the School's previous contribution plus a possible administrative charge.

Medical coverage for an employee, his/her spouse, and eligible dependent children can continue for up to eighteen (18) months if coverage ends because:

- Employment ends, voluntarily or involuntarily, for any reason other than gross misconduct; or
- Hours of employment are reduced below the amount required to be considered a full-time employee or part- time, making the employee ineligible for the plan.

This eighteen (18)-month period may be extended an additional eleven (11) months in cases of disability subject to certain requirements. This eighteen (18)-month period also may be extended an additional eighteen (18) months if other events (such as a divorce or death) occur subject to certain requirements.

An employee's partner and eligible dependents can continue their health coverage for up to thirty-six (36) months if coverage ends because:

- The employee dies while covered by the plan;
- The employee and their partner become divorced or legally separated;
- The employee becomes eligible for Medicare coverage, but the employee's partner has not yet reached age sixty-five (65); or
- The employee's dependent child reaches an age which makes him or her ineligible for coverage under the plan.

Rights similar to those described above may apply to retirees, partners and dependents if the employer commences a bankruptcy proceeding and those individuals lose coverage.

MPS will notify employees or their dependents if coverage ends due to termination or a reduction in work hours. If an employee becomes eligible for Medicare, divorced or legally separated, dies, or when a dependent child no longer meets the eligibility requirements, the employee or a family member are

responsible for notifying the School within thirty (30) days of the event. MPS will then notify the employee or dependents of the employee's rights.

Health coverage continuation must be elected within sixty (60) days after receiving notice of the end of coverage, or within sixty (60) days after the event causing the loss, whichever is later.

There are certain circumstances under which coverage will end automatically. This happens if: Premiums for continued coverage are not paid within thirty (30) days of the due date;

- The employee (or their partner or child) become covered under another group health plan which does not contain any exclusion or limitation with respect to any pre-existing condition the employee (or their partner or child, as applicable) may have;
- MPS stops providing group health benefits;
- The employee (or their partner or child) become entitled to Medicare; or
- The employee extended coverage for up to twenty-nine (29)-months due to disability and there has been a final determination that the employee is no longer disabled.

LEAVES OF ABSENCE

Family Care and Medical Leave

This policy explains how the School complies with the federal Family and Medical Leave Act ("FMLA") and the California Family Rights Act ("CFRA"), both of which require the School to permit each eligible employee to take up to twelve (12) workweeks (or twenty-six (26) workweeks where indicated) of FMLA/CFRA leave in any twelve (12) month period for the purposes enumerated below.

Employee Eligibility Criteria:

To be eligible for FMLA/CFRA leave, the employee must have been employed by the School for a total of at least twelve (12) months, worked at least 1,250 hours during the twelve (12) month period immediately preceding commencement of the leave, and work at a location where the School has at least fifty (50) employees within seventy-five (75) miles, (except for purposes of CFRA where the School must only have at least five (5) employees).

Events that may Entitle an Employee to FMLA/CFRA Leave:

The twelve (12) week (or twenty-six (26) workweeks where indicated) FMLA/CFRA allowance includes any time taken (with or without pay) for any of the following reasons:

- To care for the employee's newborn child or a child placed with the employee for adoption or foster care. Leaves for this purpose must conclude twelve (12) months after the birth, adoption, or placement. If both parents (or legal guardians) are employed by the School, they each will be entitled to a separate twelve (12) weeks of leave for this purpose, which cannot be loaned or otherwise assigned from one employee to the other.
- Because of the employee's own serious health condition (including a serious health condition resulting from an on-the-job illness or injury) that makes the employee unable to perform any one or more of the essential functions of their job (other than a disability caused by pregnancy, childbirth, or related medical conditions, which is covered by the School's separate pregnancy disability policy);
 - A "serious health condition" is an illness, injury (including, but not limited to on-the-job injuries), impairment, or physical or mental condition of the employee or a child, parent, or partner of the employee that involves either inpatient care or continuing treatment, including,

but not limited to, treatment for substance abuse.

- "Inpatient care" means a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity. A person is considered an "inpatient" when a health care facility formally admits them to the facility with the expectation that he/she will remain at least overnight and occupy a bed, even if it later develops that such person can be discharged or transferred to another facility and does not actually remain overnight.
- o Incapacity" means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.
- Continuing treatment" means ongoing medical treatment or supervision by a health care provider.
- To care for a partner, domestic partner, child, or parent with a serious health condition. A qualifying family member may also include a parent-in-law, grandparent, grandchild, sibling, or designated person for CFRA purposes. "Designated person" refers to any individual related by blood or whose association with the employee is the equivalent to a family relationship. Employees are limited to one (1) designated person per twelve (12) month period.
- When an employee is providing care to a partner, child, parent, or next of kin who is a covered Armed Forces service member with a serious injury or illness, the employee may take a maximum of twenty-six (26) weeks of additional FMLA leave in a single twelve (12) month period to provide said care. CFRA does not provide leave specific to caring for a service member.
- For any "qualifying exigency" because the employee is the partner, child, or parent of an individual on active military duty, or an individual notified of an impending call or order to active duty, in the Armed Forces. For CFRA purposes, this may also include a domestic partner.

Amount of FMLA/CFRA Leave Which May Be Taken:

- FMLA/CFRA leave can be taken in one (I) or more periods, but may not exceed twelve (I2) workweeks total for any purpose in any twelve (I2) month period, as described below, for any one, or combination of the above-described situations. "Twelve workweeks" means the equivalent of twelve (I2) of the employee's normally scheduled workweeks. For a full-time employee who works five (5) eight-hour days per week, "twelve workweeks" means sixty (60) working and/or paid eight (8) hour days.
- In addition to the twelve (12) workweeks of FMLA/CFRA leave that may be taken, an employee who is the partner, child, parent, or next of kin of a covered Armed Forces service member may also be entitled to a total of twenty-six (26) workweeks of FMLA leave during a twelve (12) month period to care for the service member.
- The "twelve-month period" in which twelve (I2) weeks of FMLA and CFRA leave may be taken is the twelve (I2) month period immediately preceding the commencement of any FMLA/CFRA leave.
- If a holiday falls within a week taken as FMLA/CFRA leave, the week is nevertheless counted as a week of FMLA/CFRA leave. If, however, the School's business activity has temporarily ceased for some reason and employees are generally not expected to report for work for one or more weeks, such as the Winter Break, Spring Break, or Summer Vacation, the days the School's activities have ceased do not count against the employee's FMLA or CFRA leave entitlement. Similarly, if an employee uses FMLA/CFRA leave in increments of less than one (1) week, the fact

that a holiday may occur within a week in which an employee partially takes leave does not count against the employee's leave entitlement unless the employee was otherwise scheduled and expected to work during the holiday.

Pay during FMLA/CFRA Leave:

- FMLA and CFRA leave are unpaid by MPS. An employee on FMLA/CFRA leave may use all accrued paid sick leave at the beginning of any otherwise unpaid FMLA/CFRA leave period. If an employee is receiving a partial wage replacement benefit during the FMLA/CFRA leave, the School and the employee may agree to have School-provided paid leave, such as vacation or sick time, supplement the partial wage replacement benefit unless otherwise prohibited by law.
- An employee on FMLA/CFRA leave for baby-bonding or to care for a qualifying family member with a serious health condition may use any or all accrued sick leave at the beginning of any otherwise unpaid FMLA/CFRA leave.
- Employees on leave are unpaid in "leave status." To be eligible for pay on the established "School Holidays" or "School Breaks" (see list), the employee must work the day workday before the paid day off, unless paid sick leave is used.
- If an employee has exhausted his/her sick leave, leave taken under FMLA/CFRA shall be unpaid leave. If the employee's leave coincides with a paid holiday, the employee must have returned to work prior to the start of the paid holiday to be eligible for holiday pay.
- The receipt of sick leave pay or State Disability Insurance and/or Paid Family Leave benefits will not extend the length of the FMLA or CFRA leave. Sick pay accrues during any period of unpaid FMLA or CFRA leave only until the end of the month in which unpaid leave began.

Health Benefits:

The provisions of the School's various employee benefit plans govern continuing eligibility during FMLA/CFRA leave, and these provisions may change from time to time. The health benefits of employees on FMLA/CFRA leave will be paid by the School during the leave at the same level and under the same conditions as coverage would have been provided if the employee had been continuously employed during the leave period. When a request for FMLA/CFRA leave is granted, the School will give the employee written confirmation of the arrangements made for the payment of insurance premiums during the leave period.

If an employee is required to pay premiums for any part of their group health coverage, the School will provide the employee with advance written notice of the terms and conditions under which premium payments must be made.

MPS may recover the health benefit costs paid on behalf of an employee during his/her FMLA/CFRA leave if:

- The employee fails to return from leave after the period of leave to which the employee is entitled has expired. An employee is deemed to have "failed to return from leave" if employee works less than thirty (30) days after returning from FMLA/CFRA leave; and
- The employee's failure to return from leave is for a reason other than the continuation, recurrence, or onset of a serious health condition that entitles the employee to FMLA/CFRA leave, or other circumstances beyond the control of the employee.

Seniority:

An employee on FMLA/CFRA leave remains an employee and the leave will not constitute a break in service. An employee who returns from FMLA/CFRA leave will return with the same seniority they had when the leave commenced. An employee who was absent from work while fulfilling their covered service obligation under the Uniformed Services Employment and Reemployment Rights Act (USERRA) shall be credited, upon their return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA covered service.

Medical Certifications:

- An employee requesting FMLA/CFRA leave because of their own or a relative's serious health condition must provide medical certification from the appropriate health care provider. MPS will provide a medical certification form for this purpose. Absent extenuating circumstances, failure to provide the required certification in a timely manner (within fifteen (15) days of the School's request for certification) may result in denial of the leave request until such certification is provided.
- The School will notify the employee in writing if the certification is incomplete or insufficient, and will advise the employee what additional information is necessary in order to make the certification complete and sufficient. The School may contact the employee's health care provider to authenticate a certification as needed.
- If the School has reason to doubt the medical certification supporting a leave because of the employee's own serious health condition, the School may request a second opinion by a health care provider of its choice (paid for by the School). If the second opinion differs from the first one, the School will pay for a third, mutually agreeable, health care provider to provide a final and binding opinion.
- Recertifications are required if leave is sought after expiration of the time estimated by the health care provider. Failure to submit required recertification can result in termination of the leave.

Procedures for Requesting and Scheduling FMLA/CFRA Leave:

- An employee should request FMLA/CFRA leave by completing a Request for Leave form and submitting it to the Principal (or MERF Human Resources for MERF employees). An employee asking for a Request for Leave form will be given a copy of the School's then-current FMLA/CFRA leave policy.
- Employees should provide not less than thirty (30) days' notice for foreseeable childbirth, placement, or any planned medical treatment for the employee or their qualifying family member. Failure to provide such notice is grounds for denial of a leave request, except if the need for FMLA/CFRA leave was an emergency or was otherwise unforeseeable.
- Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
- If FMLA/CFRA leave is taken because of the employee's own serious health condition or the serious health condition of the employee's qualifying family member, the leave may be taken intermittently or on a reduced leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition.
- If FMLA/CFRA leave is taken because of the birth of the employee's child or the placement of a child with the employee for adoption or foster care, the minimum duration of leave is two (2) weeks, except that the School will grant a request for FMLA/CFRA leave for this purpose of at least one day but less than two (2) weeks' duration on any two (2) occasions.
- If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment for the employee or a family member, the employee may be

- transferred temporarily to an available alternative position for which he or she is qualified that has equivalent pay and benefits and that better accommodates recurring periods of leave than the employee's regular position.
- The School will respond to an FMLA/CFRA leave request no later than five (5) business days of receiving the request. If an FMLA/CFRA leave request is granted, the School will notify the employee in writing that the leave will be counted against the employee's FMLA/CFRA leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

Return to Work:

- Upon timely return at the expiration of the FMLA/CFRA leave period, an employee is entitled to the same or a comparable position with the same or similar duties and virtually identical pay, benefits, and other terms and conditions of employment unless the same position and any comparable position(s) have ceased to exist because of legitimate business reasons unrelated to the employee's FMLA/CFRA leave.
- When a request for FMLA/CFRA leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the termination of the leave (with the limitations explained above).
- Before an employee will be permitted to return from FMLA/CFRA leave taken because of their own serious health condition, the employee must obtain a certification from their health care provider that they are able to resume work.
- If an employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

Employment during Leave:

No employee on leave, including employees on FMLA/CFRA leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without the School's written permission will be deemed to have resigned from employment at the School.

Pregnancy Disability Leave

This policy explains how the School complies with the California Pregnancy Disability Act, which requires the School to give each female employee an unpaid leave of absence of up to four (4) months per pregnancy, as needed, for the period(s) of time a woman is actually disabled by pregnancy, childbirth, or related medical conditions.

Employee Eligibility Criteria:

To be eligible for pregnancy disability leave, the employee must be disabled by pregnancy, childbirth, or a related medical condition and must provide appropriate medical certification concerning the disability.

Events That May Entitle an Employee to Pregnancy Disability Leave:

The four (4) month pregnancy disability leave allowance includes any time taken (with or without pay) for any of the following reasons:

The employee is unable to work at all or is unable to perform any one or more of the essential
functions of their job without undue risk to themselves, the successful completion of the
pregnancy, or to other persons because of pregnancy or childbirth, or because of any medically
recognized physical or mental condition that is related to pregnancy or childbirth (including severe
morning sickness); or

The employee needs to take time off for prenatal care.

Duration of Pregnancy Disability Leave:

Pregnancy disability leave may be taken in one or more periods, but not to exceed four months total. "Four months" means the number of days the employee would normally work within four months. For a full-time employee who works five (5) eight (8) hour days per week, four (4) months means 693 hours of leave (40 hours per week times 17 1/3 weeks).

For employees who work more or less than forty (40) hours per week, or who work on variable work schedules, the number of working days that constitutes four (4) months is calculated on a pro rata or proportional basis. For example, for an employee who works twenty (20) hours per week, "four months" means 346.5 hours of leave entitlement (20 hours per week times 17 1/3 weeks). For an employee who normally works forty-eight (48) hours per week, "four months" means 832 hours of leave entitlement (48 hours per week times 17 1/3 weeks).

At the end or depletion of an employee's pregnancy disability leave, an employee who has a physical or mental disability (which may or may not be due to pregnancy, childbirth, or related medical conditions) may be entitled to reasonable accommodation. Entitlement to additional leave must be determined on a case-by case basis, taking into account a number of considerations such as whether an extended leave is likely to be effective in allowing the employee to return to work at the end of the leave, with or without further reasonable accommodation, and whether or not additional leave would create an undue hardship for the School. The School is not required to provide an indefinite leave of absence as a reasonable accommodation.

Pay During Pregnancy Disability Leave:

- Pregnancy disability leave is unpaid by the employer. An employee on pregnancy disability leave
 may use all accrued paid sick leave or vacation time at the beginning of any otherwise unpaid leave
 period.
- The receipt of vacation pay, sick leave pay, or state disability insurance benefits, will not extend the length of pregnancy disability leave.
- Vacation and sick pay accrues during any period of unpaid pregnancy disability leave only until the end of the month in which the unpaid leave began.
- Employees on leave are unpaid in "leave status." To be eligible for pay on the established "School Holidays" or "School Breaks" (see list), the employee must work the day workday before the paid day off, unless paid sick leave is used.

Health Benefits:

MPS shall provide continued health insurance coverage while an employee is on pregnancy disability leave consistent with applicable law. The continuation of health benefits is for a maximum of four (4) months in a twelve (12) -month period. MPS can recover premiums that it already paid on behalf of an employee if both of the following conditions are met:

- The employee fails to return from leave after the designated leave period expires.
- The employee's failure to return from leave is for a reason other than the following:
 - o The employee is taking leave under the California Family Rights Act.
 - There is a continuation, recurrence or onset of a health condition that entitles the employee to pregnancy disability leave.
 - o There is a non-pregnancy related medical condition requiring further leave.
 - o Any other circumstance beyond the control of the employee.

Seniority:

Employees on pregnancy disability leave remain an employee of the School and a leave will not constitute a break in service. When employees return from pregnancy disability leave, they will return with the same seniority they had when the leave commenced.

Medical Certifications:

- An employee requesting a pregnancy disability leave must provide medical certification from their healthcare provider on a form supplied by the School. Failure to provide the required certification in a timely manner (within fifteen (15) days of the leave request) may result in a denial of the leave request until such certification is provided.
- Recertifications are required if leave is sought after expiration of the time estimated by the healthcare provider. Failure to submit required recertifications can result in termination of the leave.

Requesting and Scheduling Pregnancy Disability Leave:

- An employee should request pregnancy disability leave by completing a Request for Leave form and submitting it to the Principal (and MERF P&C Department for MERF employees). An employee asking for a Request for Leave form will be referred to the School's then current pregnancy disability leave policy.
- Employees should provide not less than thirty (30) days' notice or as soon as is practicable, if the need for the leave is foreseeable. Failure to provide such notice is grounds for denial of the leave request, except if the need for pregnancy disability leave was an emergency and was otherwise unforeseeable.
- Where possible, employees must make a reasonable effort to schedule foreseeable planned medical treatments so as not to unduly disrupt the School's operations.
- Pregnancy disability leave may be taken intermittently or on a reduced leave schedule when medically advisable, as determined by the employee's healthcare provider.
- If an employee needs intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment, the employee may be transferred temporarily to an available alternative position for which they are qualified that has equivalent pay and benefits that better accommodates recurring periods of leave than the employee's regular position.
- The School will respond to a pregnancy disability leave request within ten (10) days of receiving the request. If a pregnancy disability leave request is granted, the School will notify the employee in writing and leave will be counted against the employee's pregnancy disability leave entitlement. This notice will explain the employee's obligations and the consequences of failing to satisfy them.

Return to Work:

- Upon timely return at the expiration of the pregnancy disability leave period, an employee is entitled to the same position unless the employee would not otherwise have been employed in the same position at the time reinstatement is requested. If the employee is not reinstated to the same position, they must be reinstated to a comparable position unless one of the following is applicable:
 - The employer would not have offered a comparable position to the employee if they would have been continuously at work during the pregnancy disability leave.
 - There is no comparable position available, to which the employee is either qualified or entitled, on the employee's scheduled date of reinstatement or within sixty (60) calendar days thereafter. The School will take reasonable steps to provide notice to the employee if and when comparable positions become available during the sixty (60) day period.

A "comparable" position is a position that involves the same or similar duties and responsibilities and is virtually identical to the employee's original position in terms of pay, benefits, and working conditions.

- When a request for pregnancy disability leave is granted to an employee, the School will give the employee a written guarantee of reinstatement at the end of the leave (with the limitations explained above)
- In accordance with MPS policy, before an employee will be permitted to return from a pregnancy disability leave of five (5) days or more, the employee must obtain a certification from the healthcare provider that the employee is able to resume work.
- If the employee can return to work with limitations, the School will evaluate those limitations and, if possible, will accommodate the employee as required by law. If accommodation cannot be made, the employee will be medically separated from the School.

Employment during Leave:

No employee, including employees on pregnancy disability leave, may accept employment with any other employer without the School's written permission. An employee who accepts such employment without written permission will be deemed to have resigned from employment.

Unpaid Leave of Absence

MPS recognizes that special situations may arise where an employee must leave their job temporarily. At its discretion, the School may grant employees leaves of absence. Any unpaid leave of absence must be approved in advance by the School.

The granting of a leave of absence always presumes the employee will return to active work by a designated date or within a specific period.

During a Family and Medical Leave Act, California Family Rights Act leave, and/or Pregnancy Disability Leave, the employee's medical and dental benefits will remain in force, provided the employee pays the appropriate premiums. Otherwise, benefits are terminated the month any other type of leave begins. If an employee fails to return from a leave and is subsequently terminated, the employee is entitled to all earned but unused vacation pay, provided that the vacation pay was earned prior to the commencement of leave. No vacation time is accrued during any type of unpaid leave of absence.

Funeral/Bereavement Leave

All MPS employees excluding temporary/seasonal employees will be allowed up to **five** (**5**) paid working days off within the same school year to arrange and attend the funeral of an immediate family member. For purposes of this policy, an employee's immediate family member includes a parent, spouse, children, siblings, parents-in-law, grandparents (and grandparents-in-law), grandchild, sister/brother-in-law, son/daughter-in-law, or domestic partner. All other employees who have worked for at least thirty (30) days, such as seasonal and temporary employees, are entitled to up to five (5) days of unpaid bereavement leave for the death of an immediate family member. Employees should contact the Principal or the P&C department to request bereavement leave. All bereavement requests should be in writing to the Principal and P&C department.

If any employee requires more than **five (5)** days off for bereavement leave, the employee may request to use accrued sick days, request additional unpaid leave or may request the opportunity to use any accrued vacation time, which may be granted at the discretion of the School. Bereavement pay will not be used in computing overtime pay.

Reproductive Loss Leave

All employees who have worked for the School for at least thirty (30) days shall be eligible to take up to five (5) days of leave upon the employee experiencing a reproductive loss event. A reproductive loss event includes any failed adoption, failed surrogacy, miscarriage, stillbirth, or unsuccessful assisted reproduction. Reproductive loss leave must be used within three (3) months of a reproductive loss event. Employees may take up to twenty (20) days of leave due to qualifying reproductive loss events within a twelve (12) month period. Reproductive loss leave shall be unpaid unless the employee elects to use available accrued/unused paid leave. Reproductive loss leave shall not be used in computing overtime pay.

Military and Military Spousal Leave of Absence

MPS shall grant a military leave of absence to any employee who must be absent from work due to service in the uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA"). All employees requesting military leave must provide advance written notice of the need for such leave, unless prevented from doing so by military necessity or if providing notice would be impossible or unreasonable.

If military leave is for thirty (30) or fewer days, the School shall continue the employee's health benefits. For service of more than thirty (30) days, employees shall be permitted to continue their health benefits at their option through COBRA. Employees are entitled to use accrued vacation or paid time off as wage replacement during time served, provided such vacation/paid time off accrued prior to the leave.

Except for employees serving in the National Guard, MPS will reinstate those employees returning from military leave to their same position or one of comparable seniority, status, and pay if they have a certificate of satisfactory completion of service and apply within ninety (90) days after release from active duty or within such extended period, if any, as required by law. For those employees serving in the National Guard, if he or she left a full-time position, the employee must apply for reemployment within forty (40) days of being released from active duty, and if he or she left part-time employment, the employee must apply for reemployment within five (5) days of being released from active duty.

An employee who was absent from work while fulfilling his or her covered service obligation under the USERRA or California law shall be credited, upon his or her return to the School, with the hours of service that would have been performed but for the period of absence from work due to or necessitated by USERRA-covered service.

Exceptions to this policy will occur wherever necessary to comply with applicable laws.

MPS shall grant up to ten (10) days of unpaid leave to employees who work more than twenty (20) hours per week and who are spouses of deployed military servicemen and servicewomen. The leave may be taken when the military spouse is on leave from deployment during a time of military conflict. To be eligible for leave, an employee must provide the School with (1) notice of intention to take military partner leave within two (2) business days of receiving official notice that the employee's military partner will be on leave from deployment, and (2) documentation certifying that the employee's military partner will be on leave from deployment during the time that the employee requests leave.

Advance notice of leave is required. Please inform the Principal (or MERF P&C Department for MERF employees) of anticipated military leave time as far in advance as possible. Accrued vacation will be paid during military leave at the employees request and health plan coverage continuance can be arranged for up to twenty- four (24) months during military leave if required premium payments are made by the employee. As with other leaves of absence, failure to return to work or to reapply within applicable time limits may result in termination of employment.

Drug and Alcohol Rehabilitation Leave

The School will reasonably accommodate an employee who voluntarily enters and participates in an alcohol or drug rehabilitation program, including potentially providing unpaid leave to participate in the program. The School will not pay for the costs incurred in attending a rehabilitation program. An employee who wishes to identify themselves as an individual in need of the assistance of an alcohol or drug rehabilitation program may contact **MERF P&C Department.** The School will take all reasonable steps necessary to maintain the employee's privacy in this situation. The employee may use accrued sick leave or accrued vacation time, if any, during requested leave.

Nothing in this policy shall prohibit the School from refusing to hire or discharge an employee who, because of their current use of alcohol or drugs, is unable to perform their duties or cannot perform the duties in a manner that would not endanger their health or safety or the health or safety of others.

Time Off for Adult Literacy Programs

The School will reasonably accommodate and assist any employee who reveals a problem of illiteracy and requests employer assistance in enrolling in an adult literacy education program. Employees will be required to bear the cost associated with enrollment in an adult literacy education program, but the School will assist the employee by providing the locations of local literacy education programs. The School may also arrange for a literacy education provider to visit the School.

An employee who wishes to reveal a problem of illiteracy and request School assistance should contact **MERF P&C Department**. The School will take all reasonable steps to safeguard the employee's privacy. Nonexempt employees may use accrued vacation pay if available to make up for the work that is missed to attend literacy classes.

School Appearance and Activities Leave

As required by law, MPS will permit an employee who is a parent or guardian (including a stepparent, foster parent, or grandparent) of school children, from kindergarten through grade twelve (12), or a child enrolled with a licensed child care provider or enrolled in any postsecondary or college-level institution, up to forty (40) hours of unpaid time off per child per school year (up to eight (8) hours in any calendar month of the school year) to participate in activities of a child's school or child care. If more than one (1) parent or guardian is an employee of MPS, the employee that first provides the leave request will be given the requested time off. Where necessary, additional time off will also be permitted where the school requires the employee(s) appearance.

The employee requesting school leave must provide reasonable advanced notice of the planned absence. The employee must use accrued but unused paid leave (e.g., vacation or sick leave) to be paid during the absence.

When requesting time off for school activities, the employee must provide verification of participation in an activity as soon as practicable. When requesting time off for a required appearance, the employee(s) must provide a copy of the notice from the child's school requesting the presence of the employee.

Time Off to Serve as Election Official

Any employee who serves as an election official is eligible for unpaid leave on election day for purposes of service. Employees must notify the **Principal** (or **MERF P&C Department for MERF employees**) of their commitment to act as an election official as far in advance as possible.

Time Off for Jury and Witness Duty

The School will provide employees unpaid leave to serve as required by law, on a jury or grand jury if the employee provides reasonable advance notice. The School will also provide employees unpaid leave to appear in court or other judicial proceedings as a witness, as permitted by law, to comply with a valid subpoena or other court order. The employee must notify the Principal (or MERF P&C Department for MERF employees) of their commitment to serve on a jury or as a witness as far in advance as possible.

Victims of Abuse Leave

MPS provides reasonable and necessary unpaid leave and other reasonable accommodations to employees who are victims of domestic violence, sexual assault, stalking or other crimes. Such leave may be taken to attend legal proceedings or to obtain or attempt to obtain any relief necessary, including a restraining order, to ensure the employee's own health, safety or welfare, or that of the employee's child or children or when a person whose immediate family member is deceased as the direct result of a crime. A crime includes a crime or public offense that would constitute a misdemeanor or felony if the crime had been committed in California by a competent adult, an act of terrorism against a resident of California (whether or not such act occurs within the state), and regardless of whether any person is arrested for, prosecuted for, or convicted of, committing the crime. Employees may also request unpaid leave for the following purposes:

- Seek medical attention for injuries caused by domestic violence, sexual assault, or stalking.
- Obtain services from a domestic violence shelter, program, or rape crisis center.
- Obtain psychological counseling for the domestic violence, sexual assault, or stalking.
- Participate in safety planning, such as relocation, to protect against future domestic violence, sexual assault, or stalking.

To request leave under this policy, an employee should provide MPS with as much advance notice as practicable under the circumstances. If advance notice is not possible, the employee requesting leave under this policy should provide MERF P&C Department one (I) of the following certifications upon returning back to work:

- 1. A police report indicating that the employee was a victim of domestic violence, sexual assault, or stalking.
- 2. A court order protecting the employee from the perpetrator or other evidence from the court or prosecuting attorney that the employee appeared in court.
- 3. Documentation from a licensed medical professional, domestic violence or sexual assault counselor, licensed health care provider, or counselor showing that the employee's absence was due to treatment for injuries or abuse from domestic violence, sexual assault, or stalking.
- 4. Any other form of documentation that reasonably verifies that the crime or abuse occurred, including but not limited to, a written statement signed by the employee, or an individual acting on the employee's behalf, certifying that the absence is for a purpose authorized under the law.

Employees requesting leave under this policy may choose to use accrued paid leave. In addition, MPS will provide reasonable accommodations to employees who are victims of domestic violence, sexual assault or stalking for the employees' safety while at work. To request accommodation under this policy, an employee should contact **MERF Human Resources**.

Time Off for Volunteer Firefighters

Employees who perform emergency duties as volunteer firefighters, reserve peace officers or emergency rescue personnel will be given reasonable time off from work in accordance with the law. Employees are

requested to alert the Principal (or MERF P&C Department for MERF employees) of their status as volunteer firefighters, reserve peace officers or emergency rescue personnel so that the School will have advanced notice of the employee's potential need to leave the School in the event of an emergency. Any time an employee must perform emergency duties, he/she must notify the Principal (or MERF P&C Department for MERF employees) before leaving the School's premises.

Time Off for Voting

Employees who do not have sufficient time outside of their regular working hours to vote in a statewide election may request time off to vote. If possible, employees should make their request at least two days in advance of the election. Up to two (2) hours of paid time off will be provided, at the beginning or the end of the employee's regular shift, whichever will allow the most free time for voting and the least time off work. Please contact **the Principal (or MERF P&C Department for MERF employees)** to request and schedule time off to vote.

Industrial Injury Leave (Workers' Compensation)

MPS, in accordance with State law, provides insurance coverage for employees in case of work-related injuries. The workers' compensation benefits provided to injured employees may include:

- Medical care;
- Cash benefits, tax-free to replace lost wages; and
- Vocational rehabilitation to help qualified injured employees return to suitable employment.

To ensure the employee receives any worker's compensation benefits to which they may be entitled, employees will need to:

- Immediately report any work-related injury to the Principal;
- Seek medical treatment and follow-up care if required;
- Complete a written Employee's Claim Form (DWC Form I) and return it to the Principal; and
- Provide the School with a certification from a health care provider regarding the need for workers'
 compensation disability leave as well as the employee's eventual ability to return to work from
 the leave.

It is the School's policy that when there is a job-related injury, the first priority is to ensure that the injured employee receives appropriate medical attention. MPS, with the help of its insurance carrier, has selected medical centers to meet this need. Each medical center was selected for its ability to meet anticipated needs with high quality medical service and a location that is convenient to the School's operation.

- If an employee is injured on the job, they will go or be taken to the approved medical center for treatment. If injuries are such that they require the use of emergency medical systems ("EMS") such as an ambulance, the choice by the EMS personnel for the most appropriate medical center or hospital for treatment will be recognized as an approved center.
- All accidents and injuries must be reported to the Principal and to the individual responsible for reporting to the School's insurance carrier. Failure by an employee to report a work-related injury by the end of their could result in loss of insurance coverage for the employee. An employee may choose to be treated by their personal physician at their own expense, but they are still required to go to the School's approved medical center for evaluation. All job related injuries must be reported to the appropriate State Workers' Compensation Bureau and the insurance carrier.
- When there is a job-related injury that results in lost time, the employee must have a medical release from the School's approved medical facility before returning to work.
- Any time there is a job-related injury, the School's policy requires drug/alcohol testing along with any medical treatment provided to the employee.

Bone Marrow and Organ Donor Leave

As required by law, eligible employees who require time off to donate bone marrow to another person may receive up to five (5) workdays off in a 12-month period. Eligible employees who require time off to donate an organ to another person may receive up to sixty (60) workdays off in a twelve (12) month period.

To be eligible for bone marrow or organ donation leave ("Donor Leave"), the employee must have been employed by the School for at least ninety (90) days immediately preceding the Donor Leave.

An employee requesting Donor Leave must provide written verification to the School that they are a donor and that there is a medical necessity for the donation of the organ or bone marrow.

Up to five (5) days of leave for bone marrow donation, and up to thirty (30) days of leave for organ donation, may be paid provided the employee first uses five (5) days of accrued paid leave for bone marrow donation and two (2) weeks of accrued paid leave for organ donation. If the employee has an insufficient number of paid leave days available, the leave will otherwise be paid.

Employees returning from Donor Leave will be reinstated to the position held before the leave began, or to a position with equivalent status, benefits, pay and other terms and conditions of employment. The School may refuse to reinstate an employee if the reason is unrelated to taking a Donor Leave. A Donor Leave is not permitted to be taken concurrently with an FMLA/CFRA Leave.

Returning from Leave of Absence

Employees cannot return from a medical leave of absence without first providing a sufficient doctor's return to work authorization.

When business considerations require, the job of an employee on leave may be filled by a temporary or regular replacement. An employee should give the Principal (or MERF P&C Department for MERF employees) thirty (30) days' notice before returning from leave. Whenever the School is notified of an employee's intent to return from a leave, the School will attempt to place the employee in their former position or in a comparable position with regard to salary and other terms and conditions for which the employee is qualified. However, re employment cannot always be guaranteed. If employees need further information regarding Leaves of Absence, they should consult MERF P&C Department.

RETIREMENT

Certificated Staff Members

All certificated staff members who are eligible, including, but not limited to, administrators, counselors, school psychologists, special education program administrators, and teaching employees will participate in the State Teachers' Retirement System (STRS).

Classified Staff Members

All full-time non-certificated staff members, including, but not limited to, office staff and instructional aides, are eligible to participate in the Public Employees' Retirement System (PERS).

All part-time non-certificated employees hired to work six months or more become eligible to participate in PERS on the date of hire. For part-time employees, they become PERS members the first day of the next pay period after completion of 1,000 hours or 125 days in a fiscal year.

All non-credentialed employees also contribute to Social Security.

MPS Home Office Staff Members

Full-time Home Office staff members may be eligible to participate in the Public Employees' Retirement System (PERS), the State Teachers' Retirement System (STRS) or 403(b) Retirement Plan.

Oversight of Benefits

The P&C Department and the Finance Department at the MPS Home Office are responsible for monitoring the appropriate administration of benefits and ensuring appropriate arrangements for retirement coverage are made for all employees. MERF will make any contribution that is legally required of the employer, including STRS, PERS, Social Security, workers' compensation, and other payroll obligations.

All withholdings from employees and the MERF will be forwarded to the STRS and PERS funds as required. Employees will accumulate service credit years in the same manner as all other members of STRS and PERS. MERF will submit all retirement data and will comply with all policies and procedures for payroll reporting. MERF assures that it will provide retirement information in a format required by the Counties.

EMPLOYMENT EVALUATION AND SEPARATION

Employee Reviews and Evaluations

Each employee will receive periodic performance reviews conducted by their **direct supervisor**. MERF may utilize a secure online staff evaluation platform to evaluate staff performances. Performance evaluations will be conducted annually. The frequency of performance evaluations may vary depending upon length of service, job position, past performance, changes in job duties or recurring performance problems.

Performance evaluations may review factors such as the quality and quantity of the work performed, knowledge of the job, initiative, work attitude, and attitude toward others. The performance evaluations are intended to make employees aware of their progress, areas for improvement and objectives or goals for future work performance.

Favorable performance evaluations do not guarantee increases in salary or promotions or job retention. Salary increases and promotions are solely within the discretion of the School and depend upon many factors in addition to performance. After the review, employees will be required to sign the evaluation report simply to acknowledge that it has been presented to them, that the employee discussed it with their **direct supervisor**, and that they are aware of its contents. Employees may also acknowledge receipt of performance evaluations through the online platform provided by MERF. The evaluation system or any failure to evaluate an employee in no way alters the at-will employment relationship.

Newly hired employees may have their performance goals reviewed by **their direct supervisor** within the first **ninety** (90) days of employment.

Discipline and Involuntary Termination

Violation of the School's policies and rules may warrant disciplinary action, which may take multiple forms, including verbal warnings, written warnings, suspensions and/or termination. The School's disciplinary system is informal and the School may, in its sole discretion, utilize any form of discipline it deems appropriate under the circumstances, up to and including termination of employment upon the first offense.

The disciplinary process will be determined by the School in light of the facts and circumstances of each case. Each situation will be considered in light of a variety of factors including, but not limited to, the

seriousness of the situation, the employee's past conduct and length of service, and the nature of the employee's previous performance or incidents involving the employee. These policies apply to all employees of the School and apply to all job-related activities of such employees.

Violations of the Employee Handbook, employment agreement, MPS charter, or applicable law are all independently and collectively considered misconduct and will result in disciplinary action up to and including release from at-will employment.

Voluntary Termination

Except if stated expressly otherwise by employment contract, either the employee or the School may terminate the at-will employment relationship at any time, with or without notice and with or without cause. While it is not required, the School requests that at-will employees electing to resign give as much advance notice as possible (preferably two weeks) to allow the School to plan for your departure.

An exit interview may be scheduled by **your direct supervisor or the P&C Department**. The purposes of the exit interview is to review eligibility for benefit conversion, to ensure that all necessary forms are completed, to collect any School property (including keys, equipment, documents and records) that may be in the employee's possession, to review the employee's obligations regarding confidential information, and to provide the employee with the opportunity to make any constructive comments and suggestions on improving the working environment at the School. The School appreciates receiving candid opinions of the employee's employment.

Pay at Time of Separation

Employees separated from employment will be paid for time worked according to applicable laws. For full-time employees who are employed for less than a full pay period in their last month, salary payments are computed on the basis of actual working days in the month. For this purpose, working days are considered to be forty (40) hours Monday through Friday unless otherwise specified.

The School will buy back all unused sick leave days from employees at the rate of \$ 250 per day. The School will not buy back any paid sick leave from new or continuing employees who fail to work for the School for ninety

(90) days of the new work year. Additionally, employees who are terminated based on misconduct or unprofessionalism, or who resign under suspicion of misconduct or unprofessionalism, are not eligible to have paid sick leave paid to them upon their separation from employment. The School does not buy back sick leave from temporary or seasonal employees, such as summer school employees.

Pay for earned but unused vacation time will be provided to full-time employees at time of separation at the employee's current rate of pay.

Final pay, including pay for any earned but unused sick leave days and vacation time, and if applicable, pay for summer holdback for full-time teaching staff, will be provided in accordance with applicable law. Only employees who are not terminated for misconduct or other related conduct are eligible to be paid for sick leave under the policy.

Employment References/Verifications

All requests for references and employment verifications must be promptly directed to the employee's direct supervisor and/or the P&C Department. When contacted for an employment verification, the School will provide information concerning dates of employment, the title of the last position held and length of service. MPS will promptly report to the CTC whenever a credentialed employee is found to have committed egregious misconduct as defined by law. When contacted by a prospective educational employer, MPS will disclose any findings of egregious misconduct that were reported to the CTC and

provide all relevant information upon request. All certificated applicants must provide a list of their prior educational employers, and MPS will contact those employers to inquire about any reportable misconduct. Failure by any applicant for any position to successfully complete the pre-hire process, including providing accurate employment history or authorizations, or other dishonesty or lack of transparency during the hiring process, may result in the withdrawal of a job offer or termination of employment. Other employees may not provide any employment verifications or provide a professional reference on behalf of the School for another employee. MPS strongly advises supervisors not to provide letters of recommendation on MPS letterhead.

INTERNAL COMPLAINT REVIEW & OPEN DOOR

Open Door Policy

The School wishes to provide the most positive and productive work environment possible. To that end, it has an open door policy where it welcomes employee questions, suggestions or complaints relating to work, conditions of employment, the School or the treatment of employees. Other than in situations involving harassment (as outlined and described above), the employee must contact **the Principal (or MERF P&C Department for MERF employees)** with questions or concerns. If the situation is not satisfactorily resolved, the employee should contact **MERF P&C Department**, preferably in writing, who may further review the issue.

Internal Complaint Review

The purpose of the "Internal Complaint Review Policy" is to afford all employees of the School the opportunity to seek internal resolution of their work-related concerns. All employees have free access to **the CEO** or **Board of Directors** to express their work-related concerns.

Specific complaints of unlawful harassment, discrimination, and retaliation are addressed under the School's "Policy Prohibiting Unlawful Harassment, Discrimination, and Retaliation."

Internal Complaints:

(Complaints by Employees against Employees)

This section of the policy is for use when a School employee raises a complaint or concern about a coworker.

If reasonably possible, internal complaints should be resolved at the lowest possible level, including attempts to discuss/resolve concerns with the employee's **direct supervisor**. However, in the event an informal resolution may not be achieved or is not appropriate, the following steps will be followed by **the Principal** (or the Chief People Officer (or designee) for MERF employees):

• If the complaint is about the CEO, the complainant may file his or her complaint in a signed writing to the Chief People Officer and President of the School's Board of Directors, who will then confer with the Board and may conduct a fact-finding or authorize a third-party investigator on behalf of the Board. The Board President or investigator will report their findings to the Board for review and action, if necessary.

Policy for Complaints Against Employees:

(Complaints by Third Parties against Employees)

This section of the policy is for use when a non-employee raises a complaint or concern about a School employee.

If complaints cannot be resolved informally, complainants may file a written complaint with the office of

the Principal or the Chief People Officer (if the complaint concerns the Principal and/or Home Office employees) or the Board President (if the complaint concerns the CEO) as soon as possible after the events that give rise to the complainant's concerns. The written complaint should set forth in detail the factual basis for the complaint.

In processing the complaint, the Principal (or the Chief People Officer, Board President, or designee) shall abide by the following process:

- The person charged with handling the complaint shall use their best efforts to talk with the parties identified in the complaint and to ascertain the facts relating to the complaint.
- In the event that the investigator finds that a complaint against an employee is valid, the matter may be referred to the employee's supervisor for appropriate disciplinary action, if the supervisor determines it is appropriate.
- The decision of the person charged with handling the complaint shall be final.

General Requirements:

- Confidentiality: All complainants will be notified that information obtained from the complainants
 and thereafter gathered will be maintained in a manner as confidential as possible, but in some
 circumstances absolute confidentiality cannot be assured.
- Non-Retaliation: All complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.
- Resolution: The Board (if a complaint is about the CEO) or the Chief People Officer (if a complaint
 is about the Principal or MERF employees) or the Principal or designee will investigate complaints
 appropriately under the circumstances and pursuant to the applicable procedures, and if
 necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

AMENDMENT TO EMPLOYEE HANDBOOK

This Employee Handbook contains the employment policies and practices of the School in effect at the time of publication.

MPS reserves the right to amend, delete or otherwise modify this Handbook at any time provided that such modifications are in writing and duly approved by the employer. Any modification replaces any pre-existing policies and Handbooks to the extent they are in conflict.

Any written changes to the Handbook will be distributed to all employees. No oral statements can in any way alter the provisions of this Handbook.

APPENDIX A HARASSMENT/DISCRIMINATION/RETALIATION COMPLAINT FORM

It is the policy of the School that all of its employees be free from harassment, discrimination, and retaliation. This form is provided for you to report what you believe to be harassment, discrimination, or retaliation so that the School may investigate and take appropriate disciplinary or

other action when the facts show that there has been harassment, discrimination, or retaliation.

If you are an employee of the School, you may file this form with the Chief People Officer, Principal, MERF Human Resources, or Board President.

Please review the School's policies concerning harassment, discrimination, and retaliation for a definition of such unlawful conduct and a description of the types of conduct that are considered unlawful.

MPS will undertake every effort to handle the investigation of your complaint in a confidential manner. In that regard, the School will disclose the contents of your complaint only to those persons having a need to know. For example, to conduct its investigation, the School will need to disclose portions of your factual allegations to potential witnesses, including anyone you have identified as having knowledge of the facts on which you are basing your complaint, as well as the alleged offender.

In signing this form below, you authorize the School to disclose to others the information you have provided herein, and information you may provide in the future. Please note that the more detailed information you provide, the more likely it is that the School will be able to address your complaint to your satisfaction.

Charges of harassment, discrimination, and retaliation are taken very seriously by the School both because of the harm caused by such unlawful conduct, and because of the potential sanctions that may be taken against the offender. It is therefore very important that you report the facts as accurately and completely as possible and that you cooperate fully with the person or persons designated to investigate your complaint.

Your Name:	Date:
Date of Alleged Incident(s):	
Name of Person(s) you believe harassed, or discriminate	ted or retaliated against, you or someone else:
List any witnesses that were present:	

Where did the incident(s) occur?

	are the basis of your complaint by providing as much factuanat, if any, physical contact was involved; any verbal statements) (Attach additional pages, if needed):
	derstand the above statements. I hereby authorize the School as it finds necessary in pursuing its investigation.
I hereby certify that the information I have the best of my knowledge and belief.	orovided in this complaint is true and correct and complete to
Signature of Complainant	Date:
Print Name	
Received by:	Date:

 ${\it Magnolia\ Public\ Schools\ -\ Regular\ Board\ Meeting\ -\ Agenda\ -\ Thursday\ December\ 11,\ 2025\ at\ 6:00\ PM}$

APPENDIX B INTERNAL COMPLAINT FORM

Your Name:	
Date:	
Date of Alleged Incident(s):	
Name of Person(s) you have a complaint:	
List any witnesses that were present:	
Where did the incident(s) occur?	
	e basis of your complaint by providing as much factual y, physical contact was involved; any verbal statements; h additional pages, if needed):
its investigation. I hereby certify that the information	mation I have provided as it finds necessary in pursuing on I have provided in this complaint is true and correct lief. I further understand providing false information in and including termination.
	Date:
Signature of Complainant	
Print Name	
To be completed by School:	
Received by:	Date: